

**The interaction of
continuing professional development and identity:
the experiences of women professional accountants in Canada**

KATHLEEN ANNETTE ROSS

Thesis submitted in partial fulfilment of the requirements of the Newcastle University for the
degree of DOCTOR OF PHILOSOPHY

Newcastle University Business School

July 2016

Abstract

Continuing professional development (CPD) is a requirement for accountants to maintain their professional designation, ideally it may be used to assist in progression within the field; yet there is very little research on CPD for accountants and research that has focused on the interaction of experiences and identity is particularly scarce. This thesis, underpinned by a feminist view, undertook an interpretive analysis of oral history interviews provided by sixteen women in British Columbia.

This study found that CPD, rather than assisting in building the professional identity and improving a professional's standing, may work to maintain the status quo in the accounting field and retain the gendered hierarchy within the accounting profession.

The study provides further support to indicate that professional identity both influences, and is influenced by, other identities and further explores the differences between identity, habitus and roles.

Capitals available to women that should aid in their progression in the accounting field are dependent both on their place within the accounting field itself and their position in other fields; the need for capitals goes beyond what is necessary within the field itself as the interaction with other identities and other fields plays an important role in the quest for, as well as successful utilization of capitals. The need for capitals is also affected by an accounting field that is not homogenous and heterogeneous subfields are influential in identification of successful capitals.

The manner in which CPD is used relates to a professional's place within the field, with those already near the top of the field focusing more on social capitals and those nearer the middle or bottom of the field focusing on the cultural capitals provided. The structured and structuring aspects of CPD work within the professional accounting field to maintain the gendered and hierarchal nature of the field.

FOR

MY MOTHER

HER MOTHER

AND HER GRANDMOTHER

AND ALL THE STRONG, SMART WOMEN WHO CAME BEFORE ME

Acknowledgements

First, my thanks must go to the women who provided their oral histories for this research, generously giving me their time and thoughts.

Many thanks go to my supervisors Kathryn Haynes and Jim Haslam for the countless hours of reading, discussion and mentoring that they have put into this thesis. Constructive feedback was so helpful in bringing this thesis to completion and without their dedication and willingness to have meetings by in-person, by distance and even on trains and at conferences, this thesis would not have happened.

Paul Ross, without your editing skills and many hours of discussion this thesis would have been much more difficult to write. More importantly, your unwavering love, support and confidence in me always fortified me and bolstered my work. I could not have done it without you.

Thank you to James Ross for your understanding and willingness to adjust your routine and your life to have your mother live away for a year and travelling so much even when back at home.

Much appreciation goes to Danielle Arnold and Mandell Degerness for their willingness to edit, and especially for their enthusiasm.

Also gratefully acknowledged is the permission to use For Better or For Worse comic strips in my thesis, with thanks to the creator Lynn Johnston and Universal Reprints.

Table of Contents

Chapter 1. Introduction	1
1.1 Research questions.....	4
1.2 Contributions to literature	6
1.3 Methodological contributions.....	7
1.4 Empirical contributions.....	9
1.4.1 Design of study.....	9
1.4.2 Autoethnography	12
1.5 Contributions for policy and practice.....	13
1.6 Theoretical contributions	13
1.7 Structure of thesis	14
Chapter 2. Accounting in Canada.....	16
2.1 Leading to one designation	17
2.2 CPD requirements.....	19
2.3 Undergraduate degree requirements.....	19
2.3.1 Co-op undergraduate degree.....	21
2.4 Geography.....	21
2.5 Conclusion	24
Chapter 3. Methodology and Method.....	25
3.1.1 Overarching research question.....	25
3.1.2 Specific research questions	25
3.2 Ontological and Epistemological position	26
3.3 Feminist methodology.....	27
3.3.1 Broader social issues.....	29
3.4 Research methodologies in accounting	29
3.5 A Feminist-Subjectivist Methodology.....	31
3.6 Qualitative approach.....	32
3.6.1 Oral history method.....	33
3.6.2 Interpreting the narratives.....	35
3.6.3 Feminism and Bourdieu.....	36
3.6.4 Responding to the challenges of the limitations of oral history	37
3.7 Research Process.....	38
3.7.1 Interview questions	38
3.7.2 Equipment.....	39
3.7.3 Ethical Issues	39
3.7.4 Pilot Study	40

3.8	Participants	41
3.8.1	Conducting the Interview	42
3.8.2	Transcribing	43
3.8.3	Analysis.....	44
3.9	Reflecting and Reflexivity.....	47
3.10	Assessing the research.....	48
3.11	Concluding reflections	49
Chapter 4. Locating the thesis.....		51
4.1	Identity	52
4.1.1	A brief overview of identity politics.....	53
4.1.2	Identity versus role	56
4.1.3	Identity in this thesis	57
4.1.4	Professional identity.....	57
4.2	Sociology of the professions.....	59
4.3	Gender in Accounting.....	63
4.4	Work-life balance.....	67
4.4.1	Motherhood and families.....	68
4.5	Continuing professional development.....	70
4.5.1	CPD and Gender	72
4.5.2	CPD and work-life balance	73
4.5.3	CPD and professions	73
4.5.4	CPD and identity.....	74
4.6	Locating the thesis.....	74
Chapter 5. Oral History Narratives: Women Professional Accountants.....		75
5.1	Amelia.....	78
5.2	Deena.....	80
5.3	Grace.....	83
5.4	Heather.....	85
5.5	Leah.....	88
5.6	Melissa	90
5.7	Rachelle	92
5.8	Sophie.....	95
5.9	Stacey.....	97
5.10	Similarities and differences.....	99
Chapter 6. Oral History Narratives: Partnership adds a layer.....		100
6.1	Brenda.....	102

6.2	Cheri	105
6.3	Elaine	108
6.4	Glenda.....	110
6.5	Julie.....	112
6.6	Pauline.....	114
6.7	Rebecca	116
6.8	Concluding the oral histories	119
Chapter 7. The Accounting Field and Professional Identity Using Bourdieu’s Theories		120
7.1	Capitals.....	121
7.1.1	Economic Capital.....	122
7.1.2	Cultural capitals.....	124
7.1.3	Social Capital.....	125
7.1.4	Symbolic capital.....	127
7.1.5	Bachelor degree as symbolic capital.....	129
7.2	Habitus	131
7.2.1	Habitus and Identity.....	135
7.3	Field and Doxa	136
7.3.1	The field of accounting professionals.....	137
7.4	Symbolic violence.....	141
7.5	Summary	143
Chapter 8. Identity Constraints and Possibilities		145
8.1	Professional identity	146
8.1.1	Relational.....	146
8.1.2	Collective	147
8.1.3	Individual.....	149
8.2	Perceived constraints and possibilities	151
8.2.1	Motherhood identity.....	152
8.2.2	Breadwinner identity	155
8.3	Other influential identities	158
8.3.1	Living outside Vancouver.....	159
8.3.2	Volunteer identity.....	160
8.4	WLB integration.....	162
8.5	Summary	165
Chapter 9. The interaction of CPD and identity		168
9.1	The necessity of CPD	169
9.1.1	Hourly requirement.....	170

9.1.2	Partners and Non-partners	171
9.2	Constructing a professional identity using CPD	174
9.3	Travel for CPD	178
9.4	CPD in the office.....	182
9.5	Changes for the future	183
9.5.1	Ethics course	183
9.5.2	Volunteering.....	185
9.6	Summary.....	186
9.7	The accounting field and symbolic violence	188
Chapter 10. An Autoethnographic Account.....		192
10.1	My Own Journey	193
10.1.1	The capital and habitus before accounting.....	194
10.1.2	Road to accounting.....	196
10.1.3	Shortened leave	197
10.1.4	Travel to CPD.....	198
10.1.5	Online only.....	199
10.1.6	Changing my professional identity	200
10.1.7	The quest for academia.....	201
10.2	Evaluating autoethnography.....	203
10.3	Concluding thoughts	206
Chapter 11. Conclusion.....		207
11.1	Review of thesis	207
11.2	Synthesising theoretical perspectives	209
11.3	Answering the research questions	210
11.3.1	Specific Research Questions	210
11.3.2	The interaction of CPD and identity	212
11.4	Methodological contributions	215
11.5	Empirical contributions	215
11.6	Contributions for policy and practice	216
11.7	Theoretical contributions.....	217
11.7.1	Professional identity	217
11.7.2	CPD and identity.....	218
11.7.3	Need for capitals	219
11.7.4	Availability of capitals	220
Capitals and Identities.....		220
11.7.5.....		220
11.7.6	Identity, habitus and role	220

11.7.7	The professional accounting field	221
11.8	Dissemination of research	221
11.9	Anticipating future research.....	222
References	225

Index of Figures

Figure 1	Map of British Columbia	23
Figure 2	Literature topics of thesis	51
Figure 3	Brief Overview of Identity Theories	54
Figure 4	Stability and Agency	56
Figure 5	Organizational and Professional Identity	59
Figure 6	Employees vs partners.....	63
Figure 7	CPD and other topics in thesis	72
Figure 8	Bourdieu’s Main Capitals	121
Figure 9	Symbolic Capital’s relationship to other capitals.....	128
Figure 10	Habitus	132
Figure 11	Field of Accounting Professionals as related to Rural Firms.....	139
Figure 12	Contributions.....	214

Index of Tables

Table 1:	Answering the research questions	5
Table 2:	Table of participants	77, 101

Chapter 1. Introduction



Copyright Lynn Johnston, Universal Reprints: Used with permission

Continuing professional development (CPD), the learning that happens after an individual becomes a professional, is undertaken by most accountants. CPD is now mandated by the International Federation of Accountants (IFAC) and, in Canada, accounting organizations track CPD hours, requiring a minimum number of hours per reporting period for all accountants to maintain their professional designation. Since CPD is integral to an accountant's professional qualification and status, it therefore follows that it is also part of every professional accountant's identity. CPD has the potential to be used to form identity and there is potential that an accountant's professional identity will determine CPD undertaken. The exploration of the interaction of CPD experiences and identity for women accountants in Canada is an area that has not been researched previously and is the subject of this thesis.

The importance of CPD should not be understated. Organizations, both large and small, train their staff in areas that are important to the future economic benefit of the organization. This CPD training, may, therefore, be used by an organization to maintain the status quo: to ensure each employee is trained in the topic areas deemed appropriate for that employee. Firms may determine which employee will have access to which CPD by providing specific training and limiting the cost reimbursement and time away from work for CPD that is not considered to be appropriate. The organization may also be hesitant to fund CPD for an employee if they do not see long-term benefits. An employee in such an organization may find herself limited in her access to CPD that will benefit her career.

CPD should provide capitals (forms of resources or recognition, which will be defined and discussed in detail in Chapter 7) that result in advancement in the field for any accountant

choosing to undertake such training. In the accounting field, it is most often the women who do not have privilege. For these women, the selection of appropriate CPD may affect their future working life. For instance, the undertaking of CPD to gain cultural capitals that should result in advancement in the field such as a master's degree in public administration for a woman working in government. This CPD is most often required to be undertaken outside of working hours and paid for by the individual, as it is not benefitting the organization. However, as will be seen in this thesis, the accumulation of cultural capitals is not sufficient for advancement within the field. Rather it is more often the social capitals that have been successfully used for advancement. The undertaking of CPD may also provide situations where social capitals can be accumulated, however, where CPD availability is restricted to an asynchronous modality this possibility is also eliminated.

Motivation for a study on the experiences of CPD began with an interest in the different modalities of CPD. As part of the completion of my master's degree, I undertook a study that asked accountants about the factors that influenced them to take CPD in specific modalities. I was particularly interested in differences in online versus face-to-face modalities. After completing the study, I found that I continued to search for answers. The quantitative gathering of statistics style of the study did not allow me to explore why these statistically significant differences existed between, for instance, women and men in motivation, or among the accounting designations in Canada in modalities. Further, the responses provided by respondents, when given an opportunity to provide details, revealed that general categories for feedback were unable to tell the whole story. Conflicting responses, such as one respondent reporting that they needed a multi-day conference and another reporting that multi-day conferences did not work for them, highlighted the need for a more in-depth analysis.

My own experiences as an accountant have been located in British Columbia, Canada. As this is the accounting context I am most familiar with, I made a determination to set the study within these borders. However, although the study takes place in Canada, it has relevance in other contexts and for identity theory generally.

Motivation for a study focused on women began much further back in my own history with an interest in women in the workplace. A family history of strong women who fought for women's rights, at the same time as living in a resource-based, patriarchal environment in northern BC provided competing forces on my own identity. I admit to attempting to be a superwoman in the 1980s, to trying to do it all and focusing on the external identities of being a perfect mom, a perfect employee, a perfect friend and a perfect daughter. This inevitably only led to my own perception of failure as I was unable to successfully internalise any of

these identities, I felt I failed at them all. For me it also led to a more introspective view of my own identity and a passion for equality and equity for women. My own observations over the years of seeing women take on the majority of the family caregiver requirements, as well as viewing statistical results in the survey mentioned above, provided this study its focus on women. It also gave the study a feminist underpinning. This feminist underpinning is explored further in chapter 3 and is highlighted by two underlying components of the study: to explore the experiences of women and to bring about change.

Feminist epistemology seeks to illustrate and explore the diversity of women's experiences including embodied and intuitive experience, and values the personal and private as worthy of study (Haynes, 2008a; Brown *et al.*, 2013). An exploration of women's experiences could reveal if CPD practices and modalities were additional structural constraints that maintain an inequality in the professional field of accounting. This provides an underlying component to this study. Experiences of women are also able to highlight the inequalities within the accounting field.

The central and common belief shared by all feminists is that women are oppressed, but that oppression is not inevitable and can be changed (Stanley & Wise, 1993). This oppression has consequences for everyone in society and feminist researchers are committed to producing useful knowledge that will make a difference through social and individual change (Letherby, 2003; Stanley & Wise, 1993). A feminist study has, at its heart, a motivation for changing the status quo in order to benefit women and/or minorities (Stanley and Wise, 1993). In order for there to be change, first there must be an acknowledgement that change is needed. This is a second underlying component of this thesis. Other research has indicated that both formal and informal structures affect our professional identity and contribute to maintaining the gendered nature of accounting practices (see for example Grey, 1998; Anderson-Gough *et al.*, 2005; Haynes, 2005; Broadbent and Kirkham, 2008; Walker, 2011; Lehman, 2012; Haynes, 2013a; Lupu and Empson, 2015). As a requirement for maintaining a professional designation, CPD is a structure that may maintain or influence gendered practices.

Inequalities and the acceptance of these by accountants, within the accounting field reflect the symbolic dominance of men therein. The theories of Pierre Bourdieu on capitals, habitus and field (Bourdieu, 1977; 1986b; 1990b; 1991) provide a useful lens to review the structural inequalities in place. Importantly, his theories also allow us to explore the habitus and identity of women accountants that may continue to constrain their ability to gain the capitals that are required to advance within the field of accounting. Bourdieu's theories in relation to this study are explored further and reflected on in Chapter 7.

Not all women, or men, are interested in advancing to the top of the accounting field; other fields, and therefore other identities and other capitals, may be more important at different times in an individual's life and are important to explore in the understanding of the professional identity of women accountants. Identity theories in relation to the experiences of the women in this study are explored further in Chapter 8.

These other competing identities, externalized and internalized, also affect how a woman will perceive her need for the CPD hours, or even additional CPD beyond what is required by the profession, at any time in her life. They also affect the interaction of CPD and identity for the women accountants who provided their oral histories for this study. This interaction is explored in Chapter 9.

The required hours for CPD that are set by the accounting organizations can be difficult to maintain. This is particularly true for women in the sandwich generation who may take on the role of major caregiver for both children and aging parents and spend more time on home maintenance roles (Duxbury and Higgins, 2012a). This research hopes to uncover some of the experiences of women accountants who have taken CPD as they are juggling these and other priorities in their lives. Exploring these topics creates an emancipatory potential for this thesis, as research on the process of exclusion and marginalization also aids us in obtaining an understanding of the development of the profession and how it gains privilege and why its services are accorded social and economic value (Cooper and Robson, 2006). Professional identity of accountants starts in the university and college training programs as trustees for the profession (Wilkerson, 2010) so this research may ultimately also be of assistance in business schools. Accounting organizations will benefit from a greater understanding of how their members experience CPD. The results of the study may assist them in providing CPD that is beneficial to their members and help to build the professional identity of accountants. The study may also add to policy debates on women and professionals.

1.1 Research questions

In order to accomplish these goals, the study will attempt to answer the following overarching research questions:

- How do CPD experiences interact with the identity of women professional accountants in Canada?

In answering the overarching research question, the thesis will also answer the specific research questions:

- How have the women accounting professional's experiences of CPD changed through their professional lives?

- How do CPD experiences relate to the other identities in the work-life balance of women professional accountants in Canada?
- What relationship does CPD have with broader social and professional issues for women accountants?

How these questions will be answered within the thesis is detailed in Table 1.

Research Question	How it is answered	Related Chapters
How do CPD experiences interact with the identity of women professional accountants in Canada?	Analysis of how the CPD experiences affect identity and how identity affects CPD selection	9, 11
How have the women accounting professional's experiences of CPD changed through their professional lives?	Revealing and exploring experiences in women's lives and exploring the differences and similarities of the experiences; both for different women and individual woman at different periods in her life	5, 6, 7, 8, 10
How do CPD experiences relate to the other identities in the work-life balance of women professional accountants in Canada?	Analysis of the interaction of other identities on the undertaking of CPD and the level of importance of CPD for different women	7, 8, 9
What relationship does CPD have with broader social and professional issues for women accountants?	Analysis of how the cultural, social and political situation affects the professional women's decisions regarding CPD and their professional accounting identity	9, 11

Table 1: Answering the research questions

1.2 Contributions to literature

The first aim of the thesis is to answer the overarching research question; this also provides the first contribution of the thesis. My original contribution to knowledge lies in synthesizing identity, CPD, and women's experiences of accounting. In working towards this aim, the thesis will add to the literature on CPD, gender and identity. In using a Bourdieusian lens to evaluate the cultural capital added by CPD and the capitals needed in the accounting field, the interaction of identity and CPD and the synthesis of these concepts will also add to the literature applying Bourdieu's theories of capital, field and habitus. Each of these areas is briefly discussed.

CPD at its base is education and the education research literature normally focuses on the quality of the education being provided rather than the experiences of professionals. Articles have reviewed the quality and effectiveness of CPD (see for example Cervero, 2001; Moore and Kearsley, 2005; Chalmers and Keown, 2006; Raelin, 2009; St Pierre *et al.*, 2009; Sandars *et al.*, 2010). Even when reviewed from a more critical perspective the focus is on the quality of CPD; for example, Tight (2000) indicates that research is needed in areas of processes, policy, implementation and curriculum. This focus on pedagogy is not surprising but tell us little about how the experiences of post-designation education affects accounting professionals.

Literature specifically related to CPD on accounting is scarce, and again often is focused on the practical. Wessels (2007), for instance, discusses the perceived effectiveness of CPD. Paisey *et al.* (2007) posits that theirs was the first academic article to look at CPD activities specifically for accountants. In that research they review factors that influenced not taking specific CPD, and my own research (Ross and Anderson, 2013) reviewed factors that influenced professional to undertake courses in various modalities. Although Friedman and Phillips (2004) argue that CPD should be linked more closely with professionalism, no articles were found that explore the professional identity of accountants and the interaction with CPD. There is also a dearth of articles within CPD relating to gender issues. Similar to the articles mentioned above, research in CPD tends to view gender as a variable as opposed to exploring gender issues within the field. This is also true of much of the literature in accounting in general.

As noted in Chapter 4, gender in accounting is often discussed as a variable in quantitative accounting literature. Haynes (2008a) argues that, while important, this puts gender as an object of study rather than inherently part of the research and calls for more

feminist-based research in accounting. Women are currently entering the accounting profession in Canada at close to 50% (Catalyst, 2013). However, the entry of women into the accounting field has not been followed up by the inclusion of women into the equity partnership levels within the accounting firms (Catalyst, 2013), nor the inclusion of women in the top levels of firms and within government (Carter and Silva, 2010b). It can no longer be assumed that this is only a matter of time, or what is known as the pipeline theory, as evidence indicates that the pipeline has been broken, women have not progressed upward within the field over time as expected (Carter and Silva, 2010a; 2010b). Rather, the lack of women in partnership should be considered to be a factor of the structures that are in place in the accounting field. In public accounting, structures such as the tournament style of promotion and informal structures within a firm support the male hierarchal structure (Anderson-Gough *et al.*, 2005; Windsor and Auyeung, 2006; Dambrin and Lambert, 2008; Lightbody, 2008; Malhotra *et al.*, 2010; Women's Leadership Council, 2010; Almer *et al.*, 2012; Dambrin and Lambert, 2012). Within all organizations the hierarchies are gendered and recreated in everything from hiring, through wage setting and supervisory practices and informal interactions (Acker, 2006). Included in firm practices are the opportunities for undertaking CPD, both formally in the opportunities available and more informally in the idea of which types of CPD are suitable. Not only the undertaking of the CPD, but the CPD itself, may be gendered in nature. In providing answers to the specific research questions as detailed in Table 1, this thesis will add to the literature on gender in accounting.

1.3 Methodological contributions

Through answering the specific research questions, particularly related to the broader social issues around the interaction of CPD and women accountants, this thesis applies the feminist underpinning that is central to the study. Feminist research is focused not on those in power within a field, but rather focuses on the voices of the subordinated in the lower levels in the field. While never suggesting that professional women are not empowered, in the accounting field it is the women who are most often found at the lower levels of the field. Although feminist research may employ a variety of approaches, the collaborative relationship of the participant and the interviewer as well as participants' embodied and intuitive experiences are valued in feminist epistemologies (Grace Brown *et al.*, 2013). Haynes (2008d) suggests an oral history interview method can be used as a vehicle for change as it examines social structures through the exploration of everyday experiences. Following an oral history method may add to the understanding of broader social issues affecting participants. This notion is explored further in chapter 4.

In utilizing oral history interviews, this thesis attempts to expand the important, but limited, work done to date in the accounting field that uses oral history. In this, I am not referring to the use of oral history to provide a biographical account of important figures in accounting or achieve a balanced, accurate view of accounting history such as suggested by Collins and Bloom (1991). Rather it more closely follows Hammond and Sikka (1996), who suggested that it is important to use oral history to give voice to the subordinated. They highlighted the importance of the individual's "experiences, interpretations, reactions and aspirations" (p. 79). In using oral history interviews, Haynes (2008d) used in-depth personal narratives, where she encouraged participants to reflect on their past experiences within the accounting profession and with their mothering role. Similar to this, the oral history interviews in this study focus on the women's experiences with the understanding that the accounting profession and CPD are topics of interest. However, the interviews ranged widely over many different topics and were led collaboratively by both the woman providing her oral history and myself.

A study that includes a feminist underpinning will include the acknowledgement of the inclusion of the self in the study. As well as acknowledging my own influence on the how the oral history interviews progress, as a woman accountant I am also including an autoethnographic section in Chapter 10 specifically to include myself in the study. Autoethnography as a field of inquiry has become eclectic covering many areas of interests and autoethnographies are becoming increasingly popular within the field of higher education but are less common in business (Doloriert and Sambrook, 2009). Autoethnographies have rarely been used in accounting with some notable exceptions such as Haynes (2006b; 2011) and Davie (2008) on accounting research; Haynes and Fearfull (2008), and Malsch and Tessier (2015) on accounting academia; Haynes (2006a; 2008d) on motherhood and professional accounting work; and Haynes (2013b) on sexuality. In exploring the interaction of CPD and identity it would be remiss to not include myself in the thesis. As a woman accountant with a strong interest in life-long learning, I have always looked forward to CPD. However, similar to others in this study, it has not always been easy to obtain the required CPD because of other priorities within my life. While I could have anonymised myself as one of the participants, I instead offer for the reader my own autoethnography. The contribution of autoethnography and other empirical contributions will now be discussed.

1.4 Empirical contributions

An aim of this study, as with any study, is to make an empirical contribution. This is being done in two areas: smaller accounting offices and regional areas outside of larger metropolitan areas. Both of these may be found within the Canadian context of accounting.

The first empirical contribution in this thesis is the study of accountants outside of the Big4¹ working in smaller accounting offices. Many accounting studies look to the Big4 for their participants. However the organizational factors influencing an individual's identity (Anderson-Gough *et al.*, 1998; Alvesson and Willmott, 2002) and the profession itself may be more influential when not in a larger organization (Suddaby *et al.*, 2009). There have been calls for papers that interview and explore issues with accountants that are not part of the Big4. Ramirez *et al.* (In press) suggested that exploring the small practitioners can both further our understanding of different identities within the profession and how these differences are made legitimate. Further, they suggest that this exploration may allow us to understand how different interests are shaped and represented in the profession. By exploring the oral histories of women accountants in smaller offices in this study, this thesis will assist in providing more in-depth knowledge in this area.

The second empirical contribution is the study of accountants who work in regional areas that are not the main large metropolitan areas. This is an under-researched area of study that has potential for accounting research particularly on identity and women accountants (Adapa *et al.*, 2015). They point out that in Australia, and the same holds true for Canada, smaller regional accounting offices are not required to address women's disadvantages. This combined with the stereotyping of women's roles imposes limitation on women accountants. This explorative study will increase the knowledge in this area.

Both of these contributions are included within the design of the study, which is discussed next.

1.4.1 Design of study

In order to understand the method used for research, it is important to understand the ontological and epistemological standpoint of the researcher. My own standpoint is one that views social truths as being constructed within society and that we understand these truths by understanding the individuals and how they come to their own interpretations about these truths. Therefore, a focus on the individual and an interpretive, in-depth, micro project that uses interpretive analysis rather than a generalized statistical analysis is appropriate for my

¹ The Big4 refers to the four largest international accounting firms: Deloitte Touche Tohmatsu, PricewaterhouseCoopers, Ernst & Young, and KPMG

own research. In addition, as indicated above, there is a feminist underpinning to this study and I acknowledge the political dimension to my research and that the choices guiding theory and interpretation are unavoidably political and grounded in a particular cultural context (Ely and Padavic, 2007). Feminist research methodology recognises that there are links between ontology and epistemology as well as between research processes and publication; it stresses the importance of developing non-exploitive relations within the research while aiming to bring about change for women (for more detailed discussions on feminist research see also Reinharz, 1992; Stanley and Wise, 1993; Maynard, 1994; Ramazanoglu and Holland, 2002; Letherby, 2003).

As indicated, this study has a strong feminist underpinning; however a study on accountants is not one normally associated with a feminist underpinning, nor with qualitative studies in general. Accountants, by nature of their studies, are focused on numbers. It is likely not surprising, then, that feminism and other qualitative methods are not the norm in accounting literature. Everett *et al.* (2015) argued that quantitative research has more symbolic capital than qualitative and much of mainstream accounting research focuses on a presumed objective reality where people are not seen as active makers of their social reality. It attempts to provide knowledge that is useful and generalizable and can be applied in organizations (Chua, 1986) or in a systematic study of cause and effect relationships (Hopper and Powell, 1985). Quantitative methods do not provide the type of detail that is necessary to gain an adequate grasp of lived experiences (Everett *et al.*, 2015).

