



Reflecting on perceived deinstitutionalization of gender-biased employment practices in accountancy

Rosalind H. Whiting

*Department of Accountancy and Finance, University of Otago,
Otago, New Zealand*

Abstract

Purpose – The purpose of this paper is to explore the changes in gender-biased employment practices that it is perceived have occurred in New Zealand accountancy workplaces over the last 30 years, using Oliver's model of deinstitutionalization.

Design/methodology/approach – Sequential interviewing was carried out with 69 experienced chartered accountants and three human resource managers, and at a later date with nine young female accountants.

Findings – Evidence is presented of perceived political, functional and social pressures cumulatively contributing to deinstitutionalization of overt gender-biased employment practices, with social and legislative changes being the most influential. Deinstitutionalization appears incomplete as some more subtle gender-biased practices still remain in New Zealand's accountancy workplaces, relating particularly to senior-level positions.

Research limitations/implications – This study adds to understanding of how professions evolve. The purposeful bias in the sample selection, the small size of two of the interviewee groups, and the diversity in the interviewees' workplaces are recognized limitations.

Practical implications – Identification of further cultural change is required to deinstitutionalize the more subtle gender-biased practices in accountancy organizations. This could help to avoid a serious deficiency of senior chartered accountants in practice in the future.

Originality/value – This paper represents one of a limited number of empirical applications of the deinstitutionalization model to organizational change and is the first to address the issue of gender-biased practices in a profession. The use of sequential interviewing of different age groups, in order to identify and corroborate perceptions of organizational change is a novel approach.

Keywords Accountancy, Deinstitutionalization, Gender, New Zealand, Organizational change

Paper type Research paper



1. Introduction

The last 30 years have seen a large influx of women into New Zealand's accountancy profession. A number of pressures from this occupational feminization[1] appear to have contributed to organizational change in the form of removal of many overt gender-biased employment practices that were once evident in the originally male-dominated profession. The process that has occurred is not one of legitimization

The author would like to thank the journal reviewers, an anonymous reviewer and participants of the APIRA 2007 Conference for their comments and Christine Wright and Olivia van Vugt for their assistance with interviewing.

of organizational processes, but rather one of removing that legitimization. An appropriate model to reflect on this process is Oliver's (1992) model of deinstitutionalization, which focuses on discontinuation or erosion of once acceptable organizational practices.

The deinstitutionalization model has only been rarely applied empirically (O'Brien and Slack, 1999; Zilber, 2002; Ball, 2005; Cunningham, 2008; Van Peurseem and Balme, 2010). Although Oliver (1992) discusses the possibility of applying her model to gender balance in the working environment, there have been no empirical studies doing so. This paper aims to address that deficiency by using Oliver's model to assess whether the influx of women into New Zealand's accountancy workplaces over the past 30 years has been accompanied by evidence of deinstitutionalization of gender-biased employment practices. Individual experiences described in interviews with three differing sets of interviewees provide the data for the qualitative analysis. This analysis reveals evidence that concurs with political, functional and social pressures cumulatively contributing to deinstitutionalization of more overt gender-biased employment practices; however, it also highlights that some more subtle gender-biased practices remain, particularly in relation to senior-level positions, and suggests that further cultural change is necessary to ensure the retention of senior chartered accountants (CAs) within the profession.

The next section of this paper describes the New Zealand accountancy workplace context. This is followed by a discussion of the literature on gender-biased employment practices and introduces Oliver's (1992) framework describing the antecedents to deinstitutionalization. A number of research questions incorporating the Oliver framework are posed about the discontinuance of gender-biased practices in accountancy over the last 30 years. The sequential semi-structured interview method is then described and the results are qualitatively analysed using Oliver's (1992) model. A discussion of the findings and a conclusion follows.

2. Literature review

In order to reflect on changes that have taken place for women in accountancy workplaces over the last 30 years, it is important to provide some contextual and historical background. This is outlined in the following subsection.

2.1 *The context – New Zealand and its accountancy profession*

New Zealand is a developed nation with a population of just over four million people, consisting of approximately equal numbers of males and females (Statistics New Zealand, 2009). Women constituted only 17 percent of the New Zealand labour force at the beginning of the twentieth century, but over the last 65 years, technological change, reduced average family size, increased education levels, a consumption ethic, economic necessity, increased availability of childcare facilities, changes in social attitudes, personal preferences, legislation and an increase in service sector jobs (where women have been typically been employed) have all contributed to an increase in the employment participation rate for women. Today 62 percent of all working-age women are in the labour force (76 percent for men), but females are disproportionately represented (72 percent) in part-time positions (National Advisory Council on the Employment of Women, 2008). However, despite being similarly or even better educated (Ministry of Women's Affairs, 2010a), women still only receive on average about 87 percent of men's average full-time hourly wage (Department of Labour, 2011a),

undertake the majority of unpaid work (Ministry of Women's Affairs, 2010a) and are typically underrepresented in top jobs (Olsson and Walker, 2003).

Several of the factors mentioned above merit further elaboration. Over a couple of generations, family structure in New Zealand has changed from the male breadwinner/female full-time child-carer arrangement to a much more diverse array of structures and financial provision (Ministry of Social Development, 2004). Marriage and childbearing is delayed and families are smaller[2]. Cohabitation instead of marriage, instability of partnerships, childless and/or dual-career couples and female family breadwinners, have all become more common (National Advisory Council on the Employment of Women, 2008). The attitudes of the younger generations X and Y (Broadbridge *et al.*, 2007) have resulted in a growing political and social emphasis on a balanced view of life and the introduction of practices such as affirmative action in hiring staff, flexitime, increased opportunities for part-time work, ability to work at home and low-cost daycare (Lewis and Smithson, 2001; Haar, 2007).

Social attitude change has been reinforced by a number of legislative changes aimed at addressing employment inequalities between the sexes within New Zealand. The Equal Pay Act was introduced into the public sector in 1960 and into the private sector between 1972 and 1975; however, equal pay provisions applied only to workers performing essentially the same job. Several pieces of legislation dealing with discrimination now exist (Human Rights Act 1993 and Employment Relations Act 2000). The Human Rights Act 1993 makes it unlawful to discriminate on 13 grounds, including sex, marital status and family status, and forbids employers from discriminating in all aspects of employment, including recruitment, selection, remuneration, training, promotion and termination (Harcourt and Harcourt, 2002).

The government has established an Equal Employment Opportunities (EEO) Trust, whose aim is to promote equal opportunities within the working environment. EEO programmes are mandatory in the state sector only (Hyman, 1997) and require government departments to have impartial appointment processes and an EEO programme (Harcourt and Harcourt, 2002). The Parental Leave and Employment Protection Act 1987 has provided for 12 months parental leave for working parents, and several amendments to the Act since 2002 have meant that a portion of this (currently fourteen weeks) is paid leave. Although parental leave is available to both parents, it is typically taken by mothers (Department of Labour, 2007). In addition, the Flexible Working Hours Amendment Act 2007 provides employees with young and dependent children the ability to request flexible working arrangements. 70 per cent of employers report having some or all of their employees working flexibly (Department of Labour, 2011b).

How do these societal changes relate to New Zealand's accountants? Currently, over 32,000 of New Zealand's accountants are CAs belonging to the sole professional accounting body in the country, New Zealand Institute of Chartered Accountants (NZICA). Although there were no formal barriers to women's entry into the New Zealand accounting profession, up until 1945 participation by women was rare (Emery *et al.*, 2002). In the 1950s, there were only around 150 female members (2 percent of the membership). Reports from some of these women illustrate that they suffered gender discrimination with regard to their interpersonal treatment, opportunities, status and rates of pay (Emery *et al.*, 2002; Lord and Robb, 2010).

In the last 30 years, rising levels of female education and employment participation, plus other social and legislative changes, have translated into increasing numbers of women in the New Zealand accountancy profession. Accountancy as a field of study has attracted many women for a number of reasons, such as job opportunities and enjoyment of the subject (Whiting, 2008a; Lord and Robb, 2010). Women made up 54 percent of New Zealand accountancy graduates in 2006 (EEO Trust, 2009). University qualifications combined with the influence of non-discriminatory recruitment legislation have provided the entry ticket into accountancy practice for these women. For example, Big Four firms report that the recruitment of accountancy graduates is now equal in terms of sex, if not slightly in favour of females (Whiting, 2008a). The result is that the New Zealand accountancy profession now has a younger than average age profile and is increasingly composed of older men and younger women (EEO Trust, 2009). Women currently constitute 41 percent of NZICA members (NZICA, 2011) and 57 percent of all members under the age of 30 (Bolleboom, 2009). The proportion of women in NZICA continues to rise by 1 percent per annum (NZICA, 2011). Also, a number of women have recently held prominent positions on NZICA committees and at the executive level (Devonport, 2008).

Members are admitted to be CAs after a combined total of seven years of tertiary and professional studies and examinations and practical experience. For most members, their practical experience is gained in chartered accounting public practices (Whiting, 2008a), but they also work in government departments, large and small businesses, non-profit agencies and trusts, and the education sector (Bolleboom, 2009). All of the Big Four public practice accounting firms have offices in New Zealand, employing around 12 percent of New Zealand's accountants and 35 percent of public practice practitioners (Statistics New Zealand, 2008). They operate as partnerships and are structured in a hierarchical, pyramidal manner with junior staff members supervised by a smaller number of managers, senior managers, associates and principals/partners.

Employment opportunities and salaries for accountants within New Zealand are good (NZICA and Randstad, 2011), but the higher salaries offered in Australia and the UK (in particular) mean that there are national retention problems and shortages. About a sixth of NZICA members live offshore (Bolleboom, 2009). Because of the pyramidal structure of public practice, a loss of some staff is seen as inevitable and may be even encouraged (Pascall *et al.*, 2000), even though job turnover is expensive for a firm (Fisher, 2001).

However, similar to other developed countries (Dambrin and Lambert, 2008; Lyonette and Crompton, 2008), gender inequities in seniority and remuneration are found in the New Zealand accountancy profession. For example, in 2011 the average salary for female CA respondents was NZ\$109,000, whereas the average salary for comparable males was NZ\$150,000 (NZICA and Randstad, 2011)[3]. Pay equity is found in the junior levels of accountancy employment workplaces but reduces with rising career level, and women are poorly represented in the top categories of the accounting profession (Whiting and Wright, 2001). This vertical segregation is reflected in recent statistics, which reveal that only 20 percent of NZICA CAs in senior management positions (directors, CEOs, CFOs, owners, partners or directors in public practice, and sole practitioners) are women (pers. comm. James Parsons, Analyst, NZICA, 2009).

Big Four accounting firms worldwide have initiated gender awareness policies and work-life balance programs in an attempt to rectify this imbalance (Liddicoat and Malthus, 2004). In spite of this, there is some cynicism that the Big Four firms still

possess a corporate culture that is unsupportive of family needs (Guinn *et al.*, 2004). Whiting (2008b) and the EEO Trust (2009) have highlighted the problems for primary caregivers in maintaining the high working hour commitment required by many accountancy firms. Consequently, more women than men work as accountants on a part-time basis (Whiting and Wright, 2001) and there are anecdotal reports that women are sidelined into the less prestigious but more manageable (in terms of working hours) areas of tax and business accounting services (Khalifa, 2004; Whiting, 2008a). New Zealand commentators (Whiting, 2008b; EEO Trust, 2009; Ministry of Women's Affairs, 2010b) have argued that the working hour/family responsibility conflict may substantially explain the relative absence of women at higher levels in the New Zealand accountancy profession. This is explained further in the following section.

2.2 Theoretical explanations for gender bias in accountancy workplaces

What are some of the reasons for these gender inequities in seniority and salary in the accountancy profession? Historically, women's subordinate position in society (Kirkham and Loft, 1993) saw women excluded from the accountancy profession in order to consolidate and preserve the profession's privileged position in society (Roberts and Coutts, 1992). Exclusion was primarily practiced through a qualification requirement (O'Gartaigh, 2000), which, prior to 1970, women typically lacked due to inadequate and insufficient education. This basis for exclusion is now impossible as New Zealand women are participating at equal rates and outperforming men at school and university (Fergusson and Horwood, 1997; Broadbent and Kirkham, 2008; Wong, 2009). In particular, 54 percent of New Zealand accountancy graduates in 2006 were female (EEO Trust, 2009). International literature suggests that, as a consequence, the profession appears to have routinely practised other methods of excluding women or limiting their progress, which are described below.

