

***ACCOUNTING FOR (IN)VISIBILITIES:
RESISTANCE, GENDER AND CONTROL**

by

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*All place names, respondents identities and company names have been changed in order to secure anonymity. Fictitious names have been used for all identities including references to companies. Any names used in this paper by the authors' which provide reference to real companies and/or respondents, is purely of a coincidental nature.

We would like to thank all the interviewees for their assistance with this research. We will endeavour to break the silence of the lived experience in accountancy.

In addition we would like to thank the various participants of the following seminar series and conferences where earlier drafts of this work have been presented for their critical feedback and suggestions:

University of East London Organisational Studies Network, International Labour Process Conference, Critical Perspectives on Accounting Conferences and the University of Sunderland Research Seminar Programme. The insightful comments on earlier drafts of this paper by Rebecca Boden, George Kapaya, Nod Miller and Prem Sikka are also gratefully acknowledged.

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Abstract

This paper explores the themes of resistance, gender and control as both visible and invisible constructs in accountancy. Through the use of oral history as method, the experiences of three ethnic women accountants are documented. The central concern of this paper is to provide empirical material relevant to the study of women in accountancy, and in particular to give visibility to the experience of minority ethnic women accountants using an oral history approach. We use the term 'ethnic women' to indicate women from minority ethnic communities in Britain. The three oral histories indicate the presence of various forms of resistance, gender and control which appear to operate through a variety of invisible and visible forms in the structured work and workplace of accountancy. This paper presents a number of snap shots in the lives of three ethnic women accountants who work in different accounting environments. These experiences unfold through the deliberate limited use of theoretical frameworks. Our intention here is to present these experiences as 'raw' and 'uncut' as we possibly can in order to allow the experiences to speak for themselves. Despite our presence as researchers and authors in this text being omnipresent, we hope that our intervention to structure and re-construct the narratives for the reader is kept to a minimum.

Keywords: Accounting, Control, Ethnicity, Gender, Identity, Invisibility, Oral History, Resistance, Visibility.

Introduction

This paper explores the themes of resistance, gender and control as both visible and invisible constructs in accountancy. Through the use of oral history as method, the experiences of three ethnic women accountants are documented. In this paper we explore issues of identity and the structure of work through an investigation of multiple experiences of accountancy mediated and interpreted through individuals' gender and cultural/ethnic backgrounds. In this paper, the 'experiences' unfold through the deliberate limited utilisation of theory to structure the oral histories and to assist the reader in constructing meaning. We believe that the richness of experience is better explored and interpreted by the reader, without our major construction and re-construction of the narrative. We selected this approach due to comments and suggestions that we received from academics and practitioners alike when we presented various drafts of this paper at a number of conferences. The feedback from these audiences gave particular emphasis and encouragement to the notion that the histories should be allowed to 'speak for themselves'. Currently, there is little knowledge of what it means to be an accountant and further still, even less insight into what it means to be an ethnic woman accountant. This absence of experience can be seen by the silence that surrounds qualitative material which illuminates women's experiences of accountancy, (for example, the nature of accountancy work and the subjective meaning ascribed to the work as experienced by women accountants). For these reasons, we have decided to explore ethnic women's accounting narratives. Our first concern is to map out particular aspects and themes in the gender and ethnicity literature in accounting. In particular, we explore the limited utilisation of oral history in the accounting field and its great potential to tap into institutional structures of accounting and the intersections of gender and ethnicity. A brief section on research design and method is then presented, before the three oral histories are presented through themes with minimal commentary to aid explanation for the reader. The paper concludes by way of a discussion section which conveys the central themes of the three histories. What emerges in this research, from these three histories is that invisible and visible

factors, such as varying degrees of sexism and racism are subtly present. The oral histories indicate that women seek to become invisible in order to resist covert and/or overt racism and sexism. Finally, our findings partly explicate the structured nature of the accounting workplace, where rules and procedures are in place in an attempt to define both the nature of the work and the accountant's behaviour.

Connecting Gender, Ethnicity and Oral History in Accounting Research

In recent years, the field of accounting has seen an increase in 'gender' studies literature. Most of the early work employed the term 'gender' to explicitly refer to the study of women in accounting and appeared to be pre-occupied with a number of issues. These issues included charting numbers of women in the profession, identifying historical barriers to advancement and finally illuminating retention rates and offering solutions for increasing these rates. These issues have been explored through a variety of theoretical and methodological perspectives to highlight the position of women in accountancy. For detailed varied discussion see the work of: Rayburn, 1972; Silverstone & Williams, 1979; Borgia, 1989; Pillsbury, Capozzoli & Ciampa, 1989; Ciancanelli, Gallhofer, Humphrey & Kirkham, 1990; King & Stockard, 1990; Lehman, 1992; Hooks, 1992; Loft, 1992; Coutts & Roberts, 1992; Thane, 1992; Kirkham, 1992; Kirkham & Loft, 1993; Boyer, 1994; French & Meredith, 1994].

These studies are illuminating through the insights that they offer into institutional aspects which are encountered by women in seeking to advance in the field of accounting. However, by making women the explicit focus of gender literature, the presence of the masculine is ignored and excluded in accounting (Hines, 1992). Furthermore, we still have little insight into the day-to-day lived experience of women accountants, as little concern appears to have been paid to subjectivities in accounting. In recent years there has been an emergence of studies which have focused on expanding this little researched field. In particular, a number of studies have emerged which have explored notions of Accounting and Empire in difference cultural settings. For example, Annisette (2004) explores the notions of accounting

professional identity in Trinidad and Tobago; Nam Kim (2004a; 2004b) explores the experiences of Chinese accountants in the Accountancy profession in New Zealand; Mc Nicholas et al (2004) attempts to provide a voice to the stories of Maori women in the accountancy profession. Finally, Bakre (2005) explores through evidence the extent to which the Institute of Chartered Accounts of Jamaica (ICAJ) was able to achieve independence from former colonial accounting bodies which were UK based. These studies illuminate the interplay of culture and accounting experiences. Furthermore, with the above exceptions and those including the work of the Coffey (1994a; 1994b); Grey (1998) and Kyriacou (2000) little research exists which explores accounting experiences. Further still, we have even less insight into what it means to be an ethnic woman accountant (Kyriacou, 2000). This is because issues concerning cultural diversity are silenced and as such women appear to be treated as a homogenous middle class group (Gallhofer, 1992, 1998; Kyriacou, 2000).