To better understand lived experiences, as is the goal of this study, qualitative methods are required. Ely and Padavic (2007) suggested that we must move beyond the quantitative and use methods that enable researchers to assess how organizationally specific gender meanings can influence the sense people make of who they are at work. Interpretive accounting research goes beyond the positivist perspective that is dominant in accounting research. It starts with the subjective nature of the social world and understands that we, as humans, can interpret our own interactions, and it is through this process that the meanings and norms become real (Hopper and Powell, 1985; Chua, 1986). The aim is to enrich the understanding of the meanings of actions increasing the possibility of mutual communication and influence. In order for the meanings to be explored I felt it required more than a set of questions and answers and looked to the oral history narrative.

Oral history has been often used to record the human aspect of history and may be of both historical and personal importance, such as recordings made by my grandmother and others to record the history of my great-great-grandfather as a missionary in British Columbia (Budd, 2010). However, oral history narratives have value beyond that of recording events and lives

that are considered to be of historical importance. They offer an opportunity to understand the social world through lived experiences. Haynes (2006a) explains that narratives offer a valuable means of "understanding and interpreting the identities of individuals within accounting, and the social and professional context in which they are performed" (p. 404). The participants in oral history interviews reveal to the researcher their views and meanings of events that occurred. This allows the researcher to discover emotions, memory and identity, which lead to an understanding of the histories using an interpretive analysis.

It perhaps cannot be assumed that all participants in this study will have discussed their experiences truthfully as stories about experiences are based on the storytellers' own biases (Emery *et al.*, 2002; Maclean *et al.*, 2012b). The remembered account of embodied experiences is, of necessity, a representation (Hockey and James, 2003). This is a good thing because stories people tell about themselves describe the world as it is lived and understood by the storyteller (Ewick and Silbey, 1995). Epistemologically, narratives have the capacity to reveal truths about the social world that are silenced by more traditional methods (Ewick and Silbey, 1995). Narratives reveal social truths about society (Watson, 2009) and reveal broader social issues that are being explored through this study.

This study is purposely limited to selected professional women accountants in British Columbia. Feminist epistemology seeks to illustrate and explore the diversity of women's experiences including embodied and intuitive experience, and values the personal and private as worthy of study (Haynes, 2008a; Brown *et al.*, 2013). The study is not meant to be generalizable and could not be assumed to be generalizable or representative of accountants or women accountants. Rather, in order to understand how gendered practices affect professional accountants, it is best to understand it through the very particular insights of those experiencing it and gain insights from an interpretation thereof that is deeper and richer. A person's place within the field will affect his view of the field (Bourdieu, 1989) and exploring women's experiences should assist in revealing the subtle oppressions (the symbolic violence) within the accounting profession. It is therefore women's experiences that were sought out. The interviews cannot produce results that are representative in nature, however they can reveal meaningful themes that can explore the lived experiences of respondents interviewed. It is anticipated that the lived experiences and analysis provided in this thesis may resonate with other researchers and provide contributions that are relevant more widely.

1.4.2 Autoethnography

In addition to the oral histories provided by the participants in this study, there is also an autoethnography chapter provided. As I am both a professional accountant who has CPD experiences and a woman in Canada, including myself in this thesis was a conscious decision that the study should also explore my own experiences. As a feminist researcher, I acknowledge that I am already included in all the research steps and processes. However, it is also important to include my own experiences of CPD within the thesis. This allows the reader to understand the context of the writing as well as my own ontological position. More importantly, from a personal perspective, it provides an opportunity for introspection.

How to include myself could have been done in different manners. Although I reflected seriously on the idea of ‘interviewing’ myself and including my anonymised information among the other participants of the study, this idea was rejected. As Haynes (2006a) noted, the illusion of objectivity could never really be achieved and it would ignore the centrality of my own subjectivity to the research content and process. She suggests it is more transparent and methodologically valuable to include autoethnographic material more explicitly, and it was this that I decided to undertake in Chapter 10.

There are a variety of methods that could be used to provide an autoethnography. My main concern was finding the balance of information reflexivity and privacy. Interviews can be anonymised, but reflections on self cannot. Through this, it is not only my life I am revealing. Others in my life are being exposed and, in anticipation of this, those close to me who can be identified through the writing of this chapter have read and approved the amount of information. I originally wrote vignettes, but ultimately decided to use poetry. Through the use of poetry that I found a balance in what is revealed to the reader. Poetry is a reflexive form of structuring an autoethnography and is a novel and newly emerging means of extending autoethnographical forms of writing.

It is important that those reading my research can trust in the processes. Bourdieu’s habitus is an explicit model of accumulation based on knowledge of the rules of the game and how to play it (Skeggs, 2004b). For a researcher, the game is research and, as players of this game, we need to ensure that our research is believable, trustworthy and accepted by other researchers. My research also has the potential to affect accountants in the profession, and as a feminist researcher I am cognizant of the fact that my research may also lead to changes. Ultimately, my hope would be that it could lead to changes in the provision of CPD that better supports all women and men in accounting. Reasonably, I can desire that it lead to more discussion on CPD in accounting and further research into CPD and into the possible gender

biases in the provision of CPD, the middle ground discussed by Laughlin (1995). Further details on how the thesis should be assessed is discussed in Chapter 4.

1.5 Contributions for policy and practice

This thesis may also benefit accounting professional organizations. As the main providers of CPD for accountants, accounting professions have an obligation to provide CPD that is of value for their members. Rothwell and Herbert (2007) suggest that accounting CPD engagement is strongly related to how committed a professional is to the organization and there needs to be a link between professional identity and CPD. Ramirez *et al.* (In press) also suggest that defining the identity of professionals is an important step in ensuring that they are able to govern and serve the needs of all their members. This thesis will add to the understanding of the interaction with CPD and identity and therefore provide valuable information for accounting organizations, both in Canada and elsewhere. The oral histories gathered in this study will reveal how some accountants are experiencing CPD; however, the results are not restricted to CPD as it will also provide a view of the broader social issues in accounting.

1.6 Theoretical contributions

The construction of professional identity is influenced by and influences an individual's self-identity. Self-identity is a personal and reflexive project that is developed by an individual by his/her own biography of life (Gendron and Spira, 2010). In the provision of their oral histories, the women in this study will be reflecting on their own lives and participating in the construction of their own biography. For some of these women, this will not be something they have consciously undertaken previously. As Gendron and Spira (2010) point out, the construction of the individual's self-identity as a professional is influenced by societal ideas of the professional but is very much individualized by the person's own identity work. Other identities are influential on an individual's professional identity construction and this study, through oral history interviews will inevitably explore some of those other influential identities.

The idea that CPD might interact with professional identity is not new. For instance, corporate induction and training courses are used by organizations to attempt to control the identity construction to align with what management considers to be valuable in an employee (Alvesson and Willmott, 2002; Alvesson *et al.*, 2008). Relating to the professions, Haynes (2012a) argued that one method of reinforcing the firm's view of the professional identity to employees is through the use of in-house courses and training programmes. However,

although previous studies have commented on the use of training for identity construction, the focus is normally on the firm's inculcation of values rather than the individual's interaction with CPD. This study adds to the discussion on self-identity and professional identity first by providing oral histories of women accountants, second by analysing the identities that provide opportunities and constraints with the construction of the professional identity and third by analysing how CPD interacts with the construction of the professional identity.

Although not frequently used, a Bourdieusian lens has been applied previously in accounting. In their analysis of the influence of Pierre Bourdieu on accounting literature Malsch *et al.* (2011b) found that of the 860 papers they reviewed from 1999-2008 less than 10% cited Bourdieu, and only 18 papers relied significantly on Bourdieu. Without detailing all 18 papers, and those written since that time, there have been articles relating to individuals' places in the field (Cooper, 2002; Neu, 2006; Ikin *et al.*, 2012; Carter and Spence, 2013; Everett *et al.*, 2015) or activism (Cooper and Coulson, 2014). Importantly, relating to this thesis, Bourdieu has been used successfully to aid in the understanding of identity in the accounting field through looking at the embodied capitals (Haynes, 2008c; 2012a). This thesis will add to these previous articles by expanding the use of Bourdieu in accounting. In Chapter 7, a Bourdieusian lens will be used to view the oral histories provided by the women in this study with a view to the habitus, capitals and fields that are revealed. This will lead to a greater understanding of the doxa of those fields and the symbolic violence that the women have seen, and the capitals needed to be successful in the field. This understanding will also contribute to knowledge regarding the professional field of accounting as well as the inter-relationship of the habitus, identity and roles of these women both within the accounting field and other fields.

Having discussed the contributions of the thesis, the structure of the remainder of the thesis is now provided.

1.7 Structure of thesis

This chapter provided an introduction to the aims of the thesis and the study itself.

Chapter 2 will set the thesis study in its context by providing an understanding of the Canadian accounting organizations in British Columbia. Chapter 3 will explain the methodology and method of the thesis. Chapter 4 will review the literature that this study is concerned to build upon and develop.

Chapters 5 and 6 provide truncated versions of the oral histories provided by the women in this study. The oral histories provided are, as much as possible, in the women's own words to allow the reader to connect closer with the women themselves.

Chapter 7 uses the lens of Pierre Bourdieu's theories of capitals, habitus and field to analyse the women's experiences. Chapter 8 then explores some of the various identities for the women in the study. Chapter 9 reviews the interaction of these identities and their experiences with CPD.

Chapter 10 provides an autobiographical lens to my own experiences of CPD and identity. And finally, chapter 11 concludes the thesis with a summary of the contributions of the thesis as well as suggestions for further research arising from the study.

Chapter 2. Accounting in Canada



Copyright Lynn Johnston, Universal Reprints: Used with permission

This chapter is written to assist the reader in gaining an overview of the Canadian and British Columbian accounting field. In this chapter, and thesis, the province of British Columbia (BC) is utilized to provide an illustration of the accounting field in Canada. While every province is different with its own laws, regulations and policies, all provinces are united through the federal association. The women who provided their oral histories all currently reside in BC and this is the province that provides the geographic basis for this thesis. When exploring identity within the accounting profession in Canada, and in BC in particular, it cannot be assumed that it will be the same as other western countries. Just as there is diversity among individual women, so is there diversity across countries in their gendered inequalities (Bose, 2012). Although accounting as a profession in Canada developed from the professionalization project that began in the UK, there are differences in how the profession developed, and accounting associations in Canada were established by local accountants in direct response to the threat of those British associations expanding into Canada (Annisette, 2000). Work and work-life balance (WLB) concerns cannot be compared directly to the UK and US as Canada falls between them in their legislation on maternity and parental leave. For instance, the maximum number of weeks leave for maternity leave in the UK is 65 (39 paid), the US is 12 (zero paid) and Canada is 52 (fully paid) (OECD, 2012; Thévenon and Solaz, 2013). An understanding of how the Canadian accounting associations operate is therefore beneficial to understanding how the study is situated.

The chapter will begin with a discussion of the Canadian accounting designation(s) and the pathways that accountants take to obtain a designation. This is followed by a discussion of the Continuing Professional Development (CPD) requirements for accountants. Then, as many of the participants in my study made choices based on the evolving undergraduate degree requirements in the profession, how the degree requirements were applied for the

various legacy designations will be identified. Finally, an overview of some of the geographic differences that make BC a unique setting for the accounting field will be explored.

2.1 Leading to one designation

The first accounting associations in Canada were established concurrently in Montreal and Toronto in 1879 (Richardson, 1987; Edwards and Walker, 2008). Richardson (1989) interprets the claim of the professions to serve the public interest to imply that the professions, as an important medium for social mobility, should be open to all members of society with the ability and desire to gain the necessary skills; but he noted this was not the case for accounting in Canada. Although the elite in the accounting field were members of the elite in Canadian society, the elite of the formative years of accounting (before 1931) had an unusually high representation of individuals born in Great Britain who were members of the Anglican religion with strong Conservative allegiances. There were no women and very few Francophones (Richardson, 1989). This is perhaps not surprising given that, in general, historically Canada had a culture of being male-British centric. It was not until 1962 Canada allowed immigrants only from European backgrounds; and women were not persons until the successful petition in 1931 to the British Privy Council by the “Famous 5” women (Emily Murphy, Louise McKinney, Nellie McClung, Henrietta Muir Edwards and Irene Parlby) (Famous 5 Foundation, 2012).

By the early decades of the twentieth century the profession was becoming well established. The three current accounting associations, which, since 2011, have been in the process of amalgamating into the newly created designation of Chartered Professional Accountants (CPA), were all established during the early twentieth century. The Canadian Institute of Chartered Accountants (CA) was established in 1902, the Certified General Accountants Association (CGA) in 1908, and what became the Certified Management Accountants (CMA) in 1920. Prior to the amalgamation of designations discussed below, in 2013, there were over 150,000 professional accountants in Canada with a breakdown of 45% CAs, 30% CGAs and 25% CMAs across Canada. Professional accountants, those belonging to these associations, are located in all the provinces (plus more than 80 countries around the world). They work in all areas of business and industry, in public accounting and in the government. In public accounting, they may work for the Big4, or for small or medium size firms. More than one-third of accountants in public practice in Canada are self-employed.

The three accounting associations in Canada are organized at the provincial level and each province must enact legislation to formally establish the accounting associations. While there

are a few other federally incorporated accounting bodies, these three designations are the ones who have the ability to affect provincial legislation (see also Richardson and Kilfoyle, 2012, for an overview of accounting designations and successful and failed mergers prior to the current amalgamation). The CAs previously had a majority of the rights to public accounting, including exclusive practice rights in two provinces. However, over the last decade, legal challenges to audit rights were brought about, and public practice (audit) is now permitted by all three designations in all provinces. Although previous attempts at amalgamating the three designations had failed, this dissolution of exclusive rights for the CAs is plausibly a factor that has led to the beginning of the successful amalgamation to one designation in Canada. Quebec, the first province to establish exclusive rights, was the last province to remove those exclusive public accounting rights for the CAs, and the first province to integrate their associations into the Chartered Professional Accountant (CPA) designation in 2013. Other provinces are at various stages in the process. Legislation in BC was passed in early 2015. All accountants who already have their designation in one of the three accounting associations (legacy designation) must use both the CPA and their legacy designation for the next 10 years (for example, as a former CGA I will use 'CPA, CGA' after my name). After the 10-year phase-in period, all accountants will use only the CPA designation. New graduates, starting in 2015, under the current training program will use the letters CPA only.

The CPA training requirements are nationally developed and regionally delivered so that ostensibly training is standardized across Canada. Currently, in addition to a bachelor degree with subject area coverage (or enrolling in additional courses to gain the subject area coverage), CPA students now enrol in the two-year CPA Professional Education Program (CPA Canada, 2014). However, previous to the amalgamation there were some major differences in the route to becoming an accountant.

In BC, both the CA program and the CMA program required students to travel to Vancouver at regular intervals in order to complete the program, whether for exams or group study. In the CGA program, on the other hand, exams could be taken locally, or normally within a reasonable driving distance. This factor, combined with the ability to gain the required experience for the CGA program through many businesses (not restricted to CA training offices), meant that many women who chose accounting as a career in smaller towns selected the CGA program because they could work and study while remaining in the community and were not required to leave their family in order to study and gain the working experience needed for the designation.

The breakdown of legacy designation accountants in BC is different from that in other parts of Canada. BC has a much stronger CGA presence when compared to Canada overall, a

slightly lower percentage of CAs and a much lower number of CMAs. This is possibly due to the geographical issues mentioned above, but also possibly due to a lower number of large industry businesses where many CMAs are employed. The CGA program, while now requiring an undergraduate degree, until the amalgamation, required a degree on exit of the program as opposed to entrance. Accountants, outside of the main metropolitan areas, were not required to travel to undertake training. Client differentiation, as discussed by Abbott (1988), is evident in the BC accounting associations, as CA offices tend to focus on large corporate clients, whereas CGA firms focus on smaller companies and individuals, and CMAs work mainly in industry. Certainly the larger firms' head offices are more often located in the larger centres in BC, or even in other provinces, which resulted in the larger CA firms being located in larger centres with the smaller CGA firms located in smaller towns.

2.2 CPD requirements

This section provides an understanding of the requirements for professional accountants to undertake CPD in Canada. The IFAC (2012) accepts an input method, output method or combination method for tracking CPD. The accounting professions in Canada require the input method; this is a more positivist approach concentrating on the number of hours taken rather than a demonstration of professional competence. CPA legacy designations are merging their requirements. In 2015, the requirement is that in every three-year rolling cycle, CPAs must complete 120 hours of CPD, 60 of which must be verifiable. Verifiable activities include attendance at courses, seminars, webinars and other training where attendance can be verified via a sign-in sheet, a certificate, or some other manner. They also include teaching and presenting (first time only on a new topic) and publishing through a third party. Non-verifiable activities include some of the preparation for verifiable activities, as well as technical reading, and the learning of new job or volunteer responsibilities (CGA BC, 2015).

2.3 Undergraduate degree requirements

Although the CPA requirements currently require a bachelor degree before entry, this was not always the case. The increasing requirement for additional credentials prior to entering the accounting profession in Canada can be illuminated through Bourdieu's (1990a) discussion of the chain reaction of educational requirements. In Canada, this began with legislation in the 1950s to increase the school-leaving age, working together with, and in order to reinforce, child labour laws. This caused the workers who had not previously undertaken secondary education to increase their education in order to maintain their position above the sub-proletariat, in order not to be in the lowest social position. This, in turn, caused

those above that level, such as craftsmen and shopkeepers, to increase their requirements for education. This (and social closure which is discussed in chapter 4) pushed the professions to increase their levels of required education in order to keep their elevated position within society and maintain their status. The CA association, working on creating an elevated status within the profession, began to require a university degree before granting entry in 1970 (Richardson, 1987). The establishment of a degree was part of the CA's successful drive to establish dominance in the field in the early 1970s. At that point, CA handbooks for both the Canadian Generally Accepted Accounting Principles (GAAP) and required practices for audit became the standard (Richardson, 2011). As those in power reproduce their own characteristics (Cahusac and Kanji, 2014), and other designations were also attempting to gain power within the professional field, the other two designations eventually also required a degree before entry but this requirement was not established until the late 1990s. As will be further discussed in later chapters, to the participants in this study the degree requirement was often a deciding factor on both selecting an accounting career and selecting an accounting designation..

First in selecting accounting as a career, the opportunity to enter a career without the requirement for an undergraduate degree was of paramount importance to those that either could not afford, or were not willing, to move away from homes that were not located in major centres. Particularly in the years before the internet and the explosion of undergraduate degrees by distance, the ability to become an accountant without traveling to a major centre to undertake four years of university was crucial. Even the legacy CA designation, although not widely advertised, offered the opportunity to enter the program as a mature student without a university degree. The requirement was instead for the applicant to have a sufficient number of years of work experience and to pass the Graduate Management Admission Test (GMAT), which is normally a requirement in Canada to enter an MBA program but may be taken by anyone choosing to do so. Married women, particularly those starting a career after motherhood, could benefit from undertaking a career that did not require them to leave their families to gain education.

In more recent years, the requirement to obtain an undergraduate degree no longer requires attendance at a university in a larger centre. Degrees can be obtained via distance learning from many universities. In addition, in the early part of this century, colleges in BC were given the authorization to provide associate and applied bachelor degrees, which opened up further opportunities in smaller communities. This allowed the newly amalgamated CPA profession to require a university degree prior to entering the program, whereas the requirement in the CGA program had been prior to completing the program. It also resulted

in some accountants undertaking a Bachelor's degree as part of their CPD. While there is no requirement for those grandfathered under legacy designations to obtain a degree, there are still a number of accountants who, for a variety of reasons, do choose to obtain a degree after designation.

2.3.1 Co-op undergraduate degree

The cost of education can be reduced by combining work and study. In Canada, many students select a co-operative (co-op) program when completing their bachelor degree. Co-op programs can be found in many arts and sciences programs as well as business. A co-op program, offered by both colleges and universities in Canada, alternates university-study terms with work terms. This allows students to gain experience while learning. Businesses, such as accounting firms, benefit from trained student services and the opportunity to review potential future employees in a finite time frame. Time frames for completing the degree are extended to allow for the alternate work/study terms, so a four-year degree might take five or even six years to complete in this manner.

2.4 Geography

While not the largest Canadian province, at 944,735 square kilometres, BC is larger than both Texas and California and is almost four times the size of the United Kingdom. However, despite its size it does not have a large population base. With only 4.6 million people it is only just over 10% of the population of California and about 7% of the population of the UK. Population density is important as more than 60% of the population of BC live in the Greater Vancouver area in the southwest corner of the province (the area circled on the map shown in figure 1) and less than 2% of the population live in the northern half of the province. Accountants are also mainly concentrated in the south of the province with less than 1,500 accountants working in all rural areas of the province. Providing CPD for the majority of the population means that accounting training and CPD is often held in the Vancouver area resulting in travel time and cost to accountants not living in that area.

To illustrate the geographic issues, an example of costs relating to a one-day seminar held in Vancouver may be used. For accountants already in Vancouver, it involves changing their route to work for the day. For accountants living in Prince Rupert, a city along the highway 16 corridor in northern BC, the drive to Vancouver by road is approximately 1500 kilometres. This 18-hour drive both ways would likely mean a hotel stay for one-night on the drive, two nights in Vancouver and another two-day drive home for a total of six-days away from their home. Air travel is, of course, much faster. However, a review of flight times indicates that

the two-night stay in Vancouver is still required. Costs include the hotel, a minimum of \$200 per night, and \$350 to \$900 for the flight. Either method results in the cost of attending CPD seminar becoming very expensive. If an accountant instead lives in Port Hardy on Vancouver Island, it is a little less expensive; however, it still requires two days of driving and a two-night stay in Vancouver with a minimum time away from work of three days. One must drive down the island to Nanaimo or Victoria to take the ferry, resulting in a total travel time of approximately 8 hours depending on the ferry availability and a cost of \$140 for the ferry. In the case of the island, air travel on the day of the course is possible for a cost of approximately \$500. Comparing this to the accountant from Vancouver who may only need to pay for additional parking for the day, it is easily seen why BC's geography plays a role in the selection of CPD for accountants.

The accounting professions are aware of this issue and have, in the past, provided regional CPD to alleviate some of the travel time. However, the introduction of internet courses coincided with the reduction in much of this in-person regional CPD. Annual conferences have also been rotated outside of the Vancouver area to Victoria (on Vancouver Island) and Kelowna (in the interior). For many traveling from the north, however, this increases time to travel by air as flights connect through Vancouver but may (depending on the origin and destination) decrease travel time by road.

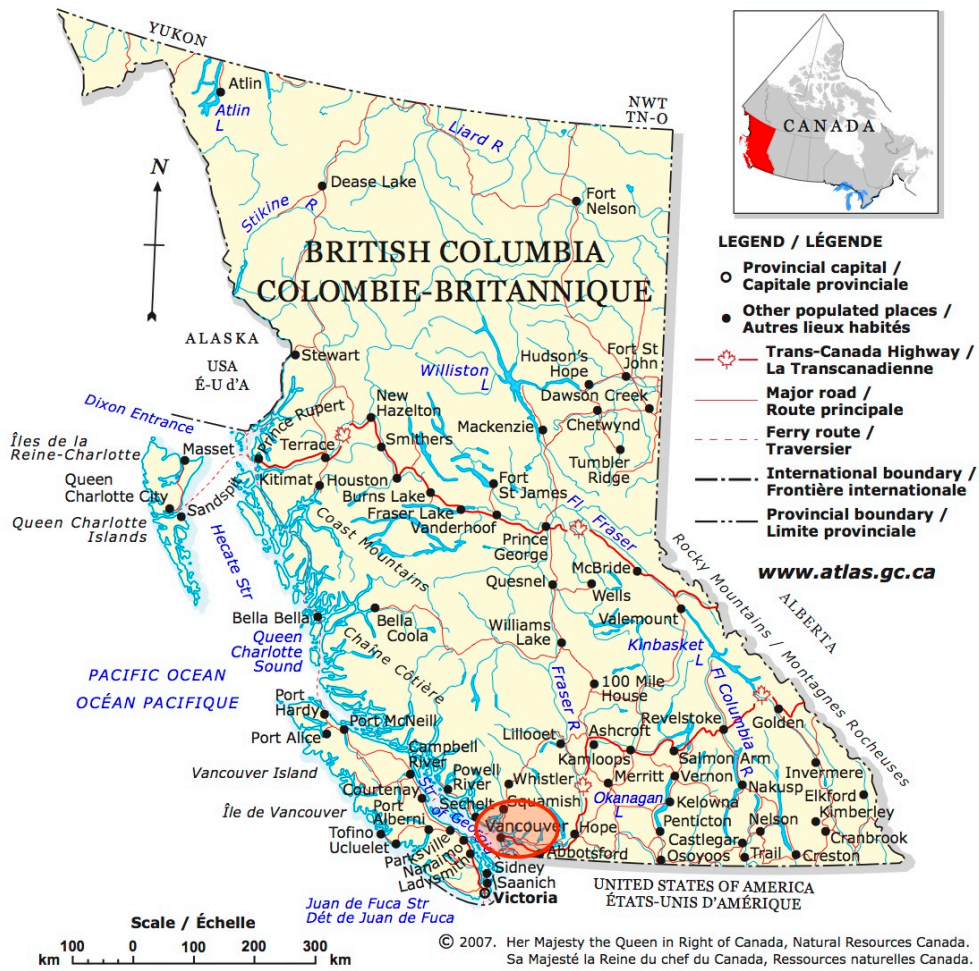
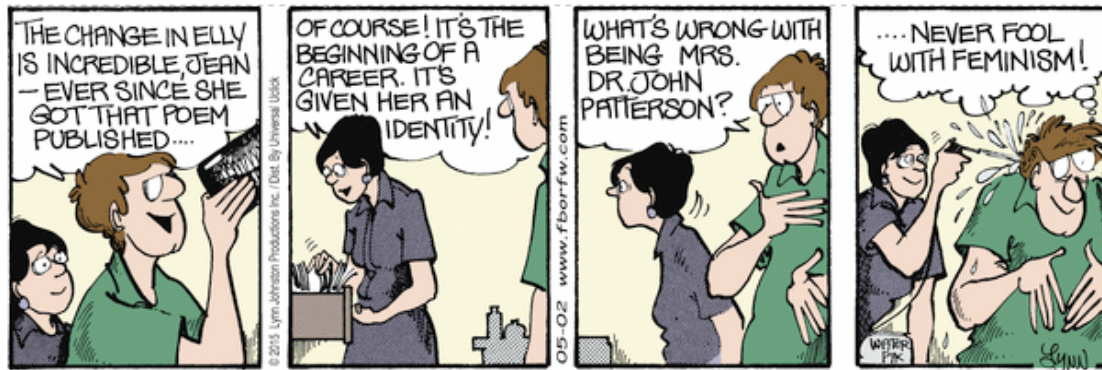


Figure 1 Map of British Columbia

2.5 Conclusion

The geographic regions in BC underscore the differences that are required when deciding on CPD to be taken. Brown (2015) suggests that more work is needed on how contexts affect the individual's identity and, as discussed in chapter 8, it is evident that this may be a factor in constructing the identity of the women in this study. Many of the women in this study with a CGA designation made the original decision to undertake that designation because of the nature of the bachelor degree requirements. The amalgamation of the three accounting associations in Canada may make this an ideal time frame for a study that includes professional identity in accounting. The discussions on the amalgamations have caused accountants to consider changes in professional identity. Likewise, the CPD requirements were slightly different among the designations, and my previous study found statistically significant differences in selection factors for CPD among these three groups (Ross, 2012). The geographic differences, as well as differences in legacy designation requirements, sets the stage for differences in identity for women accountants. Having looked at the Canadian context, the next chapter will review the methodology and method of the thesis.