First, recruitment could occur on an *ad hoc* basis dependent on contacts via the "old boys' network" (Linehan, 2001). Prior to the 1970s, the lack of a formalized recruitment system meant that women had no means of even applying for positions. Second, discrimination could occur at the application stage and women would not even be considered (Witkowski and Leicht, 1995). Employers perceived women as belonging in the private domain (the home), not able to cope with the rigours of public business life or likely to leave as soon as they had children. In the scarce job interviews of women, the applicants could expect questions about personal relationships and future plans concerning children. If, however, women did secure an accountancy position, it was likely that it was at a lower rate of pay than that paid to a man (Emery *et al.*, 2002). Discriminatory employers only hired women at a wage discount large enough to compensate for the loss of utility or level of discomfort associated with employing them (Blau and Ferber, 1992). Men were seen as more desirable to employ than women, based on the belief that because males support their families, they have more right to a job and therefore should be paid more (Williams, 1995).

Since the legal and social changes of the 1970s, women have increasingly gained entry to the accountancy profession, but "discrimination seemed simply to shift from the hiring arena to the area of promotion" (Reed *et al.*, 1994, p. 36; see also Emery *et al.* (2002)). More subtle exclusionary processes became evident. Women's likelihood of obtaining promising job opportunities, promotion and salary increments was influenced

by the extent of their compliance with the professional accountant socialization and identity construction processes present in accountancy workplaces (Grey, 1998; Anderson-Gough *et al.*, 2005). As well as demonstrating technical competence, accountants exhibit their professional identity through their internalization of a set of values and behaviours established by the dominant power group (Empson, 2004). This dominant power group typically consists of male partners and senior executives, and as Anderson-Gough *et al.* (2005) describe, these behaviours and practices are not gender-neutral. This is briefly described below.

Accountancy is embedded in a commercialized culture, being results-oriented, client-focussed and performance driven (Windsor and Auyeung, 2006). This is deemed to be more of a “male culture” (Gammie *et al.*, 2007) and, by inference, less suited to women. As females are stereotyped as communing, nurturing (Chung, 2001) and less likely to withstand pressure, they may be given less challenging assignments (Dambrin and Lambert, 2011) and fewer high-status positions of responsibility within organizations (Oakley, 2000; Emery *et al.*, 2002).

In addition the “ideal” accounting professional should follow the male linear career model (Fearfull and Kamenou, 2006), which is gender-biased as it assumes male career stereotypes and life stages as well as a traditional family structure of a male breadwinner and supportive at-home wife (Pascall *et al.*, 2000). An over-riding availability to clients, a large temporal commitment and a marginalization of personal life are expected “professional” behaviours (Anderson-Gough *et al.*, 2005; Whiting, 2008b; Kornberger *et al.*, 2010). Long working hours by accountants unencumbered by the demands of children, are rewarded through promotion (Anderson-Gough *et al.*, 2005; Windsor and Auyeung, 2006; Dambrin and Lambert, 2008). Alternative working arrangements prove detrimental to promotion (Johnson *et al.*, 2008).

In addition, presumptions of discriminatory employers (and their major clients) about a woman’s ability to do the job has, in the past, meant a lack of training, mentoring, sharing of organizational knowledge, and travel and assignment opportunities (Hull and Umansky, 1997; Anderson-Gough *et al.*, 2005; Dambrin and Lambert, 2011). Sexual role presumption and harassment were other issues encountered by female accountants (Nichols *et al.*, 1997).

The literature has established the routine and habitual exercise of these non-gender-neutral values and practices in accountancy workplaces. That is, qualifications, recruitment through old-boys networks, differential pay, sexual stereotyping and sexual harassment, differential access to mentoring and promotional opportunities, adherence to the male linear career model and long hours of temporal commitment were/are used by the accountancy profession to bar women from entry and then limit their elevation to high-status positions so that the profession could/can maintain its privileged social status. They are the “way things are” and/or “the way things are to be done” (Scott, 1987, p. 496). They are the indicators of institutionalization as described by DiMaggio and Powell (1983) and Hinings and Greenwood (1988). These authors emphasized how these habitual activities became socially accepted and embedded in the values of organizational members and were then viewed as legitimate and of rule-like status. Conformity and stability were the norm and the institution was highly resistant to change.

2.3 The deinstitutionalization model

One would expect that with the employment and societal changes[5] that have taken place in New Zealand over the past 30 years that the institutionalized gender-biased practices described above would have been challenged and consequently eroded or disappeared from accountancy workplaces. That is, deinstitutionalization would have occurred (Oliver, 1992; Scott, 2001). Oliver (1992, p. 564) defines “deinstitutionalization” as “the process by which the legitimacy of an established or institutionalized organizational practice erodes or discontinues”. The deinstitutionalization model is a generic model, which considers an array of pressures that are exerted on the existing organizational behavioural models and seeks to understand the processes of their destabilization (Van Peurse and Balme, 2010). Oliver (1992) discusses the possibility of applying this model to gender balance in the working environment. Accordingly, this paper aims to explore a perceived demise of gender-biased employment practices in New Zealand’s accountancy workplaces over the last 30 years through a deinstitutionalization lens. In order to aid that discussion, the theory of deinstitutionalization is now explored further.

Oliver (1992) describes three main pressures that can lead to deinstitutionalization – political (P), functional (F) and social (S) – which can come from within or outside the organization. As well as these three main pressures, the moderating pressures of organizational entropy and inertia are “inherent and competing processes” (p. 566) that accelerate or impede the process of deinstitutionalization, respectively, (Figure 1). The interactions amongst the three main pressures and two moderating pressures “determine the probability of dissipation or rejection of an institutionalized organisational practice” (p. 566). Dissipation is a gradual decline in the acceptance and exercise of a specific institutionalized practice, whereas rejection denotes a more abrupt discontinuation of such practices.

Oliver (1992) further conceptualizes 12 sub-factors arising from the three main pressures (P1-P4, F1-F4 and S1-S4) and their place of origin (either from within the organization or external to the organization). These constitute the antecedents for deinstitutionalization (Table I). The three main pressures and 12 antecedents are discussed below in relation to the dissipation and discontinuation of organizational gender-biased practices.

Political pressures (P1-P4) are those that relate to changing power distributions (Dacin *et al.*, 2002). They include intra-organizational factors that diminish political

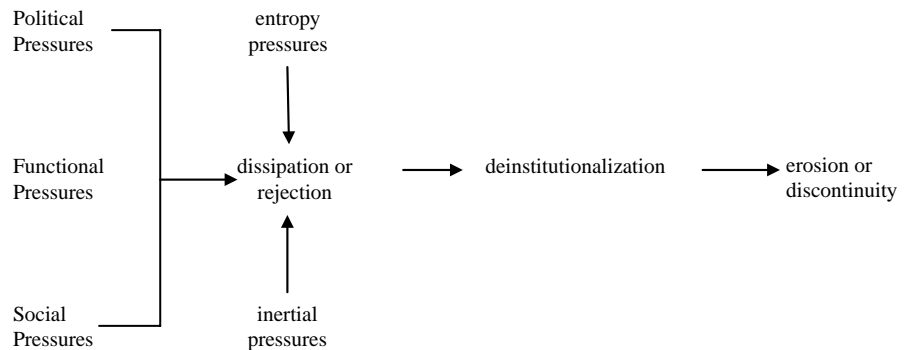


Figure 1. Pressures for deinstitutionalization

Source: Oliver (1992, p. 567)

Table I.
Antecedents of
deinstitutionalization

Levels of analysis	Political pressures	Functional pressures	Social pressures
Organization	P1 – mounting performance crisis P2 – conflicting internal interests	F1 – changing economic utility F2 – increasing technical specificity	S1 – increasing social fragmentation S2 – decreasing historical continuity
Environment	P3 – increasing innovation pressures P4 – changing external dependencies	F3 – increasing competition for resources F4 – emerging events and data	S3 – changing institutional rules and values S4 – increasing structural disaggregation

Source: Adaptation from Oliver (1992, p. 567)

agreement on the “value or validity” (Oliver, 1992, p. 568) of an institutionalized organizational activity, such as mounting performance crises (P1, e.g. high job turnover rates) and conflicting internal interests (P2). They can also be external in origin, such as increasing pressures to remain competitive or innovative (P3) and changes in external dependencies (e.g. suppliers, clients) that have previously encouraged or enforced the practice of the institutionalized norm (P4).

At the organizational level, performance crises (P1) often cast doubt on the validity of the organizational practices that underlie that performance. Oliver (1992) describes how a drop in performance may lead to internal disagreement about current practice and its need for revision. If an “all-male firm” found that it was not performing profitably, questions might be asked about the composition of its staff. On the other hand, increasing workplace diversity could create conflicting internal interests (P2), as the newer organizational members may have beliefs that conflict with the status quo. Oliver (1992, p. 569) suggests that increasing numbers of women participating and succeeding in traditionally male-dominated organizations can change the balance of power in an organization and will “tend to deinstitutionalize institutionalized policies and practices that perpetuate stereotypical roles and behaviours”. Powell *et al.* (2002) and others argue that organizational change would occur only when women were present in sufficient numbers to be themselves, assert themselves, change emotional norms, and influence cultures, practices and values. However, Orenstein (2000) reports that it is not until women fill half or more of upper-level jobs (“the critical mass”) that companies radically redefine their workplaces, change their cultures and become really committed to family-friendly programmes, and that these options can be used without penalty (Rogier and Padgett, 2004).

Another internal political pressure may be exerted by new leaders with differing ideas or visions (P2) who engender support for an alternative organizational practice (Zucker, 1988). Gender-biased practices may be more likely to be changed if a woman is appointed to a senior position. Ely (1995) suggests that the level at which women are appointed, and the power they exert, are more important for organizational culture change than just having a balance of numbers between men and women. Gender-integrated top management teams are associated with greater levels of “organizational fit” for women employed in the organization (See and Kummerow, 2008) and a change in management culture (Ross-Smith *et al.*, 2004).

External political pressures that can cause the organization to question the retention of certain institutionalized processes include the threat of obsolescence (P3) and changing external dependencies (P4, e.g. suppliers, funding, retention of large client groups, or winning of new client groups). In recent years, the supply of graduates to the accountancy profession has drastically changed in terms of its composition of males and females. Firms may appear more innovative in recruiting women in the face of social change and may also respond to technological innovation by providing the ability to work at home. One emerging client group is that of self-employed[6] or high-income women[7] (Parker, 2003; Statistics New Zealand, 2007; Barclays Wealth Female Client Group and Ledbury Research, 2011) who may wish to consult with senior women accountants. Therefore, in order to retain profitable clients and ensure business viability, accounting organizations may remove the barriers to women's progression to senior positions.

The second group of pressures for deinstitutionalization is functional (F1-F4), which results from changing views on the usefulness of previously accepted practices due to changing perceptions of organizational members. Perceptions can be related to internal organizational factors, such as economic utility, task efficiency and performance (F1), technical specificity and goal clarity (F2), and also to environmental pressures, such as competition for resources (F3) and certain emerging challenging events external to the firm (F4) (Oliver, 1992; Seal, 2003).

Perpetuation of the technical part of an institutionalized practice may no longer bring rewards, particularly from outside the organization, and could significantly impact on the economic success of the organization. For example, the nature of accountancy work is increasingly "deadline-driven" by contracts and regulatory timeframes (Lewis and Cooper, 2005). Employing part-time workers (typically women) to assist at the busy times with the more mundane work is "economically efficient" (F1) (Lewis, 2001; State Services Commission, 2002; Whiting, 2008b). On the other hand, the use of electronic accounting packages in most businesses has allowed CAs to focus on analysis and interpretation and planning and decision-making advice (Half, 2001). In particular, senior staff members engage in client and staff relationship-building (F2). Females' cooperative behavior, communication and listening skills may make them more suited to those positions (Rosener, 1990; Parry, 2000). However, the small numbers of women in senior accounting positions suggest that this functional utility has not been recognized or has been ignored or disbelieved.

Functional pressures for deinstitutionalization may be initiated by unexpected external events (F4), such as stock market crashes and cases of deception, and by external competition for scarce resources (F3), such as bright young graduates or qualified staff (Dacin *et al.*, 2002). The Big Four accounting firms compete in attracting the best graduate candidates, which are increasingly women. Retention of middle-tier CAs in New Zealand is also difficult because of the more lucrative salaries offered overseas (Shopland, 2001). With increasing numbers of well-qualified women in the profession, firms would have to question any traditional institutionalized hiring practices that favored male recruits. An inability to fill positions or increased turnover of staff may challenge the utility of gendered recruitment practices.