Although a number of studies, such as those offered by Gallhofer (1992; 1998) and Cooper (1992a; 1992b), have encouraged research into the exploration of subjectivities and research into marginalized groups such as women from different classes, race and class backgrounds, such research is still extremely rare. With the exception of the recent work of Anderson-Gough et al (2005) we still have limited insight into subjective meanings given to experiences by individuals in their organisational and social setting. Furthermore, there appears to be a lack of qualitative material per se, which explores issues concerning ethnicities, subjectivities and narratives (Hanlon, 1999; Llewellyn, 1999) in accounting. The few studies which have emerged explore the experience of 'ethnic minorities' in the United States, Certified Public Accountancy Profession. [For a selection see Mitchell, 1969, 1976; Cramer & Strawser, 1970; Lang & Ashworth, 1971; Aiken, 1972; Dennis & Stephens, 1976; Collins, 1986, 1988; Mitchell & Flintall, 1990; Knapp & Kwon, 1991; Paige, 1991; Hammond & Streeter, 1994; Hammond, 2002]. These studies are historically and culturally specific to particular time periods, countries, and more significantly, to specific accountancy professions. Most largely

document the advancement of the black American Certified Public Accountancy member. A study which breaks new ground is that by Mynatt, Omundson, Schroeder & Stevens, (1997) which investigates the impact of Anglo and Hispanic ethnicity, and gender on the turnover intentions of a sample of accountants. The critiques offered by Hammond (1997a) and Amernic (1997) on Mynatt *et al* (1997) suggest that the advancement and utilization of other ethnicities continues to remain invisible. With the exception of Hammond and Streeter (1994), and the continuing research of Hammond (1997b), which utilises oral history to explore the experiences of African-American Certified Public Accountants, the richness of the lived experience is beginning to be heard in accounting. The aim of this paper is to attempt to provide visibility to issues of women's ethnicity in accountancy, thus breaking the silence which surrounds the lived experience of ethnic women in UK accountancy (also see Kyriacou 1997). In particular, we seek to explore how our interviewees' experiences have been shaped by the institutional structures of accounting organisations by drawing together a few themes relevant to our study of women's ethnicity in accounting.

Connecting Invisible Experiences to the Institutional Structures of Accountancy

In the exploration of U.K accounting experiences and subjectivities we believe it relevant to map out some core features and themes which define the institutional structures of Accountancy. This will provide a backdrop for making sense of the accounting experiences which we present below.

A major issue which has pre-occupied significant authors in the recent past, has focused upon the issue of professionalism and whether accountancy is deemed to be a profession through its possession of specific attributes or traits, such as the traits of specialised knowledge and code of ethics. These studies have utilised a variety of theoretical and sociological perspectives. Including a variety of Trait, Functionalist, Weberian and Marxist approaches to understanding notions of professionalism. (See Flint, 1981; Robson & Cooper, 1990; Saks, 1983; for a

summary of approaches to the study of professionalism and accountancy). In particular, Weberian approaches to the study of professionalism suggest that professionalism depends upon the notion of social closure whereby only those who meet the criteria for entry are allowed into the occupation in the first instance to undertake training. Furthermore, only those who have attained the professional training and qualification can seek membership and entry into the profession and can claim the badge of ability (Sennett & Cobb 1972). In particular, the work of Kirkham (1992), Kirkham & Loft (1993), and Lehman (1992) has demonstrated that historically the profession of accountants prided itself on the construction of a particular set of images which defined the professional accountant as male. Therefore women were excluded as they were considered 'other' and the title of accountant denied. However, no other studies have emerged which have explored the position of ethnicities in the U.K profession. In the United States, similar images and prejudice prevailed as African- American CPA Accountants were also denied entry and that clients did not want to see a 'black face' examine their books (Martin, 1933; Hammond & Streeter, 1994; Hammond, 2002).

On closer exploration of the institutional structures of accounting, a number of studies are insightful. The emergent work of Coffey (1994a; 1994b); Hanlon (1994, 1996, 1997, 1999); Anderson-Gough, Grey & Robson (1998a; 1998b) and Grey (1994; 1998) provide rare insights into aspects of training, socialisation and operation of accountancy firms. These cited studies are useful in providing a partial illumination of the operation of accountancy firms where accounting work takes place. The work of Hanlon (1994, 1996, 1997) suggests that a new paradigm is emerging within the area of professional and expert labour. Hanlon suggests that the process entails a shift from a 'social service' evaluation mechanism to a 'commercialised' mechanism. This shift has implications for accounting as emphasis will be upon getting the work done as soon as possible by accountants and trying one's best to please clients (Hanlon, 1997; Kyriacou, 2000). Hanlon's (1997) paper, which examines the chartered accountancy profession and the socialisation processes experienced by accountants and the evaluation criteria involved in the

promotional process to partnership, offers a partial insight into the activities of accounting firms. Hanlon (1994) demonstrates that financial surveillance and the tracking of capital are core activities of accountants and accounting firms. Furthermore it would also appear, that through our limited insight into the operation and activities of accounting firms that even the organization and social setting of firms encourage and facilitate surveillance techniques and the monitoring of accountants. This in turn suggests that the accountants undergo some form of self-surveillance through aspects of dress and accounting work techniques, such as 'fudging time-sheets' (Grey, 1994; Kyriacou, 2000). Hanlon's work (1994; 1997) reveals the importance of being a team player in accountancy and as such if accountants are to seek promotion, must engage in tasks or activities to promote their visibility such as socialising, playing sports and so forth. However, Sikka & Willmott (1997, page 833) point out that Hanlon's (1997) work remains silent with respect to gender aspects. By doing so, Hanlon *opcit* implies that this is irrelevant in seeking to become a member of the team. In addition, this argument can also be extended to ethnicity. For example, gender and ethnicity can impact the relationship within the accounting organisational setting (Kyriacou, 2000). Hanlon's (1997) paper is relevant to our study through his exploration of the client-accountant relationship, as he provides a partial account of the work that accountants do. This relationship appears to be built upon the basis of trust, which is connected to clients' perception of the accountant. This in turn will either facilitate or break down rapport between the parties (Hanlon, 1997; Grey, 1998). The full extent of this relationship currently remains unexplored in the literature. The pioneering work of Neu (1991) is insightful as he suggests that trust must exist for economic exchange to take place between parties. Neu (1991, page 248) suggests that trust is based on ascribed characteristics such as gender, ethnicity and age of individuals. Neu *opcit* questions an individual's ability to manipulate such ascribed characteristics and that it maybe both possible and impossible to hide these. Perhaps, partial manipulated can be achieved through aspects of dress and presentation of the self (Goffman, 1959; Kyriacou, 2000). This suggestion is closely connected to that offered by Cockburn (1991) who argues that women and ethnic minorities may have to hide aspects of

'difference' if they are to claim access to equal opportunity in the workplace as the dominant structures in organisations are white and male. We argue, and illustrate through our respondents oral histories that aspects of gender and ethnicity are important and these are connected in very subtle ways to issues of 'trust' and 'surveillance' in the accounting workplace. In the following section we outline how we gained access to respondents rich experiences, before they are presented.