Chapter 3. Methodology and Method



Copyright Lynn Johnston, Universal Reprints: Used with permission

It is important in a study to understand one's biases and thus reflect on the philosophical assumptions one brings to a study. Laughlin (1995) argues that all empirical research is partial and we should be clear about our biases and exclusions before launching into empirical analysis: it can help to refine and elevate method. In this chapter, then, I will attempt to articulate my ontology and epistemology, which have guided my methodological orientation and influenced my choice of methods. An understanding of how we view the world and how knowledge is developed determines how the research questions may be answered; this thesis proposes to answer the following research questions:

3.1.1 *Overarching research question*

- How do CPD experiences interact with the identity of women professional accountants in Canada?

3.1.2 *Specific research questions*

- How have the women accounting professional's experiences of CPD changed through their professional lives?
- How do CPD experiences relate to the other identities in the work-life balance of women professional accountants in Canada?
- What relationship does CPD have with broader social and professional issues for women accountants?

To answer these research questions requires a more open, exploratory method that focuses on a smaller scope rather than a macro, generalizable study. It also means focusing on the words and experience of the participants rather than numbers and statistics that might be generated from a larger study.

In this chapter, then, I will attempt to be clear about myself, my ontology, and my epistemology, which have guided my methodological decisions for this study.

3.2 Ontological and Epistemological position

My ontology, my understanding of the social world and our way of being (Stanley and Wise, 1990), is, to use terms from Burrell and Morgan (1979), a nominalist one rather than a realist one - as it recognises that there is importance in the experiences of individuals in the creation of the social world. In reviewing Cunliffe's (2011) problematics it is possible to think about where my ontology and epistemology are more specifically located. She argues that ontologically, rather than being on a subjective/objective dichotomy, agents and structure are both at play in developing our world. What do I believe and where do I fit in has been a moving process. In progressing through my thesis I have become more aware of my own ontological position and have gained an understanding of how my methodology and methods align more closely with my ontological and epistemological position.

Cunliffe (2011) uses the issues of relationality, durability, location of meanings, historicity, mediation and associated form of knowledge to define three problematics: objectivism, subjectivism and intersubjectivism. The objectivism problematic is where reality exists independently and separately from our interactions and the researcher observes and discovers the facts. The subjectivism problematic has no independent reality to study, but rather researchers explore the constructions of "social and organizational realities in a particular context and time" (p. 656). The intersubjectivism problematic takes this further to say that understandings of our social world are shaped between us and others and emphasizes the "embedded and embodied interrelated experiences and in situ meanings" (p. 658). Importantly, Cunliffe defines her problematics as clouds to emphasize their fluid nature and transient boundaries. This is important because I see my own ontological and epistemological position as on the wavy line that lies partly between her problematics of subjectivism and intersubjectivism. My own ontological and epistemological position is discussed next using Cunliffe's problematics (Cunliffe's placement within the problematics provided in brackets).

In my own view, when attempting to understand the nature of relationships, I argue that people are reflexively embedded in their social world (subjectivism); however, my thinking also includes the idea that reality is experienced differently by different individuals (intersubjectivism). The durability of societal meanings is taken as relatively stable and can be perceived, interpreted in similar ways but these are open to exchange (subjectivism). Shared meanings are negotiated and specific to a time and place (subjectivism) but may be in the moment between people (intersubjectivism). The concept of time and process is

experienced in the present in the living conversation with others (intersubjectivism). I, as a researcher, am embedded within the research and both shape, and am shaped by, the process of doing the research (subjectivism). Humans are reflexive and enactors of social realities and are storytellers (subjectivism).

This leads me to adopt an epistemology that is more subjectivist than objectivist. When I consider our way of knowing the world (Stanley and Wise, 1990), determining what is legitimate, I consider epistemologically that knowledge is built within the situations in the everyday occurrences of humans. We can develop knowledge and understanding through socially constructed realities. Context is human action and participation; therefore we need to understand the knowledge through those that have experienced it. At the same time, researchers cannot achieve a form of knowledge independent of themselves, research will always be based on our perceptions and interpretations as we make sense of what is going on around us.

In these problematics, ontology and epistemology are related and interwoven, possibly even inseparable and this is true of my own position. My own position is within the subjectivism problematic, on the wavy border of intersubjectivism. This leads to a methodology that is focused on experiences and interpretive understandings. Arguably with all research, but particularly with feminist research, the ontological and epistemological are intertwined with the methodology (Stanley and Wise, 1990). A feminist methodology fits within this problematic and it is the feminist methodology that is discussed next.

3.3 Feminist methodology

Methodology is a perspective or broad theoretically informed framework. It is informed by our own ontology and epistemology. Placing this thesis within the critical accounting research framework requires that it is contextual and that we are evaluating the functioning of the accounting profession (Laughlin, 1999). A feminist methodological perspective falls into this definition.

Feminist methodology is described by Letherby (2003) as being respectful to respondents and acknowledging the researchers involvement in the process. Stanley and Wise (1990) further argue that feminist methodology should have pluralism and should not be assigned to any part of the specific spectrum. However, they also indicate that feminist methodology has an emphasis on a non-hierarchical, reflexive, interactive approach which guides the research to an appropriate method (Stanley and Wise, 1990). An understanding of feminist methodology is benefitted by first reviewing the background of feminist theories.

Feminist theories have originated from the three waves of feminism. The first wave started substantively with the suffragette movements in the late 19th century; the second as part of the women's liberation movement starting in the 1960s; and the third wave starting around the 1990s. These could be considered western waves of feminism as they are, to a large degree, within the developed world and those of white, middle-class western women. It is important to be aware that although feminism has been around for many years, when considering if feminism is still important to research, it would be a mistake to assume that (in the western world) the success in the areas of equal pay and earning a living have included an extension and enlargement of feminist values of collectivity and equality (McRobbie, 2004). Since starting my own research there has been a great deal of public discussion on feminism (such as Emma Watson's (2014) speech at the UN), but not necessarily related to academic feminist theories and approaches, which is where my review was focused.

Lehman (1992) differentiates between three feminist theories. The first is the individualist-liberal that focuses on the individual freedom for each citizen and posits that inequalities are due to a breakdown of this democratic ideal. Ideals can be implemented through political, economic and social changes. The second, socialist feminism, revolves around an unequal economic system, it proposes that women are able to be exploited because of the unequal access to resources in a capitalist regime and women are exploited as they provide unpaid work in the family forming a reserve army of productive labour. The third theory, radical feminism, concentrates on the claim that male dominance is manifested in men's disparate possession of power. Radical feminists believe that changing the economic system is not sufficient in order to change this oppression, but that the subjective and ideological milieu of social order must also be changed.

More recently, Lewis (2014) commented that postfeminism can only be understood through an understanding of third wave feminism. For her, third wave feminism emphasises the legitimacy of femininity and choice with a rejection of the notion that women share a common set of experiences. She indicates that, for academics, the third wave is encapsulated in a poststructural and postcolonial version of feminism, which examines the choices available to women within the broader relations of inequity. Following this, she proposes that postfeminism is another step in the "continuous evolutionary movement of feminism" (p. 1849) where the expectation of equality is now accepted and femininity coexists with feminism, but at the same time there is a restablisng of gender relations within the notions of individualism, natural sexual differences and notions of retreat to the home as a matter of choice rather than obligation. The implication being that the rhetoric of choice and individualism has resulted in the continuation and reinforcement of a more subtle form of

patriarchal society rather than an elimination of it. Haynes (forthcoming) agrees in her review of gender and accounting literature over the last 25 years pointing out that accounting both causes and perpetuates inequalities in gender. Her call for further research on gender in accounting that not only explores but seeks to improve the lives and opportunities of those marginalized by accounting's power in society identifies that gender in accounting should be central in critical accounting research.

The central and common belief shared by all feminists is that women are oppressed, but that oppression is not inevitable and can be changed (Stanley and Wise, 1993). This oppression has consequences for everyone in society and feminist researchers are committed to producing useful knowledge that will make a difference through social and individual change (Stanley and Wise, 1993; Letherby, 2003). Feminist approaches are therefore both theoretical and political. A feminist methodology recognises that all choices in research, from the initial identification of a research study through to the publication are a series of politically negotiable choices (Haynes, 2008a). One of these choices is my selection of women only for my oral histories in order that women's voices in accounting may be heard.

3.3.1 *Broader social issues*

One of the manners in which feminist research is identified is the intended purpose of the work produced (Letherby, 2003); feminist researchers aim to produce knowledge that will make a difference in women's lives through social and individual change. Cooper (2001) called for theoretical and broader social and economic explanations for issues faced by women in the accounting profession. My own understanding of feminist methodology includes a necessity that the broader social and cultural issues that affect women are revealed through the research. A feminist methodology, then, should include interpretive analysis that reveals the influence of these broader social issues and this is explored further in Chapter 7 using Bourdieu's theories.

Having explained my own ontology and epistemology and the feminist methodology for this study, where this thesis fits within the accounting literature will now be explored.

3.4 Research methodologies in accounting

Accounting research could be said to fall into two broad categories: the financial economics-based quantitative accounting research and interdisciplinary accounting research (Parker and Guthrie 2014). Accountants often, by the nature of their studies (as they see it) are focused on numbers. It is likely not surprising, then, that feminist and other qualitative methods are not the norm in accounting literature. Much of mainstream accounting research

follows methodologies and theories “approved” by dominant business schools and published by economics-based quantitative accounting journals (Parker and Guthrie, 2014). It focuses on objective reality where people are not seen as active makers of their social reality. It attempts to provide knowledge that is useful and generalizable and can be applied in organizations (Chua, 1986), and in a systematic study of cause and effect relationships (Hopper and Powell, 1985).

Economics-based research is the dominant form of research in accounting (Parker and Guthrie, 2014) and is the one most often found in high-ranking journals. Of the four accounting journals rated a 4* by the Association of Business Schools only *Accounting, Organizations and Society* focuses on the social and political aspects of accounting from a perspective beyond mainstream economics. The *Journal of Accounting Research* focuses on topics such as the impact of financial reporting on stock prices, the economics of auditing, the use of accounting information on public finance and the economics of regulation of financial reporting and disclosure. Not surprisingly based on the name, the *Journal of Accounting and Economics* is interested in articles that use economic theory and analyses to explain accounting phenomena and problems. In 2014, The *Accounting Review* published mainly articles on financial accounting with less than 1% (4 out of 673) of the articles in the year ending May 2015 related to “other” topics (DeFond, 2015).

This type of research arguably has its own value and certainly aligns with the stereotypical number-crunching accountant. As an accountant, one might argue that the financial statements produced are simply the pulling together of numbers that are already facts, that the accountant, in preparing statements, simply uncovers those facts, which would support the positivist accounting methodology. However, all of the accounting rules and the decisions that are made regarding why you calculate specific numbers are created by people, people that were working within and making decisions within power relations and their own biases (Hines 1988, Boland Jr., 1989). As Laughlin (1995) pointed out, accounting theory will never be like the theory of gravity as accounting is a social practice conducted by social actors. Humphrey (2015) argues that the journal rankings themselves are not neutral and are socially constituted. More importantly, Cooper (1992; 2001) argues that mainstream/positive accounting methodology privileges science theories over social theory; capital markets-based research views employees with an eye towards their value to the firm and disregards the importance of the cultural and political elements of society; workers, nature and children are treated as commodities along with heat, light another other expenses on the income statement. Accounting research on the whole is designed to benefit the dominant groups in society, clothed in the guise of neutrality (Cooper, 2001). As a feminist researcher, one of my

objectives is to bring voice to those that are not the dominant groups and therefore I look to a more critical accounting research methodology.

Interdisciplinary accounting research has grown since the 1970s and, while it does not fall into any specific generation or category, typically embraces the complexity of the field in search of insights, critiques and policy contributions (Parker and Guthrie, 2014). This thesis falls within the broad definition of interdisciplinary accounting research, and is located within critical accounting research. Laughlin (1999) described critical accounting research as identifying that the profession of accounting has social, economic and political consequences and needs to be understood (and possibly changed) in this context; the knowledge gained is for the purpose of changing, where appropriate, that which is understood.

While keeping with the broad category of gender in accounting, I am aware of Gallhofer's (1998) concern that much liberal feminist research is concerned with women at the top in accounting and creates a false universalism of all women without addressing the differences between women. Gallhofer (1998) believes that feminist accounting research needs to understand and critically explore the experiences and barriers of women, needs to address the differences between women and the multiplicity of their experiences and concerns. In exploring the experiences of women outside the metropolitan areas, this thesis goes beyond the universalist view of women professional accountants and highlights the experiences of other women accountants. This research includes women who do not conform to conservative family values as suggested by Gallhofer (1998), by including women partners in accounting firms whose spouses or partners have taken on the family caregiver roles.

3.5 A Feminist-Subjectivist Methodology

Inductive and constructionist interpretive approaches are the underpinning of the methods. Cunliffe (2011) suggests that it is in the intersubjectivism problematic where the methods of narratives and autoethnography can be found; and that narratives, participative inquiry, content analysis and autobiographies can be found in the subjectivism problematic. This would appear to suit my own ontology and epistemology that is straddling between subjectivism and intersubjectivism. This is associated with interpretive approaches to social construction where the research focus is on micro level insights, which may offer interpretive insights for others.

Cooper (2001) proposes that the best gender work in accounting produces theoretical and broader social and economic explanations for the problems women confront in the accounting profession. This can be done by allowing exploring the experiences of women professional

accountants as the narratives will provide information on the societies and other fields that these women are living in.

These readings highlighted the idea that concentrating on in-depth interviews of women, such as oral history, and using an interpretive analysis would be within the realm of feminist research. Feminist methodologies are not common in mainstream accounting literature. That meant that I had to be comfortable not following the crowd, but being on the margins of accounting (to quote the Interdisciplinary Perspectives on Accounting Conference).

Having discussed my own ontology and epistemology that guided the selection of a feminist methodology for the thesis, the next section discusses the basis for qualitative analysis and specifically oral history interviews.

3.6 Qualitative approach

There are some quantitative studies reviewing the types and amounts of CPD taken by accountants, and factors that accountants use to select courses (Paisey *et al.*, 2007; Rothwell and Herbert, 2007; Wessels, 2007), but none have taken a qualitative perspective to evaluate the experiences of accountants. My own previous study indicated that there were statistically significant differences in rankings of the factors relating to decisions on CPD choices used by men (networking higher) and those used by women (time away from work higher); and additional participant comments were focused mainly on work-life balance (WLB) issues around CPD and work (Ross, 2012). Yet, the study was unable to explain why these differences exist.

There are also numerous gender-as-a-variable studies in the literature on accounting and there is a whole body of work on attribute differences between men and women accountants. For example,

- a study that found women accountants have a tendency to focus on the practical matters and details while men are more imaginative (Davidson and Dalby, 1993)
- females were also seen to be more accurate at complex tasks than males (Chung and Monroe, 2001)
- men see themselves as more able to handle pressure, more self-confident, competitive, and responsibility seeking than women (Whiting and Wright, 2001)
- female accounting students were found to be less tolerant of unethical behaviour and less likely than their male counterparts to engage in unethical behaviour (Ameen *et al.*, 1996; Cohen and Pant, 1998; Gammie and Gammie, 2009)

These are just some of the studies. However, Haynes (2008b; 2008a) provides a compelling critique of the body of research relating to gender-as-a-variable, noting that these

studies treat gender as an object of study and potentially maintain and perpetuate further gender inequality. Her call for more feminist research has been answered by only a small number of notable papers and there continues to be a need for feminist research in accounting (Anderson-Gough *et al.*, 2005; Kornberger *et al.*, 2010; Lehman, 2012; Kokot, 2014). Hammond (1997) observed that there is sometimes discouragement from doing research in accounting on gender and culture by employers and doctoral advisors arising from the fear of not receiving employment or tenure when following a non-traditional path in research. I argue, as she does, that if we do not undertake research that challenges the status quo we end up with tenured faculty that are not aware of gender issues. It is important that gender issues continue to be reviewed when researching the accounting profession, not simply in a gender-as-a-variable format, but by utilising feminist research (Kirkham, 1992; Welsh, 1992; Broadbent and Kirkham, 2008; Haynes, 2008b; Haynes, 2008a; Walker, 2008; Lehman, 2012). In adopting a more subjectivist research methodology, we can address both similarities and differences in women's lives and use as sources of knowledge experiences that have been devalued in traditional research (Haynes, 2008a).

3.6.1 Oral history method

An oral history method seemed to be the method best suited to allow the voices of individual women to be heard. There is no one feminist research technique in qualitative or quantitative methods, but rather the focus is on making women's voices and experiences heard (Ramazanoglu and Holland, 2002) and examining issues of gender and power (Stanley and Wise, 1993; Letherby, 2003; Brown *et al.*, 2013). Feminist epistemology seeks to illustrate and explore the diversity of women's experiences including embodied and intuitive experience, and values the personal and private as worthy of study (Haynes, 2008a; Brown *et al.*, 2013). It recognises the links between the research process and product and developing non-exploitative relations with the aim to bring about change for women (Haynes, 2008a; Brown *et al.*, 2013). Utilizing an oral history method will then allow an understanding of the experiences of women accountants as they relate to CPD and identity, and an illustration of those experiences in a manner that could not be done with the gathering of statistical information.

Having said that, I also understand that the manner that women's biology has been used to rationalize the subordination of women has created a strong commitment to a social constructionist ontology in feminism (Lovell, 2004). From a social constructivist perspective, subjective meanings are central to conceptualising identity (Haynes, 2012a); the social world can only be understood by first acquiring knowledge of the subject under investigation

(Hopper and Powell, 1985). The more subjectivist ontology and epistemology leans towards methods and methodology that have an interpretive focus using exploration and induction. Oral history fits within this outlook.

Although Hamilton (2007) asserted that understanding the professional identity does not require knowing the individual's history, but only knowing that the history will influence the development of professional identities, I do not agree. Rather, similar to Hockey and James (2003), I understand that life histories have analytical utility for engaging with the processes through which social and personal identities are produced. Epistemologically, narratives have the capacity to illuminate the social world, yielding insights displaced or silenced by more traditional methods (Ewick and Silbey, 1995).

When first thinking about the method of my thesis, I was influenced by a Canadian dissertation I read based on the indigenous story-telling style (Helmer, 2012). I wondered if that could not also be used to tell western women's stories about their experiences and began to research oral history. Oral history is a biographical form of narrative study where personal reflections of events and their causes and effects are gathered (Creswell, 2007). It is the recording of personal testimony delivered in oral form. The researcher frames the topic and inspires the narrator to begin, jogs the memory, records and presents the work (Yow, 2005). A narrative is more than simply answering the researcher's questions. It implies that the interviewee has been able to organize the information in her memory in such a way to give it coherence and significance (Chanfrault-Duchet, 1991). It may also be the first time the participants have had the opportunity to voice their identities (Haynes, 2008c) and has the potential of discovering something not thought of before by the researcher (Yow, 2005).

Yow (2005) discussed that an advantage of an oral history interview is that it allows us to record the history of those who are not famous - revealing information that may never get into public records or history books. This is particularly important to me as a feminist researcher as it allows me to give voice to women accountants. A feminist view is that gender is socially constructed, deriving its meaning from social practices. The legitimacy of women's experience is a hallmark of feminism (Maynard, 1994). For a woman it develops in the stories she tells herself, about what it means to be female and how being female shapes who she is and influences what happens to her (Ely and Padavic, 2007). As feminists, Kim (2008) believes it is our responsibility to expose and challenge forms of systematic oppressions deeply rooted in social structure in order to enable change. We can do this through narratives. Narratives are also political in that they can have significant subversive or transformative potential by allowing the silenced to speak (Ewick and Silbey, 1995). Narratives, and oral history, can therefore not only be used to explore women's history but also to give them voice.

Oral history is not a method widely used in studies on CPD or management learning (Forster *et al.*, 1999; Rae and Carswell, 2000; Keulen and Kroeze, 2012). Similarly, with some exceptions (see for example Baskerville, 1999; Emery *et al.*, 2002; Haynes, 2008d; Haynes, 2008c; Lightbody, 2009; Haynes, 2012a; Ikin *et al.*, 2012) it is seldom used in studies of the accounting profession; and, when used, has more often been utilised to analyse the broad issues in accounting, such as gender, ethnicity, imperialism or professional socialisation rather than identity (Haynes, 2006). Haynes argues that narratives offer a valuable means of “understanding and interpreting the identities of individuals within accounting, and the social and professional context in which they are performed” (p. 404). Gathering oral history experiences of professional women accountants remains an "urgent project" with much knowledge to amass (Walker, 2008, p. 595) (see also Hammond and Sikka, 1996). Walker (2008) concluded that there is considerable scope for the study of gender and the interaction of social structuring and the bases of identity.

3.6.2 *Interpreting the narratives*

Oral histories can be used to retain information about historical eras. My grandmother took part in this type of oral history as part of a project on missionaries in British Columbia (Whitehead, 1981; Budd, 2010). In accounting, these types of interviews can normally be found in the accounting history journals and often study the life of a historical person (Parker, 1994; Matthews, 2000) or group of persons (Mumford, 1991; Matthews and Pirie, 2001). These oral histories often include only those at the pinnacle of the field and as Hammond and Sikka (1996) argue these interviews do not give voice to the people who have been excluded, oppressed or exploited. As Matthews (2000, p. 60) noted, he “perhaps inexcusably” did not realize that women might have a separate story. Even those highlighting women’s issues in the accounting field do not necessarily add interpretation to their interviews, such as the descriptions of accounting issues for women in New Zealand in early accounting (Emery *et al.*, 2002). To understand women’s lived experiences, it is important to attempt to bring a more interpretive method to the study.

The focus of this study is to not only allow women’s voices to be heard but also to explore their experiences and to search for meanings and perceptions amongst the participants. Hammond and Sikka (1996) noted that it is in the use of a balance of the micro and macro where the power in structures that constrain choices can be seen. This can only be seen when we combine both the oral history voices and analysis. This is the approach followed by Haynes (2010) in her study on the juxtaposition of the identities of being a professional and a mother. She argues that if we are extending both knowledge and understanding of women’s

lived experience in the accounting profession, the histories must be analysed. The interpretive analysis of the oral histories gathered is a required linkage to an understanding of the issues. As this study is driven and informed by my own experiences in the accounting field and my own experiences with CPD, my analysis will inevitably be weighted by that experience. The use of Bourdieu, however, needs to co-exist within a study that has a feminist underpinning. This connection is discussed next.

3.6.3 *Feminism and Bourdieu*

When I completed my Master of Education I thought I had a pretty good idea of what was needed for theory in a paper; you looked at what your own thinking was and found the theory aligned with that. However, what I discovered was that for my master's studies I did not delve deeply enough into what was behind the theories. The PhD faculty seminars at the university were very helpful in giving me a broader understanding of social sciences, but did not really offer me any concrete ideas. I was attending every seminar possible to try to broaden my knowledge; and eventually one of those seminars was a business school seminar on the use of Pierre Bourdieu's theories.

When we view identity we must gain an understanding of it within the situation of each individual. Showden (2011) posited that to understand a person's identity we must locate that person within the discourses, the normative regulations and the situated institutions of our social world. This is similar to Bourdieu's requirement that to understand a person's place within the field we must understand that each agent will have a different vision of the space depending on their position within the space (Bourdieu, 1989). He further argued that failing to understand the space leaves you no chance of seeing "the point from which you see what you see" (Bourdieu, 1989, p.19) as habitus (explained further in chapter 7) becomes active only in relation to a field; it is a product of social conditionings and a history that can be either reinforced or transformed (Bourdieu, 1990a). This underscores the importance of using a research method such as oral histories in order to have an understanding of where the participant fits within the field as well as the habitus and structures that she is currently living and working with and within. This provides an understanding of how Bourdieu could work in a study on identity; however, it still needed to be determined whether or not Bourdieu would fit with a feminist study.

This study is about women accountants, and Bourdieu, like many other key contemporary social theorists, has little to say about gender (Adkins, 2004a). Bourdieu sees women as both subjects who are accumulating capital and cultural objects that are bearers of capital value for their families and kin (Lovell, 2000, 2004; Skeggs, 2004a). Bourdieu appears to see genders

as status groups rather than classes (Lovell, 2004), and Everett (2002) notes that Bourdieu's expanded notion of class runs the risk of drawing attention away from the specific forms of social life and may be problematic for those interested in areas such as sexism, racism, ageism; highlighting the possible contradictions to utilising Bourdieu in my study. Some researchers have also noted that there is a perception of implied social determinism in Bourdieu's work, a sense that social agents have little free will (Everett, 2002; Spence and Brivot, 2011). However, Bourdieu does not rule out agency, consciousness, or change (Everett, 2002; Lawler, 2004). Bourdieu proposes that exposing the power relationships that are often taken for granted in order to create discussion and enable new possibilities for social order is important (Cooper, 2002; Sallaz and Zavisca, 2007; Malsch *et al.*, 2011b). While early readings of Bourdieu assert that social science should not take sides in social conflict but make the struggle itself the object of investigation (Swartz, 1997); Bourdieu in his later writing argues that we need to intervene in the political world and engage in social interventions (Cooper and Coulson, 2014). By exposing the inequities, those in power will lose their efficacy to the benefit of those subordinate individuals who have access to and are able to use this knowledge – thereby making the research itself a fundamentally political act (Swartz, 1997). This demonstrates that Bourdieu can align with a feminist study.

To illustrate how to integrate the use of Bourdieu with a feminist underpinning can perhaps best be demonstrated with an example using job descriptions. When viewed from a feminist perspective, Acker (1990) points out that job descriptions are male gendered - assuming that the person who will perform the job is a hypothetical worker who exists only for work. Bourdieu (1996) states that abilities and skills in a job description get superimposed through symbolic activities aimed at producing the job description most likely to open up the market to a particular form of capital and thus legitimate the dominant form of capital. Both of these definitions highlight the social closure aspects of professional job descriptions that, in a masculine dominated field such as accounting, will retain the attributes of the masculine power base.