The third group of pressures is social (S1-S4) (Oliver, 1992). It refers to "the loss of cultural consensus or agreement among organizational members on the meanings and interpretations they attach to ongoing organizational tasks and activities" (Oliver, 1992, p. 575). These pressures are thrust upon the organization so that deinstitutionalization

is not a process of intent, but is reactive. Impetus can result from increasing normative fragmentation (S1) and historical discontinuity (S2) within the organization and could be linked to other organizational changes, such as high job turnover, leader succession and increasing workplace diversity, which create a break with the past and can hinder and erode institutionalized socialization practices.

Deinstitutionalization can also result from external societal changes, such as changes in legislation or other social norms (S3) and organizational interruptions (S4), such as culturally dissimilar mergers and joint ventures (Empson, 2004). Progress in education, changes in fertility, childcare and family structures, as well as legislation, such as the Human Rights Act 1993 and the Employment Relations Act 2000, have all contributed to a change in the employment participation and status of New Zealand women. Should accounting firms ignore these changes, then they would be “behind the times”. DiMaggio and Powell (1983) and Oliver (1992) argue that government legislation and societal forces (S3) are some of the most critical agents of institutional change, causing complete abandonment of institutional practices.

Oliver (1992, p. 579) also remarks that the antecedents of deinstitutionalization are “likely to interact with one another to increase the probability of deinstitutionalization when competitive pressures in the organization’s environment are increasing”. Alongside the possible political, functional and social pressures for gender-bias deinstitutionalization already described, it is also evident that the accounting profession is under increasing pressure to be commercially profitable (Suddaby *et al.*, 2009). We might therefore expect an interaction of these factors. In addition, Oliver (1992) describes the moderating effect of organizational entropy, which is a natural tendency towards disorganization (e.g. incumbents placing their “own stamps” on their organizational role), and organizational inertial tendencies, which relate to a desire for predictability and resistance to change. Inertia arises from such personal attitudes as a desire to demonstrate resolute commitment and goals, reluctance to change internal coordination requirements and perception of the cost of change.

The theory of deinstitutionalization therefore provides an appropriate framework to investigate the erosion of gender-biased practices in New Zealand accountancy workplaces. The literature and statistical data provide evidence of gender bias and feminization of the New Zealand accountancy profession over the last 30 years (Devonport, 2008). Through the use of qualitative methods, this study probes more deeply into the consequences of this feminization in order to answer the following questions: has the influx of women been accompanied by any evidence of deinstitutionalization of gender-biased employment practices in New Zealand’s accountancy workplaces? If so, can individuals’ perceptions of their experiences be used to suggest whether the pressures for deinstitutionalization have come from political, functional or social factors? In addition, are government legislation and societal forces (S3) the most influential antecedents to this deinstitutionalization, as argued by DiMaggio and Powell (1983) and Oliver (1992)?

3. Research method

Data collection was done by interviewing. The interview was used as an instrument of recall and as an “excellent means of finding out how people think or feel in relation to a given topic” (Darlington and Scott, 2002, p. 50). It was deemed to be the most appropriate method for accessing in-depth descriptions and perceptions of personal experiences.

This approach concurs with other studies investigating gender issues and careers in accountancy workplaces, such as Dambrin and Lambert (2008) and Lightbody (2009). However, it is acknowledged that there are a number of subjectivities and difficulties in interviewing, such as perceived inequalities of power and status, demand effects, social acceptability, problems of recall (many interviewees were remembering events and attitudes from 20 to 30 years ago) and subjective interpretation (Darlington and Scott, 2002, p. 50). Procedures such as using interviewers of similar age to the interviewees, establishing rapport, reflecting on results, reference to theory and other literature, and discussion with other researchers were used to minimize these problems. In this study, there was also a recognized bias towards interviewees from public practice firms. Furthermore, it is recognized that individuals' recounts, perceptions and interpretations of their experiences do not necessarily indicate casual links.

Sequential interviews, where a second wave of interviews followed the first wave of interviews and were informed by the results of the first wave, were deemed to be the most appropriate method for investigating change (such as deinstitutionalization) and probing the perceived contributors to that change. Therefore, the interviewees consisted of three distinct groups (Table II) in two waves, which are described below.

The first group of interviewees were the "experienced" CAs (ECAs) and descriptive data for this group are included in the Appendix and Table II. This group consisted of 42 female and 27 male CAs with an average age of 44 years. The majority had children, with an average of two children per interviewee. Three of these interviewees (two men and one woman) were partners in Big Four firms and five others (four men and one woman) were partners in smaller public practice firms. Five interviewees (four women and one man) were owners or self-employed in accountancy-related businesses. The remaining 56 interviewees were employed in business, public sector and education, and non-partnership-level public practice positions at the time of interview. Two-thirds of the interviewees started their careers in public practice and approximately 50 percent of both males and females spent over half of their working lives there.

Interviewed at the same time were the second group of interviewees, consisting of three (two female and one male) human resource managers (HRMs) from two Big Four firms.

The third group of interviewees interviewed in the second wave several years later consisted of nine "younger" female CAs or provisional CAs. They worked in a range of organizations (Table II), had an average age of 27 years, and none of them had children.

After obtaining ethical approval from the author's educational institution, interviewees were accessed and interviewed in a number of ways depending on the reasons for the interview. In order to access ECAs who may have experienced gender-biased practices in the workplace or changes in those practices, requests for interviews were sent to 1,084 (600 male and 484 female) randomly selected NZICA members who had become members in the period 1973-1993. An unanticipated 28 percent response rate saw 302 members agreeing to be interviewed. Due to resource constraints, a sample of 69 interviewees were selected from those 302 members to cover a wide variety of contextual backgrounds with respect to years of NZICA membership, geographical location, working hours and type of employing organization. There was, however, a bias towards selecting more female CAs to be interviewed, plus interviewing full-time working female CAs and some scarce part-time working male CAs. Interviews were conducted individually by the author (Table II), were semi-unstructured,

	ECA	HRM	YCA
Year interviewed	2002	2002	2006
Geographical location of interviewees	Nine New Zealand locations ranging from small towns to medium and large cities	Two large New Zealand cities	Two large New Zealand cities
Composition	69 (42 female (61 percent) and 27 male (39 percent)) CAs Qualified for membership of NZICA in years 1973-1993 Two-thirds started their careers in public practice firms and about 50 percent spent over half of their working lives there Ten (14 percent) had never worked in public practice Average years worked was 22 (females – 21 years; males – 24 years) The majority had children. Females – average of 1.7 children; males – average of 2.6 children All CAs Range: 32-59 years Average: 45 years Female CAs Range: 32-59 years Average: 44 years Male CAs Range: 33-54 years Average: 45 years 1 hour Tape-recorded Individual Semi-structured Held at a place selected by interviewee (commonly the workplace, but sometimes in their own homes)	One male HRM from Firm 1 Two female HRM from Firm 2	Focus Group 1 (FG1) Five females One CA, four provisional CAs All employed in Big Four firms None had children Focus Group 2 (FG2) Four female CAs 75 percent previously worked in public practice, but none do currently None had children
Age	Unknown (estimated late 1920s and older)		Both focus groups Range: 23-31 years Average: 27 years FG1 Range: 23-28 years Average: 25 years FG2 Range: 29-31 years Average: 30 years 1 hour Structured group interviews Held at a mutually-agreed venue Notes taken, but not tape-recorded
Interview		1 hour Tape-recorded Semi-structured Held at workplace Firm 2 HRM interviewed together	

Table II.
Composition of the three
interviewee groups

and interviewees were asked to talk about and reflect on their careers in accountancy. That is, the components of the deinstitutionalization model were not the basis of direct questions, but their applicability emerged from the analysis of the participants' responses. ECA interview transcripts were analysed using the qualitative data-analysis package NVIVO, with 185 nodes and sub-nodes being identified. These nodes related in general to organizational factors, networking, time-out, career status, management attitudes, personal characteristics, nature of the work, job turnover reasons and job dissatisfaction, family relationships, and children. These were used to identify areas of change and were manually cross-coded by the antecedents for deinstitutionalization at a later stage (Section 2.2).

HRMs were accessed opportunistically whilst interviewing ECAs. The rationale for the interviews was to gain information about current stated policies and practices concerned with hiring, formal mentoring, promotion, career progression and remuneration. This information was analysed manually.

Comments by ECAs and HRMs indicated some changes had occurred over the last 30 years with respect to the application of gender-biased employment practices. In order to explore whether current non-observance of these practices was a function of the ECA's more mature age and career status, or alternatively an organizational change, the group of "younger" female CAs and provisional CAs (YCAs) were separately interviewed several years later. These later interviews were conducted as two separate focus group interviews, with each group being interviewed by a young female CA with research experience. A youthful interviewer was selected in order to minimise power differentials in the group interviews. The interviewees were purposefully selected and were friends or current or previous work colleagues of the two interviewers. Interviews were structured, asking about specific topics identified from the ECA interviews. Data from the YCA focus groups were analysed manually by theme and compared with the findings from the ECA group.

4. Results

ECA interviewee responses identified the existence and perceived institutionalization of many gender-biased practices in accountancy workplaces 30 years ago: recruitment through old-boys networks, biased recruitment interviews, differential pay, assumptions about childbearing, sexual harassment, reduced assignment and promotional opportunities, a male culture and adherence to the male linear career model with its long working hours. Using a deinstitutionalization lens, the interviewees' responses also suggest a subsequent abandonment or erosion of some of these practices as a result of all three of Oliver's (1992) main pressures for deinstitutionalization – political, functional and social. Interview data were therefore analysed in relation to Oliver's (1992) deinstitutionalization framework and in particular the 12 antecedents identified in Table I. It should be noted that although some of these antecedents for deinstitutionalization were not mentioned in the interviews, it does not mean that they were not operating. There were no specific questions about deinstitutionalization and this may account for their absence from the participants' recollections.

4.1 Political influences on deinstitutionalization

Political pressures for deinstitutionalization are those relating to changing power distributions. Of the four political antecedents identified in Section 2.3, the political factors

that ECA interviewees perceived to be contributing to a change in the gender-biased workplace environment, were the internal organizational factors of increasing numbers of women in the profession and the emergence of female and male bosses who were more understanding about family pressures and work flexibility (P2), and the externally imposed factor associated with the desire to meet an emerging client base (women) (P4) (Table III). There was no evidence of an internal performance crisis (P1), which was identified by Oliver (1992) as one of the political antecedents for deinstitutionalization. Although technological innovation (P3) was present during the time period studied, no specific links to deinstitutionalization were highlighted by the interviewees. However, it can be suggested that the ability to work from home and stay “connected” to the office can potentially enhance employment opportunities for mothers. The perceived influences of the political antecedents mentioned by interviewees are now considered in more detail. ECA interviewees provided evidence of the feminization of the accountancy profession in New Zealand (Devonport, 2008). Those interviewees who were at university in the 1960s

Levels of analysis	Political pressures	Main pressures		Moderating pressures	
		Functional pressures	Social pressures	Inertial pressures	Entropic pressures
Organization	P2 – conflicting internal interests – increasing numbers of female CAs, supportive senior managers/partners (male and female), threat of costly turnover	F1 – changing economic utility – female competence and usefulness of part-time and flexible workers	S1 – increasing social fragmentation-increased workplace diversity, desire for variety of working models by both female and male CAs S2 – decreasing historical continuity – turnover of staff	Older senior partners/managers who are resistant to change Cost of implementation	Organizations or top management who are “open” to change
Environment	P4 – changing external dependencies – more female clients	F3 – increasing competition for resources – scarcity of mid-level CAs who are increasingly female	S3 – changing institutional rules and values due to societal changes (education, fertility, childcare etc) and equity and anti-discrimination legislation		

Source: Adaption of Table 1

Table III.
Observed antecedents of
deinstitutionalization

and 1970s (e.g. Arthur[8]) remembered that only about 5-10 percent of their classmates were women. By the early 1980s, the proportion of female students had risen to about 25 percent, and by the late 1980s, this had further increased to about 45 percent. However, the numbers of women appearing in accounting firms lagged behind this. As one ECA observed:

Rosie – I can remember in those early years going to [...] the Society for Accountants courses [...] there were only two or three women [...] and the rest would be men. Whereas nowadays, there is probably half and half (female ECA, industry).

The HRMs reported that equal proportions of male and female graduates now enter the Big Four firms, although in recent years there have been slightly more females.