Gaining Access to Experiences

Our preferred option in gathering oral histories would have been some form of participant observation approach within accounting firms (Coffey, 1994a; 1994b). The advantage of this approach is that we as researchers could potentially have access to experiences first hand (McNeill 1985; Robson 1993) and also such an approach will assist in the defence of issues concerning external validity of any data gathered. With the exception of Grey's (1998) pioneering study into the practices of accounting firms, past experience for us has shown that securing access to accounting firms to observe behaviour has proved unsuccessful (Kyriacou, 2000). In particular, issues concerning social closure which were encountered by Kyriacou (2000), indicated that problems surrounding access would make any participant observation research impossible. For these reasons we decided to attempt to make contact with respondents through placing advertisements in accounting publications. This approach therefore implied a more interactive and involved method with respondents. The respondent's experience of accounting rather than seeking to observe the accounting workplace, became the focus for our research. Therefore, research design issues suggested that semi-structured oral history interviews were appropriate (Plummer 1990; Gluck and Patai 1991; Yow 1994). Despite its limited use in accounting research, some significant authors (Mumford 1991; Hammond & Streeter 1994; Hammond & Sikka 1996) suggest that oral history can give a voice to the subordinated. Furthermore, Collins and Bloom (1991, page 23) suggest that oral history can 'provide a record where no written record exists'.

By using oral history as method for this research a space for the appreciation of the ethnic woman's experience is created. Within a broad feminist framework, the oral history approach can be used to prioritise the experience of ethnic women accountants. Furthermore, the epistemological position of a feminist approach is consistent with oral history which concerns the generation of knowledge through experience. For this reason the interviews were conducted by the female author as it was considered appropriate in order to maximise notions of commonality and to minimise issues of difference which are inherent in in-depth interviews. For this paper we have chosen to focus upon the experiences of three ethnic women accountants which are presented through an exploration of how our interviewees' experiences have been shaped by the institutional structures of accounting organisations by drawing together a few themes relevant to our study of women's ethnicity in accounting. Our respondents are 'Jane' , (who is from Africa, is in her late thirties and is ACCA qualified); 'Rahila', (who is from the Indian-subcontinent, is in her late twenties and is part CA qualified) and finally 'Cathy' , (who is from Africa is in her forties and is CIMA qualified).¹

**Management Hierarchies and the Subordination of Accounting Labour: Illuminating Aspects of the Partner - Client- Accountant Relationship
*Partner's Exercise of Control Through the Use of Gender and Race Stereotypes***

'Jane' worked for a number of small and medium accountancy firms in the private sector whilst completing her ACCA exams. She was employed by the partner of the accountancy firm, (who was male) to undertake work of an accounting and financial nature. Jane the accountant, is subject to formal subordination of her labour as she is working for the (male) partner, and is responsible and accountable to the partner with respect to her accounting duties. This formal subordination of labour gives rise to a sexual division of labour. Jane's experiences suggest that she was controlled by her partner (her boss) through his use and appropriation of gender and racial

¹ *More information about our respondents is located in the endnotes to this paper.*

stereotypes in a somewhat positive way. Jane worked hard to gain the trust and confidence of the clients. Jane is used by the partner to 'soothe' the 'difficult' clients:

'In the first job, that's what I enjoyed, meeting people, meeting people a lot and my boss, I realised then, he was giving me the difficult clients, one day I said why are you giving me the difficult clients? He says, I don't know, you have a way of soothing their nerves' (Jane, 1996).

Q. What do you mean by difficult?

'When they come in, not that they are rude, but then they come in, and they think you don't know what you're doing, you try to explain things, or they are not sure about what you are doing, and you try to explain, and yes I know what I am doing, and it's alright, and by the time I finish with them they develop, [they] get a lot of confidence in me, and they just leave things to me when they come in before, you recog[nise] sense the uncertainty and they are always like that' (Jane, 1996).

'Well initially what happens is when they walk in they say are you the secretary?, and I say no, so then they go, 'could I see the partner?', and I say 'okay go in and see him', and I just keep quiet, and then about, after talking to them for five minutes he says, 'Jane come in we need to discuss this with the clients', I go in very confidently and we start talking, and then gradually you see the shift away from the conversation between client and boss to client and me' (Jane, 1996).

'...They sort of shift towards me, then the next call when they ring, 'hello can I speak to Jane?..' (Jane 1996).

Jane explained the nature of this uncertainty by describing how the clients first identified her as a secretary as she was the first person they saw on entering the office. Jane resisted revealing her identity to the client and remains invisible until she is invited in by the partner in order to discuss the clients situation. Jane's exposure to the client is controlled by the partner, and it is only when she is invited in by the partner does Jane become visible:

'When you work with people who rely on you, you have to test the pulse, because if the person does not want that from you, the person immediately thinks you are coming, especially in practice, where you have clients, the first thing a partner thinks is to prevent you from taking over his clients, and I wasn't interested in any of his clients, but that is one problem,' (Jane, 1996).

An interesting issue is why the partner felt the need to control Jane's exposure to clients in such a way. It may be that trust lay at the heart of the partner's need to control Jane with respect to 'his' clients. What appears to be at stake here is the notion of ownership rights to clients. The notion of ownership rights over clients is fundamental because it is the clients who provide revenue for the accountancy practice. The fact that these clients have gained trust and confidence in Jane appears to be unsettling for the partner as he appears to be worried that Jane may take these clients with her if she decides to leave the practice in the future. As Jane was working for a small firm, the partner appeared to be in direct contact with Jane, more on a day-to-day basis. In a larger firm, which may consist of several hundred employees, the accountant may rarely see the partner and so is directly responsible to a manager who is positioned above her in the organisational hierarchy. Therefore, the size of the accountancy firm impacts on the relationship between an accountant and her partner. This relationship is mediated through aspects of gender and ethnicity which characterise, define and control the boundaries of the relationship. Through her work, Jane is also engaged in separate accountant-client relationships. The relationship between an accountant and her client is a fiduciary relationship which has its foundations in issues of trust and confidence. This relationship is carried by the firm which employs the female accountant. However, if the accountant leaves the firm, the clients may not necessarily respond in a positive way to the firm and may decide to 'go with' Jane if she leaves the practice, as they have trust with Jane and not necessarily with the firm.