3.6.4 Responding to the challenges of the limitations of oral history

One of the perceived limitations of oral history is the unreliability of memory; as a remembered account of embodied experience it is a representation, not necessarily the facts as they happened (Hockey and James, 2003). Memory is often unreliable and participants may alter the memory because of present attitudes and conditions (Emery *et al.*, 2002), or update narratives for the purpose of self-legitimacy (Maclean *et al.*, 2012b). However, Yow (2005) noted that often errors can be more revealing than factually true accounts; and others have

elaborated on the value of stories as a means to understand the person (Gubrium and Holstein, 1998; Hollway and Jefferson, 2000).

Although Chua (1986) found some argument that, while they can give us detailed accounts, oral history interviews may miss the bigger picture, she argued that the views are not necessarily idiosyncratic as participants can bring in other views and articulate reality of wider society. Bourdieu (2000) cautioned that analysing an oral history interview without keeping in mind the field that the person is in, and the habitus of that person, would be like describing a trip without having any idea of what the landscape looked like, highlighting the need to be aware of the position of the participant and the conditions that shape what is conveyed. The experiences of the participants may give insights to the lives of many, as social groups and work roles are revealed (Haynes, 2005). It is in the interpretation and analysis of the interviews that the researcher can reveal those broader social issues, the field and the habitus of the participant.

Having discussed the method selected for my study, the next section describes the research process followed in the study.

3.7 Research Process

Having established that my research method worked within my own ontological and epistemological basis for the study and that my theoretical analysis and research method could be aligned, the details of the study method needed to be developed. Although this section is divided into discrete headings, similar to most studies, this was an iterative work and not linear. Although there is linearity in the process, such as oral histories must take place before transcribing; there is also inter-relatedness, such as keeping my journal before during and after oral histories. The order of this section is as similar as possible to the order that my study was completed.

3.7.1 Interview questions

Determining how to conduct the oral history interviews required a great deal of thought. There are detailed "how to" directions provided for oral history interviews (see for example Anderson and Jack, 1991; Minister, 1991; Maclean *et al.*, 2012b). However, women's accounts can be constrained by the power of the interviewer and Oakley (1990) considers that following specific techniques is a masculine form of interviewing and is unacceptably bad in feminist research. Rather she argues that the goal of finding out about people through interviewing is best done through a non-hierarchical process where the interviewer is prepared to invest her own personal identity in the relationship. Haynes (2010, p. 222) described her

oral history interviews as interviews that used “open-ended questions to probe aspects of the narrative in order to maximize discovery and description”. The decision made was to follow; a non-hierarchical process, provide participants with an outline of my study and, other than a background question to start (“what made you decide to become an accountant”), the interview would then flow where the conversation took it.

3.7.2 *Equipment*

Prior to the pilot study, all the equipment was purchased and tested. Although I had a good microphone for my desk and a laptop, I needed something that could travel easily and I didn't want audio files to reside on my laptop. To decide what kind of digital recorder to use, discussions with acquaintances in the media field that conducted interviews frequently were initiated. For recording the oral histories, a Zoom H4N recorder with the windsock and a small tripod to lift it off the desk was used. An iPhone was used as a backup recorder. For transcribing, ExpressScribe software and an Infinity USB foot pedal were utilized. HyperResearch software was used to assist with interpretation of the transcribed interviews. This equipment, while not essential to the study, made transcribing proceed smoothly and easily. Making the extra effort to purchase good equipment and building in redundancies was worth the effort; and the backup recording did need to be utilized in one case.

3.7.3 *Ethical Issues*

A full ethical review was required for the research study because it was considered an international study (outside the UK). This involved not only creating consent forms and information forms but a full data retention plan. Password-protected encrypted segments on two USB external drives to store original audio files were created, one for travel and one to remain at the desk as a backup drive.

More important than the ethical review itself was the thinking around the ethical review. Many parts of the ethical review were administrative, where the focus was more on those at risk and only provided check boxes for participants that were adults over 18 who could make their own decisions. However, as Brewis (2014) discussed, interviewing friends is a particularly delicate ethical ground that no anticipatory or on-going ethical review procedure is able to account for or resolve. I definitely had concerns about exploiting relationships and interviewing friends. Intellectually I understood that I was simply utilising social capital and networks, but emotionally I was concerned that some might agree to the interview because they felt pressured by me. In two of the oral histories I avoided asking questions that would take the conversation into what I knew to be emotionally-charged topic areas. Brewis (2014)

pointed out that assuming that there is exploitation may be doing a considerable disservice to a friend's intelligence; this gave me a better comfort level with including friends as participants.

Ethics are always concerned with power relationships and there were two situations where it was possible that the participant might have been pressured by those holding power over them. For one participant, her participation was suggested by her direct supervisor; and for another it was by her senior partner. Both those interviews were entered with mild trepidation, and concerns about this pressure. In both those situations, additional time was spent explaining my research, the anonymisation and the style of interview, confirmation that the interview could be stopped anytime and they (the participants) had veto rights on the transcribed version. These points were also reinforced at the end of the interview. In both those cases, the participants seemed comfortable with the interview and neither had any changes to the transcription. This experience leads me to strongly suggest that snowballing must be done carefully, because power situations exist in many ways that may not be envisioned at the beginning of the research.

The anonymisation of participants is also a requirement for ethics and this is discussed further in chapters 5 and 6.

3.7.4 Pilot Study

Once ethical approval was confirmed, two pilot oral history interviews were conducted. These interviews provided an opportunity to listen to myself for places where I may not have allowed the voice of the participant to be heard, and to reflect and make any changes necessary to my interview style. I selected women that I knew fairly well and would be at ease with when they provided their oral history. Since I spent a number of years in positions that required me to interview people and gather information, and I am insatiably curious, I was not nervous about interviewing people. The process itself went smoothly.

The pilot oral histories also provided an opportunity to review the analysis with my supervisors to accept the research questions or to identify new areas of further exploration. I felt it important to have a comfort level that I could analyse information from a conversational interview. The two interviews were transcribed and analysis was completed. The transcriptions, oral histories and analyses were discussed with my supervisory team. As a result, my supervisors and I added a second question to the interview: "What does being an accountant mean to you?" to be used when conversation lagged.

3.8 Participants

Selecting participants should be done with the purpose of meeting our research aims and answering our research questions. This means that some participants were actively selected and others were excluded. Purposive selection was used to locate women who have experiences that I was interested in exploring, and that would also be illustrative of a variety of women's experiences within the accounting profession. To explore experiences outside of the Big4 that reflected the geographic diversity of Canada, participants were selected in northern British Columbia, on Vancouver Island, and in one of the larger cities in British Columbia outside the greater Vancouver area. In order to attempt to be heterogeneous, participants were selected from public practice, non-profit, and industry. To this end, some snowball selection was also undertaken to locate women. This study is not meant to be generalizable; its purpose is in hearing the voices not normally heard and gaining rich and deeper insights from those particular voices. The selection of only a small number of participants is considered to be reasonable for oral history studies. Using the table offered by Saunders (2012) and based on other oral history studies, I originally aimed for between 16 and 20 participants and my participant group closed at 16 women.

My initial contact for the majority of my participants was by email. I made this decision for two reasons. The first was because I found that, although I am quite comfortable cold calling people for work, the fact that my research study was more personal to me meant that I was actually quite nervous and reticent about the idea of contact by phone. Also, and perhaps to give myself justification, I felt that an email gave me a chance to provide the information sheet about my research and a short message, and that it would give potential participants time to deliberate and make a decision without putting them on the spot in a telephone call. It was known that some emails would get caught by spam filters and others would get deleted by women too busy to read beyond the subject line, but these were acceptable limitations. In general, the email method worked well as the participants received an overall understanding of the research before accepting the interview.

It is important to realize that a study can be significantly skewed by those who do not accept an interview. Potential participants, whose voices should really be heard as they are struggling and not succeeding with trying to balance work and family, were too busy to carve out an afternoon or evening to be able to sit down to provide an oral history. For instance, one potential participant spends her days working, her evenings at a care home with an elderly relative, eating dinner prepared the previous night, and her nights cooking and preparing for the next day, as well as ensuring that her children have been fed, schooled and taken to activities. Another potential participant was scheduled for an interview, and two days prior,

without warning, her husband asked for a divorce; needless to say that appointment was cancelled. Oral history interviews take time and potential participants sometimes simply cannot afford to give you that time.

3.8.1 Conducting the Interview

Where the interview took place appeared to be related to where the participant worked. All participants had the option of interviewing at their place of work, at their home, or at another neutral place. All interviews took place either in the participant's home or at their workplace. Those participants who worked outside of public practice all requested the interview be at their home. With one exception, all meetings with those working in public practice took place at their offices. The exception was a woman I had worked with previously and where I was known at the office. I speculate that those in public practice were comfortable with the idea of anonymity in the office as I could easily have appeared to others in the office as a client.

While most oral histories flowed quite easily, the exception is always the most interesting and that is true in this case also. When I arrived at Cheri's office, the receptionist led me to the boardroom and indicated that Cheri would join me shortly. Cheri stood in the doorway of the boardroom and directed that I follow her to her office. She quick-marched to her office, indicated a chair to me, and sat behind her desk very straight and folded her hands on the desktop. Unlike other participants, she did not offer me coffee or water. It left me feeling a little bit like I had been called to the principal's office and wondering why she had accepted my request for an interview. I worked hard at trying to get a comfort level by keeping early clarification questions light and easy. Reading through the transcript, I think it worked to an extent as our discussion got more personal and more detailed towards the end of the interview. That interview in particular highlighted the importance of having leading, open-ended questions.

With oral histories, where the conversation can go where it takes you, it is difficult to anticipate how long an interview will take. The original email to potential participants indicated that they might take between one and four hours. This was based on my supervisor's experience where she did have an interview that lasted four hours. This worried some participants as they could not see blocking out four full hours. In actual fact, most interviews lasted approximately two hours. Interviews with partners in firms tended to be slightly shorter as they had full days of meeting clients. In two cases with partners I agreed at the set-up of the interview that it would not last more than an hour and a half as that was all the time they felt they could give me. On the other hand, both women were familiar with covering a lot of

ground in a short time and, although I would have liked to have longer to talk to them, you can get a lot of information in that time frame and I do think that their oral histories were full of rich, thick information.

I always spent time second-guessing myself after the interview. Sitting at home, or at the hotel, after every oral history, and completing my journal, I always felt a little bit like I should have expanded further, gone down different paths in the conversation. This was exacerbated by the fact that my interviews were all shorter than the average length of ones conducted by my supervisor. I noted in my journal that I worried that my style was too business-like. Certainly, when transcribing I could see places where perhaps I could have focused on something else that the participant said. However, I also accept that this is the beauty of oral histories. Every interview will be different and the voice that is drawn out will be different on a different day. I was always aware that I needed to steer the conversation, more or less, within the area of my study and that was critical to drawing out appropriate discussions. It is one reason why it is important that you are fresh for each meeting and schedule them accordingly. I can only accept what I have for my oral histories and remember that my method is oral history, not ethnography, and that I will never have all the information because I have not lived their lives.

After the oral history interview, either that same day or the following day, a thank you email was sent to the participant. In this email, a reminder was given that they were welcome to review the transcription before I proceeded further. Six women chose to review the transcript. The transcript was anonymised so that the women would be able to review any quotes as they would appear in the thesis. The transcript was sent in a password-protected document so that only the participant had access. Of the six transcripts sent out, only one requested that any portion of the oral history be removed, and that section was immediately removed. All email addresses were retained as all participants requested a link to the final thesis once it is accessible through the university library.

3.8.2 *Transcribing*

Time for transcribing was scheduled in order to focus on one participant at a time. To transcribe, listen, review, and describe an oral history of a participant was normally one week of work. This allowed me to think about each participant individually. You don't always form a connection with everyone you meet. And this was certainly the case in my interviews. While I found for the majority of the women I enjoyed the interview immensely, there were a (very) few occasions where a participant would make a statement that I did not agree with or I just did not feel like a good connection was made. To ensure that I didn't short-change those

individuals because of any negative feelings I might have time was also spent thinking about my own attitude and reactions. Haynes (2008a) advises that we must be aware of our emotions using them creatively and analytically, being aware of the power relations in the research. With this in mind, I tried to ensure that any negativity I felt was offset by good thoughts about the participant. Spending the same amount of time on each participant forced me to try to understand each participant individually rather than skip more quickly over participants where personal connections were not as strong.

After transcribing the oral history, I listened while reading to check for errors in transcribing and listened for emotion. Sound wave forms of the audio files were examined. This allowed me to look for changes in speaking patterns. As well as louder and softer speech, if someone started speaking more quickly or more slowly this could be seen in the wave patterns. Here, also, was another place where the equipment made a difference. These additional reviews of the transcriptions highlighted parts of the interview where the participant was more emotive and written transcripts were highlighted with these notes. Therefore, some analysis of the sound waves proved to be beneficial.

Generating a life story for each of the participants from what was revealed in the oral history interview, as well as creating an important section for the thesis, was a valuable tool for analysis. It is important that the background of the participant was understood, the value placed on work and professional life as well as other important areas of their lives. These sections were written immediately after the transcription. This allowed a remembrance of the voice of the participant and the nuances as the (admittedly extremely truncated) version of their life was created. The goal was to give the reader an understanding of who this person is, so that when quotes are used in other areas of the thesis, a better understanding of how each participant came to the place they are at could be seen. I can only hope I have succeeded, but I do acknowledge that it is my own view, which does not necessarily agree with their own, that has created the life stories I have told.

3.8.3 Analysis

My interpretive analysis of the oral histories did not wait for the written transcription. In reality, my analysis was advancing even during the interviews, while I mentally made note of themes and ideas that the participant was discussing. While I was transcribing, and again while I was listening to the oral histories and reviewing the waveforms, I was again thinking about themes and interpreting the oral history. Once I was satisfied that I had completely reviewed the audio recordings, I turned to the written transcripts using subsequent readings to

draw out references to different facets of identity, continuing professional development and Bourdieu's theories.

These final steps in reviewing the transcribed information were an important part of the analysis. As pointed out by Bourdieu (1989) the truth of any interaction is never entirely found within the interaction. Rather, it is through the analysis of the meaning generated through the memory that we can understand the processes of identity formation (Hickey, 2006). With interpretive research there is an understanding that the researcher needs to analyse the ways that social realities are socially constructed in order to attempt to make sense of human actions (Hopper and Powell, 1985; Chua, 1986; Somers, 1994). The interpreter brings her own knowledge, experience, and concerns to the material and the result is a richer, more textured understanding (Borland, 1991). It is through my own analysis that I aimed to bring this richness.

HyperResearch software was used to assist in reviewing and highlighting the transcripts. This allowed the bringing of areas of similarity together from different participants in order to read them in one place without searching through each interview. No more than one oral history was reviewed per day in order to concentrate on each participant individually. This was not a systematic process, but rather a highlighting of areas I thought revealed the issues that I had previously noted as I was transcribing.

Before starting to work with the program, time was spent thinking about the themes I wanted to bring out. Although I was aware that these themes might change on further review, it provided a roadmap for my thinking, otherwise there was a likelihood to mark every sentence as important in different ways, which, while potentially significant, would not assist in answering the research questions. My first objective was to attempt to be sure that any themes relating to my research questions were highlighted. In HyperResearch you highlight documents using "codes" which strikes me as quite a positivistic term. I do not feel that I "coded" my transcriptions, but rather that I highlighted parts of the conversation that made me reflect on certain aspects of my research. This is different than applying a code to parts of speech or looking for particular words within the text. The difference between coding and looking for themes may not sound significant, and the software does not care, but my thought process behind how I went about highlighting was important to me in completing an interpretive analysis of the transcripts.

Merriam (2009) discussed three sources of categories or themes, the researcher, the literature and the participants. Reviewing the literature and having thought about where my research is located through my previous reading on identity issues and on sociology of the

professions (refer to chapter 4) I was also aware that I needed to highlight areas of professional identity and motherhood. I therefore started with themes on:

- CPD and identity
- CPD problems or issues
- Motherhood
- Professional identity
- WLB integration
- Women in the accounting profession

During, and from transcribing, the oral history interviews a couple of themes were emerging from the participants, so these were added to the list of themes:

- CPD and geography
- Geographic identity
- Volunteer identity
- Breadwinner role

As it was my intention to use Bourdieu's theories of capital, habitus and field, a number of themes were used for those including:

- Field
- Habitus
- Doxa
- Economic capital
- Social capital
- Cultural capital
- Symbolic capital
- Symbolic violence

Another advantage to using a computer program is the ability to highlight one sentence and relate it to more than one theme. For example, one sentence by a women partner in an accounting firm discussing her negative reaction on coming home from work and seeing her husband and children happy while she was tired from work, was highlighted as breadwinner role, motherhood, women in the accounting profession and habitus.

Some themes occurred much more often than others, but frequency does not necessarily equate to importance. Once highlighting was completed, reports were compiled to review different themes. These reports were not reports like you would imagine from a statistical program with charts and graphs, but rather simply all of the highlights around a particular theme brought together within one document while still providing an indication of the original

source. This compilation of the categories allowed me to re-read, think about, and analyse various themes as I looked for differences and similarities. The compiled reports retained the participants' pseudonyms and location in the interview to ensure that, when needed, it was possible to return to the full transcript to ensure that the analysis connected the habitus of the participants.

3.9 Reflecting and Reflexivity

Being reflective is the process of examining our practice of research. Reflexivity, on the other hand, goes beyond the process of simply examining and is an awareness of the researcher's role in the research, of how our ontological, social and political position informs our choices and forces the researcher to re-examine her position in relation to integral parts of the research such as methodology, theory, participants and self (Haynes, 2012b). Epistemic reflexivity recognises the researcher's position in the research and increases the awareness of the researcher's own habitus (Johnson and Duberley, 2003). The importance of reflexivity is paramount in feminist research as no feminist study can be politically neutral. Feminism has an obligation to go beyond citing experience in order to make connections to social issues that may not be visible on an experiential basis alone (Maynard, 1994); and in making connections between the narrative and the social structures in place we may at times differ from the original narrator's intention (Borland, 1991).

Haynes (2012b) describes a number of levels of reflexivity: theoretical; methodological; ontological; emotional, cultural, social and political; and subjective. While each of these levels may overlap, for example the reflexive discussion may encompass both emotional and cultural, I have attempted to provide examples of each below.

Theoretical reflexivity: As I grew in my understanding of Bourdieu's theories, I also began to understand how my own identity had been formed by both the many competitive outside forces and my own internal reactions to them (discussed further in Chapter 10). For instance, the understanding of how family and northern society influenced my own ideas of how a household should be set up made me more aware of how the women I interviewed who were currently located in that society might be perceiving these situations. This, in turn, assisted my analysis to understanding Bourdieu's theories.

Methodological reflexivity: As noted elsewhere in this chapter, ethical issues that were not previously thought about in using the snowball method were instrumental in how I approached interviews with some participants and have also made me hyper-aware of these issues for future research.

Ontological reflexivity: In progressing through this research process, particularly in the

writing of this chapter, I developed a deeper understanding on my own ontological position, which prior to beginning the thesis was accepted but not understood. In observing and reflecting on interviews with my participants and acknowledging differences and similarities in my own professional identity (and other identities) I have developed a deeper understanding of myself.

Emotional reflexivity: As discussed previously in this chapter, my journal notes allowed me to reflect on attitudes towards participants. It is also significant to note that I am aware of, and therefore attempting to reduce the implication of, my own emotions regarding the amalgamation and the hierarchy of the designations that affects my own thinking about individual participants.

Cultural, social and political reflexivity: As well as a professional accountant, a mother and an individual who undertakes CPD, I am also a CPA, CGA. I am proud to be a legacy CGA designation and this is not only an emotional connection, but also made me aware during the analysis of interviews that it is easier to accept and add to the thesis a remark that agrees with my own feelings, than to accept as valid one that does not.

Subjective reflexivity: For feminists, this issue of interpretive authority can be particularly problematic as we hold an explicitly political vision of the structural conditions that lead to particular social behaviours, which many of our participants may not necessarily see as valid. We must acknowledge that the emancipation of others is also emancipation of ourselves and the selections we make about which experiences of the participants to give voice to allow us the choice regarding what will be said (Kim, 2008). By being reflexive about those choices, we learn about ourselves as well as the women we are studying (Reinharz, 1992). It is imperative, then, that I seriously reflect and understand that I am both the object and the subject of the research (Borland, 1991; Haynes, 2008a; Kim, 2008; Haynes 2012b). I have attempted throughout this chapter to provide some reflections, but also, throughout my study, to be reflexive about my choices and my own role and acknowledge that it is my own ontological and epistemological direction that guides my choices within the study.

3.10 Assessing the research

Qualitative research does not lend itself to quantitative assessment values of reliability and validity. Rather, qualitative research is socially situated and respondents' views are shaped by differing experiences over time (Gatrell *et al.*, 2014) and, therefore, requires different assessment tools. Symon and Cassell (2012) note that the criteria listed in this section have their basis in positivism, are socially constructed lists of characteristics, and may focus too

much on method as a means of quality; however, they suggest that they do provide guidelines and that qualitative research draws on the elements of quality that the researcher believes are most relevant to her own research. Therefore, when the readers are making a judgement on my research, I suggest the following criteria should be followed using categories as defined by them.

Confirmability: In this chapter I have provided as detailed an explanation of my processes as space reasonably provides.

Credibility: My purposeful sampling ensured that women professional accountants were interviewed enhancing the credibility of my study. Although I was concerned at the time that some of my oral histories, particularly at the partnership level might not have a long enough time period for the interview, on reviewing the transcripts there is sufficient engagement with the participants. The pilot analysis ensured that both my supervisors had an opportunity to review my interviews and the plausibility of my initial analysis before I continued with additional participants.

Dependability: Keeping a journal diary ensured that I had an opportunity to reflect on the oral histories and my own interaction with each participant and be reflexive about the interviews.

Transferability: An oral history of each participant in relation to her professional life is provided to give the reader a full understanding of each person. I reflected on each quotation from the participant to ensure that the quote was seen as much as possible in its context in the oral history.

The quality of my research can be analysed in the output, process and performance. I can only hope readers have found the participants' stories as interesting as I did. In this research I have contributed the research on gender in accounting in exploring the interaction of CPD and identity. I have also added new facets to accounting research; such as the geographic issues for accountants in Canada and obstacles that accountants in smaller offices face. In writing this chapter I am providing transparency to the process. Being reflexive is not simply required for this chapter, but has been part of every chapter in the thesis. While this was an exploratory study and could not be considered generalizable to all accountants, my hope is that each reader has found something within the study to connect with.

3.11 Concluding reflections

A chapter on methodology and methods was not easy to write. It is difficult for me to describe myself. One of my supervisors chose to describe me as a critical-subjectivist feminist. That might be close to accurate, but, as with any categorization, will never cover all

that I am. This chapter discussed how my method reflects my position as a particular feminist - one who is open, interested and subjective. This position is reflected in the choices that are made in the research. The choice to have women's voices heard, to select oral history interviews that are open in nature, and to understand and embrace that my interpretation of the interviews are guided by my own subjectivities.

In writing this chapter, as well as providing information on the process, my goal is to be reflective and reflexive about my methodology. Reflexivity is an awareness that our role affects both the research process and outcomes, our understanding is constantly revised in light of new understandings and this in turn affects our research (Haynes, 2012b). What recommendations could be taken from my processes? Ethics are paramount and need to be considered in ways that may not have been thought of before the study begins. Good equipment is worth the money spent. If I were starting this study again I would increase the size of my pilot study and ensure that I included participants not already known to me. Interviews themselves need to be spread out, ideally one per day with no more than three days in a row. Leave time every day to reflect on what you have completed, whether it is an interview, some transcription, highlighting or analysis. Re-reading your journal as you reflect about your participants adds to your capability to reflect. Most of all, I think the greatest takeaway from this study is that it is the stories of the women themselves that are important. The telling of their stories, adding their voices, is the most important part of this process. The method is simply the toolbox I used to give the voices strength.

Having discussed the method and methodology, the next chapter places the thesis within the extant literature.

Chapter 4. Locating the thesis



Copyright Lynn Johnston, Universal Reprints: Used with permission

The literature review for this thesis is, by necessity, very disparate. However, this study is concerned with a number of topics and an understanding of the various extant literatures helps to locate the thesis within these various topics. A visual representation of the interconnectedness of these topics is shown in figure 2 and is discussed below.



Figure 2 Literature topics of thesis

The title of the thesis, *the interaction of continuing professional development (CPD) and identity: the experiences of women professional accountants in Canada*, explores the interconnectedness of the topics and can be used to identify and elucidate the areas of interest

and contention in the literature and leads to the structure of this chapter. The location of the thesis to *Canada* was explored in chapter 2. The two substantive areas of literature encapsulated in the phrase *CPD* and *identity* will be explored first and last. First, in order to explore *identity*, the theory of identity literature must be acknowledged. An understanding of how identity is developed will provide the basis for understanding how identity interacts with other factors. A discussion on identity for accountants must, at least in part, focus on the *professional* identity of the accountant. In order to understand the forces at play in forming professional identity, an understanding of the sociology of the professions is relevant. A discussion on the sociology of the professions reveals determinants that have factored into how *women* have entered and have been accepted in the accounting profession. However, professional identity is a singular identity and other identities are also important to individuals. These other identities, such as parenthood, are often in conflict with professional identity. Therefore, a brief review of the literature on the interaction of these identities and women's *experiences* through the lens of work-life balance (WLB) is appropriate. Completing the circle back to the interaction of professional women's experiences, CPD and identity is a description of *CPD* within the accounting profession and how it aligns with the previous topics. This integration of the aforementioned literature topics is key to understanding how CPD *interacts* with the identity of women accountants. As indicated above, the chapter begins by exploring an understanding of identity.

4.1 Identity

Identity relates to an individual's understanding about who they are and what is meaningful to them and can be perceived in two inter-related parts, self-identity and social-identities. Self-identity, the individuals' values, ideas and beliefs about who they are, is created reflexively and understood by an individual's own biography (Giddens, 1991; Watson, 2009). Some sources of self-identity are gender, sexual orientation, nationality, ethnicity, and social class. Social-identities, the presentation of ourselves to others, relates to how others perceive us and how we present ourselves and the characteristics that others may attribute to us (Goffman, 1969; Watson, 2008). These characteristics often include those attributed by others such as "a good mother", "an industrious student", or "a lazy homeless person". The two dimensions of identity and the construction of these identities are mutually constitutive and self-identity is being continuously reassessed, both influencing and being influenced by the social-identities (Taylor and Spencer, 2004; Jenkins, 2008; Watson, 2008; 2009). Social-identities are influences on self-identity and the individuals themselves also influence social-

identities (Watson, 2008). The construction of self-identity is a complex and important feature in society (Giddens, 1991; Gendron and Spira, 2010).