The increasing numbers of women in the accountancy profession can create internal conflict with institutionalized norms (P2) and may consequently change the underlying power differentials in a firm (Powell *et al.*, 2002). ECAs, in general, considered that it was harder to effect change when you were part of a minority, and that the increasing numbers of women in the profession had gradually contributed to deinstitutionalization of the male culture and some of the restrictive practice behaviours. This was illustrated in the following comment:

Sandra – [Global public practice firm 30 years ago was] traditional, very arrogant culture, very male culture [...] It has been tough [...] having been a woman growing up through that time. I think it will be a lot easier for women coming through the system now because there is [sic] more of them. Where there is a minority it is really hard (female ECA, self-employed).

It appeared that women working in the profession 30 or more years ago had to be tough and determined to achieve the changes that women now have access to and expect (e.g. maternity leave, part-time work, flexitime). Helen described some organizational inertia to change because of the cost of implementation (separate room), as discussed in Section 2.3:

Helen – I was the first woman to go away on an audit [...] I wanted to go and the boss said, “Oh, you can go”, and then I heard through the grapevine that I wasn’t going to go because we had to be in separate rooms [no sharing]. So I saw him and said to him, “Oh I am so looking forward to going on the audit”, and went on and on like that [...] I made him feel guilty so I did go [...] There weren’t many women (female ECA, education).

Clashes with the workplace culture inevitably lead to turnover, which is discussed under social pressures for deinstitutionalization (S2). However, it should be mentioned that the threat of turnover from an increasing proportion of employees (i.e. the female employees), which is costly for the firm, will place more power in the hands of women. This is even more pertinent when there is competition for employees, as discussed below.

The second internal political force relates to the power of those in senior positions (P2). The literature argues that change in gendered practices will not occur until there are more women in the higher (and more powerful) organizational levels (Ely, 1995). In New Zealand’s accountancy workplaces, the existence of women in senior positions has ranged from virtually nil in the 1980s to considerably more now, but there are still a very limited number in the top echelons. The following comments by ECAs illustrate these points:

Rosie – Back in the early eighties, chartered accountancy was very male dominated and there were no women in reasonably senior positions in the firm (female ECA, industry).

Bryce – I am part of one of these [NZICA] special interest groups which is the CFOs [...] There is still a low percentage of women [...] about 30% [...] If you look at the women most of them are actually younger women. There wouldn't be many my age, in their fifties (male ECA, industry).

Some ECA interviewees perceived that the culture for promotion appeared to be, and still was, dominated by the men in positions of power (Reskin, 1988):

Isobel – I don't think it is a deliberate "let's keep women down type of attitude" because men have one way of doing things, women tend to do things a little differently and if the top structure is male it will tend to be the male's way of doing things (female ECA, public practice).

Sandra – I think there is a cultural conflict [...] for women [...] You have to choose who you work for based on what comes from the top in the organization (female ECA, self-employed).

The dominance of the male culture and linear career model, with its emphasis on long working hours and dogged commitment to the firm means, that it can be particularly difficult for mothers to get promoted to positions of power from which change can be enacted. Organizational resistance to change (inertia) means that sometimes change is slow in coming, and instead women may leave the organizations concerned, as illustrated by these two ECAs' comments below:

David – If you are trying to change a culture it doesn't change very quickly [...] You have got to be [...] a "stayer". You are in an endurance race here and therefore there are a number of knocks on the way and it's about celebrating small victories (male ECA, industry).

Lorraine – I challenged why he was getting ahead and I wasn't and having not got satisfactory answers I decided to leave and moved on (female ECA, industry).

For those women who remained in the Big Four public practice firms, seniority up to a certain level (even if working part-time) was achievable. However, there are currently very few women partners and the HRMs admitted that the Big Four firms had a problem with advancement of women to this most senior rank. Although there was nothing specifically stopping admission of women to partnership, the HRMs mentioned barriers such as institutionalized traditions, the gender-biased lack of female partner mentors, informal male networking, sexism and the huge time commitment exhibited and expected by many of the older partners. The HRMs believed that a major cultural change in partnership expectations would be required before part-time employees were seen as credible candidates. However, there was no real reason why a part-time employee could not be looked at for partnership, as long as s/he was attracting work into the firm.

If women do achieve top positions, can they stimulate deinstitutionalization through their political influence (P2)? Some female ECAs believed that most female managers had a different set of "emotional norms" (Martin *et al.*, 1998, p. 433) and were more tolerant of family considerations than most male managers. However, a number of ECAs did not believe that senior females were changing the organizational culture or the prevalence of institutionalized gender-biased practices. They perceived that these senior females conformed to male stereotypes in order to succeed in the workplace, and working for some of them was more difficult than for male bosses:

Eddie – They are very competent but some of them [...] really put people down [...] I have only had a couple of woman bosses over the years and [...] I didn't enjoy any of them because both of them were of the aggressive style (male ECA, public sector).

However, some incremental change is occurring in the upper echelons. Some of those in positions of power (males and females) have introduced family-friendly policies and flexible work practices. As one ECA noted:

Lesley – We have a tax conference every year and it was always one day in the weekend [...] About two or three years ago [...] our divisional director got up and said “we have to become more family friendly and the weekends are for family so we are moving it” [...] We are bringing in family friendly policies and an understanding about some balance in life (female ECA, public sector).

The HRMs stated that the acceptance of these family-friendly practices was influenced by the entropic or inertial tendencies evident in “the tone from the top”. Some partners were not good role models for balancing life inside and outside of work and were resistant to change (Reskin, 1988). However, Rosie commended her boss and believed that an environment of mutual trust and high achievement resulted from his attitude towards family demands:

Rosie – I had shown that I had said I would take three months off each time [on maternity leave] and I had done that and come back to work so I guess he trusted me [...] The organization does recognize that by [...] making it a family friendly place you have got people that are committed that will do the extra when it is needed (female ECA, industry).

Another source of slow change was the limited experimentation with part-time partnerships, by both “brave” men and women. Although Emma (a younger ECA) had encountered them in the UK and thought that they were “manageable”, the concept was not being embraced with any speed in New Zealand. Two HRMs compared this with the sluggish change occurring in the private sphere with respect to males' engagement in household and family tasks, and commented that part-time male employees who participated in family/home activities (social change) were as important for the deinstitutionalization of the organizational gender-biased practices as the women who reached partnership level. One partner, Glenn, described the reticence encountered in his firm to a part-time partnership:

Glenn – People who do it [...] actually create the opportunity and change the perceptions and make people suddenly realize [...] the world didn't end [...] We have the grand total of one [part-time partner], a woman [...] who is a tax partner and works four days a week.] is the first one who has been able to do it [...] She does it very successfully [...] She did push for that [...] Prior to that there wouldn't have been any way you could stay in the organization [and] be a part time partner [...] It was probably very difficult for her to negotiate her way through it with the powers that be at the time [...] The next one [...] it will be easier for them [...] But it still requires the people to [...] push the model and to find new ways of doing things (male ECA, public sector).

Another political pressure that may potentially contribute to deinstitutionalization emanates from the external environment (P4) and is a relatively recent one. Women's self-employment, employment earnings and life expectancy have all been increasing, and consequently women are an emerging client base (Barclays Wealth Female Client Group and Ledbury Research, 2011). Therefore, the provision of key female accounting

staff to work with these clients may make good business sense. However, this was mentioned by only one ECA interviewee, who was employed as a financial advisor. Also there was no direct evidence that firms were employing and shifting power to women in order to appear innovative, although this possibility cannot be discounted.

Overall, when applying a deinstitutionalization lens, the strongest political antecedents identified by the ECA interviewees were those of organizational origin and associated with the power accorded to the increasing numbers of women in accountancy (and their threat of departure) and the changing attitudes of some of those in positions of power (men and women) (P2). The external influence of female clients was reported, although rarely (P4), and internal performance crises and external innovative pressures were not mentioned. Inertial tendencies related to issues of cost and resistance to change exhibited by senior partners and management (Table III).

The second pressure for deinstitutionalization is now considered.

4.2 Functional influences on deinstitutionalization

Functional pressures arose because organizational members changed their views on the usefulness of employing women in the organization. Factors influencing this attitude change mentioned by the interviewees were the scarcity of qualified staff in the external environment (F3), and within the organization the “on-the-job” competence of female CAs and the usefulness of part-time employees to staff the seasonality of business (F1) (Table III). Internally generated pressures for increased technical specificity (F2) were not identified by the interviewees nor were external emerging events related to functionality (F4).

The scarcity of qualified mid-level staff available to fill vacant positions and the power that this affords to the increasing numbers of female CAs was discussed previously. Accountants, particularly those with CA qualifications and mid-level experience, are in high demand (F3). Supply could be differentiated if one sex was perceived to be less competent at work than the other, but that does not seem to be the case. ECA interviewees indicated that women were no longer treated as less suited for accounting jobs (in particular those below the most senior level). General comments voiced were that female CAs had better skills, or that male and female CAs had different skills but that they were both important:

Murray – A lot of the women have got better skills than the males now [. . .] They are able to focus on things better than the males and are not as easily distracted as males can be (male ECA, public sector).

At an environmental level, most ECA interviewees did not mention current gender bias from clients, although disbelief of females’ worth as CAs was occasionally observed with small town/rural clients, tradespeople and some cultural groups. Client attitudes were also followed up with the YCA interviewees. Generally, the YCA accountants with provisional CA qualifications perceived clients treated the male and female staff members as equally competent. However, the slightly older YCAs who have had more client contact mentioned that some older male clients assumed that the females on accounting teams were of lower status than the males or were even the secretary, and sometimes ignored their questions.

Many family-oriented female CAs will work part-time and/or flexibly, at least for a period of their working lives. Part-time work has become an increasingly accepted

feature of the New Zealand workplace, but this was not always the situation. Earlier, it appeared to be very dependent on the attitudes of the manager as to whether it would be implemented, as illustrated in Sheila's comments:

Sheila – My immediate boss said there was no way he was going to let anyone go part time [...] so I just went to the boss above him and got given it (female ECA, education).

Nowadays, employers (e.g. Ross) have realized that an experienced part-time or flexible-hours employee can be a useful resource, especially in the management of workload. This utility constituted another organizational-level functional driver (F1) of deinstitutionalization of overt gender-biased practices. ECAs even stated that firms had taken proactive action to attract or retain family-oriented and part-time employees:

Nathan – The flexibility [policies] and focusing on retaining family sort of things [...] they have got some policies that [...] help the turnover (male ECA, public sector).

Debbie – Their maternity leave was wonderful [...] It took all that stress away [...] It was just a completely different policy towards staff [...] They just valued staff, they realized it was their biggest resource (female ECA, public sector).

However, more subtle inequities for part-time CAs (predominantly women) still endured. Extended periods of part-time work were usually detrimental to career progression, as they did not concur with organizational ideals of commitment (Rogier and Padgett, 2004). Current male CA partners were not very receptive (inertial pressure) to the idea of a part-time partner, maybe because it was contrary to the male career model that they had followed to achieve their own partnership (as noted by Dougal below), or functionally they had difficulty in believing that part-time partners could be as effective as full-time partners (illustrated in Bryce's remarks):

Dougal – The partners are often in working on the weekend, maybe all day Sunday [...] they just tend to work (male ECA, public practice).

Bryce – No, you couldn't [do my senior job part-time or share it] [...] I think the other manager would find it frustrating [...] It is always a pain when she is not there (male ECA, industry).

Nevertheless, a number of ECAs (e.g. Debbie) were responsive to changes in organizational structures (entropic pressure) and thought that part-time senior staff was a possibility if the person had excellent skills that were desirable to maintain and had a good team working under him/her:

Debbie – You can manage staff on a part time basis, you just have to involve your staff a lot more [...] You can make most arrangements work (female ECA, public sector).

Glenn's earlier comments suggested that once a part-time senior position has been demonstrated to work, then the senior staff changed their perceptions about the utility of such an arrangement.

Overall, functional pressures have been applied from internal sources (competence and part-time work (F1)) and external sources ((F3) scarcity of accountants) to increase female participation in accountancy workplaces. However, inertia is again evident in attitudes of partners and other senior gatekeepers towards the effectiveness of part-time partners, and this contributes to the lack of women in senior positions (Table III).

4.3 Social influences on deinstitutionalization

Evidence of the dissipation or erosion of institutionalized gender-biased practices presented in this section is the result of social factors, which change the accepted meanings and culture of the workplace (Oliver, 1992). These can come from within the organization (high job turnover, leader succession and increasing workplace diversity (S1 and S2)), or externally from changes in legislation or social norms (S3) and organizational interruptions (e.g. mergers) (S4). Interviewees' recollections provided evidence of historical turnover (S2) due to inequitable salary treatment and incompatibility with the "male culture", culture changes with increased workplace diversity (S1), and particularly many instances of practices that were historically evident but have now disappeared because of legislation (S3) (Table III).