Resistance to Partner's Control/ and Nature of the Job

'That was the normal thing, and I enjoyed that a lot because I had a lot of responsibility to the - it was only that the firm wasn't very big and in some way it was to my advantage, because I'd learnt a lot, I was forced to learn a lot, but the partner kept putting so much responsibility- it was good, but the money, I don't know, then it got to a stage where I was doing more than I should, and the money wasn't coming, and he knew, he was playing games, how should I say playing games in the sense that he wanted me to do the

work without wanting to pay, and I felt I was getting fed up, so I said well I have to move on...' (Jane, 1996).

Jane felt that her boss was 'playing games' with her: giving her responsibility not reflected in her salary. Jane is able to resist such games by moving to another firm:

'Maybe I'm wrong, but I felt he tried to undermine me even though he had taken me on already, and I just got very tired of just churning up accounts, churning up accounts, so eventually, I wasn't getting on, so I resigned from that job and that was when I decided I'm definitely moving out of practice' (Jane, 1996).

'The other thing I used to have was, like if there was an accounting issue and I came up with a suggestion of how to deal with it, I always, always had a negative response from the gentleman, I mean whatever it was, and it was like each time he needed me to go further, and ring the Association or something to prove that what I'm saying was right, and I felt he had, he had to believe in what I was saying, but then, he just, I don't know, for some reason or other he just, I don't know, I think I threatened, I make men feel threatened, I don't know why..' (Jane, 1996).

Jane moved to a firm where she felt that she was undermined by the partner who exhibited resistance to her. Jane appears to be some kind of threat to this partner; he questions her authority and judgement with regards to accounting issues and appears not trust Jane's professional judgement and makes Jane check her judgement against that of the association of with others. Jane suggests that the partner may feel threatened by her because of her gender; as she says 'I make men feel threatened'. Jane resists the partner, his attempts to undermine her and also the nature of private practice accounting work (with its emphasis on control, exercised through the partner's ability to control Jane's exposure to clients and her organisational identity, gender and ethnicity) by moving from particular practice. And indeed out of private practice altogether.

Accountant Controls Encounter(s) with Clients

'Rahila', who works for 'Trial Balance', a medium sized firm, also gives reference to the notion of 'difficult clients', and of controlling clients and the accountant/client

encounter through gender and the use of gender stereotypes. Rahila suggests that she has strategies which enable her to resist 'difficult clients' : those who appear not to want to co-operate, or those which are very sensitive about their finances. These strategies include being polite to them, by walking on egg shells around them and by playing the 'dumb blond'. Rahila suggests that she faces resistance from some clients as they dislike her professional persona, that of the accountant/auditor, before the clients have even met her. Rahila suggests that the accountant persona is what clients **first** see when she meets the clients and thus Rahila as a person is not given a chance. Rahila, suggests that 'you become thick skinned' as 'clients want to take the micky'.

Rahila appears to gain an element of satisfaction when she is given a chance to make clients feel relaxed. In order to achieve this, Rahila has to break through the visible barrier of the accountant/auditor persona which clients are confronted with, when they first meet her. Rahila appears to use various forms of resistance to the hostility which she encounters as an auditor/accountant. By playing the 'dumb blond' she can invite help and assistance from the clients in order that she can complete her work on time. The playing of the dumb blond also appears to have beneficial aspects for the clients as some are able to gain satisfaction through being able to help her. However, what is interesting to note is that the 'dumb blond' appears ironic given Rahila's ethnicity. Rahila is far from blond and appears far from being dumb also:

'..I mean there's quite a nice, I suppose in a way we feed off it anyway, because it puts them at ease with you, and erm..then they don't because a lot of places, when you go in as auditors they dislike you even before you even, before you turned up , so they don't...you know, you as a person don't stand a chance, because they already dislike you, so it's nice when if you get a chance, to put a client at ease like that, then you know take it, and make them feel relaxed, so that they, they get to know you as a person and forget that you're the auditor, as such,..you know..' (Rahila, 1996).

'I suppose not perks, perks is too strong a word, one of those fun parts of the job, in that you meet different people all the time, you do get difficult clients, but then I think, if you are polite to a client or if you're nice to them, then

there's not much that even the most difficult client can do or say to you, you know its hard to scream and shout at somebody who's not somebody who's not, you know go shouting back at you kind of thing, I think quite as in a situation, a lot of dodgy clients in the sense, that really you know the sensitive ones who are like either going under or something so we had to really, walk on egg shells and be careful with them sort of thing, which its been fine really, erm as for dealing with people itself, I suppose it's one thing I do, I must admit, I do is erm some situations you can play the,... like the dumb blond, and get a lot of men to do a lot of things for you, which saves time really, on the audit which not so much..you know the dumb blond, it's like you know. if there's some you ascertain personalities, there are some personalities who feel oh yes I know this, and you little woman that and I think, I never get offended by it, I think okay fine, I'll just use it to my benefit, and you say to them oh you know could you show me how to do this, and they literally do your work for you, which is a great, because they know where everything is, more than you do, so you come out at the end of the day, you know they are happy because they think, you know I've shown them how to do this, and your happy because you've got your work done..(R.laughs) so but I've come across men who charm the women, and stuff I don't see why women can't do the same and use it to their benefit, there are innocent things you can do, and there are things which cross the line, I mean things like this, playing dumb, if it flatters some people's ego's, and then fine, you know but no, I don't think I've found men or women easier to deal with, as such, it's the personalities in people what really matters..' (Rahila, 1996).

Accountant is Controlled by the Partner and Used to Control Encounter(s) with Clients

Jane is aware that the Partner controls her exposure to clients. She suggests that the Partner has a 'barrier' which he does not want to break. If the Partner was willing and able to break the barrier it would mean that Jane would be able to see clients directly and would be able to build rapport with them. Interesting questions arise as to why is the partner unwilling to break this barrier, what the nature of this barrier is and whether the barrier one of sexism and/ or racism:

'If for example, its an audit and the clients, but when you talk to people, the partner is not sure of the clients reaction, he wouldn't want you to go and see the client, but if you are in a firm where that is broken up, that is the client does not have an option but to see *you*,[Jane's emphasis] you immediately build rapport...so its partly, the partner's fault, he doesn't want to break the barrier, and if he did it would be better for him' (Jane, 1996).