4.1.1 A brief overview of identity politics

Identity theories have not always assumed both self and social-identities and have evolved over the last century. A brief review of identity politics is presented in Figure 3. This figure indicates the flow and some of the highlights of identity theories over time. It is not intended to be a full review, but rather a sample of the changing nature of identity theory and politics.

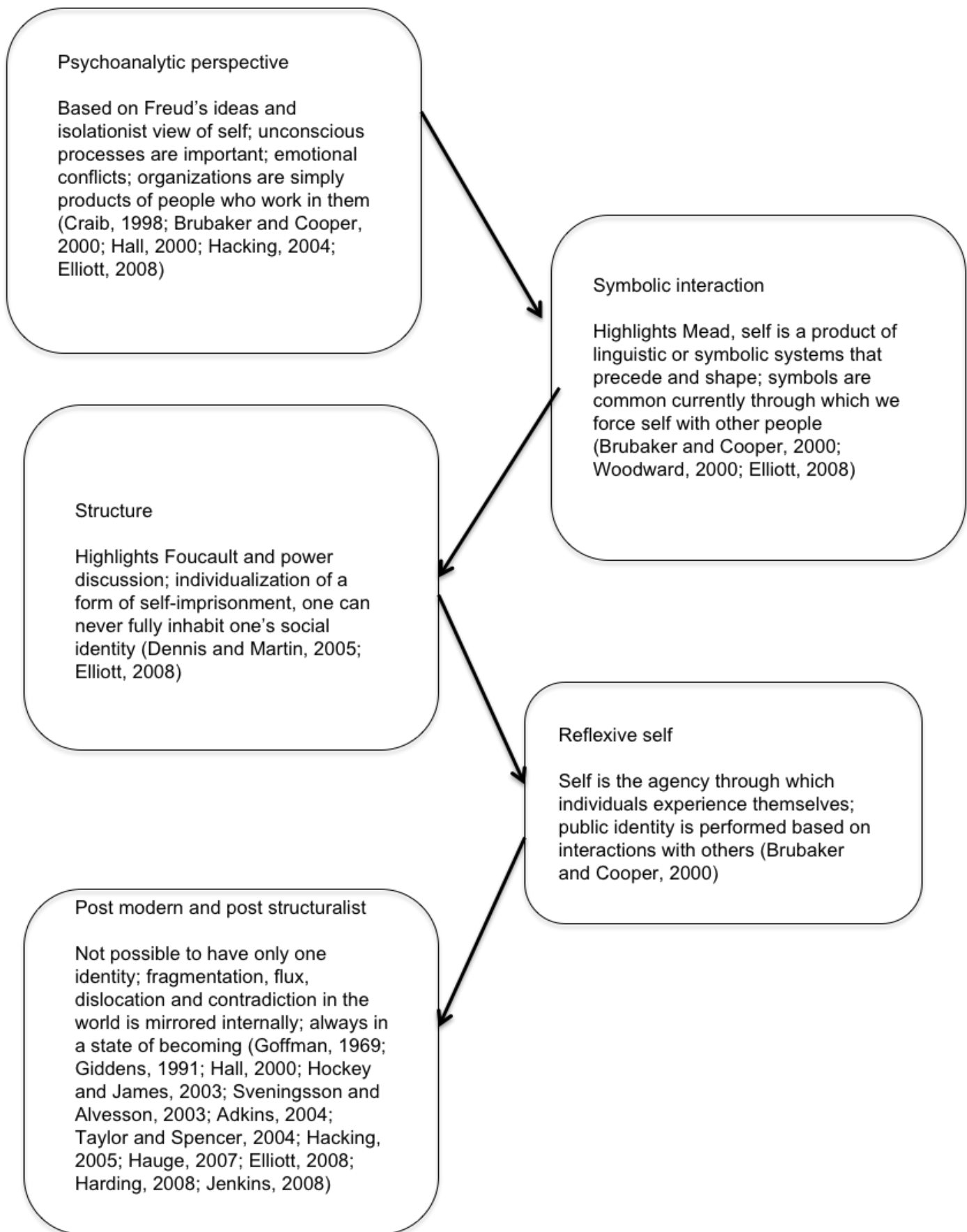


Figure 3 Brief Overview of Identity Theories

Although continuous reassessment is mentioned above, postmodern identity theories generally fall into two categories - one in which an identity is created based on desires and the situations one finds oneself within and the other where an individual is the product of the disciplines and discourses in which they are situated (Hopper and Powell, 1985; Craib, 1998; Ybema *et al.*, 2009). These two categories refer to the debate between the influence of structure and agency. However, the division between structure and agency is not necessarily a hard line and Craib (1998) argues that this duality reproduces the dual nature of the self and illustrates that both structure and agency influence identities. Otherwise an individual would be either an inanimate object defined by others or involved in no social relationships whatsoever. Jenkins (2008) agrees and suggests that instead of limiting the discussion on identity with binary opposites such as agency versus structure, our task should be to create a synthesis between these dualisms. He argues that we should see structure as a social process that incorporates the agency of individuals but also the individuals are what cause the structure to be able to be in place. Bourdieu (1977; 1990) also finds a balance between agency and structure with his holistic view of field, habitus and capital where although structures are working to normalize our identities, our identities are also part of the normalization process of the field (a more in-depth discussion on the relation between Bourdieu's theories and identities may be found in chapter 7). Watson (2009) further argues that identity itself has the potential of being a bridge concept between agency and structure.

Alvesson (2010) posits that it is not only agency and structure that are relevant in the various identity theories, but also the amount of stability and agency that the individual's identity retains. He uses seven images to classify many of these theories into categories. An image is not the same as a theory, but includes theory, and may include more than one theory in an image. Using his classification of the various theories of identity, a further review was made of accounting studies in order to attempt to place them within the categories. Figure 4 depicts Alvesson's classifications, with samples of the accounting and organization studies that fit in these categories. In this figure, stability is defined as the degree of fluidity to the changing nature of identity and agency refers to the amount of control the individual has on his or her own identity.

Stability and Agency

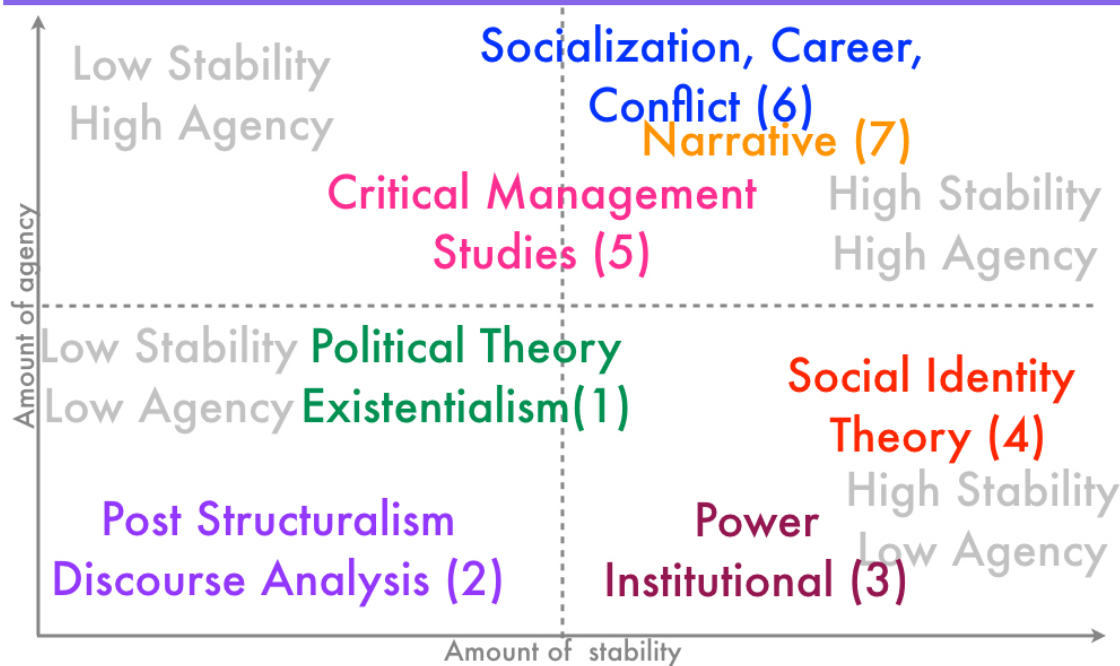


Figure 4 Stability and Agency

- (1) Collinson (2003), Gendron and Suddaby (2004)
- (2) Harding (2008), McKenna (2010), Beech (2011)
- (3) Grey (1994), Anderson-Gough *et al.* (2000); (2005), Tobias (2003), Skeggs (2004b), Kosmala and Herrbach (2006), Hamilton (2007; 2013), Haynes (2012a), Lupu (2012)
- (4) Alvesson and Willmott (2002), Ely and Padavic (2007), Hickey (2006), Hiller *et al.* (2014), Hotho (2008), Hiller *et al.* (2014)
- (5) Sveningsson and Alvesson (2003)
- (6) Ladge *et al.* (2012), Ibarra and Petriglieri (2010)
- (7) Skeggs (2004b), Ely and Padavic (2007), Haynes and Fearfull (2008), Kelan (2008),

In the construction of identity, as can be gleaned from the literature discussed, individuals have a self-identity and have more than one social-identity and those identities may complement or be in conflict with other identities.

4.1.2 Identity versus role

In the simplest terms, a role is something we do and an identity is something we are. Hodges and Park (2013) referring to Kahn, Wolfe, Quinn, Snoek, & Rosenthal (1964) describe roles as “the result of expectations of others about appropriate behaviour in a particular position” (p. 194). Ibarra and Petriglieri (2010) argue that social identities are based on social roles, though their paper tends to blur the two. Sveningsson and Alvesson (2003) argue that organizational and work roles may be fragmented and it is the identity work that can increase coherence among various roles making a clearer differentiation between the two. Pratt *et al.* (2006) agree and argue that identity construction is more than the adoption of

a role or category, it involves agency and may be influenced by social groups. Roles therefore have an influence on our social identities, and, I argue, roles may be closely connected to how we enact our social-identities but are not the social identity itself. The social- and self-identities themselves are how we present ourselves to others and how we see ourselves.

4.1.3 Identity in this thesis

This thesis takes the view that identities are on a continuum of agency and structure. Identities cannot be realized only as reactions to structural constraints as this would negate the power of the individual; nor can an identity be seen only as an individual choice as this would negate the effect of structure and structural constraints over the years. Identity can be viewed as being formed by a combination of agency and structure where the individual's agency and reflections are balanced with the culture and social shaping in which they are operating (Alvesson and Willmott, 2002; Watson, 2009; Gendron and Spira, 2010). Social-identities are those which are based on how others see us and identified in a set of social relations. This does not negate an individual's ability to interpret or modify the identity given (Watson, 2008); however is strongly influenced by what is reflected back from others; whereas self-identity is the internalization of the identity and may be very different from the social-identity. An example of this dissonance would be the imposter syndrome in academia where although an individual may portray herself as knowledgeable in a field, internally she does not feel she has the knowledge required to be presenting on a particular topic and is convinced others will find fault. Her social-identity may be that of an expert, but she has not internalized the idea of being an expert and still feels inexperienced.

Bourdieu's theories are one way of framing that may be used in examining the construction of identities to better understand the aggregation of these factors, as well the effect of the capital requirements within the various fields, such as society, profession and family. This will be explored in much more depth in chapter 7 (see specifically section 7.2.1 for a discussion on identity versus habitus). One of the fields where identity is constructed is the professional field and a discussion on professional identity is next.

4.1.4 Professional identity

One explanation of the structure and agency aspects of professional identity is provided by Richardson and Jones (2007), who indicate that one's professional identity involves the attempts of the professional association to socialize the individual into a profession (structure, discussed below in sociology of the professions), expectations reflected back from the public

(additional effects of structure) and the self-image of the individual and their ego-involvement in the professional role (agency). The accountant identity of individuals, therefore, would relate to their self-identity, but also their social, outward facing identity as an accountant with the expectations provided to them by the public and the profession.

Professional accounting identity is closely tied to receiving the accounting designation. The professional designation allocates the same value to all holders of a certificate and makes them interchangeable. It makes it possible to relate all qualification-holders to a unified marker for the cultural capacities, and therefore all non-holders as lesser (Bourdieu, 1990b). The process of receiving these credentials transforms the person, first by transforming how others think of her and the behaviour and respect that is given, which relates to her social-identity; second by transforming how she thinks of herself in her establishment of her self-identity (Bourdieu, 1991). Credentials increase the value of their bearer by increasing the extent and intensity of the belief in their value (Bourdieu, 1991). This can be seen in the study by Guo (2012), where the identity of the accounting respondents was closely related to the passing of the single major entrance exam required by CAs. However, professional identity is also related to organizational identity.

There is argument whether there is a separate professional identity, or whether there is simply an organizational identity that accountants include in their social-identities. Pratt *et al.* (2006) argue that our work identity and professional identity are separate and need to be researched separately (left diagram in figure 5) and Khapova *et al.* (2007) point out that a person's professional identity is not necessarily anchored to a firm (middle figure 5); but Empson (2004) argues that both the work being done and the size of the firm will affect our professional identity and Anderson-Gough *et al.* (2000) point out that the process of socialization of trainee accountants takes place in the public accounting firm therefore professional identity building is linked to a process of organizational identity building (right diagram figure 5). I argue that while organizational identity in the larger accounting firms is definitely a factor which influences professional identity, professional identity remains related to the accounting profession itself, particularly in smaller firms such as those in BC being studied in this thesis (represented by the middle diagram in figure 5).

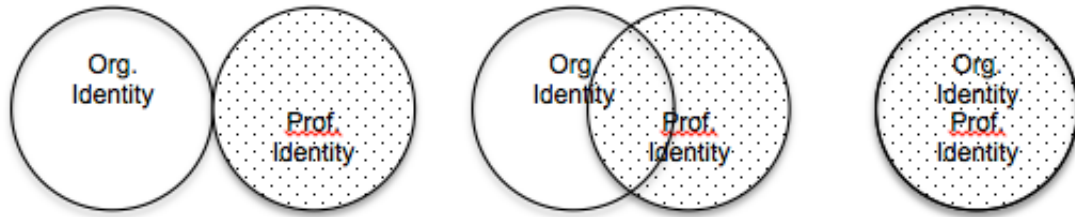


Figure 5 Organizational and Professional Identity

Previous research does indicate that socialization in accounting offices factors into the creation of accounting identity. It is in accounting practices where accounting rules are translated into practice and accountant identities are formed (Cooper and Robson, 2006). These are the processes of adopting the values, norms and behaviours of the profession, the structural forces on our professional identity. Common socialization techniques are the most salient means that enable professional institutions to be reproduced (Suddaby *et al.*, 2007) and the incorporation of the values and norms of the profession into their accountants' identity and behaviours is vital to successfully becoming a professional and is as important as the formal education process (Anderson-Gough *et al.*, 1998). The learning of values, behaviour and knowledge required to become a member of the profession is vital at the individual level as both clients and colleagues expect it (Anderson-Gough *et al.*, 1998). These authors also note that these techniques lead to junior accountants identifying more with the firm than the profession (Anderson-Gough *et al.*, 1998; Cooper and Robson, 2006; Suddaby *et al.*, 2007). There is a substantive argument that organisations, particularly global personal services firms, are strongly influencing the professions (Muzio, Brock and Suddaby, 2013), and professionalism is increasingly located within the organisations and infused with organisational logic (Faulconbridge and Muzio, 2008). However, based on a review of quantitative studies, Suddaby *et al.* (2009), despite acknowledging studies that confirm the inculcation of norms and values within the organization, posited that there does not appear to be a conflict between maintaining commitment to both the profession and the organization. The commitment of individuals to the accounting profession, and their accounting identity, is strongly influenced by the professions themselves. This is why it is important to review the role of the professions in society, which the sociology of the professions literature, reviewed next, addresses.

4.2 Sociology of the professions

The role of professions in Anglo-American society has been explored since the early 1900s, but was not systematically explored until the expansion of academic sociology after

WW II (Anderson-Gough *et al.*, 1998). Monopoly and credentialism are the key elements of the professions' economic privilege. The freedom to judge and choose the quality of services and documents that are acceptable (for example what constitutes a financial statement) that is independent from the state, the clients and the public, is what elevates technicians to professionals (Freidson, 2001). Bourdieu (1986a) asserts that the official criteria of the professions are a mask for hidden criteria; for instance, the requiring of a given diploma can be a way a demanding a certain social origin. Where professions were already socially of higher class, they wanted to keep lower classes out, where they were created by middle or lower classes, they wanted to raise the class of the profession (Freidson, 2001). This is known as social closure.

In the social closure approach, drawn from the ideas of Weber and Marx, professions are groups of individuals who come together to further their own interests and in the process they aim to exclude others from their own group and take the privileges of other groups (Willmott, 1986; Anderson-Gough *et al.*, 1998; Krejsler, 2005). "Without closure there can be no disciplines" (Freidson, 2001, p. 202). Freidson (2001) explains that society is a group of individuals pursuing their own interests and in furthering their interests they attempt to exclude others and to usurp privileges of their groups. He argues that social closure is not all bad; it is also a practice for the growth, refinement and maintenance of the quality of the profession (Freidson, 2001). According to Chua and Poullaos (1998), Weber anticipated that sometimes openness rather than closure would be needed in establishing professions; and in a study of the development of the Incorporated Institute of Accountants in Australia, they noted that there was a promotion of opening rather than closure, and that as much effort was spent reaching accommodations with competitors as attempting to vanquish them. However, they were specifically discussing being inclusive of other accounting organization memberships rather than society in general; therefore social closure may have also been taking place. An example of social closure was seen by Thomson and Jones (In press), in their study of accountants who had successfully immigrated and become professional accountants in Canada, where they noted that white males of British heritage were accepted into elite positions while others were required to engage in significant social-identity construction in order to be accepted.

In the sociology of the professions, there are three main views found in the literature to describe the professions' reasons for social closure and why the influence exists: the system of the professions, the professional project, and professions as a political body. Each of these positions is reviewed.

The system of the professions evaluates all the professions within society and their negotiations and contests for their own place within society. It is premised on the understanding and importance of competency and public service (Faulconbridge and Muzio, 2012). Abbott (1988) argued that it is the work of the professionals that separate the professionals from others, not their organization's structure and its historical development; the professionals are actively involved in the construction and definition of the knowledge and 'problems' that accompany it. The system of the professions is identified by each profession claiming jurisdiction over abstract knowledge. For example, professional bodies, such as accounting and law, are often involved in turf wars over practice (such as tax and insolvency) as well as educational credential requirements (Cooper and Robson, 2006). Over the years, professions may make inroads into other professions, and professions may change through divisions or amalgamations, but the system of the professions, as it moves and merges, remains where each profession holds jurisdiction over its own area of expertise. An example would be tax - where the lawyers write the law but the accountants define the numbers that bring these laws into practice (Abbott, 1988). The system of the professions approach views all professions outwardly acting against one another.

The professional project differs from the system of the professions as it has a more inward-looking view where the profession is purposefully working at creating its own place and status in society. Professionals undertake systematic training and testing for cognitive exclusiveness; this allows registration and licensing to result in higher incomes and prestige elevates professions above general society (Macdonald, 1995; Faulconbridge and Muzio, 2012). In this manner, closure is a result of the creation of an artificial skills scarcity to accomplish market dominance (Bolton and Muzio, 2007). Social mobility and market control are not just reflections of skill, expertise or ethical standards, rather outcomes of the professional project. Respectability is something actively pursued (Macdonald, 1995). Professions strive both economically (to acquire legal monopoly of knowledge based services) and socially (to acquire high status and respectability) (Macdonald, 1995). The social and political proximity to the ruling elites has favoured professional projects and those professions that are most successful tend to be white, male and middle class (Muzio and Tomlinson, 2012). The professional project is performed by the individual, the firm and the professional association (Macdonald, 1995). Greenwood *et al.* (2002) note in their overview of the professions from 1977 to 1997, including accounting that at the beginning of that period accounting firms were mainly providing tax, audit and insolvency services (see also Gendron and Suddaby, 2004). There was a purposeful creation of multi-disciplinary firms and expansion of services to include business consulting. The fall of Arthur Anderson

represents a dramatic failure of the professional project (Suddaby *et al.*, 2007; Suddaby *et al.*, 2009). The collapse of the firms, and the resulting Sarbanes-Oxley Act in the U.S., caused accounting firms to divest themselves of the business consulting arms that had been created in the project of becoming more multi-disciplinary and retreat back towards the core accounting and auditing functions. The professional project for the accounting profession then needed to be re-evaluated and created differently within the changing societal and legal requirements. When discussing the transnational professional project, Faulconbridge and Muzio (2012) point out the importance of the professional body in controlling the professional standards. In this manner, the supra-national professional body takes on regulatory aspects and becomes, perhaps, a political body, which is discussed next.

Those who subscribe to the position that professions act as a political, or institutional, body argue that professional associations are primarily political bodies whose purpose it is to define, organize, secure and advance the interest of the members. Although professionalism is increasingly located in organizations, and organisations play a large role in maintaining professionalism; it is the profession, rather than the organisation, that ultimately defines and influences the organisational tactics (Faulconbridge and Muzio, 2008). Willmott (1986) indicated that it is done for and by those that are the most vocal and influential members or those that have legitimacy; in Bourdieusian terms they are at the top of their field and their voices are the ones that may be heard. The creation of a professional body is the means of regulating both the quality and flow of professional services, thereby limiting labour supply and raising the market value (Willmott, 1986; Muzio, Brock and Suddaby, 2013). The demands and motives for the increasing of occupational control are shaped within the relations of power. Regulating quality and quantity of professions influences the supply side and the collective power of the organization can influence the demand side as a powerful lobby for determining the nature and range of services (Willmott, 1986). The professional has skills that the buyers perceive as greater than their own and that allows the professional to socially construct and negotiate the reality and value of the labour. To maintain the mystique, professionals create monopolies by restricting entry, determining the types and duration of training, and regulating modes and standards of service (Willmott, 1986). In this manner, professional associations are regulatory agencies because they enable the formation and reproduction of shared meanings and understandings (Greenwood *et al.*, 2002). They are arenas for organizations to interact and collectively represent themselves, to act as representatives and negotiators shaping and redefining practice for their members and take an active role in monitoring compliance with sanctioned expectations (Willmott, 1986).

Each of the theories on sociology of the professions has merit and all, together or individually, may be utilized to understand the profession at various points in history. What is important to emphasise is that all three sociological theories have elements of social closure. In each, the profession is concerned about elevating themselves above the common public, to be considered unique. It is this social closure that has kept women originally out of accounting and currently out of a balanced percentage at the equity partnership level. An overview of the restrictions within the structures of the accounting field is explored next through a review of gender in accounting.

4.3 Gender in Accounting

The underpinning of feminism was discussed in the previous chapter, this section discusses some of the issues that make this underpinning relevant for this study. In Canada, similar to other countries, although women make up 49% of accounting professionals, they make up less than 19% at the partnership level (Catalyst, 2013).

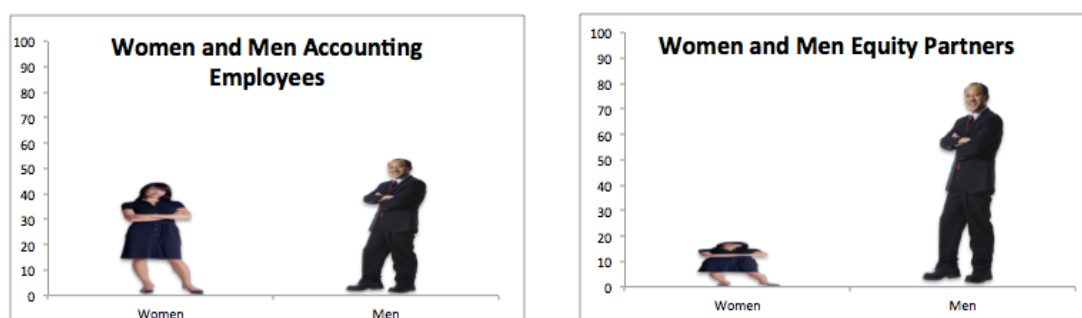


Figure 6 Employees vs partners

The lack of women at the top cannot be assumed to be just a matter of timing (sometimes referred to as the pipeline theory) as the entry of approximately 50% women into the profession has been on-going for more than 20 years and is not supported by statistical analysis (Ciancanelli *et al.*, 1990; Broadbent and Kirkham, 2008; Carter and Silva, 2010). Bolton and Muzio (2007; 2008) describe how the gendered professional project includes the problematic place of women within the project. Results in the legal profession as described by them are very similar to those within the accounting profession: where women are more likely to be in salaried positions, less prestigious areas, more likely to work part-time, resulting in a stratification, segmentation and sedimentation (Bolton and Muzio, 2007). Carter and Spence (2013) predict that, in the future, there may be more opportunities for progress for women and minorities, but their argument relies on a meritocracy style of partnership that is male gendered and continues to be a tournament style of promotion.

The “up or out” tournament style of promotion has been found in both legal and accounting firms, particularly when associates are seeking promotion to partner. Tournament candidates compete with each other and promotions are based on relative ranking within the cohort rather than on individual merit. Those that do not “make the grade” are barred from subsequent promotion rounds and are expected to leave the firm (Malhotra *et al.*, 2010, p. 1397). Many argue that this traditional "up or out" attitude of public accounting offices results in women not reaching partnership level (Windsor and Auyeung, 2006; Dambrin and Lambert, 2008; Lightbody, 2008; Women's Leadership Council, 2010; Almer *et al.*, 2012; Dambrin and Lambert, 2012). The attributes that allow professionals to win in these tournaments are male gendered and ensure that women remain as the ‘other’ with minimum impact on the masculine code (Bolton and Muzio, 2007; 2008). Many women, faced with the option of long working hours and the possibility of becoming “ghettoized” should they undertake WLB initiatives choose to leave public accounting (Dambrin and Lambert, 2012, p. 9). They leave to become sole proprietors (Hooks, 1992; Kim, 2004; Whiting, 2008) or leave public accounting to industry, public service, and education (Whiting, 2008; Gammie and Whiting, 2013). Cahusac and Kanji (2014) found in their study of senior and professional employees that left work after their children were born that many of the interviewees wanted to work but left because of the hegemonic masculine working practices expected of senior employees. This was similar to what Bolton and Muzio (2007) found where women were often found to be working in the more feminized sectors of family law although they did not aspire to be in that realm.

Even on reaching partnership level, women felt there was some form of discrimination and that there was always doubt about the women's commitment while men were given credit for greater dedication (Gammie and Gammie, 1995). Some firms are promoting women to positions other than equity partner, to positions that are perceived by the firm as less valuable and do not participate in profits (Gammie and Gammie, 1997; Ely and Meyerson, 2000; Dambrin and Lambert, 2008; Almer *et al.*, 2012; Lupu, 2012; Khalifa, 2013). This is not restricted to accounting firms, but also is pervasive in the management area in general where women are often regulated to the less prestigious specialisms of management (Bolton and Muzio, 2008).