In general, the number of interviewee comments appear to confirm DiMaggio and Powell (1983) and Oliver's (1992) assertion that externally imposed government legislation and other societal forces are some of the most important antecedents to deinstitutionalization, at least within the New Zealand professional accounting context. Over the last 30 years, the introduction of human rights and anti-discrimination legislation in New Zealand has forced a movement towards formalization of practices, and elimination of overt gender-biased practices. Furthermore, what may have started as external social pressure (e.g. increasing numbers of tertiary educated women) was soon translated into internal social pressure (workplace diversity and its incompatibility with the institutionalized male culture), and social pressures can lead to political pressures (power accorded to large numbers of women employees). Evidence will be presented first in relation to legislative change and second in terms of changes in other social norms, with reference to salaries, turnover, progression, mentoring and sexual harassment.

4.3.1 Legislative influences. Since 1993 it has been unlawful for employers to discriminate on the basis of sex, and marital and family status in all aspects of employment, including recruitment, selection, remuneration, training, promotion and termination. Many of the ECA interviewees perceived changes in many of these areas of employment as detailed below.

Gender-biased practices against women in recruitment interviews and starting salaries was reasonably common 30 years ago, although many women commented that the external pressure of legislation has stopped that behaviour now. First, there were examples of not securing an interview, or a job, because the applicant was female:

Helen – I did try to go into industry again. I did have someone say to me I won't appoint you because we don't want a woman (female ECA, education).

Being part of the "old school tie brigade" (Linehan, 2001) also helped males (and not females) to secure an interview, as highlighted by Arthur:

Arthur – It was quite clear that I didn't have to work hard at it. By being an old boy of the school I could have got jobs with certain accounting firms because the partners were old boys of the school (male ECA, industry).

However, not all of this networking worked against women. Many women also provided examples of securing an interview through a family connection. Even so, recruitment interviews were prime occasions for gender-biased questions to women, particularly with respect to childbearing. One illustration was provided by Hetal:

Hetal – The questions: [...] “Are you intending to get married and have children and what would you do if you do have children?” [...] These days you wouldn’t dare ask such questions but they were just standard I think (female ECA, public sector).

If women did secure an accounting position, then childbearing insinuations sometimes persisted in the workplace. Nicola commented:

Nicola – When C offered me the job, the first thing he said to me was, “Well, if you take the job [...] I presume you are not going to rush off and have a baby” [...] I was absolutely horrified that he would even have said that [...] That was in 1988 and I had hoped that people had moved on from that (female ECA, education).

Moving forward to the twenty-first century, the HRMs stated that annual recruitment drives and selection processes for graduates are now very structured and formalized, and were emphatic that selection is based on the qualities of “the person” and not on the applicant’s sex. The YCA interviewees confirmed that none of them had been asked about marital status, impending marital status, number of children or intended number of children, parental leave or childcare arrangements in any of their interviews; however, they recognized the potential for more subtle discrimination based on assumptions. One YCA tried to indirectly introduce into recruitment interviews the fact that she is not intending to have children for some time, in case the interviewer is assuming otherwise. Many of the ECAs (e.g. Cilla) also believed that some less overt discrimination in interviews still exists:

Cilla – I didn’t get an interview and when I asked why, she said I didn’t fit the person specifications. I said, “Are you looking for someone older?” and she said, “Well, I can’t say that”, and I said, “And a male” and she said, “I can’t say that either”, so I mean it still goes on (female ECA, public sector).

Salary discrimination against women was apparent 30 years ago, particularly in public practice. One ECA, Yvonne, provided an interesting example:

Yvonne – Everybody else [males] was doing papers at Polytech [...] Unknown to me, they were on the same [salary] as me even though I had finished and every time they passed a paper they got a pay rise. So I would be going out to the audit job and I was the senior in the job and I had two junior guys helping me and found out that they were getting paid more than me. One of them, his wife had a baby and they gave him more because she had a baby [...] I asked about it and they explained well he has got a family now (female ECA, public practice).

Yvonne’s situation is a good example of queuing theory in operation (Williams, 1995), as the firms’ partners appeared to believe that male employees would be supporting their families and therefore requiring more money than females.

Although Whiting and Wright (2001, p. 210) find evidence of gender salary differentials overall in accounting in New Zealand in 1998, they observe “a move towards remuneration equality between the genders at the lower organisational levels” since earlier in the decade. In the current interviews, the provisional CAs within the YCA group believed that there was no salary gender discrimination at all at their level. However, the slightly older and more qualified YCAs suspected that more subtle forms of pay inequity (e.g. related to promotion and subsequent salary increases) may still occur. They gave examples of higher pay to a male who was undertaking what they perceived to be equivalent work to the females, and another example where the male

received the team co-ordinator role (and subsequent pay increase) even though the women in the team were perceived to be just as capable.

Higher salaries, a more accepting culture and applicable anti-discrimination legislation in the public sector contributed to a movement of some women into the public sector 30 years ago. Kathryn was one such female ECA:

Kathryn – The only place that would employ you as a women accountant was the public service [...] The public service was seen as perhaps being a bit more progressive in that field (female ECA, public practice).

Important here is how the external pressures related to better salaries and less discriminative environments in the public sector appeared to lead to an internal pressure of turnover (S2) within other organizations. Alongside salary inequities, incompatibility with the male culture of accountancy workplaces featured in the historical reasons for turnover of female CAs at all levels. A small number of male CAs made similar comments, but it was far more prevalent amongst the female CAs. Some typical comments were:

Hine – I knew at that stage that there would come a parting of the ways fairly quickly because I just didn't fit in and I didn't suit them and they didn't suit me (female ECA, self-employed).

Heather – I wouldn't work in a CA environment again; it was really competitive with long hours. There is [...] idolizing of the partners [...] Everyone is trying to get to the top (female ECA, service industry).

Jennifer – I would rather work in a team of people as a team rather than have a hierarchy and that, I think, is typical of women (female ECA, public sector).

As the proportion of female CAs increased in a firm, their dissatisfaction (S1) and hence turnover (S2), became more of a costly problem for the organization. This in turn gave women more power and became a political agent (P2) for change. Similar turnover due to gendered workplace practices was not encountered amongst the YCA interviewees, which suggests that since the 1970s there has been an erosion of the male culture as it applies to those working at the more junior level, or alternatively there is compatibility with the dominant culture within accountancy workplaces for those without children.

However, current observations suggest that more subtle gender-biased practices are still influencing access to senior levels, i.e. deinstitutionalization is occurring through dissipation, not rejection, and is incomplete. Promotion is an area where discrimination in opportunity and performance assessment could lead to salary differentials. The HRMs stated that current practice was that progression was based on merit or performance. One firm had a practice of identifying "stars" early on in their careers, and these stars often received the prestigious assignments. However, most graduates had the opportunity to volunteer for projects. The other firm provided mentoring partners/managers to all staff and recommended that the employees "position" themselves and demonstrate that they were "hungry" for promotion by volunteering for jobs that brought them to the attention of the "right" people. Theoretically, there is no gender bias in these practices, but the ECA interviewees thought that gender inequality could depend on the entropic or inertial qualities of the manager/partner in charge (e.g. "Some good males and a couple that aren't that good" (Lesley)) (Table III).

Interviewees perceived that 30 years ago, there were plenty of overt gender discriminatory practices with regard to job opportunities and progression. For example, Belle stated:

Belle – At TUV I wasn't allowed to do any audit [...] because the one partner in charge did not believe in females going out to offices (female ECA, public practice).

322 Assumptions about women's child-rearing activities and time-out of the profession also added another layer of gender discriminating practices:

Kathryn – I can remember A [...] saying, "You are not going to be having any babies shortly are you?" [...] They were thinking, in their planning, "Now she may not stay". [...] When I started working the discrimination was quite blatant but now it is more subtle (female ECA, public practice).

Some ECA interviewees felt that discrimination against women in accountancy had disappeared (i.e. deinstitutionalization had occurred), except in relation to the higher-level positions. Here the older male partners reigned, creating an inertial resistance to allowing women into positions of power. One male ECA commented:

Ross – I know the partners who work there. Their attitude to such things is that there was no way she was ever going to have an opportunity to become a partner [...] They wouldn't let her in because she was a female (male ECA, public practice).

Countering these claims, the HRMs in the Big Four firms said that both their organizations currently offered a senior training course focussed on the last progression hurdle to partner. One firm had a Leadership Development Program, and all senior managers took part in this course. This was used to help identify potential leaders and to remedy participants' weaknesses. Alternatively, the other firm identified senior employees (male and female) with leadership potential to take part in a Partnership Admission Program. Mentoring was offered to all these candidates. One partner, Glenn, reminisced about the lack of formalized mentoring when he commenced in public practice: "Very unofficial [...] not a formalized process as it is now".

Some interviewees (e.g. Lesley) thought the accountancy profession was very low on gender discrimination in comparison with other professions, such as law. In some corporations (e.g. Travis's firm) and public sector organizations, the policies had in fact changed their institution's rules and values by introducing affirmative action discriminating in favour of women (Trapp *et al.*, 1989):

Travis – [International company] have a policy now of promoting [women]. They have set a goal so that women can be leaders so they have basically legislated that [...] by a certain date there will be x number of senior women (male ECA, industry).

An area of legislative change imposed from the external environment related to sexual harassment (Stanko and Schneider, 1999). Sexual harassment of younger women did occur around 30 years ago in accountancy workplaces (e.g. as evidenced by Heather, Margaret, Kim and Hine). Women such as Margaret, have recognized the positive effect in the workplace of legislation that has made such behaviour illegal:

Margaret – I put up with quite a few things in my first year or so [...] [Finally I said,] "I don't like this and I am not putting up with it" and he said, "What?" I said, "This power play of yours touching my bottom when I go down the stairs" [...] He said, "Well you shouldn't have such a large bum" [...] People can't do that sort of thing now (female ECA, public sector).

The female ECAs did not mention this as being a current problem, but perhaps it only happens to younger females. However, the subsequent interviews with YCAs revealed that there were no identified examples of physical sexual harassment but some instances of what the interviewees termed “annoying” male behaviour, such as sexist jokes, a secret “hottest woman at work” poll, and secretive “boys nights” out. Most of the women found this only mildly annoying in an otherwise congenial male-female workplace atmosphere. One potentially damaging example was given of a rejected amorous advance from a senior colleague (outside work hours), resulting in a bad work review for the young woman involved. However, a word to her manager about the circumstances resulted in corrective action with the review being favourably revised.

4.3.2 Society’s social norms. As well as legislation, the changing nature of society appears to have contributed to the progressive deinstitutionalization of gender-biased practices in firms. Already mentioned were the increasing levels of education and subsequent entry of women into the accounting profession (S3). The interview data suggest that the rapid increase in female numbers has impacted on the culture in the firm and the power of women’s voice (political pressure, P2). Women’s increasing ability to earn higher salaries, coupled with men’s slowly increasing involvement in family and household work, means that for some couples, at least, the traditional roles of men and women are being renegotiated to enable participation of men and women in both paid and unpaid work. Anita and Geoff are both good illustrations:

Anita – He [husband] cooks tea, we both help with homework, read stories to the kids (female ECA, public practice).

Geoff – I iron all my own shirts, when I get home I bath the kids, give them the bottle, [...] put them to bed, read them a story, change their nappies even! (male ECA, public practice)

Family structures have become more diverse and the male breadwinner/female carer structure, upon which the male linear career model is dependent, is becoming less common. Some female accountants are family breadwinners (e.g. Maryanne, Lucy, Vivienne) and some are partners in dual-career marriages (e.g. Helen, Rosie, Amanda). Contrast the following statement by Annette (older ECA interviewee) with those of Maryanne and Rosie:

Annette – It was probably because it was the norm, it was never expected I go back to work, no, it wasn’t even on the agenda (female ECA, self-employed).

Maryanne – Now my husband works part time so he is there for T [son] (female ECA, public practice).

Rosie – We decided when we eventually decided to have kids [...] it would be better for me to keep on working and for him to stay at home [...] I was earning more than him [...] and had the ability to continue to earn more than he did (female ECA, industry).

These changes in attitudes and behaviours (S3) are slowly changing the cultures of some accountancy workplaces. It appears that the increasing variety of family and work combinations is leading to more social fragmentation (S1) as the old gendered working roles are being challenged. Some men as well as women are pursuing work/life balance and flexibility in their working hours. These desires conflict with the traditional work commitment required by large public practice firms and corporations in order to achieve high-level positions. A number of older (male) partners who were interviewed

displayed resistance to this change (inertia), bemoaning the fact that it is getting increasingly hard to find people to do “the hard yards” for partnership. The HRMs also commented that graduates in recent years were far more confident and assertive in the recruitment process than their predecessors, asking questions about working hours and seeking work-life balance.