Presentation of Self Through Dress and Appearance in Order to Secure Client Reaction

It would appear that the clients' view or opinion and reaction are of fundamental importance to the partner, as the partner wants to satisfy the client's professional view of the accountant. In order to secure the client's favourable reaction to the accountant the woman accountant may have to dress accordingly; such 'gender' dress codes appear to be in operation:

'I like wearing my black skirts with jackets, I always try to wear that on Fridays, at times I do go casually, but then, that's if I'm not seeing a client, but on Monday, Tuesday, Wednesday, I always dress very formally, and I know the firm, the middle firm, he [the partner] didn't like you dressing casually at all, but you've got to draw the line because he expected his accounting staff to come and soothe I think all the time..' (Jane, 1996).

Jane's statement reveals that aspects of her dress and appearance were controlled by the partner as she was expected to liaise and 'soothe' the clients. Jane apparently has to dress for the benefit of the clients in order to establish the professional accountant persona. The importance of dress codes have also been experienced by Rahila in the following way:

'I wear a lot of suits but that's a hang over from working in the City with 'Fifo' because everybody wore a suit, whereas I think the dress codes are a bit more relaxed in Salisbury, erm but one thing is certainly noticeable is, they don't frown upon trouser suits, in Salisbury, whereas, in 'Fifo' they did..' (Rahila, 1996).

'It wasn't officially said, it wasn't written down anywhere, nobody would say it officially, and the words of senior manager..you know nobody..he actually said...wouldn't say it blatantly, but it would be frowned upon, if you wore trousers, and so it...the whole idea was, it was because clients expected women to wear skirts, oh that is such a load of rubbish, I mean, its just you know, I suppose in that way its just er sexism, I guess, because if you're a woman, you're expected to wear skirt, I mean it didn't matter whether it was minus ten outside, freezing but you still had to wear a skirt, but of course which meant that a lot of us, in the winter ended up, wearing trousers, trainers going to clients and then changing so but I was quite pleasantly surprised to find out in 'Trial Balance' somebody asked about this and they said well fair enough if you're in house, then you can wear you know, actually the person, the manager did say, as long as its not unprofessional, you can

wear it, in which case, for us going out, as auditors, trousers suits are like the best option, of the people working in house, wore smart trousers, with the blouses, without them actually being suits, because in that way it shows that it was purely in a case of whether the client thinks you are professional dressed or not, so it was quite, it was a nice change, and its been a really nice change, this last week, when it was freezing cold weather..' (R., laughs) (Rahila).

Rahila who now works for 'Trial Balance' a medium sized firm in Salisbury, contrasts the stricter dress codes that she encountered/experienced whilst working at 'Fifo' with the more relaxed codes at Trial Balance.² It would appear that aspects concerning Rahila's gender is subject to control for the clients benefit through aspects of dress. Rahila is able to resist the dress codes to a degree by suggesting that she would change before meeting the client:

'Another thing when we are based in the office, we would like, I mean, there have been audits, when we have worn casual trousers which are like smart trousers with jumpers, and nobody will say anything, because you're in the office, the client doesn't see you dressed, and you know I wear, I suppose I wear more jumpers that I would wear on the weekend, as long as they look smart, whereas I wouldn't have worn it, quite so many of them before, because it wasn't quite City smart but then that could be partly to do with being in the City as well, so, cos you tend to find that people are so conditioned by City erm work and trends, because all the men wear pin strips or black suits or blue suits and the odd continental who comes out with a brown suit or a green suit, stood out like sore thumb, (R. and O. laugh together) it was nice, but you know, the others just were so conditioned its like herd mentality..' (Rahila, 1996).

Rahila explains the significance of dress in connection with the client. Rahila suggests that aspects of dress are closely connected to surveillance and thus she has to engage in self-surveillance for the benefit of the client. When Rahila is not subject to the gaze of the client in the office, she is able to wear jumpers. However, Rahila says that when she was working for Fifo she could not wear jumpers because it was not 'City smart'. Dress and appearance in the City appears to be an attempt to become invisible through the masculine pin striped suit. Rahila refers to men following 'herd mentality' in the City by seeking invisibility through wearing pin

² *In 1996 Fifo was one of the big six accounting firms.*

striped suits. Rahila contrasts this with the reference to the 'continental' who is highly visible through the use of colour in dress. Therefore, it would appear that the 'continental' is highly visible through aspects and choice of dress.

Accountant Controls Financial Situation of the Client

Jane appears to seek visibility with respect to clients and to please them by doing good work for them. It would appear that, even if she has to sacrifice or forego money for such services, she will do it as she wants to be highly visible to the clients and build a reputation for doing good work:

'The main thing I liked was clients again, like when a clients comes, I need to get this, a loan from the bank, or the Inland Revenue has reached an assessment on me, I have to pay so much tax, I said...no you don't have to pay so much, I'll sort it out, and the best thing for me was when I sorted it out, and I got back to the client, its been sorted out, they're so pleased, it was the best thing for me, in that job..' (Jane, 1996).

'Oh I know Jane, she's very good, she'll give you advice, I get it regularly, I mean, and I usually, I make sure I deliver, I remember I was doing something for someone, I gave him some advice, and it was going a bit wrong, and I just couldn't sleep, I'm able to do, even though if I don't charge anything, I'm able to do, work for people who are my colleagues , I want to deliver services to their best and keep it on their minds..' (Jane, 1996).