A further issue related to women and senior management is the earnings gap. The earnings or gender gap is the difference between the amount paid to men and women working in the same position. Canada’s overall gender gap at 74.25% in 2013 is situated between the US and UK (Schwab *et al.*, 2013). Women professional accountants in Canada do slightly

better as the pay gap for professional accountants overall is 84%; and 80% for the main 35 to 64 age group (Chartered Professional Accountants of Canada, 2014; Colapinto, 2015).

While preference theory argues that women are not reaching the top in position and pay because of choices (Hakim, 1996; 1998; 2000; 2008; Bernardi, 1998), Schilling (2015) points out that preference focus lacks the consideration that personal preferences are constantly evolving. Gallhofer *et al.* (2011) argue that structural constraints and preference should be seen as being relational and situational. Specifically, it is not the dominance of either but it is the interplay between the constraints imposed and the preferences of women that determines the work-lifestyle choices (see also Hooks, 1998; Lupu, 2012); gender is a system of difference that appears in multiple, mutual reinforcing arenas (Ely and Padavic, 2007). Other researchers (see for example Morrison and Von Glinow, 1990; Hull and Umansky, 1997; Whiting and Wright, 2001) argue that gender differences found in salary and employment status are a complex relationship among three influences: attributes, structure and attitudes.

There is a whole body of work that looks at differences in attributes, not just between men and women accountants, but also between women accountants and women not in the accounting profession (see for example Lehman, 1992; Karen M. Collins, 1993; Davidson and Dalby, 1993; Maupin and Lehman, 1994; Barker and Monks, 1998; Chung and Monroe, 2001; Whiting and Wright, 2001; Singh *et al.*, 2002; Strongman and Wright, 2008; Guthrie and Jones, 2012). Haynes (2008a) makes a powerful critique of the body of research relating to gender as a variable, noting that it is the underlying assumptions, gendered structures and cultures that produce differences and maintain inequality in opportunities and outcomes and these studies do not challenge the social, cultural and political assumptions that may be the cause of the inequality (see also Ely and Meyerson, 2000; Dillard and Reynolds, 2008).

The formal and informal structures in accounting which affect career progression can start at the interview stage (Gammie and Gammie, 1995; Anderson-Gough *et al.*, 2005), and continue at the promotion stage (Wirth, 2001; Kumra and Vinnicombe, 2008). There are also differences in mentoring (Pillsbury *et al.*, 1989; Collins, 1993; Scandura and Viator, 1994; Lupu, 2012), or self-promotion (Anderson-Gough *et al.*, 1998; Anderson-Gough *et al.*, 2005; Kumra and Vinnicombe, 2008), and also in the informal structures in place in the accounting offices such as male-gendered social events (Coffey, 1994; Anderson-Gough *et al.*, 1998; Barker and Monks, 1998; Khalifa, 2013).

Both informal structures and attitudes within the firms work to inculcate the 24-7 work culture. One of these is the rhetoric of the client. The role of the client is central to defining the nature of professionalism (Haynes, 2012a). Public accounting firms have been highlighting the client's resistance to female auditors since the early days of accounting

(Lehman, 1992). Clients reinforce patriarchal structures (Whiting and Wright, 2001; Anderson-Gough *et al.*, 2005; Hamilton, 2007; Haynes, 2008c). However, it is not necessarily an actual client, but rather the archetypal client that the partners propose, that is used to explain gender requirements in the office (Anderson-Gough *et al.*, 2005; Dambrin and Lambert, 2008; Kornberger *et al.*, 2010; Gammie and Whiting, 2013).

Professional embodiment involves maintaining credibility and appearing to both clients and other professionals as a professional in grooming, dress and deportment (Anderson-Gough *et al.*, 2002; Haynes, 2012a). Informal rules abound and it can be more difficult for women to interpret these rules, particularly with dress codes as the informal rules for women's attire are not as explicit or traditional as for men where a dark suit, white shirt and tie is sufficient (Anderson-Gough *et al.*, 2005; Haynes, 2012a). Demeanour is also more difficult for women as there is a very fine line between being considered assertive and aggressive (Haynes, 2012a), and often that line appears to move. This is exacerbated by societal expectations of women being 'softer' and 'more feminine' (Hull and Umansky, 1997; Ely and Padavic, 2007; Haynes, 2012a; Lupu, 2012). When women MBAs used the same proactive strategies as men they still advanced less and had slower pay growth (Carter and Silva, 2011). Women professionals often face contradictions when they try to employ similar power actions to men risking the labels of "witches" or "bitches" (Acker, 2006, p. 447).

A discussion on gender issues in accounting would not be complete without at least a brief review of ethnic and minority issues as these are often combined into diversity issues. The category of gender is complicated by race/ethnicity, class and other differences (Acker, 2006). Women who are minorities or have a disability find additional barriers to their career aspirations (Duff and Ferguson, 2011; Komori, 2008). Some studies have looked at the combination of gender and minorities, (see for example Kyriacou, 2000; McNicholas *et al.*, 2004; Fearfull and Kamenou, 2006; Komori, 2008) while others have pointed out that there are differences between the experiences of minorities and women in public accounting (for example Hammond and Streeter, 1994; Hammond, 1997; Hammond, 2002).

In summary, because of the structures in place in the accounting field, it is not simply a matter of empowering women, or making it a matter of personal desire or motivation as this puts the burden on individual women and neglects to challenge the societal, organizational and cultural constraints that result in unequal collective outcomes for women. The structures within the accounting field are evolving and more WLB initiatives are being put in place by various firms. The understanding that the reduction or modification of hours for women, and men, as they require more of a balance within their lives is discussed in the literature and will be reviewed next.

4.4 Work-life balance

The ability to satisfactorily combine work, family commitments and personal life is important for a person's well-being, and the well-being of the whole household (OECD, 2011). When used effectively, WLB has many advantages. Successful WLB has several benefits for the individual (reduced health problems, overall satisfaction with happiness and life, reduced stress) and organizations (lower employee turnover, reduced absenteeism, higher organizational commitments, higher individual performance, better overall reputation and recruitment advantages) (Reindl *et al.*, 2011). The opposite is also true, a lack of WLB can have negative impacts on employees causing them to lose sleep and energy possibly the cause of them taking more sick days and reporting a reduction in productivity (Duxbury and Higgins, 2012). WLB has been studied in sociology since the 1950s and psychology since the 1970s (Gatrell *et al.*, 2013). The issues looked at under the heading of WLB has evolved over time, starting from the early days of the industrial revolution where the concern was child labour to times of recession where the concern is lack of employment, but contemporary debates look at the excessive demands of work (Guest, 2002). Between the 1960s and 1980s feminist literature discussed the unpaid maternal labour of child rearing and housework as a form of work as part of their effort to improve women's social situation (Gatrell *et al.*, 2013). Gatrell *et al.* (2013) argue that this began to change in 1995 with the publication of *The Normal Chaos of Love* by Beck and Beck-Gersheim, which was influential in sociology considering the possibility that parents could regard their children as central to their fulfilment and might want to prioritize them. It is difficult to make an absolute delineation between life and work. For instance, work is often the source of friendships and pleasure, while life often involves work preparation (such as ironing your clothes for work) and entertainment that is related to work (Gráinne Collins, 2007). The 'life' in WLB needs to include all significant aspects of life, including education, religion, unpaid domestic and care work as well as leisure (Ransome, 2007; Özbilgin *et al.*, 2011; Whittington *et al.*, 2011). To have a WLB we need to be able to balance the identities we bring to the forefront in these different aspects of life. WLB can be therefore understood through the exploration of identities, both the outward-facing social-identities and the inward-facing self-identity of the individual.

As human beings, we seem to be able to construct many different coexisting identities that may be mutually reinforcing, under tension or even incompatible (Collinson, 2003). Professional women, in particular, have multiple identities consisting of work and private life (Wajcman and Martin, 2002; Grey, 2005; Kelan, 2008). The appropriate performance of femininity at work requires a high degree of self-styling and is part of a discourse of professionalism that operates as a disciplinary mechanism to produce appropriate work

identities. For example, women find that their performance of the feminine identity, which demands they drink less, is at odds with their worker identity, which includes 'holding your liquor' (Brunner and Dever, 2014).

It has been consistently found in the literature that professional organizations have a hegemonic masculine nature that values the centrality of work, rationality and technical capabilities (Dick, 2014). Professionals work long hours because they see this as a professional responsibility (Dick, 2014) and commitment to the workplace is often judged by the number of hours an employee is available for work (O'Hagan, 2014). Long hours are expected of accountants with 50-60 hour weeks being the norm (Ruiz Castro, 2012; Gammie and Whiting, 2013). However, the exponential growth of WLB literature supports a rejection of the myth of the disembodied male worker and female caregiver, the myth that work is primary and time available for work is unlimited (James, 2014).

Accounting firms appear to have adapted by offering part-time work, and flexibility in working hours; but have not changed their view of the ideal employee - long hours, on-call availability and only minor career breaks (Whiting, 2008). It appears that actually, only forms of flexible work arrangements that fit within the 'work hard play hard' work culture are acceptable. Accountants that utilize part-time work arrangements are likely to suffer negative career consequences (Frank and Lowe, 2003; Charron and Lowe, 2005; Haynes, 2008d; Lightbody, 2008; Whiting, 2008; Kornberger *et al.*, 2010).

Offering flexibility in the office can also reinforce gender imbalances. The gendered substructure of organizations is invisible [symbolic capital] that promotes an appearance of gender neutrality (Bryant and Garnham, 2014), but in reality is strongly gendered (Gregory and Milner, 2009). For instance, the establishment of the program for women to work part-time in order to spend more time with family excludes men from the definition. This negatively affects men who attempt to take advantage of these programs and turns women into victims, perpetuates the stereotypes of it being the woman's role to put family first, and limits the career trajectory of those women who take advantage of these initiatives (Dambrin and Lambert, 2012).

4.4.1 *Motherhood and families*

Men and women experience the effects of pregnancy and childbirth on their career differently. Pregnancy is a non-event for the father, as even if the man is intending to take part in childcare, his work is not perceived to be affected by the pregnancy (Dambrin and Lambert, 2008). On the other hand, a woman's pregnancy becomes public property apparently inviting comment and/or touch (Haynes, 2008c). The lack of control over her

expanding body can be at odds with the professional manner needed to present herself in the accounting field (Windsor and Auyeung, 2006; Haynes, 2008c) and immediately affects her career (Seierstad and Kirton, 2015). The taking of maternity leave after the baby is born can be a source of conflict in the accounting firm. Fellow employees can feel that they are being left with extra work as was seen by Dambrin and Lambert (2008) where comments from participants indicated a perception that female auditors should plan their pregnancies for the summer in order to avoid maternity leave during the more busy times. Some women can find the announcement of impending motherhood produces mixed reactions within the firm and, although the options are available, taking full advantage of maternity leave can be frowned upon (Haynes, 2008d). During maternity leave, a woman may lose her client portfolio - particularly those that are prestigious and/or easy to manage. So, it is up to the women to carefully select the right people to work with their clients while they are away (Dambrin and Lambert, 2008). Being away on maternity leave also means that a woman loses visibility within the firm. Managers may view interruptions as a signal that the woman may leave again, therefore assigning future jobs that are less important (Wirth, 2001).

Marriage and parenting affects men's career trajectory positively but has the opposite effect on women's careers (Whiting, 2008). It is still seen as the responsibility of the women to interrupt her career and take on the responsibilities of child rearing (Reed *et al.*, 1994). This attitude was seen even in students (See and Kummerow, 2008) and junior accounting employees (Bernardi, 1998) where more females indicated the likelihood of a career break to raise children. This was reiterated in a New Zealand study where most male accountants' spouses stopped work when the children arrived and nearly all the women re-evaluated their lives when children arrived (Whiting, 2008); and in a study of UK accountants where all men with children worked full time but over one-quarter of the women with children worked part-time (Gammie and Gammie, 1997). In particular, women have found they need to redefine their identity from a professional accountant to their anticipated future identity as a working professional mother (Haynes, 2008d). They must make the decisions on whether to work part-time, to go into a support function to allow more flexibility, to invest in socializing after work or go home after work (Lupu, 2012).

Gender inequality in the workplace becomes visible in the difficulties experienced by women, such as the notion that in order to be successful women must minimize career breaks and match the career progression of men (Bryant and Garnham, 2014). Karataş-Özkan and Chell (2015) also commented that the gendered nature of a field can be seen where men do not discuss the possibility of having to choose between raising a family and their career but for women it is an issue that is always just below the surface.

In the current socio-economic climate, educated professional women, who can afford childcare, often wish to work and should be able to do so (Haynes, 2008c), but if it can be shown that what women need (i.e. to be taking care of children in addition to work) is incompatible with profit “then women *per se* will find they are incompatible with or ill-suited to the organization” (Ciancanelli, 1992, p. 135). Interviews with both men and women accountants revealed that motherhood was a reason that women were being excluded or excluding themselves from the path of partnership (Dambrin and Lambert, 2008). In fact, women who work part time reduce their career prospects ensuring subordination within the workplace, but their gratitude for this flexibility ensures they increase their productivity and are generally compliant and motivated employees (O'Hagan, 2014). There is a belief that married women will not be interested in promotion to jobs that include relocation or long periods away from home (Gammie and Gammie, 1997). Many working mothers who work reduced hours find that organizations identify them as middle-class women who are second earners and not as committed to work as their full-time colleagues (O'Hagan, 2014). These studies point to the idea that gender in accounting issues align with WLB issues. A women's professional identity is often at odds with her family identity as will be explored further in chapter 8. A WLB that includes adding required CPD for the professional accountant can easily become a larger balancing requirement as anecdotal evidence indicates that many women are required to obtain their required CPD hours outside of work time.

4.5 Continuing professional development

The credentials that professionals hold are what signals to others in society that they have the requisite skills and knowledge to perform the task required (Freidson, 2001). In order to retain skills and knowledge, the accounting profession requires increases in knowledge due to changes in law and from various regulatory bodies as well as changes to technology (Krejsler, 2005). The professional will be required to handle the ever-changing knowledge skills and values that are subject to continual revisions (Krejsler, 2005). One of the ways professionals respond to this change in knowledge is through the undertaking of CPD. CPD has existed for accounting since the 1950s to keep up with tax and other rules changing continuously for the professions, and at major accounting firms began even earlier (Abbott, 1988).

In order to understand how CPD aligns with other topics in this chapter it is necessary to start with an understanding of what CPD is. Friedman and Phillips (2004) asked over 400 professionals what they thought CPD was and found that in its most fundamental state it was a means of keeping up-to-date in the field. This description is similar to that of the International Federation of Accountants (2012) which states that CPD is the learning and

development that takes place after the professional qualification that maintains and develops competencies to enable professional accountants to continue to perform their roles. The legacy CGA designation points out that to qualify as CPD for reporting purposes, CPD must demonstrate professional relevance and appropriate learning (CGA BC, 2015).

More practically, Schwartz and Bryan (1998) described how CPD can be taken in any one of three varieties:

- formal - active, intentional training or education such as classes, specific workshops, or designed learning opportunities, often for credit or graduate study
- nonformal - such as brown bag lunches, speakers, departmental training programs, orientation programs, association training and activities; and
- informal - observing, job shadowing, learning by example, and many mentoring activities.

However, a succinct definition of CPD is not available. Studies conclude that a definition for CPD is in transition and likely to remain ambiguous and contested (Cervero, 2001; Friedman and Phillips, 2004).

The definition and monitoring of CPD is then left to the accounting association for accounting professionals (see chapter 2 for Canada). This monitoring of CPD, if taken to extremes, would likely become what Taylor (1996) describes as a Kafkaesque bureaucratic nightmare that is both cumbersome and costly. In fact, the practice of monitoring CPD raises issues around ethics and truth-telling as accountants “make it up” to satisfy the requirements (Taylor, 1996, p. 385). Tobias (2003) argued that although the process of CPD has helped to raise and maintain ethical standards, it has also served to mask unethical policies and practices and protect members from wider public scrutiny although he does not indicate how or why, perhaps because all requirements and sanctions are internal. Despite requiring CPD hours, we cannot mandate learning, only attendance. Participants arrive to CPD programs with clear ideas of what kind of knowledge is most helpful and relevant to them (Wilson and Berne, 1999), how it aligns with their identity or into their WLB. An overview of some of the ways that CPD aligns with the topics in this chapter is provided in figure 7.

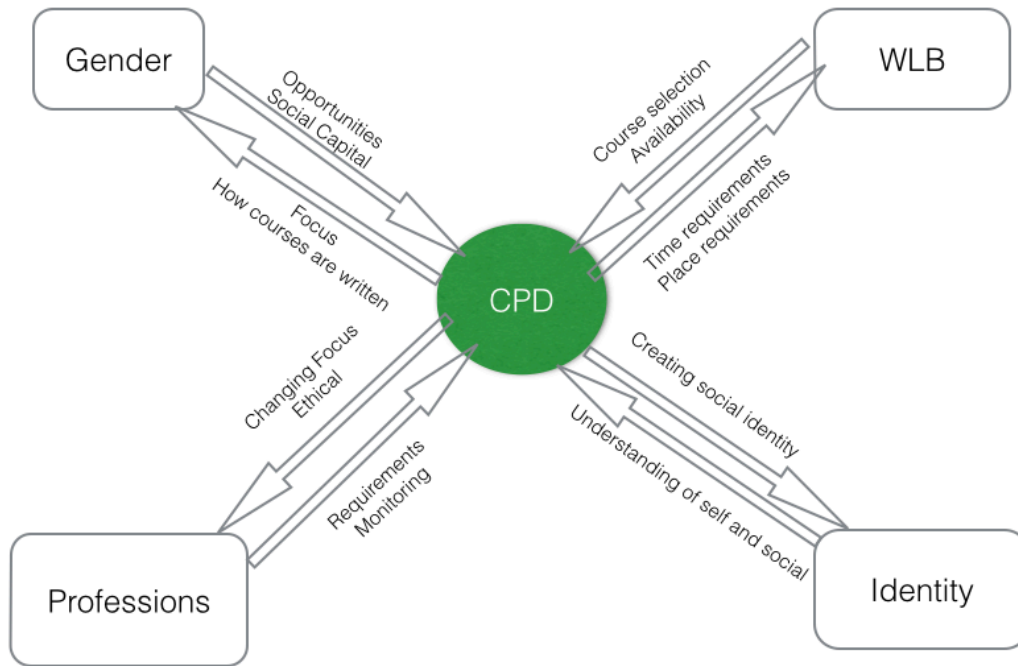


Figure 7 CPD and other topics in thesis

The remainder of this section elaborates on how CPD aligns with each of the previous topics in this chapter.

4.5.1 CPD and Gender

In Bourdieusian terms, women were originally excluded professionally because they lacked the required qualification (cultural capital) (Ikin *et al.*, 2012). Even once they had obtained qualifications, they were unable to convert those qualifications into economic, symbolic and social capital (Ikin *et al.*, 2012) by progressing in their professional field. Men had access to social capital in the form of business networks and maintained their symbolic capital as those that were assumed to be the trusted, able accountants. This continues in the profession. Alvesson and Due Billing (2009) noted that women invest in less management oriented training than men, however it is also understood that these educational investments provide a lower payoff for women and minorities than they do for white men. In this case they were referring to tertiary education, but it is possible that this is also the case with CPD. When Ross and Anderson (2013) asked accountants about their modality selection for CPD, women took more recorded webinars than men and men preferred face-to-face training. However, their study did not ask why these preferences existed. It is possible they relate to networking opportunities, also indicated higher by men, and the WLB possibilities that increase when selecting recorded webinars.

4.5.2 CPD and work-life balance

A UK study by Paisey *et al.* (2007) asked accountants an open-ended question on why they did not take more CPD. The main factor provided by accountants in this study as the reason for not taking a course was lack of time. When medical professionals were asked why they undertook online courses the reasons were all related to flexibility including "ability to work anytime, anywhere", "at own pace" and "at home" (Sandars *et al.*, 2010, p. 84). Ross (2012) also found that respondents noted the need for WLB in CPD with responses citing locations, times, and family as concerns. Organizational cultures often define how professional development is viewed. For instance, in a collegiate culture it is likely to be an individual responsibility whereas in a negotiation culture, such as business, it is likely to be something that is negotiated as an opportunity or right (Schwartz and Bryan, 1998). In addition, employers are investing less in training and development, partly due to concern over the loss of investment when the employee leaves the firm (Thompson, 2003). This increases the need for accountants to schedule their own training outside of work hours and further inhibits a successful WLB.

4.5.3 CPD and professions

CPD maintains the knowledge base of the professionals, which is important in order for the professional body to maintain professional jurisdiction (Paisey *et al.*, 2007). While Taylor (1996) noted that members cannot understand why their professional competence and integrity should be questioned by the requirement to track CPD, the processes and mechanisms of CPD assist in the setting up of barriers between professional groups (Tobias, 2003). The requirement for CPD can be seen in the sociology of the professions from the perspective of all three sociological theories. The use of CPD for social closure can be seen in some of the various perspectives on professions. For example, from professions as a political body perspective, if the creation of professional bodies is related to the creation of political bodies (Willmott, 1986) then offering CPD relating to financial consulting can promote more accountants to offer that service influencing the supply. If we view the professions as a system (Abbott, 1988), the addition of CPD relating to tax law is a move to keep tax under the jurisdiction of accountants rather than lawyers. Looking at the accounting profession as a project (Macdonald, 1995) can be seen, for instance, when viewing how the collapse of Arthur Anderson after Enron influenced the accounting organizations to add requirements for ethical training as part of the CPD requirements in order to re-establish the public faith in accounting organizations. Social closure by professions keeps the untrained out

of the profession and requires professionals to use CPD to update their knowledge and remain in the profession.

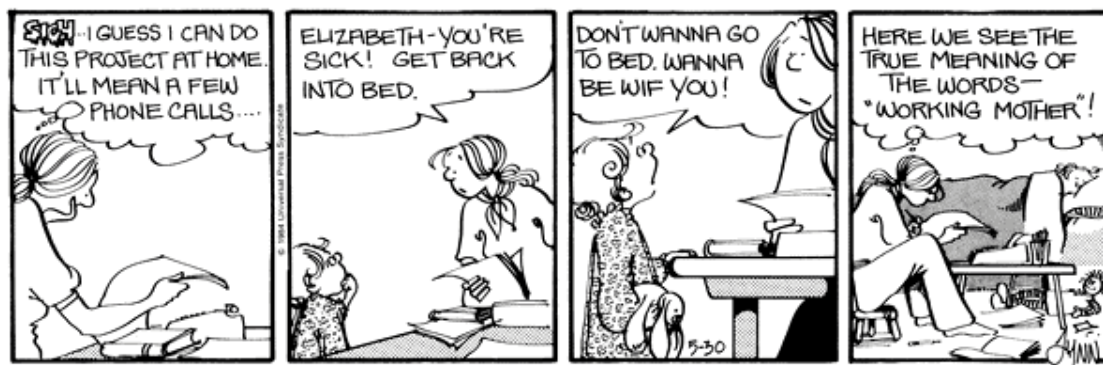
4.5.4 CPD and identity

CPD can be a benefit for the individual for personal and professional development. CPD is something that most professionals would do regardless of any requirement from their professional organizations and most employees surveyed felt that the largest benefit of CPD accrued to the individual (Friedman and Phillips, 2004). Jenkins (2008) pointed out that identification is connected to motivation and behaviour. Identification and interest are closely intertwined as interests may encourage self-identification in certain ways and/or identification with others may have a bearing on which interests are pursued (Jenkins, 2008). More specifically, an accountant's professional identity matters because it will directly influence behaviours and self-concepts (Empson, 2004). The selection and undertaking of CPD is intertwined with a woman's interests as a professional accountant. How women professional accountants identify themselves, both singularly as a professional accountant and within the field of professional accountants will impact their choices around CPD. The ways that CPD is structured and offered, as well as the professional opportunities that women see for themselves, will affect which choices are available to them and may impact how their identity is being shaped.

4.6 Locating the thesis

This chapter has summarized how the thesis relates to these disparate topics in the literature. The thesis relates to the literature on gender in accounting by informing us on possibilities of how CPD may limit or expand women's ability within the profession. It relates to the literature on work-life balance by providing a perspective on how CPD encroaches on the WLB of the professional. It relates to the literature on sociology of the professions by discussing how professions are utilizing CPD requirements. It relates to the literature on identity as it explores the choices women are making and the interaction with CPD and identity. It relates to the literature on CPD by exploring how CPD is understood by the women in this study. This interaction will be explored further in chapter 9. The next two chapters will provide oral histories of the women who participated in this study to give context to the analysis chapters.

Chapter 5. Oral History Narratives: Women Professional Accountants



Copyright Lynn Johnston, Universal Reprints: Used with permission

In this chapter and the following chapter the women in my study are introduced. I have attempted to give the reader some insight into the life and personality of each participant in very short narratives using the participants' own words when possible. In selecting their own words to describe their history I have attempted to assist the reader in connecting with the participant. Verbatim transcription gives the reader a sense of how the participant was expressing herself and allows the reader to make their own interpretation of these words along with mine.

Each of these women is unique in her story and her history and the reader will benefit from an understanding of their lives. This assists the reader in developing an insight into where the participant is within the accounting field, within their family field and within society. As individuals we make different decisions during our lifespan. At different times in our lives some identities are more important than others. An understanding of what has created each participant's situation is beneficial to understanding how their identity roles have been created. Although I have tried to use their own words and let them tell the story, I acknowledge that it is my own selection of those words and how I choose to present them that provides the information and therefore may not provide the reader with the same view of the participants as they see themselves. Some details I have selected to omit from this chapter to avoid repetition as they will be used in other chapters for analysis purposes. I hope that the details I selected not only provide sufficient detail to provide the essence of the person in each case, but also perhaps provide the reader with experiences that they may connect with. In each woman's oral history CPD has played an important role. In order to allow the reader to reflect on the person first and then understand integration of the CPD and identity for each individual, CPD details are provided near the end of each of the oral histories. The oral history material will then be analysed in relation to theory in chapters 7, 8 and 9.

The women in my study ranged in age from 30 to 66, and varied in experience from professionals of less than five years to some more than 20 years. All but three of the women were mothers. As discussed in the methodology chapter, my interviews tried to capture a variety of geographic areas in British Columbia and four of my participants lived, at the time of the study, in a larger urban city, five were located in the rural areas in the northern part of the province and seven resided in an island town, which could be considered in-between a rural area and urban.

The table of participants provides an overview of the participants in this study. All of the names are pseudonyms and some details in each of the narratives may have been changed in order to obscure the actual identity of the participant. Where a change has been made for further anonymisation, it has been done with an aim to retain the sense of where the participant is within her life (for example, all ages are within a five-year age range of the participant's actual age).