Some accountancy organizations were responding to the changes in workplace male/female ratios and desires from staff for work/life balance. As described previously, a few individuals have managed to secure part-time partnerships in Big Four public practice firms. The individuals who push for these new models of work plus those partners who also support change, could be considered entropic as they encourage the rejection of gender-biased practices. Annette describes a specific example with which she is familiar:

Annette – Woman [...] with the three children, whose husband is [...] a senior partner [...] only 36 [years old] [...] He was reducing his days of work to four a week [...] That was just unheard of for an up-and-coming young man to do that but he decided he wanted a day a week with the children. She was going to up her days to three days and he was going to bring his down to four [...] They are really leading the model (female ECA, self-employed).

Three of the ECA female interviewees (Debbie, Annette and Yvonne) had reached high levels in their organizations whilst working part-time. These women all worked in organizations that could be considered to be more flexible and family friendly and less focussed on the male linear career model. Debbie worked in the public sector, Annette ran her own business and Yvonne worked in a family run firm where she had a lot of freedom in choosing which work she wished to undertake:

Yvonne – I come and go when I want. No-one tells me [...] you have to be here at this time or that time and when someone comes and says can you do this audit? [...] I have a say in whether I want to do it or not (female ECA, public practice).

Overall, it appears that social pressures, particularly those of external origin (legislation and societal change (S3)), have had a large influence on the deinstitutionalization of overt gender-biased practices. Educational qualifications, equity legislation, childcare provision and other social changes have enhanced the entry of women into the accounting profession in large numbers and have stimulated the instigation of anti-discriminatory workplace policies. Internal pressures, such as increased diversity of employees (S1) and turnover of female CAs (S2), also seem to have contributed. These pressures challenged the male culture of accountancy workplaces so that institutional rules and values were forced to change. It appears that these social pressures often led to political pressures, particularly through the sheer force of female numbers (P2). Helping or hindering the deinstitutionalization process were key individuals such as partners/top management or those who push for change in their own working roles (Table III). However, it is apparent that deinstitutionalization is not complete as social pressures have not had the same level of influence on the subtleties of promotion practices, with inequities being displayed in the participation of women at senior levels.

5. Discussion and conclusion

Concurring with the literature (Ciancanelli *et al.*, 1990; Ó hÓgartaigh, 2000), the individual interviews from the ECAs provided evidence of gender-biased practices existing in accountancy workplaces 30 years ago. These practices were detrimental

to female accountants and related to biased recruitment, salary differentials, reduced assignment and promotional opportunities, male culture and linear career model and sexual harassment. However, the comments and perceptions of these older interviewees, plus those of the HRMs and the younger accountants, suggested that many of these practices were no longer accepted nor evident in firms. Reflecting on this change through a deinstitutionalization lens (Oliver, 1992), suggests that deinstitutionalization of gender-biased practices has taken place and is partially complete. Rejection of some practices has occurred but there is still some awareness that not all practices detrimental to women's progress, have disappeared.

As observed in Seal's (2003) study of budgeting in UK local government, this partial deinstitutionalization of gender-biased practices in accountancy workplaces can be envisaged as arising from a cumulative interaction amongst the political, functional and social pressures for change. Seven major antecedents were observed as displayed in Table III.

The strongest pressures for accountancy organizational change appeared to come from external social and legislative factors (S3). Comments from the interviewees tend to suggest that the external social and legislative factors have acted in tandem, although one may precede the other. Often they appear to have been the precursor to, and trigger for, political pressure on the firm for change. Of major importance has been the successful participation of women in tertiary education, which technically opened entry for women to the accountancy profession (Ministry of Social Development, 2004). Other societal changes, such as reduced numbers of children, provision of childcare services and automatic household devices, have allowed women some freedom from domestic work and increased their ability to continue participating in paid work once they were mothers. However, even then, the interviews suggest that the old boys' network and discrimination still hampered entry for women into the accountancy profession. The advent of the Human Rights Act 1993 heralded great changes for the employment of female accountants. No longer was it legal to interview on the basis of sex of applicant, ask women questions about future family plans or pay women less, and sexual harassment in the workplace was outlawed. Many female interviewees mentioned and appreciated these changes.

The numbers of women in the profession rapidly increased and in terms of the deinstitutionalization model it is argued that this increase in numbers created some social fragmentation (S1) and stimulated political pressure (P2) for change (Orenstein, 2000). If women were dissatisfied with working conditions and availability of opportunities in the existing male-dominated culture, they had greater numbers to complain or lobby for change, or they could just leave the organization (S2). High turnover has financial and intangible (loss of organizational knowledge) costs for a firm (Fisher, 2001) and was to be avoided. The pool of potential replacements has also been increasingly feminized and so employers cannot restrict themselves to employing men (F3). Furthermore, firms have also come to recognize that women are capable accountants ((F1) functional pressure). The interview evidence suggested that employers perceived women to be organized, focussed, demonstrating attention to detail, and communicating well with clients, both male and female. In addition, many of them were willing to work part-time and could therefore be used effectively in workload planning. The initial inertial tendency to be concerned about the costs of allowing women to participate seems to have dissipated.

The interviews highlight that other non-legislative social pressures (S1 and S3) have played a role in the process of deinstitutionalization of gender-biased work practices in the last ten years. The increased focus and some political support for work/life balance and flexibility in the workplace (Gallhofer and Paisey, 2011), the increasing occurrence of dual-career marriages and female breadwinners, and men's slowly increasing participation in household work (McPherson, 2005) have contributed to organizational disruption of institutionalized workplace practices that 30 years ago were firmly rooted in the male linear career model.

However, the interviewees' comments highlighted more subtle gender-biased practices that remained, i.e. full deinstitutionalization was not complete. The inequality in male and female salaries is largely influenced by the poor numbers of women in positions of seniority (Whiting and Wright, 2001), and one must ask the question of why this situation exists. Undoubtedly, there is a transition period when the new influx of women is progressing up the workplace hierarchy, but there are suggestions of other impediments to change (inertial pressures). Some interviewees perceived that there was resistance to change from the top-level men who are committed to the male linear career model and act to keep the culture and rules (and their privileges) (Reskin, 1988) unchanged at senior levels (Litzky and Greenhaus, 2007). Assumptions are made about women, child-rearing and employment participation. Although firms now routinely employ women and mothers, the advancement of the women in those firms (particularly in public practice firms) is limited by women's conflict with the traditional work commitment requirements. It appears that, at senior levels, the organization has not changed its view of the ideal employee (Le Feuvre, 1999) and so discrimination for those positions is subtle. Examples of workplace cultural change offering part-time partnership (Lewis and Cooper, 2005) and other comparative part-time senior positions were found to be rare.

Gender-biased practices in accountancy organizations may only be eliminated when a workplace culture that values and integrates work and personal life for individuals is adopted. Achieving such a culture would involve a major cultural change in many New Zealand organizations and could probably only be achieved by promoting a dual agenda (Rapoport *et al.*, 2002). That is, organizations could work towards work/life balance for individuals in the firm (social pressure) as well as improving workplace performance (Rapoport *et al.*, 2002). Essential to the process would be political support from the top levels (Lewis and Cooper, 2005). Focusing on the organizations' performance would incorporate attention to the functional utility of employing women and men who place importance on maintaining a work/life balance, the costs of turnover and the scarcity of CAs in New Zealand.

These recommendations are not unique to the New Zealand situation. Similar calls have been made for changes to accountancy workplaces (particularly the Big Four firms) in countries such as the USA (Johnson *et al.*, 2008), UK (Anderson *et al.*, 2010), France (Dambrin and Lambert, 2008) and Australia (Windsor and Auyeung, 2006). If family-involved persons are not provided with conditions to enable their progression in accountancy organizations (Litzky and Greenhaus, 2007), then the New Zealand (and international) accountancy profession may find that there is a serious deficiency of practicing individuals with advanced knowledge. It may also question whether those committing to long hours are the most effective and best individuals for the job.

Although the deinstitutionalization lens is only one way of reflecting on the interviewees' perceived experiences, it is important in helping us to understand how professions evolve. It can also be suggestive of what pressures may be necessary to combat remaining gender inequities in accountancy workplaces, i.e. to complete the process of deinstitutionalization. As the main changes required concern workplace culture in the senior levels, further research could also focus on this level. Of prime interest would be the observation of promotion and partnership decision-making meetings, interviews with ECAs reflecting on the barriers to attaining senior positions in their places of employment, or empirical studies of the costs of senior-level job turnover. Further, the impact of the recent global financial crisis may bring additional economic pressures within an organization, which influences the workplace culture. The small sample sizes of the HRM and YCA groups of interviewees also provide impetus for some additional interviews with larger samples in order to focus on current practices.

In conclusion, this study has provided evidence that the influx of women into the accountancy profession in New Zealand over the last 30 years, has contributed to the erosion of institutionalized gender-biased employment practices in accountancy workplaces. Use of Oliver's (1992) model of deinstitutionalization was pivotal in interpreting the change as one arising from a cumulative interaction of political, functional and social pressures. Biased recruitment, sexual harassment and non-equitable salary differentials have been rejected by firms. However, other more subtle gender-biased practices concerned with the male linear career model and opportunities for promotion at the senior level have lessened but not been rejected. Further cultural change is required in order to deinstitutionalize these practices and change the culture in accountancy organizations. This could help to avoid resource wastage and a serious deficiency of senior CAs in practice in the future.

Notes

1. A numerically significant influx of women into occupations and sectors of the labour market that have traditionally been exclusively male or male dominated (Le Feuvre, 1999).
2. New Zealand's total fertility rate has been relatively stable over the last three decades, averaging 2.02 births per woman (Statistics New Zealand, 2011). Professional and managerial women (such as accountants) have the lowest fertility rate of all occupational groups (Sceats, 2003).
3. Similarly in the UK, the average basic salary for female ICAEW (Institute of Chartered Accountants of England and Wales) ACAs is £62,300, whereas for male ICAEW ACAs it is £89,500 (ICAEW and Robert Half, 2011). ACAs are Chartered Accountants and Associates of ICAEW and are the equivalent to NZICA's CA.
4. Upward, onward, steady and unbroken goal-oriented progression marked by loyalty and mutual commitment between employer and employee, through a given hierarchy (Simmons, 1996, p. 66).
5. For example, women's increased educational and employment participation, family structures, generational attitudes, Big Four recruitment, retention and work-life balance practices, national employment equity and equal opportunities legislation and the increasing evidence of enhanced organizational profitability accompanying advancement of women staff (Greene, 2004).
6. In 2006, women made up 36 percent of self-employed people and the proportion of self-employed people who are women is growing (Ministry of Women's Affairs and Ministry of Economic Development, 2008).

7. Although men have higher personal incomes than women, women's median income is increasing more rapidly than men's (Statistics New Zealand, 2007).
8. All interviewee names are pseudonyms.