Accountant is Controlled Through Fear of Discipline and Punishment

Rahila appeared to be subject to discipline and punishment from clients and subsequently the partner, when she broke the rules and did not follow procedure at Trial Balance. Rahila contrasts this mistake and its consequences, with the consequences which she may have faced if she had made this mistake at Fifo. Furthermore, Rahila's statement also reveals aspects of self control in order to manage the encounter with the client who was obviously upset:

'In the first month I was at Trial Balance's I had the most negative experience with a client, and erm it was really unfortunate it was, I rung to request some information, and I had assumed the phone number we had, I mean

unfortunately, because I was used to dealing with companies in 'Fifo', and doing this all the time, I assumed the number we had was the accounts department number and erm I said oh it was to do with bank information, so I said oh well we need, on such and such an account etc, and as it turned out it was not, they didn't have an accounts department or an administration department as such, it was just who ever was in reception that answered it, and who declined quite rightly, and went berserk because his bank information had being given over the phone, and erm so he rang up and well I rang him to see whether the stuff was ready for me to pick it up and he went ballistic on the phone, and he was saying, how dare you, give this that and the other and erm it was quite funny, because in a, in a way in the sense that it was my first month with them and I thought oh God, this is all I need, you know, (R. laughs,) in my first month, and erm but I just stayed, I suppose you become in this job one thing you've, you become very thick skinned, because you have to stay calm when clients get annoyed or when clients are sarcastic, you have to bite your tongue, and not be sarcastic back, unless of course they are overstepping the limit of being unnecessarily rude to you, and so that was quite quite amazed to know I was very calm.. and apologised, but he'd written a letter to the Partner in the meantime, (R. laughs)..and, the manager got, I told the manager, and the manager got called up, by the Partner to discuss it, and funnily enough the Partner, being nice, said, told the manager not to shout at me, but to tell me to take this as a learning experience, that 'Trial Balance's' clients are not quite the same size, and act the same way as 'Fifos' clients, would, and I said fine that's fair enough, that was that was nice of him, you know you see that's the difference, I mean between being at 'Fifo' and being at Trial Balance's, in the sense that something like that happened at Fifo, your P45 would be on its way towards you (R. laughs)..you know you wouldn't have stood, had been given a second chance, kind of thing, but erm so that was the most unpleasant experience I've ever had...' (Rahila, 1996).

Issues of Visibility and Invisibility

Finally, we would like to examine the important notion(s) of invisibility and visibility which are central to our final oral history, and indeed to the whole research. Cathy's account has been chosen for inclusion in this paper because her experiences highlight various occurrences of (in)visibility. Cathy's experiences appear to differ substantially from those of Jane and Rahila. Cathy is a management accountant who works in industry and has been able to achieve a very visible position in 'Pax Plc' as a senior manager. Because Cathy does not work for an accounting/auditing firm, she is not subject to control by a partner or experience control from clients in

the same way that Jane and Rahila are. During Cathy's career, she experienced a number of invisible and visible barriers. Some of which will be illustrated below.

'Cathy' worked for 'B.E.D.S' a large engineering firm in the early seventies as an officer/supervisor whilst completing her CIMA exams. Before Cathy left B.E.D.S, she had become the company's first black manager. Cathy's experiences in B.E.D.S appear to be mediated through various forms of resistance, gender and control which are interconnected and are subject to the constraints of organisational time. Through her career Cathy has experienced a number of both invisible and visible barriers:

'If you go back to the seventies, when I passed my exams, and my direct boss who had been very pleased with my progress recommended me for the next promotion that came up, I was interviewed by the board of directors, and a number of things happened then I was surprised in fact that there seemed to be a little bit of reluctance at first because I thought you know, well I'm wonderful why not, I knew I was doing well, I mean I was getting results, I was asked certain questions when I was being interviewed by people, one of them went along the lines of if I summarise it, they'd ask 'what's your background, you're African?' you know, 'surely you want to have lots of children and do the things African women do?' you know, 'how will you carry on working if we give you a responsible position?'...and at the time I was married and had one child then married after I'd graduated when I was doing [my] first CIMA exams, and I pointed out I already had a child, was married, had been working for the last couple of years, with no problems whatsoever, I made adequate child care and I as a professional, I intend to carry on doing so, and I didn't feel I would compromise the business in any way, nowadays of course you can't ask that sort of question in an interview anyway, but then you could, some people saw it as a very bad thing, I know there is a down side in it, but if I'm honest, I think sometimes obvious coming out people coming out with these things is easier to deal with, than when they're hidden, and people still think these things, whether or not they are allowed to ask them, and in some ways at least I felt, I was able to actually state you know, I didn't take offence, I had to explain my position, to a certain extent I think I was also indirectly asked if I was on birth control of any sort, and I said yes, I was, you know, I was in control of myself,...

 (Cathy, 1996).

Cathy suggests that it is easier to deal with 'things' if they are not 'hidden'. In other words, for Cathy notions of prejudice, discrimination and attitudes are easier to deal with if confronted as then a reply/response can be given. For example Cathy was able to respond when she was asked if she was on birth control. It would appear

that gender is subject to the ordered nature of space and organisation time, through aspects of reproduction. It also appears that Cathy was obliged to justify herself by reference to how she was controlling her body and her identity:

'The implication was, but again if you run a large organisation, I suppose you have to, if you're honest, and even I as a female, who's now a senior manager would say the same thing, you do see, you plan the year, and you think if I lose three key people this year you know, be it they are run over by a bus, or leaving to get married, or whatever I will have X Y and Z problem, and you do try to do what you can do to cover that risk, now its not fair to penalise every woman, because they have babies, that is ridiculous, on the other hand you may think well I would like in fact the world to be such if I were a young woman who said to my boss, my husband and I think we're trying for a baby this year, I didn't automatically lose my job but he might say well, I won't send you on that nine month trip to you know Paris I was going to send you and I'll send someone else, could I have you go later, when you're available?..' (Cathy, 1996).

Cathy continued to explain the implication/impact of gender and reproduction on the organisation. Through her position as a senior manager, Cathy uses the language of accounting to rationalise/explain the effect that staff leaving on the organisation would have. Cathy invokes notions of calculability in terms of the risk involved in losing staff. Therefore gender, (especially female) is a risk in the organisation which is subject to calculation. Also a re-organisation of time is needed to accommodate reproduction. Through the language of accounting, Cathy explains the implications of gender on organisational time. Cathy suggests that in order to approach her boss and to say the above requires 'trust' :

'I would like that trust to be there, it's not there yet' (Cathy, 1996).

'I was asked another question which some people might have seen as a problem, I was asked how was I going to manage, because the people I would be managing whom I'd already worked with, were mostly in those days as was often the case in a large organisation were men in their forties and fifties who had worked in the company since they were thirteen, which was the school leaving age at their time, you know being away to the war and come back and worked for the company, were very respected, you know these were real people of the company, and I was asked a question how would they take or how did I think they would take to having me as a boss, it was a valid question to ask me, there is no point in pretending the problem

doesn't exist if it does, and therefore I was made aware I have to say I did have problems with one or two people, there was a particular racist person,...this is where I think I did perhaps do the job well and personality also came into it, and maybe this is where the cultural thing comes as well have respect for one's elders is sort of African culture, but I did actually manage to work with these people, and we became a very good team, now this particular manager who was very racist, actually was very nasty to some other people in the organisation, was always very polite to me, I actually spoke to him about it at one point in time, and said you what is it you know I'm black as well...and he wasn't able to actually explain himself, which is interesting...' (Cathy, 1996).