In order to keep the size of each of the chapters to a more manageable level, the participants have been divided into two groups. There were many choices for groups: I could have divided geographically, or by years of experience, or based on family. As will be discussed further in chapter 8, there was a difference in the focus, availability and attitudes towards CPD between partners in firms and employees. Therefore, groups have been divided between those women that are professional accountants and those that have, currently or in the past, added an extra layer of responsibility by becoming a partner in their firm. In this chapter, the first of the chapters providing oral histories, the participants who are professionals but have not been partners will be introduced, those listed above the heavy line in the table of participants. In the subsequent chapter, those who are or have been partners are introduced.

Name	Age	Occupation ¹	Geographic Area	Mother	Partner in PP	Years since Designation		
						<5	6-19	>20
Amelia	42	PP	Island town	Y	N	**		
Deena	63	G/PP/Ind	Larger City	N	N			**
Grace	47	PP	NW town	Y	N		**	
Heather	44	PP	NW town	Y	N	**		
Leah	61	Ind/PP	Island town	Y	N			**
Melissa	43	PP	NW town	Y	N		**	
Rachelle	46	PP/G	Larger City	N	N		**	
Sophie	58	PP	NW town	N	N			**
Stacey	30	Ind	NW town	Y	NA	**		
Brenda	40	PP	Larger City	Y	Y		**	
Cheri	37	PP	Island town	Y	Y		**	
Elaine	66	PP	Island town	Y	Y			**
Glenda	41	PP	Island town	Y	Y	**		
Julie	45	PP	Island town	Y	Y		**	
Pauline	57	PP/Ed	Larger City	Y	Y			**
Rebecca	61	PP	Island town	Y	Y			**

¹PP = Public Practice, Ed = Education, Ind = Industry, G = Government

Table 2: Table of participants

5.1 Amelia

Amelia grew up in a small town at the north of Vancouver Island. She was married at 19, and spent a couple of years commercial fishing with her husband. She stayed home when the children were young, but by the time she was in her mid-twenties the marriage had broken up. At that point, Amelia decided she had two main choices to provide for herself and her children:

When I chose to go back to school, I looked at the things that were always going to be around - death and taxes. And, uh the death, the nursing and being in the hospital didn't really appeal to me. So, taxes is the other end of it... rented out my house and packed up my kids and moved.

Amelia was not sure if she wanted to become a designated accountant or simply work in the accounting industry, so she started with a diploma course at the local college. As a single mother, Amelia needed to create her own support network. She selected her daycare for her children and then selected where to live based on the school catchment areas for that daycare. Her community became her support network where neighbours worked together to manage their children in a way that suited their working patterns, without this quid pro quo she could not have managed her working life:

So there was — umm — a mom that lived behind us in a duplex married with three kids, she was a stay-at-home mom... We had a family across the street, they [the husband and wife] started [work] at 7 or 7:30 in the morning. So I would just make sure that all the kids on the street got off to school. And they [the couple that started work early] were home by 3 o'clock... There was another mom that was a server at one of the pubs and so she worked nights. So her son had dinner with us two nights a week and homework got done. And he went home and went to bed and she got home at 11:00. But she was home during the day.

The college diploma program changed into a degree program², which made the choice to become a designated accountant easier for Amelia as she could take her degree where she lived. She chose the CGA program over the CA program because she would not be required to go to Vancouver for training³ (“I was primary caregiver for my kids and you can’t just up and leave”), would not be restricted in her employment opportunities because of the requirement to article, and, importantly, she would get paid for overtime work:

CA students don't get paid overtime... I have always asked to be an hourly employee. Never a salary. I never want to feel like I owe my employer hours or they owe me hours.

² See chapter 2 for information on colleges granting degrees

³ See chapter 2 for an explanation of training differences among the three designations

Although Amelia completed her designation just over a year ago, she has participated in continuing professional development courses for a much longer time. She felt it was important to stay on top of changing legislation and accounting principles:

Continuing education is really important to me. I had seen at both firms where designated accountants had been doing it for a while. And I could just see them slipping. But I don't want that for me, so — right out from the bat, I've always said, hey there's a tax update I'd like to do or an ASPE [Accounting Standards for Private Enterprises course] is out and I want to go do this. And I've never had an issue with any employer saying no.

Amelia takes courses that are relevant to her work. She feels that there are many courses available that are useful to her. She takes tax courses because she enjoys working in the tax side of the business, but she also selects courses that reflect where she believes the firm will need to focus. She is a little disdainful of those who take courses only because they need the CPD hours:

Not to discredit them, but there seems to be a lot of airy fairy courses at conference where people just go, "I'm going once a year and I'm going to conference and I'm going to pick up my PD for the year". Well, I don't see it like that, right. I think that if you're going to do PD it should be something that you're interested in and it's going to complement what you do at work.

Her only frustration with CPD has been the travel when it has been required, such as the need to travel to Vancouver to complete her compulsory first-year ethics course:

Which I wasn't impressed [with when] I had to go to Vancouver for that⁴. That is a downside. They had one sitting — it was too soon for us, in Victoria. Like it was — you basically, we would have to sign up for it prior to us finding out that we had passed to be able to get a seat in that sitting. So that is a little concerning, to have to go to Vancouver.

Amelia is very happy with her current firm, which she refers to as very family-oriented. She has always been able to take time off for her children's school field trips and work from home as necessary. Newly into her second marriage, she already has contingency plans in place should she need to move with her husband:

I've only ever worked in paperless offices. And being able to remote in [work from home] and everything else, so — I have clients that have followed me from firm one to two and now to three, umm that are in [island town]. They just mail me their stuff. What difference does it make if they're mailing it here or to wherever. Right? And then it's a matter of okay, I have a bunch of meetings to do, set them all up for the two week period that I'm going to come back for.

⁴ See chapter 2 for a discussion on travel distances

5.2 Deena

Deena is a divorced woman in her sixties. She has no children and lives alone in a house in a larger British Columbian city. Deena dropped out of high school early and, while finishing her credits through correspondence found that she liked bookkeeping:

I had to make up so many credits with electives. And so I took bookkeeping as an elective. And I did that by correspondence. And did very well at it. So -- you know -- obviously, grade 10, 11 and 12 bookkeeping are not very challenging [laughs] but still, I did well at it

Deena was working in industry when she started the CGA program. She chose CGA because she was able to complete it by correspondence while working. She learned about job openings at the Canada Revenue Agency (CRA) through connections within the CGA program:

And that was, uh, by then I was, I must have been in my third year by then. And -- you know -- meeting people through CGA and so on, was how I learned that there was openings and why don't I apply and all this kind of thing, so I started my career there in assessing.

Deena's husband received a transfer to a small town and they moved while she was still a student. While in the smaller town she worked in public practice, but didn't like living away from friends and a job she enjoyed:

So I was still a student, and -- all our social stuff was down here, so were coming down here every weekend from [town], didn't have any kind of social life there. Didn't like it up there. You know, it was particularly, I didn't like having to leave my job ... you know ... cause I really liked doing the stuff at CRA and that sort of thing.

After discussion, Deena and her husband moved back to a larger city and her husband commuted to work until he was able to find another job in the city. Shortly after completing her CGA designation, Deena took a job with the province⁵. She moved through a few positions, then to a controller position where she remained:

then I went to [Government Ministry] as Assistant Controller to [person] was the controller then and just kind of moved up in -- well stuck with [Government Ministry] basically throughout the rest of my career.

⁵ In British Columbia the CRA is a branch office with HQ offices in Ottawa. The province, on the other hand, is a self-sufficient government with all branches and HQ within BC (similar to a state in the US). This makes a difference in real and perceived promotional possibilities.

Deena did not find CPD hours difficult to amass as, at that time, within the provincial government training was prolific:

Internally in government, there was so much training. Umm -- you know -- so it was never an issue of -- you know -- achieving the 30 hour a year requirement or whatever. It was easy. Because there was so much provided in house that until, really until they brought in the ethics requirement I don't think I took anything outside other than going to PD lunches and that sort of thing

She completed a Master's degree in the hopes of being selected for higher positions, often spending her vacation completing courses toward the degree:

I did quite a few of those, so that's how I -- that's how I spend my summer holidays a lot of the time ... cause I might be able to say knock off two courses with two weeks' vacation.

Unfortunately she found that although her degree helped her gain experience in those higher positions, she was not embedded enough within the influential networks to be selected for permanent positions, hence her comment that it is not what you know, but who you know:

so I finished it all and, at the end of the day, I didn't -- I didn't end up getting any promotions out of it. I mean I applied for a few and I did an acting stint as an ADM -- umm -- when my boss was on another assignment, but, umm -- uh -- at the Assistant Deputy Minister level it's a lot about who you know as opposed to what you know -- uh -- and so -- you know -- I was certainly good enough to get acting and I'm the one they called upon to be the ADM Executive Financial Officer when they took vacation, but I didn't end up getting any of them permanently

Deena found that, both while in government and after she retired, she was often used as a knowledgeable resource person. Her contacts, and her government experience, resulted in her creating courses for government, which had the additional advantage of qualifying for CPD hours:

I was writing courses and so I got a lot of course credits from -- plus they provided training. So they'd do a 2-day training session in course design or something like that. So I was getting -- I was getting training and then I was giving training and/or writing courses.

Although Deena has retired from government, she is a partner in her own industrial-based firm; therefore she still maintains her CGA designation and must maintain her CPD hours. Previous associates within government keep her apprised of courses and she sometimes gets her CPD by taking those courses:

And in fact, even after I left government I got invited to a few of those things. Because -- you know -- I'd run into somebody, somewhere, and they'd say "Oh were doing a training session

blah blah blah, do you want to come". And I'd say "yeah, sure" [laughs] and so I'd get a free half-day training.

However, she is finding meeting overall CPD hour requirements more difficult:

... cause I mean let's face it. For, accounting for a [industry], there isn't a great deal of complexity, unless tax rules change or -- we bring in an employee benefit program or something

5.3 Grace

Grace was 47 years old at the time of the interview and a senior accountant in her firm. She is married with two children. Although Grace enjoyed bookkeeping courses in high school, accounting was not her first choice as a profession. Like many people born and raised in the northwest, she did not want to leave the north for school:

-- it wasn't my first choice for a profession -- I actually wanted to be a psychologist -- umm -- but then, when you take a look at where you're at and how you would have to -- how I would have had to leave my boyfriend, and at the time we were living together, and I would have had to leave him to go to university. So, I -- and at that time there was lots of couples that we knew that were -- one was going and one was staying and they were breaking up, and these long distance relationships and -- I just felt, oh that's an impending doom for us. And so I thought, you know what, I need to choose a profession that I can do here, that I can stay with him, that I can -- and still have a successful, you know, career. So that's why I chose accounting.

She took a position with the public practice firm and finished her designation while at the firm. She worked her way up to a senior position before having children. Grace's children both have a medical condition and after her first child was born, she seriously considered leaving the firm:

I called [partner] from the children's hospital to tell him that I would not be back to work, ever. I was done. I had to stay home and manage my child's [medical condition]. He was like "Grace, you need to find out more about this". He says you need to understand what's going on -- and you know, determine how much help is out there and whether or not you really need to do this.

Although she has been offered partnership, Grace has elected not to take this up; instead, balancing her time between work and home, she now works an 85% workday. When necessary, her children have travelled with her for work:

And that's pretty much how my life has been. It's like -- shuffle, shuffle -- umm -- I remember we had an audit job up in [small northwest town] -- uh -- the boys came with me. I had a nanny come and she stayed in the hotel room with the boys while I was working during the course of the day.

Professional development is not a priority for Grace. CPD is scheduled by the firm on a company-wide basis and Grace limits herself to the CPD that is offered. Although, it is evident that her own needs may not be being met as the courses are not what she would prefer to take:

So the PD, although we have a choice in it somewhat, the partners do make the final decision as to what we actually feel that we need because they don't really care -- you know Grace wants to do PD based on you know, interpersonal skills, no, you know, we obviously need to focus more on our tax updates, we need to focus more on the new Caseware, we're having

troubles with people using Excel, so those are the types of things we focus on -- is keeping up with the changing tides which I don't particularly care for

Grace has her own clients in the firm but much of her workday is also devoted to developing younger accountants, although many do not stay in the north:

I can't tell you how many people we've been through that -- you know they've come from the bigger centres, they come from back east, you know they want the small town life. And then once they get here -- .

Kathie: They find they didn't really want the small town life, yeah.

Grace: Yeah, and you -- you know, you've spent 18 months, two years, training them, getting them to where you want them to be, for them to go "my wife doesn't like it here and we've got to go". And it's like, shit, we just got you to where we wanted you. Uh, yeah, so it's frustrating, it's very frustrating.

Grace has plans that, once her children are grown, she may devote more time to the firm, but she is conscious that working long hours can be very consuming:

I might go back up to the 7.5, 8 hours a day. We'll see. I'm not making any promises. Because what happens here, it's like, if you give a little, they'll take as much as you give and then some. So you really have to be careful of the parameters. So, I am, I'm fully aware of them [laughs].

5.4 Heather

Heather took the maximum amount of allowable time⁶ completing her courses to become an accountant. As a result, she did not receive her designation until her late 30s. She is now 44, has four daughters, and is on her second marriage. She started her accounting courses when her youngest child was less than a year and tried studying after the children were in bed but found she was waking up with her face in a textbook. Since she needed her sleep, she completed her courses by “Tetrising” (her word⁷) her studies around taking her four daughters to dance, gymnastics, swimming, McDonald’s Play Place and Christmas tree hunting⁸:

My husband would be driving, I would have my books in my lap. The kids are in the back seat and we’d be driving down the old roads around, right, looking at the trees. You gotta pick one, cut it down, take it home. And I would be — doing practice exams, trying to study up. Cause there was always an exam around Christmas.

Heather did not start gaining her practical experience until her youngest daughter was in kindergarten. During this time, she also went through a rough divorce. Unfortunately, this also overflowed into her work life when her ex-husband phoned a work colleague at his home to complain that he (the ex-husband) was not permitted to come into her workplace because of a restraining order. Her work colleague reacted negatively, placing the blame for this on Heather:

Like a person that’s not even your superior, kind of like a cross-wise just manager of service, I was financial manager, leaning over you, screaming at you, with a purple face and a vein, and just like, you’re just like, what are you doing — so then you go tell your boss...and nothing gets done and you’re just like — well this isn’t cool — at all.

⁶ The maximum time permitted for the CGA program is normally 10 years, but that can be extended due to extenuating circumstances.

⁷ Tetris is a video game where different shaped tiles are falling and your job is to try to move them and align them quickly before they create holes.

⁸ BC has over 55 million hectares of trees. It is common in the north to drive the back roads and select a tree to take back home and decorate.

Although Heather was uncomfortable with this workplace, and some of the other places she worked, she persevered. Because, as a single mother it was necessary:

That was a bad job. Didn't like that place. And there was a couple of other jobs that were just not — that was the worst one I think. [quietly] Not a nice place to work. But you're working, you need money. At that point I was raising — you know — trying to do it by myself. You know. Keep food and roof over four girls' heads. So yeah, okay. You can't just quit.

Heather moved into public practice to gain the practical experience required for the CGA and stayed because she found she liked the variety. Her reaction to finishing her designation was not what she expected as she did not find herself changed with more money and more respect:

I reacted in a lot of ways I didn't expect to. Actually, like, all of a sudden I kind of got my back up a bit. Like now I'm an accountant, and now I've done all this. And I've kind of — I had, I guess in my head, or built myself up thinking that once I got those big things on the wall [CGA certificates) that all of a sudden people were going to treat me differently, and I was all of a sudden going to be — “now I'm this”, but really, I mean, looking back, like it took me a few months basically to kind of get, to sit into the fact that I finished. It was very strange. I found. I was surprised at my reaction, I guess, you know, does that make sense? Cause I just expected all of a sudden. You know, now I'm this accountant so I'm going to be, you know, all of a sudden, I don't know, respected in a different way, looked at in a different way or treated in a different way. All of a sudden make tons more money, whatever, like all those things. So you know, that was kind of a shocker ... cause life doesn't do that. You just keep going. Which is very obvious. But, yeah, it did hit me weird emotionally ... I found.

Now, younger women often come to Heather to ask for her advice on following an accounting career, and she reflects on the difficulties:

You know what it entails a lot raising four girls and then plus doing the CGA studies, plus then working once the youngest was in kindergarten so, I mean, yeah, so, [they ask] “how did you do it” and I look at them and I go “I don't know” [laughs]. I was so tired all the time. I just don't even know. I think I ran on adrenaline for like a decade. So, yeah. But yeah, no. And they come and they ask, you know. Would you do it again? And that's the hardest question for me to answer.

Although her employer does pay for her CPD, she is very conscious of the cost. She often takes the free CPD webinars to fulfil her hours, but would prefer face-to-face seminars for learning:

I find if I go sit and listen to someone in person and you have interaction with them and you can ask question face to face and you — you're watching them, I absorb more. I think. Than I do if I'm just listening to something on a webinar. Like I think, you know, you might catch things — I don't know, like in your — [gathering her thoughts] listening to a webinar too, it's easier for your mind to kind of go [makes brain rattling noise] [laughs] because you're staring at your computer screen watching the slides change going, “I just want to die right now, right”

Heather finds that professional development is sometimes more about the cost than the value:

That's one thing I think I find with the PD, it becomes about the requirement for the points more than about the value of what you're [doing] — I think quite often.

She plans to take future CPD on management because it is a “hole in her resume” and to work towards her public practice registration. As both the owner of the firm and the senior accountant in the firm are planning on retiring soon, Heather is looking ahead to the possibilities that the firm could dissolve, or that a purchaser could be found that she has trouble dealing with, or she is hoping that she may be able to join with a male colleague and take over the firm:

But yeah that's one thing I think too, when I think about possibly buying in. I'm afraid to buy it myself and do it myself. Being just a woman, I think that's probably part of the man/woman thing. I feel more comfortable with [male person] and I, because then if you have someone that prefers a woman, someone that prefers a man, whatever, you've got kind of your bases covered. You've got both. And then plus you can share the stress of not having a one man show. I don't think I'd want to be a proprietor here by myself. I don't think so. I don't enjoy stress that much. So I'm thinking, yeah, that's kind of where that thought came from. When I'm thinking about — him and I get along really well, so. He isn't one of those men that doesn't like women so that's good. Not my favourite type, those ones. Yeah, and I would never buy in with somebody like that. And that's worries me too with [partner] selling, because you don't know who you're going to — and how things could change, right. Don't want to have a real chauvinist or something. Won't go well. [senior female staff member] would eat him alive.

5.5 Leah

At 61, Leah sees herself nearing the end of her career. Similar to many of the participants in this study, Leah did not see herself as an accountant when she finished school as her degree was in Home Economics. However, she found that the jobs available were not what she wanted. She started working in a bank and, deciding she wanted more of a challenge and more of an opportunity for advancement, she looked into accounting:

...but this time I did it right. Because I went and I interviewed accountants and talked to them and kind of, yes, okay, this would be a good place for me to be.

Leah is originally from Ontario and lived near enough to a large city that, after buying a house in the suburbs, she was able to commute to work. Except that her employer at the time did not agree with this arrangement:

and the person that I worked for was not happy about me commuting to begin with and then was even more unhappy that I was going to have a baby and be commuting and he made the decision that I wasn't going to be able to manage that, so he fired me...

Leah moved into an industrial accounting job and gave birth to her second child intending to take maternity leave:

And the intent was, maybe not to take the full six months, but certainly to take a good part of it. However, while I was in the hospital having [son2] I got a phone call that our division was shut down... But one of my tasks was to close down — so the arrangement was, I was going to be able to take [son2] with me to work while I did that.

The family moved when Leah's husband was down-sized and was given the opportunity to travel across Canada to look for job openings. He found one in northern BC and Leah, being what she referred to as the “good wife”, moved the family across Canada with him. While in northern BC, Leah worked in a public practice office. Her husband experienced work cutbacks a second time when the children were almost grown and the family moved to Vancouver Island:

So he interviewed for the [positions] and was fairly high up in the competition so he had his choice of where he wanted to go, of the offices that they were going to set up. So, I thought we were going to be going, we were staying up north, that — uh — and he at the last minute decided we would try something different and come down to [island town]

Leah again found work in a public accounting office and, though not intentionally has moved up to a senior manager position:

...this firm is very good at pushing you into things that you don't think you can, don't think you want to do. And so they kind of pushed me into these manager roles.

While the manager role worked for her at the start and she found herself “*very good at it*”, changes made within the firm have resulted in Leah not being able to make her required number of chargeable hours over the last couple of years. Leah, however, is now close enough to retirement that she is not overly concerned:

Umm — so I kind of sat there and went, well there's going to be one year where I don't make the hours and they go “Oh what happened”, then there's going to be another year of “you've got to make your hours” and then there's going to be another year of “if you don't make your hours”, and then there's going to be another year of “okay now you're in trouble”, and by that time I'll be retired.

Leah's experiences in CPD have varied a great deal over her career. In Ontario, where she was within commuting distance from a larger centre, she recalls that CPD was quite straightforward, simply attending presentations. On the other hand, in northern BC she had a little more difficulty organizing her hours:

So then when we moved up to [small northwest town] that became, of course, a real problem. You know what it's like being in the north. Umm — and I took, some of my PD was through going over to Prince George. I remember a couple of times traveling over and you try to get a couple of PD days together if you can so that you could make the best of it. So, I was doing that. I also did online — I remember taking a whole course, that was an online course — umm — like a four-month offering so it gave me a whole lot of PD hours that got me through, because it's on the rolling three years. And then all I had to do was supplement it with some readings and — the volunteer [category]⁹ I always had full hours in the volunteer...

Currently, however, Leah finds herself caught between her own client base and the firm's intended direction as the CPD being offered by the firm is not what she needs in order to support her clients. However, as she is nearing retirement she is not inclined to pay for her own professional development:

Well, worst case scenario, I sign up for the stuff that I don't really need. But, yeah, I think I'm going to have challenges talking them into — what I would like to do is PD through the CMA or CPA now that are more relevant to where my clients are at. ... They're going to — it's going to be a fight to figure out where it falls out. Umm — but — worst case scenario I'll take the — what they're offering...as opposed to what I need.

Endnote: Subsequent to this interview, Leah has not retired, but has now moved to a firm she feels will better support her client base.

⁹ See chapter 2 for an discussion on CPD differences among the designations

5.6 Melissa

Reaching Melissa's home, where we met, may be difficult for urban dwellers to imagine. Driving 15 km from the nearest small town, I then drove another three kilometres on a dirt road and then a kilometre up the driveway, which was basically two ruts carved through the brush by other vehicles. Melissa is 43, married with twin boys. Melissa enjoys her life in the north stating quite early in the interview "*I'm not a big centre person*".

Melissa did not select accounting specifically as a career, but rather took office administration courses through the local college after high school, although she could have selected any career as she received a full scholarship to the local college based on her marks:

And, the courses that you could take there were university prep, which what was that for when there was no money [to continue on to university], or — umm — office administration, secretarial stuff....So, okay, we'll go for that because there are offices everywhere. It basically means where everybody else is working at McDonalds, you can work in an office. There's less grease, it smells better, the hours are better, and you get more money.

After starting work at the accounting firm, Melissa decided to complete her CGA because she could complete her courses while working and staying in the north and the firm paid for the courses on successful completion.

She currently spends most of her time problem solving for clients as well as supervising, mentoring and training the bookkeepers in the office, although some of the more experienced bookkeepers do not need training, she quite enjoys this aspect of her work:

It's a good fit. As I say there's some of the bookkeepers that I hardly ever deal much with. There's one bookkeeper who we are in the process of breaking in, or hopefully I can break her in — uh — somebody just gave notice so I'm going to be breaking in another bookkeeper. So there's — I like the teaching, I think I've got teaching in my blood. My parents both — both parents are teachers, one of my grandparent's a teacher. Actually, I think a couple of my grandparents were teachers at one time or another. So, yeah, I'm genetically predisposed to want to teach. So, they let me do the teaching. Both in house and clients solving problems. And there's when the numbers work it's fun [laughs] ... When they don't, not so much, then you go for coffee.

At the beginning of her career, Melissa was able to accumulate most of the hours of CPD she needed by taking advantage of the training days in Prince George¹⁰:

There was some — sometimes there were two courses each day so you could choose which course you wanted to take. And they usually tried to bring in — they'd have half the course be industry-ish and half the course be public practice-ish.

¹⁰ Prince George is considered the largest city in northern BC, it is actually located geographically in the southern half of the province. It is a hub for northern driving routes and has the only university in the north.

Melissa encountered an issue when her twins were born. Because she did not take a full year off, she was still required to complete the full CPD requirement for the year¹¹. She did this by taking her twins and both grandmothers with her to Prince George:

We went down on the train¹². So that — the schedule worked for that. I think it meant we had to spend an extra day in Prince George before we could come back. But, you know, the train is such a nice way to travel, we took — umm — sheets along and the seats face each other. We'd have the sheet up on one seat and then down and up. So it made a little playpen, we'd stick the kids in there and it was fine.

Melissa noted that the Prince George sessions are more difficult to arrange currently. The profession no longer scheduled courses close together for planning; she has also run into problems when CPD in Prince George is cancelled at the last minute due to insufficient numbers and found herself scrambling at the end of the year to catch up. For this reason, she tends to take most of her CPD online. However, according to Melissa, good quality online CPD is not always easy to find and lacks needed interaction with other students:

Uh — it's more — umm — you read the text or you listen to the recorded lecture and then you do the assignment. So there's no actual interaction anymore... I do like the fact that there are more distance learning options for the professional development. I miss some of the sessions getting together a bit though...the give and take. Hearing some of the other questions — was interesting... sometimes their questions lead you to think they've probably missed something, but — sometimes their questions lead to "oh, oops maybe I missed something"

Like others in the north, Melissa has found that, because high-speed internet is not available where she lives, any online courses must be done at the office outside of regular work hours.

¹¹ At that time CPD was required to be reported on a yearly basis rather than the three-year rolling average currently required.

¹² See chapter 2 for a discussion on travel distances.

5.7 Rachelle

Rachelle recalls when she was a young girl that most of her friends were “broken” (her word) and she was constantly bringing home “new projects”. This propensity to want to help others was also evidenced in her volunteer activities, where she had been a volunteer for various organizations from the time of her mid-teens. It is also reflected in her career planning where she originally envisioned herself as a teacher. However, she decided she did not want to teach children and changed her career path to that of an accountant:

I could teach adults but not children. Umm. I really enjoyed the bookkeeping classes I took at high school level, and Mary Pattison¹³ was a CGA that I knew and I thought of the idea of being able to work from home, if I ever decided to have kids was a great idea.

Rachelle took accounting courses in college and then started working for a small accounting firm as she began her CGA program. Deciding she wanted to be able to purchase a home, and that wasn't going to happen in a larger city, Rachelle accepted a position in one of the Big4 offices in a small interior town.

The accountant in me does not like to pay rent to somebody else. I don't want to pay somebody else's mortgage, I wanted to pay my own. Umm, so I — one of the guys at work, he said if he could never live in [larger city] he'd love to live in [interior town] because he loves going out there in the summer. And a job opportunity came up.