References

- Anderson, D., Vinnicombe, S. and Singh, V. (2010), "Women partners leaving the firm: choice, what choice?", *Gender in Management: An International Journal*, Vol. 25 No. 3, pp. 170-83.
- Anderson-Gough, F., Grey, C. and Robson, K. (2005), "Helping them to forget.: the organizational embedding of gender relations in public audit firms", *Accounting, Organizations and Society*, Vol. 30 No. 5, pp. 469-90.
- Ball, A. (2005), "Environmental accounting and change in UK local government", *Accounting, Auditing & Accountability Journal*, Vol. 18 No. 3, pp. 346-73.
- Barclays Wealth Female Client Group and Ledbury Research (2011), *Understanding the Female Economy: The Role of Gender in Financial Decision Making and Succession Planning for the Next Generation*, Barclays Wealth, London.
- Blau, F.D. and Ferber, M.A. (1992), *The Economics of Women, Men, and Work*, Prentice-Hall, Englewood Cliffs, NJ.
- Bolleboom, S. (2009), "Let's hear it for the girl", *Chartered Accountants' Journal of New Zealand*, Vol. 88 No. 4, pp. 28-40.
- Broadbent, J. and Kirkham, L. (2008), "Glass ceilings, glass cliffs or new worlds? Revisiting gender and accounting", *Accounting, Auditing and Accountability Journal*, Vol. 21 No. 4, pp. 465-73.
- Broadbridge, A.M., Maxwell, G.A. and Ogden, S.M. (2007), "Experiences, perceptions and expectations of retail employment for Generation Y", *Career Development International*, Vol. 12 No. 6, pp. 523-44.
- Chung, J. (2001), "An examination of potential public accounting recruits' attitudes toward women", *British Accounting Review*, Vol. 33, pp. 307-31.
- Ciancanelli, P., Gallhofer, S., Humphrey, C. and Kirkham, L. (1990), "Gender and accountancy: some evidence from the UK", *Critical Perspectives on Accounting*, Vol. 1, pp. 117-44.
- Cunningham, G.B. (2008), "Creating and sustaining gender diversity in sport organizations", *Sex Roles*, Vol. 58, pp. 136-45.
- Dacin, M.T., Goodstein, J. and Scott, W.R. (2002), "Institutional theory and institutional change: introduction to the special research forum", *Academy of Management Journal*, Vol. 45, pp. 45-57.
- Dambrin, C. and Lambert, C. (2008), "Mothering or auditing? The case of two Big Four in France", *Accounting, Auditing and Accountability Journal*, Vol. 21 No. 4, pp. 474-506.
- Dambrin, C. and Lambert, C. (2011), "Who is she and who are we? A reflexive journey in research into the rarity of women in the highest ranks of accountancy", *Critical Perspectives on Accounting*, Vol. 23 No. 1, pp. 1-16.
- Darlington, Y. and Scott, D. (2002), *Qualitative Research in Practice: Stories from the Field*, Open University Press, Buckingham.
- Department of Labour (2007), *Parental Leave in New Zealand: 2005/2006 Evaluation*, Department of Labour, Wellington.
- Department of Labour (2011a), *New Zealand Income Survey*, Department of Labour, Wellington.
- Department of Labour (2011b), *Review of Flexible Working Arrangements in New Zealand Workplaces – Survey Findings*, available at: www.dol.govt.nz/er/bestpractice/worklife/research/flexibility2010 (accessed 18 January 2012).

- Devonport, B. (2008), "The participation of women in the New Zealand Institute of Chartered Accountants: 100 years of social stereotyping?", *Pacific Accounting Review*, Vol. 20 No. 3, pp. 269-81.
- DiMaggio, P.J. and Powell, W.W. (1983), "The iron cage revisited: institutional isomorphism and collective rationality in organizational fields", *American Sociological Review*, Vol. 48, pp. 147-60.
- EEO Trust (2009), *Workplace Age and Gender: Trends and Implications*, Equal Employment Opportunities Trust, Auckland.
- Ely, R. (1995), "The power of demography: women's social constructions of gender identity at work", *Academy of Management Journal*, Vol. 38 No. 3, pp. 589-635.
- Emery, M., Hooks, J. and Stewart, R. (2002), "Born at the wrong time? An oral history of women professional accountants in New Zealand", *Accounting History*, Vol. 7 No. 2, pp. 7-34.
- Empson, L. (2004), "Organizational identity change: managerial regulation and member identification in an accounting firm acquisition", *Accounting, Organizations and Society*, Vol. 29, pp. 759-81.
- Fearfull, A. and Kamenou, N. (2006), "How do you account for it? A critical exploration of career opportunities for and experiences of ethnic minority women", *Critical Perspectives on Accounting*, Vol. 17 No. 7, pp. 883-90.
- Fergusson, D.M. and Horwood, L.J. (1997), "Gender differences in educational achievement in a New Zealand birth cohort", *New Zealand Journal of Educational Studies*, Vol. 32 No. 1, pp. 83-96.
- Fisher, C. (2001), "Accounting consolidations: passing fad or model for future?", *Chartered Accountants Journal*, Vol. 80 No. 4, pp. 73-4.
- Gallhofer, S. and Paisey, C. (2011), *Women's Voices: Work-Life Balance of Female Scottish Chartered Accountants*, The Institute of Chartered Accountants of Scotland, Edinburgh.
- Gammie, E., Gammie, B., Matson, M. and Duncan, F. (2007), *Women of ICAS Reaching the Top: The Demise of the Glass Ceiling*, The Institute of Chartered Accountants of Scotland, Edinburgh.
- Greene, K. (2004), "Promoting women a rewarding practice", *Otago Daily Times*, 22 November, p. 17.
- Grey, C. (1998), "On being a professional in a 'Big Six' firm", *Accounting, Organizations and Society*, Vol. 23 Nos 5/6, pp. 569-87.
- Guinn, R.E., Bhamornsiri, S. and Blanthorne, C. (2004), "Promotion to partner in big firms: truths and trends", *The CPA Journal*, Vol. 74 No. 4, pp. 54-5.
- Haar, J.M. (2007), "Exploring the benefits and use of flexitime: similarities and differences", *Qualitative Research in Accounting and Management*, Vol. 4 No. 1, pp. 69-82.
- Half, R. (2001), "Accountants storm the boardrooms", *Chartered Accountants Journal*, Vol. 80 No. 9, p. 28.
- Harcourt, S. and Harcourt, M. (2002), "Do employers comply with civil/human rights legislation? New evidence from New Zealand job application forms", *Journal of Business Ethics*, Vol. 35 No. 3, pp. 207-21.
- Hinings, C.R. and Greenwood, R. (1988), *The Dynamics of Strategic Change*, Basil Blackwell, Oxford.
- Hull, R.P. and Umansky, P.H. (1997), "An examination of gender stereotyping as an explanation for vertical job segregation in public accounting", *Accounting, Organizations and Society*, Vol. 22 No. 6, pp. 507-28.

- Hyman, P. (1997), "Gender inequality in paid employment", in Rudd, C. and Roper, B. (Eds), *The Political Economy of New Zealand*, Oxford University Press, Auckland, pp. 156-9.
- ICAEW and Robert Half (2011), *Career Benchmarking Survey 2011: Business*, Institute of Chartered Accountants of England and Wales, London.
- Johnson, E.N., Lowe, D.J. and Reckers, P.M.J. (2008), "Alternative work arrangements and perceived career success: current evidence from the big four firms in the US", *Accounting, Organizations and Society*, Vol. 33, pp. 48-72.
- Khalifa, R. (2004), "Accounting specialisms, status hierarchies, and gendered aspects of professionalism: an analysis of professional discourses", paper presented at the Fourth Asia Pacific Interdisciplinary Research in Accounting Conference, Singapore.
- Kirkham, L.M. and Loft, A. (1993), "Gender and the construction of the professional accountant", *Accounting, Organizations and Society*, Vol. 18 No. 6, pp. 507-58.
- Kornberger, M., Carter, C. and Ross-Smith, A. (2010), "Changing gender domination in a Big Four accounting firm: flexibility, performance and client service in practice", *Accounting, Organizations and Society*, Vol. 35, pp. 775-91.
- Le Feuvre, N. (1999), "Gender, occupational feminization, and reflexivity: a cross-national perspective", in Crompton, R. (Ed.), *Restructuring Gender Relations and Employment: The Decline of the Male Breadwinner*, Oxford University Press, Oxford, pp. 150-78.
- Lewis, S. (2001), "Restructuring workplace cultures: the ultimate work-family challenge", *Women in Management Review*, Vol. 16 No. 1, pp. 21-9.
- Lewis, S. and Cooper, C.L. (2005), *Work-Life Integration: Case Studies of Organisational Change*, Wiley, Chichester.
- Lewis, S. and Smithson, J. (2001), "Sense of entitlement to support for the reconciliation of employment and family life", *Human Relations*, Vol. 54 No. 11, pp. 1455-81.
- Liddicoat, L. and Malthus, S. (2004), "Employee benefits: what New Zealand chartered accountant firms are providing to attract, retain and motivate staff", *New Zealand Journal of Applied Business Research*, Vol. 3 No. 2, pp. 25-39.
- Lightbody, M.G. (2009), "Turnover decisions of women accountants: using personal histories to understand the relative influence of domestic obligations", *Accounting History*, Vol. 14 Nos 1/2, pp. 55-78.
- Linehan, M. (2001), "Networking for female managers' career development: empirical evidence", *The Journal of Management Development*, Vol. 20 No. 10, pp. 823-9.
- Litzky, B. and Greenhaus, J. (2007), "The relationship between gender and aspirations to senior management", *Career Development International*, Vol. 12 No. 7, pp. 637-59.
- Lord, B. and Robb, A. (2010), "Women students and staff in accountancy: the Canterbury tales", *Accounting History*, Vol. 15 No. 4, pp. 529-58.
- Lyonette, C. and Crompton, R. (2008), "The only way is up? An examination of women's 'under-achievement' in the accountancy profession in the UK", *Gender in Management: An International Journal*, Vol. 23 No. 7, pp. 506-21.
- McPherson, M. (2005), *Part-time Work and Productivity: Trends and Initiatives: A Life Course Approach*, Equal Opportunities Trust, Wellington.
- Martin, J., Knopoff, K. and Beckman, C. (1998), "An alternative to bureaucratic impersonality and emotional labour at The Body Shop", *Administrative Science Quarterly*, Vol. 43, pp. 429-69.
- Ministry of Social Development (2004), *New Zealand Families Today: A Briefing for the Families Commission*, Ministry of Social Development, Wellington.

- Ministry of Women's Affairs (2010a), *Indicators for Change: Tracking the Progress of New Zealand Women*, Ministry of Women's Affairs, Wellington.
- Ministry of Women's Affairs (2010b), *Workplace Flexibility in the Accounting Sector: Case Study Research by the Ministry of Women's Affairs*, Ministry of Women's Affairs, Wellington.
- Ministry of Women's Affairs and Ministry of Economic Development (2008), *Women in Enterprise: A Report on Women in Small and Medium Enterprises in New Zealand*, Ministry of Women's Affairs and Ministry of Economic Development, Wellington.
- National Advisory Council on the Employment of Women (2008), *Critical Issues for New Zealand Women's Employment, Now and in the Future*, Department of Labour, Wellington.
- Nichols, D., Robinson, R.K., Reithel, B.J. and Franklin, G.M. (1997), "An exploratory study of sexual behavior in accounting firms: do male and female CPAs interpret sexual harassment differently?", *Critical Perspectives on Accounting*, Vol. 8 No. 3, pp. 249-64.
- NZICA (2011), *2011 Annual Report*, New Zealand Institute of Chartered Accountants, Wellington.
- NZICA and Randstad (2011), *2011 Remuneration Study*, New Zealand Institute of Chartered Accountants and Randstad, Wellington.
- Oakley, J.G. (2000), "Gender-based barriers to senior management positions: understanding the scarcity of female CEOs", *Journal of Business Ethics*, Vol. 27 No. 4, pp. 321-35.
- O'Brien, D. and Slack, T. (1999), "Deinstitutionalising the amateur ethic: an empirical examination of change in a rugby union football club", *Sport Management Review*, Vol. 2, pp. 24-42.
- Oliver, C. (1992), "The antecedents of deinstitutionalization", *Organization Studies*, Vol. 13 No. 4, pp. 563-88.
- Olsson, S. and Walker, R. (2003), "Through a gendered lens? Male and female executives' representations of one another", *Leadership and Organization Development Journal*, Vol. 24 No. 7, pp. 387-96.
- ÓhÓgartaigh, C. (2000), "Accounting for feminisation and the feminisation of accounting in Ireland: gender and self-evaluation in the context of uncertain accounting information", *Irish Business and Administrative Research*, Vol. 21 No. 1, pp. 147-67.
- Orenstein, P. (2000), *Flux: Women on Sex, Work, Love, Kids, and Life in a Half-Changed World*, Doubleday, New York, NY.
- Parker, D. (2003), "(Not so secret) women's business", *Australian CPA*, Vol. 73 No. 8, p. 50.
- Parry, K. (2000), "Women behaving as leaders", *New Zealand Management*, Vol. 47 No. 5, pp. 24-7.
- Pascall, G., Parker, S. and Evetts, J. (2000), "Women in banking careers – a science of muddling through?", *Journal of Gender Studies*, Vol. 9 No. 1, pp. 63-73.
- Powell, G.N., Butterfield, D.A. and Parent, J.D. (2002), "Gender and managerial stereotypes: have the times changed?", *Journal of Management*, Vol. 28 No. 2, pp. 177-93.
- Rapoport, R., Bailyn, L., Fletcher, J. and Pruitt, B. (2002), *Beyond Work-Family Balance: Advancing Gender Equity and Work Performance*, Wiley, Chichester.
- Reed, S.A., Kratchman, S.H. and Strawser, R.H. (1994), "Job satisfaction, organisational commitment, and turnover intentions of United States accountants: the impact of locus of control and gender", *Accounting, Auditing and Accountability Journal*, Vol. 7 No. 1, pp. 31-58.
- Reskin, B.F. (1988), "Bringing the men back in: sex differentiation and the devaluation of women's work", *Gender and Society*, Vol. 2, pp. 58-81.
- Roberts, J. and Coutts, J.A. (1992), "Feminization and professionalization: a review of an emerging literature on the development of accounting in the United Kingdom", *Accounting, Organizations and Society*, Vol. 17 Nos 3/4, pp. 379-95.