Cathy suggests that 'problems' and 'questions' which may be seen as 'problems' again are easier to deal with when acknowledged. Cathy resists sexism and racism through cultural values. What is interesting is that Cathy makes reference to 'men who were in their forties and fifties' as real people of the company. Racism functions as a mental construct which can not be articulated through the use of rational explanation when Cathy prompted an explanation from a colleague who was a known racist. It would appear that if people encounter resistance the grounds of gender and race then one coping strategy is to tap into a resource in order to manage the situation. In this instance Cathy used notions of tolerance and respect:

'I mean these problems did exist and one had to work to overcome them, and I think for me the important [thing] was also, not say, and I deliberately didn't say everyone's racist because I'm black, its because I'm young, I think I decided at the beginning yes, I think there are some racist people here, so I think there are people who don't like young women around, managing them here, but at the same time it must be hard for them, and therefore, and its easier for me because I'm the young one I've got the whole world in front of me, they're older and therefore I've got to accommodate them...' (Cathy, 1996).

Cathy uses all her powers of rationalisation to explain what was happening to her. Therefore, she says that it was because she was young, and she was aware that she had to try and do all that she could to overcome these problems. This appears to be a conscious decision. She seems to feel that she has to change or adapt in order to accommodate these people because her youth gives her time, which these older people don't have. The implications for Cathy are that she has to give up part or aspects of her identity in order to become invisible in the organisation, to fit in:

'...I was having a baby and during my pregnancy was given a very bad time by the company, which I felt was perhaps unfair, because if I had taken the job and immediately got pregnant then I could understand people feeling resentful, but I had worked on the job for a number of years, and then became pregnant with my second child, you know quite deliberately, because I'd looked at my age and felt you know if I was going to have another child now was the time, and unfortunately we had a few re-organisations in the interim, we had some new managers...who perhaps didn't know me as well, and therefore didn't have the trust which people knew me did have, and soon as I'd made it clear that I was pregnant, I experienced all sorts of ridiculous pressures, which were not pressures which I would expect a manager of my level at the time to have had, you know little things such as, 'why do you have to go to ante-natal clinics?', you know, why do you have to do this?...can't you miss them?, can't you be available at work?..So I had a very miserable pregnancy, at the company, to the extent that eventually..I'd actually I mean it became a personnel matter, this is what the case is, and there's a problem, and I did actually get pass that and it was all resolved, you know but I did decide at the end of that, that I was going to take maternity leave, and then leave the company for a while because I wanted to spend some time at home, rather than hold onto the job or come back and get pregnant again, I felt it was fair on the company if I took leave and I was pretty confident that I would go out there and do something different which is what I did...' (Cathy, 1996).

After five years with the firm, Cathy decided to move on, but before she moved on, she experienced somewhat negative attitudes relating to pregnancy. Through Cathy's account, it would appear that pregnancy impacts the organisation via the notion of lost time and trust. Pregnancy invokes notions of the lack of trust as the woman may leave if she has a baby. Cathy attempts to resist such attitudes by making it a personnel matter. By doing this, Cathy is appealing to notions of equality, she wants to be treated fairly and just like everybody else (in this instance just like men). Being pregnant does not mean that one must be treated differently, or that Cathy cannot be trusted (she may leave the organisation) simply because she is pregnant. However, on the other hand, Cathy appears to be aware of the perceptions that pregnancy brings on and the implications for the company. Thus, Cathy decided to take leave as she felt this was 'fair' on the company as she wanted to leave the organisation in any case.

Gaining Visibility?

'I don't think this was a good method, what we assumed would work, if you'd pick the so called best people for the top, they will then, you know they will sell, the best people self-select, so they will pick the next peer down, the next peer down will pick the next peer down, and in theory that ought to work perfectly, in actuality of course it doesn't, because its about who you know and who knows you, and even managers who try to be fair, were scared to take a risk on someone who they didn't know, and we built everything into the system, we said yes you can write a CV, do write about yourself, but again faced with deadlines of X number of days, and you know, box full of CV's did people really go through all of them?, could they? could they go through all of them? was it realistic? and the answer was no, therefore there was obviously a certain amount of selection which lead to the male Caucasian middle aged person you know who had a trap for sort of obvious track record being the first person to be picked...and perhaps your so called, like, I get irritated with all these tags, that your so called minority person, being the person who wasn't picked...'(Cathy, 1996).

Cathy refers to methods of selection, through selection based on a person's own self image. According to Cathy, 'minorities' may not be selected as they are not the ones in high positions. The higher positions are occupied by white men in their forties and fifties. Thus if you are black and a woman you may not be immediately known to these 'real people' of the organisation. Therefore, the black woman is invisible to these 'real people' and if she is going to move up the organisational hierarchy she has to gain visibility. Cathy suggests that a person has to sell their self, make themselves visible if they are going to be promoted and a reputation gained. However, this visibility is attained through a subtle and persistent nature. To some extent this is what Jane was trying to do, through wanting to be known for doing good work:

'Now again that was sad, and that was probably wrong, but there is something for the minorities to learn from all that, that is the culture within which you know, and people may want to change things, people may hopefully be able to change things, but in the interim, one lives within a certain culture set of circumstances, and its important for us to recognise that, and if you recognise that, you develop a style which may actually differ from standard text book style, but a style which enables you to succeed within that culture, therefore the process says somebody will contact you and offer you a job, you remember that you are a black female and somebody who doesn't know you, may not necessarily want to offer you a job, so sell

yourself, and that's the way I did it, so I pro-actively spoke to a few people, and said, I'm quite interested in this area if you liked to consider me there, you know please contact me, it was a case of blitzing people with just a few selected areas, and that worked for me..' (Cathy, 1996).

'It isn't an easy thing, its not going to work for everyone, and perhaps its a bit unfair because if you're not the sort of person who is very outgoing, very big areas, that becomes difficult to do, so the question is, is it fair, perhaps not, on the other hand, perhaps there is some fairness in it, because if that's the culture that's required then you have to adapt to it...' (Cathy, 1996).

'There is an advantage and a difficulty in this cultural thing, in that I actually have to take on these two cultures, you know and be different with different groups of people, now I think the people who fail are those who aren't different in those two different cultures, you have actually got to adapt yourself, you have got that burden, and you've got to accept that, you've got that burden and live with it, and so for me, the culture I work within is, white, is you know Anglo-Saxon, that's it and therefore, I have to adapt, it doesn't mean I give up morals or principles, you know for instance, I have every strong Christian principles, I don't believe in alcohol abuse you know, therefore I'll go to the pub for a drink, but I'll not spend long periods sticking around drinking, I would socialise as required without compromising on my own personal principles and beliefs, but you have to adapt, and that means if the culture of the place is to actually go out you know, talk to people, communicate, but work with people, then you do that, and you don't think that people will adapt to you, and that's what I mean by the social culture within which I work and adapt into it it's not always easy...' (Cathy, 1996).

Cathy goes on to suggest that because black women are not necessarily chosen, that they have to make themselves subtly visible. Resistance to the dominant culture is obtained through gaining more visibility and being persistent; adaptation to the culture involves developing a style through which resistance is possible. Cathy is aware that this is not an easy thing to achieve, because of inhibitions grounded in personality. According to Cathy, to succeed in gaining visibility, one has to be different with different groups of people and adapt to groups of people as they will not necessarily adapt to you:

'Other people say oh no of course there isn't a glass ceiling, and look at people like Cathy, and people like that, it's not strictly true, because I've got all the bruises on top of my head to prove it..' (Cathy, 1996).

Although Cathy has reached senior management position, she is very conscious of glass ceilings and the ways in which these have affected her. Cathy suggests that although people may deny the existence of glass ceilings she has been affected by them. She sees herself as having been able to break through them.

Concluding Remarks

Oral history is a method with considerable potential for exploring subjectivities, especially the subjectivities of those marginalized through silence and invisibility. Oral history has the potential to make visible the invisible through an interactive and in-depth research process, which prioritises the lived experiences of individuals. As far as accountancy is concerned the ethnic woman is invisible as her experience of accountancy is invisible in the accountancy literature. Furthermore, the oral narratives of Jane, Rahila and Cathy reveal the presence of various visible and invisible forms of gender, resistance and control which appear to operate through a variety of invisible and visible forms in the structured work and workplace of accountancy workplace. Jane, Rahila and Cathy are engaged in various forms of monitoring and self-monitoring which cut through aspects and issues of gender, ethnicity and class. In Particular, Jane and Rahila experience various forms of self-surveillance which are mediated through aspects of their dress and appearance as they go about carrying out their work. Their work concerns the financial surveillance of visible others, in the form of clients. Currents of resistance can be seen whereby Jane and Rahila experience surveillance through their position as agents of capital and exploited labour. However, are Jane and Rahila prevented from self-monitoring? , Can they comply with the self-monitoring that the job demands through their structural position? . The findings appear to suggest that our respondents are prevented from complete self-monitoring as their presence is very much a visible presence which is mediated through aspects of gender, ethnicity and class.

Cathy on the other hand, is also engaged in aspects of monitoring and self-surveillance, however there appear to be some fundamental differences between her experiences and those of Jane and Rahila. Cathy is a management accountant, her job requires her to engage with aspects of financial control through budgets. Cathy appears to be aware of the importance of both gender and ethnicity in the workplace. Through her experiences, Cathy suggests that gender is a factor which needs to be controlled as it represents a financial 'risk' to the organisation, which is subject to calculation. Cathy illustrates this through her experiences of being pregnant in the workplace and the various questions that she was asked at an internal interview. Cathy's awareness of gender and its 'risk' is also mediated through her experiences at management level as she is in a position to exert control and financial calculation through her job. Cathy's success appears to rest in part, through her attempts to make herself visible in the workplace. Cathy suggests that she may be invisible to higher management who are white males, because aspects of her gender and ethnicity may prevent her from socialising with them; these work in part to exclude Cathy. Cathy's narrative suggests that aspects of difference must be hidden or minimised with regards to obtaining equal opportunity in the workplace. However, Cathy is able to make herself visible through making contacts and 'being different in different cultures', and as such she is engaged in self-monitoring. Cathy's narrative conveys the importance of making oneself visible in the workplace. In this respect, Cathy is able to adapt and assimilate. We argue that this is central to the successful negotiation of visibility and invisibility in the accounting workplace.

With respect to the use of oral history as method for this research, a number of brief observations need to be made. Oral history data concerns the exploration of subjectivities. As far as this research is concerned, Jane, Rahila and Cathy do not necessarily narrate and focus upon every experience of accountancy that they have ever faced. It would be interesting to explore and investigate more experiences of accounting which are mediated through aspects of gender and ethnicity. Further issues concerning subjectivities are the focus of a forthcoming paper which explores in more depth connections between the institutional structures of U.K accounting

and experiences (Johnston & Kyriacou, 2001, under review *Critical Perspectives on Accounting*).

As suggested earlier in this paper, research concerning narratives and subjectivities have remained largely unexplored in accounting. We admit, and make no claim that the findings of this paper are conclusive. We as accounting academics have only just begun to scratch the surface of an interesting and significant area for the development of accounting research. For these reasons we believe that research into the subjectivities of those marginalized in accounting are made visible through research such as this.

Endnotes

1. A Brief Background Profile of the Three Respondents:

'Jane' is from Africa, has a Bachelors degree in Mathematics and is ACCA qualified. Jane has experience of working in various sizes of private accountancy practice. She is in her late thirties and is married but has no children. Jane made contact through the advert which was placed in Certified Accountant, November 1995. The interview was conducted at the interviewer's home in early 1996.

'Rahila' is from the Indian-subcontinent, has a Bachelors degree in Business Studies and is studying for her CA exams. Rahila has experience of working in a medium sized accountancy firm which was then taken over by 'Fifo' a big six firm. Rahila now works for another medium sized accountancy firm called 'Trial Balance'. She is in her late twenties and is single. Rahila was introduced to us through a contact, and the interview was conducted at Rahila's home in early 1996.

'Cathy' is from Africa, has a Bachelors degree in Mathematics and is CIMA qualified. Cathy has considerable experience of working in industry and Cathy is a senior manager in a large industrial corporation. She is in her early forties and is married with children. Cathy was introduced to us through a contact. The interview was conducted at Cathy's workplace in 1996.

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