- Rogier, S.A. and Padgett, M.Y. (2004), "The impact of utilizing a flexible work schedule on the perceived career advancement potential of women", *Human Resource Development Quarterly*, Vol. 15 No. 1, pp. 89-106.
- Rosener, J. (1990), "Ways women lead", *Harvard Business Review*, Vol. 68 No. 6, pp. 119-25.
- Ross-Smith, A., Chesterman, C. and Peters, M. (2004), "Instinctively collaborative': are women executives changing the cultures of senior management?", paper presented at the Australia and New Zealand Academy of Management Conference, Dunedin, New Zealand.
- Sceats, J. (2003), "The impossible dream: motherhood and a career?", *New Zealand Population Review*, Vol. 29 No. 1, pp. 155-71.
- Scott, W.R. (1987), "The adolescence of institutional theory", *Administrative Science Quarterly*, Vol. 32, pp. 493-511.
- Scott, W.R. (2001), *Institutions and Organizations*, Sage, Thousand Oaks, CA.
- Seal, W. (2003), "Modernity, modernization and the deinstitutionalization of incremental budgeting in local government", *Financial Accountability and Management*, Vol. 19 No. 2, pp. 93-116.
- See, J.-M. and Kummerow, E.H. (2008), "Work and work-family values in accountancy", *Pacific Accounting Review*, Vol. 20 No. 2, pp. 158-84.
- Shopland, A. (2001), "Bringing the boys, and girls, back home", *Financial Adviser New Zealand*, No. 12, pp. 10-11.
- Simmons, M. (1996), *New Leadership for Women and Men: Building on an Inclusive Organisation*, Grower Publishing, Hampshire.
- Stanko, B.B. and Schneider, M. (1999), "Sexual harassment in the public accounting profession", *Journal of Business Ethics*, Vol. 18 No. 2, pp. 185-200.
- State Services Commission (2002), *Barriers to Women's Career Progression: A Review of the Literature*, State Services Commission, Wellington.
- Statistics New Zealand (2007), Quick Stats about Incomes – Statistics New Zealand, available at: www.stats.govt.nz/Census/2006CensusHomePage/QuickStats/quickstats-about-a-subject/incomes/personal-income-by-sex.aspx (accessed 12 February 2012).
- Statistics New Zealand (2008), Business Demography, available at: www.stats.govt.nz/products-and-services/info-releases/bus-demo-stats-info-releases.htm (accessed 21 May).
- Statistics New Zealand (2009), Population Indicators, available at: www.stats.govt.nz/methods_and_services/access-data/tables/pop-indicators.aspx (accessed 18 January 2010).
- Statistics New Zealand (2011), Births and Deaths: Year Ended March 2011, available at: www.stats.govt.nz/browse_for_stats/population/births/BirthsAndDeaths_HOTPYeMar11/Commentary.aspx (accessed 1 February 2012).
- Suddaby, R., Gendron, Y. and Lam, H. (2009), "The organizational context of professionalism in accounting", *Accounting, Organizations and Society*, Vol. 34, pp. 409-27.
- Trapp, M.W., Hermanson, R.H. and Turner, D.H. (1989), "Current perceptions of issues related to women employed in public accounting", *Accounting Horizons*, March, pp. 71-85.
- Van Peursem, K.A. and Balme, A. (2010), "Threats to the New Zealand Serious Fraud Office: an institutional perspective", *Qualitative Research in Accounting and Management*, Vol. 7 No. 3, pp. 304-28.
- Whiting, R.H. (2008a), *Gender, Family Responsibilities and Career Success in the Accountancy Profession: A New Zealand Study*, VDM Verlag Dr Müller, Saarbrücken.
- Whiting, R.H. (2008b), "New Zealand chartered accountants' work/family strategies and consequences for career success", *Pacific Accounting Review*, Vol. 20 No. 2, pp. 111-37.

-
- Whiting, R.H. and Wright, C. (2001), "Explaining gender inequity in the New Zealand accounting profession", *British Accounting Review*, Vol. 33 No. 2, pp. 191-222.
- Williams, C.L. (1995), *Still a Man's World: Men Who Do Women's Work*, University of California Press, Berkeley, CA.
- Windsor, C. and Auyeung, P. (2006), "The effect of gender and dependent children on professional accountants' career progression", *Critical Perspectives on Accounting*, Vol. 17 No. 6, pp. 828-44.
- Witkowski, K.M. and Leicht, K.T. (1995), "The effects of gender segregation, labour force participation, and family roles on the earnings of young adult workers", *Work and Occupations*, Vol. 22 No. 1, pp. 48-72.
- Wong, G. (2009), "New Zealand holds place in global gender gap rating", available at: www.hrc.co.nz/home/hrc/newsandissues/newzealandholdsplaceinglobalgendergaprating.php (accessed 19 January 2010).
- Zilber, T. (2002), "Institutionalization as an interplay between actions, meanings, and actors: the case of a rape crisis center in Israel", *Academy of Management Journal*, Vol. 45 No. 1, pp. 234-54.
- Zucker, L.G. (1988), *Institutional Patterns and Organizations: Culture and Environment*, Ballinger, Cambridge, MA.

Further reading

- Hooks, K.L. (1998), "The danger of misguided conclusions", *Critical Perspectives on Accounting*, Vol. 9 No. 3, pp. 377-85.
- Loft, A. (1992), "Accountancy and the gendered division of labour: a review essay", *Accounting, Organizations and Society*, Vol. 17 Nos 3/4, pp. 367-78.

Corresponding author

Rosalind H. Whiting can be contacted at: ros.whiting@otago.ac.nz

(The Appendix follows overleaf.)

To purchase reprints of this article please e-mail: reprints@emeraldinsight.com
Or visit our web site for further details: www.emeraldinsight.com/reprints

Table AI.
Descriptive data for the
ECAs (for summary
statistics see Table II)

Pseudonym	Sex	Age (years)	Number of children	Position (full-time unless specified otherwise)	Current employment		Year of CA qualification (ranges only)
					Organization/institution	Ever worked in public practice firm?	
Alice	F	48	2	Senior lecturer	University	Yes	1973-1979
Amanda	F	46	3	Partner	Big Four firm	Yes	1973-1979
Amie	F	35	3	Part-time accountant	Charity	No	1987-1993
Anita	F	38	3	Senior manager and accountant	Medium public practice firm	Yes	1987-1993
Annette	F	51	2	Owner, part-time	Small recruitment firm	Yes	1973-1979
Arthur	F	53	2	Company secretary	Industry	Yes	1973-1979
Belle	F	54	2	Senior accountant	Medium public practice firm	Yes	1973-1979
Bernice	F	39	3	Part-time accountant	Self-employed	Yes	1980-1986
Bingrong	F	50	3	Part-time accountant	Medium public practice firm	Yes	1973-1979
Bob	M	54	2	General manager	Public sector	Yes	1973-1979
Bryce	M	55	5	Finance director, industry	Industry	Yes	1973-1979
Bryn	M	48	4	Partner	Small public practice firm	Yes	1980-1986
Carolyn	F	39	0	Finance manager	Large corporate	Yes	1980-1986
Cilla	F	35	0	Senior advisor	Public sector	Yes	1987-1993
Colin	M	44	3	Financial controller	Medium industrial firm	Yes	1980-1986
David	M	38	2	Senior manager	Large corporate	No	1987-1993
Debbie	F	45	1	Part-time manager	Public sector	No	1980-1986
Dougal	M	43	3	Senior manager	Big Four firm	Yes	1980-1986
Eddie	M	40	0	Executive manager	Local government	Yes	1980-1986
Emma	F	32	0	Senior manager	Big Four firm	Yes	1987-1993
Gaylene	F	47	0	Manager	Medium public practice firm	Yes	1980-1986
Geoff	M	35	2	Partner	Medium public practice firm	Yes	1987-1993
Gina	F	35	1	Senior analyst	Public sector	Yes	1987-1993

(continued)

Pseudonym	Sex	Age (years)	Number of children	Current employment			Year of CA qualification (ranges only)
				Position (full-time unless specified otherwise)	Organization/institution	Ever worked in public practice firm?	
Glenn	F	44	4	Partner	Big Four firm	Yes	1980-1986
Hamish	M	38	3	Manager	Big Four firm	Yes	1980-1986
Hazel	F	53	2	Office manager	Medium public practice firm	Yes	1980-1986
Heather	F	37	3	Part-time practice manager	Health centre	Yes	1987-1993
Helen	F	48	3	Senior lecturer	University	Yes	1973-1979
Henry	M	Over 50?	6	CEO	Large service organization	Yes	1980-1986
Hetal	F	48	1	Senior advisor	Local government	Yes	1980-1986
Hine	F	46	2	Consultant	Self-employed	Yes	1980-1986
Isobel	F	50	2	Senior CA	Small public practice firm	Yes	1973-1979
Jarod	M	34	0	Finance manager	Industry	Yes	1987-1993
Jennifer	F	59	2	Principal analyst	Public sector	Yes	1980-1986
June	F	47	2	Partner	Small public practice firm	Yes	1973-1979
Kathryn	F	48	3	Part-time accountant	Small-medium public practice firm	Yes	1973-1979
Keith	M	46	3	Finance manager	Sports organization	Yes	1980-1986
Ken	M	43	2	Top-level position	Public sector	Yes	1987-1993
Kim	F	46	0	Senior manager	Local government	No	1980-1986
Leanne	F	37	0	Business analyst	Industry/corporate	Yes	1987-1993
Lesley	F	50	0	Principal	Big Four firm	Yes	1987-1993
Lorraine	F	48	3	Manager	Medium industrial firm	No	1973-1979
Lucy	F	46	1	Financial controller	Medium-large industrial firm	No	1973-1979
Lynne	F	42	1	Financial advisor	Public sector	Yes	1980-1986
Margaret	F	59	3	Senior investigator	Public sector	Yes	1980-1986

(continued)

Table A1.

Table AI.

Pseudonym	Sex	Age (years)	Number of children	Position (full-time unless specified otherwise)	Current employment		
					Organization/institution	Ever worked in public practice firm?	Year of CA qualification (ranges only)
Mark	M	37	2	Partner	Small public practice firm	Yes	1987-1993
Maryanne	F	41	1	Director	Big Four firm	Yes	1980-1986
Mike	M	51	3	Part-time consultant	Medium public practice firm	Yes	1973-1979
Murray	M	48	2	Partner	Big Four firm	Yes	1973-1979
Nathan	M	37	3	Systems accountant, public sector	Public sector	No	1987-1993
Nicola	F	41	0	Teacher and HOD	Secondary school	Yes	1980-1986
Nigel	M	49	2	Senior manager	Big Four firm	Yes	1973-1979
Paul	M	48	2	Senior manager	Public sector	Yes	1980-1986
Ray	M	45	3	Part-time, accountant	Small public practice firm	Yes	1973-1979
Robyn	F	45	3	Senior manager	Medium service firm	Yes	1987-1993
Rosie	F	40	3	Financial accountant	Industry	Yes	1980-1986
Ross	M	50	3	Partner	Small public practice firm	Yes	1973-1979
Sandra	F	47	3	Financial planner	Self-employed	Yes	1987-1993
Sheila	F	45	2	Part-time tutor	Polytechnic	Yes	1980-1986
Shirley	F	43	0	Senior manager	Large industrial firm	Yes	1980-1986
Simon	M	33	3	Associate director	Big Four firm	Yes	1987-1993
Stuart	M	41	2	Senior position	Public sector	Yes	1987-1993
Tony	M	43	0	Advisor	Local government	No	1980-1986
Tracey	F	40	2	Part-time accountant	Industry	Yes	1987-1993
Travis	M	39	3	Head of finance	Large global industrial firm	No	1987-1993
Veeni	F	39	2	Part-time manager	Small service firm	Yes	1980-1986
Victoria	F	42	0	Director	Large companies	No	1980-1986
Vivienne	F	44	0	General manager	Charity/service firm	Yes	1980-1986
Yvonne	F	41	3	Part-time principal	Small-medium public practice firm	Yes	1980-1986

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.