However, Rachelle's fiancé remained in the city and, after two and a half years in the interior, Rachelle decided to move back to the larger city. Finding work when she returned was not an issue as she was able to do a lateral transfer within her firm:

Oh, they wanted me so desperately, because I had so much small practice experience that I could be multi-tasked to any department that they needed. I had audit, I had tax, I had working papers, so they just — we'll take her.

Rachelle left the Big4 and moved to a smaller firm because she felt she would have a better opportunity for partnership. However, when the firm she was in needed a new partner, she did not feel it was the right time in her life to take that step as she was trying to get pregnant. Eventually, things did not work well with Rachelle and the new partner:

And at that time, I was trying to get pregnant and the stress of trying to deal with potentially putting in a partnership and well as this idea of trying to get pregnant was getting too much, so [partner] had to bring in a different person to be a partner, and she and I — she hated me from day one.

¹³Mary Pattison was one of the first women CGAs in British Columbia

Determining that she needed to leave public practice, Rachelle moved to the provincial government and has been there for more than a decade. She is enjoying her work at the government and, although her boss has recommended her for the management track, Rachelle herself is not that interested. When she calculated the difference in pay versus the loss in payment for overtime, it didn't make sense to her:

You want me to take on more responsibility, for almost less pay. That makes just — the accountant in me has a problem with that logic. But I enjoy it. Like I did one [year] — my manager went on maternity leave for a year and I took her job for a year and did it for a year. Had a great time doing it. It was fun. She came back, I had no problem handing back the reins. It's all yours, see you later.

Rachelle's career choice may not have been teaching, but she notes that she taught students in larger offices she worked in and, when she had no students to teach in the workplace, she taught part-time for a local college:

I did teaching for about nine years at [college]. Did that more because I missed the aspect of teaching students, training students as they came through the program. And I needed an outlet for that, and in a small firm you don't have a lot of students. So I didn't really have a lot of training doing — dealing with students. So I thought "no, I need to do something different." And I do enjoy teaching, teaching is fun.

Rachelle's husband, also an accountant, took on a partnership position in his firm about five years ago. Although Rachelle and her husband both work full-time and have someone come in to do the cleaning, Rachelle has taken on the majority of the household responsibilities. She does most of the cooking, she says because she prefers the variety, she does the gardening on her flex days¹⁴ and other household chores on Sunday:

[husband] golfs on Sunday, so I'm usually laundry and grocery shopping on Sundays while he's going golfing...Occasionally I get cranky about that too.

Her husband's promotion led Rachelle to re-evaluate her priorities and she gave up both her volunteer work and her teaching as she tried to ensure they have a work-life balance:

I gave them up when he became a partner because I was finding the time constraints for the free time that we had, was getting too little. Yeah. I can't see myself doing it between now and then [retirement] just because of his busy schedule of being a partner and my working full time. I take on what he can't. Which is usually the gardening and all the other things that have to get done. So I find between all of that, I still need my down time...So, I've given up doing a lot of other things so that I can have that sort of freedom to do the down time kind of things.

¹⁴ Flex days are scheduled days off in lieu of additional time worked on other days.

CPD has been a constant in Rachelle's career. In her early career she took courses in all the different areas of public practice. Rachelle mentioned that at the Big4 they often provided their own training, but when she was at a smaller firm, they were not as likely to pay for CPD. That, however, did not stop Rachelle from taking courses:

Oh I still took it all. I still went and took tax, handbook and everything else. And if I had to pay for it, I paid for it. More, because, when you're in public practice you need that kind of—you have to stay on top of everything, especially when you're in a small firm. You don't have a choice. So if it was offered free I'd take it. Or if I find a course that it was once a year kind of idea, I'd take one in one year and one the next and one the following year, just to stay on top of things. Just to try to keep on top of what I needed to.

Now that she is working in government, Rachelle's focus for CPD is more on courses that provide her with skills in collaboration, negotiation and arbitration. Skills, she says, that you can use anywhere in your life.

Rachelle points out that, for her, she works full time because her work is a source of funding for her other priorities. Rachelle and her husband were unable to have children, but Rachelle still works on her "projects" and "fixing" people:

I get concerned about people when I can see that their stress levels are getting too high. And I'll walk into management and I'll say, okay you need to do something about this. Cause this isn't right and you're overloading this person. And they're not the type to tell you that they're being overloaded.

5.8 Sophie

Sophie was born and raised in northern BC and is 58 years old. Sophie was inspired to take accounting courses when she noticed an advertisement for the CGA program in a window. Although she was originally from the north, her employer at the time moved the whole company (14 families) 400 kilometres to a town in the interior. She started in public practice in the interior working for a Big4 firm. After living in the interior for a few years, and deciding they wanted to be able to have more property outside of town, Sophie's husband received a job offer back in the north and they moved back. After purchasing property, Sophie remained working and living in the north while her husband travelled throughout BC and Alberta for various jobs. One of Sophie's first positions after moving back to the north required her to spend more than two hours a day commuting. As driving in winter conditions is not easy, Sophie requested a transfer to a closer community and found that her accounting designation gave her some power to make her working arrangements:

I said, okay -- come September I'm not doing this anymore and if you can't come to an accommodation I will give my notice. They accommodated me. And that was kind of the -- a little bit of an eye opener.

At the beginning of her career Sophie had aspirations for partnership and channelled her energy into her work:

when I first started I was gung ho and -- the people I worked for later told me -- cause I worked six days a week, you know, worked through lunch, stay late -- it was a challenge and I loved it. And, I didn't mind working that hard because I was captured by it.

However, that changed over the years as health issues caused Sophie to take time off work and eventually led her to reflect and re-evaluate her priorities:

I blew up, I absolutely blew up -- whether the health crisis had actually been brought on by overwork, I can't really say. But the two of them kind of came in together quite nicely -- umm -- and when I realized that I couldn't push hard, hard, hard like that anymore, I went okay, so what does that mean and what do I have to do to make sure that -- well I guess I didn't do a very good job of making sure it didn't happen again, but I was more aware of it. And the decision was -- it's not worth it if you can't enjoy your life to go like a mad fiend because you'll die prematurely and no one is going to say at your eulogy "Damn she worked hard".

These health issues also meant that although Sophie is still a number of years away from her retirement, because her husband is now permanently working in the north she is looking into the possibility of starting to reduce her hours, and her stress levels, although she does worry that she will lose her more interesting clients:

But -- umm -- yeah I -- I think part of the objective of farming out some of the groups that I have previously done, because I've done them like for 10 years, is to get ready for the -- you know because the firm has to look down the line. I mean I could be hit by a bus jaywalking tomorrow, or I could get sick in six months and not come back. So the firm has to look out for that. And I'm glad they are. Although I don't want to take all of my fun stuff away too soon and leave me with just the little ones.

Sophie indicates that, in general, the type of CPD she takes is not that different, it is the manner in which she has taken CPD that has changed over the years. In the earlier years, CGA sponsored the fees for courses to be taken by northern students to help offset the cost of travel:

So, a friend of mine and I we'd head off to Prince George for a few days and we'd take our PD and wander around looking shell-shocked afterwards

However, as CGA now offers CPD online they no longer offset fees. The firm Sophie works for arranges sufficient CPD to meet the minimum requirements, but Sophie is also interested in taking technical courses. She finds these through courses offered over the internet. However, although Sophie has access to internet courses, she must use her work computer for these courses as living out of town in the north she has dial-up internet with no possibility of cell or satellite access as there is no line of site. When asked if she received time to work on the courses, Sophie's response was:

Please, we're accountants [laughs] ... but, because I'm not asking for permission for the courses because I'm taking the courses that interest me and I'm paying for them myself, I do what I want. Which is probably a little rebellious. But, I'm an accountant, and I don't rebel very well.

5.9 Stacey

Stacey (30) was born and raised in northern BC. However, after finishing high school, she thought she would move away and explore more of the world. She originally wanted to work in translating but was unable to enter the required program because of grades, so she undertook some business courses and then pursued a degree in economics:

... and I thought, I'm going to work in something to do with Economic Development, some sort of job like that — yeah, a degree doesn't really get you those types of jobs [laughs]

Working at her first job as a receptionist convinced Stacey that she needed more challenge in her work. She started working in the accounting department and decided she liked the work, so she took more courses in accounting.

Stacey returned to the north when her husband found a position there – although she did insist that she also find a professional position before they moved. After moving back north, Stacey started in her new position. At that time, she also began to expand her family and started working on the strategic leadership program with CMA. She completed this program while having her children:

Yeah, yeah, I, uh — I umm — what happened when I was writing my accelerated exam that was when I was first pregnant with my oldest and then I got pregnant with my youngest when I — was I — almost done my full SLP. I was pregnant when I graduated. So, yeah, I walked across the stage with a big belly.

Her husband was working in the resource industry, which meant that Stacey often took a single mom role when he was out of town. However, he is now working for a company in town and they are still working on achieving a work-life balance. Stacey points out it is usually her lunch break that she gives up in order to be home at a reasonable hour for her family:

Uh, it's all about balance, which I'm still working to achieve. I think many of us are on a daily basis — umm — yeah it's different when you're in a professional position you have a job to fulfil.

As Stacey has just completed her CMA, she is still in the process of determining what CPD she needs and wants for CPD. She is recognizing already there is a lack of available CPD in her region:

... you certainly miss out on some of the ones that you'd really like to go to, though. Like I — when I get those magazines saying, I think it's quarterly or at least semi-annually — it has, you know, a list of all the different courses that you could possibly take and it's Vancouver, Vancouver, Vancouver, Victoria, Kamloops.

Being in industry, Stacey is also hampered by the fact that when local public practice firms get together to bring up training for CPD purposes, it is on public practice or tax rather than budgeting, job costing and project management which is what she needs. Although she understands the cost/benefit issue for accounting organizations, it does not stop her from wishing for more available CPD:

You know, they're all in the bigger cities, which you can understand, right. I mean, they have money to put them on, they have the numbers to put them on, but, it's kind of a disappointment for up here, because we can't really — it would be nicer to do it in person. Yeah, it would be nicer to walk away from the office, go into a classroom with other accountants who are interested in the same subjects that you are and just have a day away and learn.

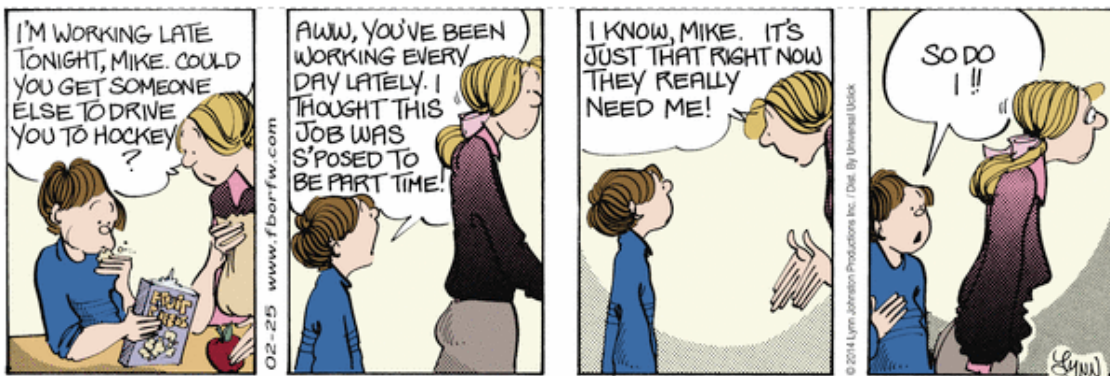
Endnote: Stacey is also adding volunteer hours to satisfy her CPD hour requirement as it is something she can participate in without the expense of travel. This will change as the new CPA designation does not permit volunteer hours to quality (see chapter 9).

5.10 Similarities and differences

All of the women interviewed have different lives and different priorities. Although they are homogenous as women professional accountants, they are not necessarily similar in other parts of their lives. As examples of accountants I also argue that this reveals the nature of women as accountants. Women cannot be put into a mould and all come out the same, we have different goals, different experiences and different work environments. We also have very different goals and priorities for work, family and the CPD we take. While all the lives are different, what is constant is the requirement to blend work and life in order to develop a work-life balance that satisfies their individual needs.

This chapter introduced the women in my study that are professional accountants. Their work-life balance involves both their identity as a woman, sometimes a mother, and always a professional. Each person is a unique blend of these identity roles and this topic will be explored more in later chapters. In the next chapter, the introductions continue with women who are not only professional accountants, but are also partners in their accounting firms.

Chapter 6. Oral History Narratives: Partnership adds a layer



Copyright Lynn Johnston, Universal Reprints: Used with permission

The participants introduced in the previous chapter were all accounting professionals; this chapter will introduce you to the women who also took on a partnership or owner/director role in their accounting career. These women are all professional accountants and have been partners at some point in their career. Not all the women remained as partners throughout their careers to date, but each of the women in this chapter spent some time as a partner or owner in a smaller accounting firm (not one of the Big4). Some are just beginning their career while others are in the middle, or near retirement. Some remained as partners, others moved to outside of public practice. Of the 16 women who gave their oral history, seven were partners or owners in their firms at some point in their career. The table of participants is included here again for reference; the participants introduced in this chapter are those below the solid line in the table of participants in alphabetical order. As in the previous chapter, the oral histories first provide a sense of the woman and then integrate the experiences of CPD.

Name	Age	Occupation ¹	Geographic Area	Mother	Partner in PP	Years since Designation		
						<5	6-19	>20
Amelia	42	PP	Island town	Y	N	**		
Deena	63	G/PP/Ind	Larger City	N	N			**
Grace	47	PP	NW town	Y	N		**	
Heather	44	PP	NW town	Y	N	**		
Leah	61	Ind/PP	Island town	Y	N			**
Melissa	43	PP	NW town	Y	N		**	
Rachelle	46	PP/G	Larger City	N	N		**	
Sophie	58	PP	NW town	N	N			**
Stacey	30	Ind	NW town	Y	NA	**		
Brenda	40	PP	Larger City	Y	Y		**	
Cheri	37	PP	Island town	Y	Y		**	
Elaine	66	PP	Island town	Y	Y			**
Glenda	41	PP	Island town	Y	Y	**		
Julie	45	PP	Island town	Y	Y		**	
Pauline	57	PP/Ed	Larger City	Y	Y			**
Rebecca	61	PP	Island town	Y	Y			**

¹PP = Public Practice, Ed = Education, Ind = Industry, G = Government

Table 2: Table of participants

6.1 Brenda

Unlike many of the participants where accounting was a second choice, Brenda knew from the time she was in high school that she was going to have a career in business:

So, when I was in high school I did the, uh, this was actually a two-year work-prep program at [high school] and what they did also involved accounting and marketing and umm, economics. It was really great. We actually ran the school store and also sold the yearbook ads in the back. So that got me interested in business.

She decided that whatever business she was in required a good financial background and focused on accounting during college. Her co-op work terms¹⁵, however, did not endear her to the accounting field and after graduation she went into industry. She chose the CGA program for her accounting designation as she could gain her experience in industry.

Although Brenda had not planned to go into public accounting, during a downturn in the economy, the business Brenda worked for was not doing well and her [then] boss set her up an interview at a public accounting firm:

“Brenda, I have good news and I have bad news”. He said what do you want first. I said gimme the bad news, I can take it. Brenda, I’m going to have to let you go in three months. I was like, okay I knew that, I’m an accountant, I see the books, I know that eventually things are not going to go well and then I’m going to need to find another position. Plus I’d also reached my limit to where I could go with the company or companies. But he said, but I’ve got good news. Oh, what’s that? You have a job interview tomorrow morning

She transitioned to public practice while still working two days a week at her previous company. That public accounting firm was mainly interested in her information technology skills and she was able to transition slowly into the file preparation side of public accounting. She worked for that public practice firm for a number of years before moving to her current firm, switching firms because of the offer for future partnership. Although she didn’t take partnership immediately in the new firm, in fact started as a senior accountant before moving to the manager role and then into partnership, the move was with the understanding that she would eventually become a partner in the firm.

Although she is now a partner, Brenda’s chooses to focus her life around her volunteer work on boards.

Because I’ve been on several boards. It’s not only just [one of her current boards], I’ve been on other boards prior and they have their own certain life span. Sometimes I’ve been on for two years, sometimes I’ve been on three or four. It just depends on what’s going on with my life and does it meet what I want to do with my spare time. So, it changes.

¹⁵ See chapter 2 for a review of undergraduate programs for accounting in Canada

Brenda highlights that being a board member is really three boards, because as soon as you are on a board, you are also on at least one committee, usually more. The importance of boards in Brenda's life can be seen in many ways. When she first met her husband and he asked her what she was looking for in a man, one of her requirements was that he be a volunteer. She starts her workday completing her board commitments before starting her work as a partner. She leaves work at 4:30 or 5:00 on days she needs to attend board meetings. She allocates one-half of her vacation time to be used for board work, and always has done so. When her daughter was born, she took maternity leave from work but did not take time off from her board work. In fact, she attended her first board meeting after pregnancy when her daughter was just two weeks old:

Umm — so important to me that when [daughter] was born in [month], my first board meeting was the first meeting of the next month. I took them all. I took them to Vancouver, I booked the closest hotel to the board meeting area. And I attended the board meeting in the morning, [husband] brought [daughter] at lunch hours, I had a private room to feed her and then I went back to the board meeting at one o'clock. And I finished by four and went back to the hotel with [husband].

Brenda is currently serving on five boards, although she has a “give or take, six months” plan to reduce down to two boards.

Working full-time and serving on boards while also trying to spend time with her husband and daughter requires Brenda to be very organized and structured. When at home, she takes power naps while her daughter is preparing for bed:

I'm a really good 15-20 minute power napper when I need it in the early evening. There's been times — I'm sitting there, and I'm like [daughter] can you go brush your teeth and get your PJs. And sometimes she'll take a long time. That long time is like 15 minutes, I take that 15 — I'm on the couch, I do a 15 minute power snooze for 15 minutes.

She stays connected with what her husband and daughter are doing through technology:

Texting is my friend. When it comes to being connected with my family. Because he'll text me photographs where, oh look at this, she did face painting or something, and I'll go oh that's so cool. Umm — you know, make sure you do this with her or something. But also when he shows me all this I feel a little — oh I wish I was there. A little bit of guilt. But, I think that's normal. But with texting at least with the images and text I can see what's going on. So even though I'm missing it being there, I'm still seeing some of it, so I'm still connected in some way. And sometimes I'll take a picture of myself and I'll send it back. And, here I am working, you know. Or here I am in whatever city I'm at, you know.

Brenda also has set strict rules for her travel so that she is never gone for more than three nights at a time or her family travels with her. She makes all her own travel arrangements and

child care arrangements both for travel and when she and her husband have commitments in the evening:

I just arrange for daycare and it's just the way it went. And because I have different people. I have a list, so not to overuse anyone, I rotated them. You have to — you have to rotate the list. I have a set of grandparents that like doing daytime care, fine, I have a set of grandparents that like to do overnight, fine, I have one set, only a few hours please, or a set of friends, a few hours please only and emergency only please. So I rotated it, it worked out well.

When traveling, Brenda maintains her connection with her daughter and makes a point to phone her daughter every evening to sing her a song:

And so no matter where I am, at whatever time zone I'm in, I try to call in. If I was in Toronto, I try to call in when I knew it was around her bedtime... I've sang in airports, I've sang in hotel rooms, outside of restaurants ... if it's someone close — a close board member I say I have to call my child. If it's someone I don't know very well I say I have to do a quick business call I'll be right back in five minutes, you know.

Brenda views her CPD as simply another part of her work requirements and normally fits in a tax update and seminars at conferences in order to maintain her required hours. She wishes she could claim all her volunteer hours for CPD as, if she could, she would “always be up to date on the number of hours”.

Brenda's six month plan to reduce the number of boards also includes trying to get more exercise and more of a balance in her life:

I mean, what's the point in working so hard and volunteering so hard, and giving out so much, if you can't enjoy it by being healthy. So that's where I want to be. So — one year from now, two boards, healthier life style, yet still working hard in the partnership and spending time with my family. And being able to do all the spontaneous moments — or most of the spontaneous moments my husband wants to be involved in and invites me to. That is my goal.

6.2 Cheri

Cheri is 37 years old, married with two children and is a partner in her accounting firm. Unlike Brenda, but similar to many of the participants in this study, accounting was not her first choice. However, once she decided to become an accountant, she plotted her route to becoming a Chartered Accountant in a practical manner taking an accounting diploma for her accounting courses and planning her entrance into the CA school as a mature student¹⁶:

Or, when I looked at it, I thought well. There's that diploma course, that's a diploma in Business Administration with an accounting option. It has co-op¹⁷. Plus I have to work, so maybe I'll just take it over three years instead of two. And by that time I'll be five years out of high school and I can challenge the GMAT [Graduate Management Admission Test]. Which is what I did. And that business administration accounting option gave me all of my pre-reqs plus the diploma I needed in — you know — accounting. I didn't get a degree, but I needed something. Got my five years, challenged the GMAT and go into the CA school of business. So it was a lot cheaper option for me. And it gave me everything I needed.

Cheri's aunt was a partner in a CA firm in a town on Vancouver Island and offered Cheri the opportunity to take over her business. While Cheri wasn't sure that was what she wanted, she again planned carefully and chose her work around the possibility:

So, umm, when I moved to [firm] I had an opportunity to go into either [firm] as a manager or as a manager at [Big4] in the tax area. Umm — and I ultimately chose [firm] because I thought it would give me more of a well-rounded experience. In smaller businesses — which is — because I had been in communication with my aunt at that point — saying that that might be an option [discussing the potential for taking over as a partner in the firm on Vancouver Island]. And, you know, at that point, I was thinking, meh, I'm not really sure if I want to move to [island town]. But — to keep that possibility open I think I would get better experience at [firm] which is why I chose that over [Big4]. [Big4] would have been an excellent experience as well, but just different.

Cheri indicated that one of the main reasons to take over the partnership was the opportunity for a work-life balance and the monetary ability to have one parent at home. The first couple of years as a partner did not result in a good work-life balance, nor was it a seamless transition for her spouse to become a stay-at-home dad:

Just, there was no time. Just wake up, go to work, kiss the kids — or kiss the kids, go to work, that first year was terrible though. Because my daughter was one and that was really hard. And it was hard on my husband because — new person in town, and he's in a different role as a stay-at-home dad rather than a stay-at-home mom. So he's going to places with the kids where it's a bunch of moms and kids and he's the only dad with kids. And he wasn't really welcomed that much in that kind of circle. So it was really hard for him too. Hard for the kids. Umm - uh, yeah, so that — that was a really rough first year.

¹⁶ Recall from chapter 2 that entrance into the CA program as a mature student meant that a university degree was not required.

¹⁷ See chapter 2 for a review of undergraduate programs for accounting in Canada

Cheri feels that she is now maintaining more or a balance in her life, but found that the transition to achieving that balance was not an easy one:

Umm, you know, it took a while to get into that mindset, right. I've always been new challenge, new challenge, new challenge. And so it — for me to say "I'm good, where I am, I'm good". That was kind of difficult too... it was gradual, it was gradual, I mean, you always think, when you have young kids, oh, I'm never going to get this time back. I'm missing so much and that's — umm — that's — as I got older and I said well, yeah, that is, but stop beating yourself up about it. You can do things about it. As things get a little bit less busy for you, don't add more work to your life to top it back up again. Just enjoy the fact that you get to spend a few more hours with the kids a week.

Cheri's main interest is tax, expressing her interest as "I love it, I love it". This follows through in her CPD. She has completed the in-depth tax course and continues to take tax courses that appeal to her. Other courses she takes often have a future tax focus as well; she notes that she is taking a course because "it's useful and it could open up more opportunities for the kind of tax work that I like to do". When asked, Cheri indicated that she prefers to take CPD away from the office as she finds it easier to schedule:

That's a good question because the — the webinars are available and they're easy to do and it only takes an hour of your day and you don't have to go and they're less costly and all the positives, right. I find that it's easier for the webinars to just say "oh yeah, I'm interested in that one" I'll keep that in mind. And when it comes to that day, it's like "Oh no, I don't have time". And if I actually commit to going to a PD course, I'm there, I'll take it. I know it's silly but sometimes you have to commit to something in order — I can register for a webinar or maybe I'm not going to register cause I don't know what my week is going to be. And it's only an hour or so, it's not that important. You know, it's easy to kind of wave off, right. So, I don't actually register for a lot of webinars. If I had registered I probably would take them. But, I find that they're kind of like — I don't know — filler. There's a lot of good webinars out there though. A lot of interesting ones that I could probably make use of, but I just don't seem to commit to them.

When Cheri was questioned on whether or not she had any difficulty finding CPD she indicated that it was "easy". But, she also implied that the CPD is not as close as she would prefer:

Maybe I'm just easy going that way. If I have to go to Vancouver for the course I want. Well, that's where it is, that's where I'll go. Yeah, I usually just check out the [closest city] first then I'll check out [next city] then I'll check out [larger city] and then I'll look at the courses that I actually want to take.

Cheri values her "excellent employees" and she tries to ensure that they can also have a work-life balance:

My goal is always — you know some employees want to be working the overtime. But my goal is just, I want them to have work life balance too, so my goal is for nobody to work overtime except for me and maybe my manager. Right. If everybody can be happy in their job and —

and I think that just makes for a better workplace. I don't want anybody to be stressed out. So it they can just work their 40 hours a week in tax season, that's good enough for me.

But she also admits that it “never really works out that way”.

6.3 Elaine

At 66, Elaine is the oldest participant in my study. I met with Elaine at her office. Elaine decided to go into accounting right after high school as she “hated typing” and did not feel that she was suited to secretarial or clerical work or working in a bank. She soon found a job in public practice:

And I was looking for a job. So I ended up in a CA firm in [larger city] — umm — which took me less than a week from the other job. In those days it was really easy to get jobs.

She married young, and moved around the province with her husband as his position moved, obtaining jobs in accounting practices in each town as she worked on her CGA courses. When Elaine was offered partnership in her firm and her husband was offered another move in his work, they decided that they would focus on her career as an accountant, remain on the island, and her husband would be the stay-at-home spouse, eventually looking after their two children. This was practically unheard of in that era:

And we were — umm — quite social outcasts in those days. Because all my friends were saying, “Oh, you’re so lucky you’ve got a husband that’s cooking your meals and looking after things” and all his friends were saying, “you’re so lucky your wife’s supporting you” and — not in a good way. I mean — it’s really hard to be an outcast. And it did have an impact. Umm — we ultimately separated and divorced.

As the only female partner in the firm for two decades, she did not always find it easy being “the odd man out” and finally reached a breaking point. Although Elaine was unwilling to provide details of what caused the breaking point, she did describe what happened:

The partner...who has a fairly strong will, him and I tended to either work together or clash. And it was day-to-day. So one day we just — I can’t remember what he said — I grabbed my cup, I threw it against the wall and I walked out [laughs]. There is a breaking point.

At that time Elaine started her own firm where she has been ever since. Only recently taking on a junior partner as she starts to think about cutting back:

So I’m trying to get back to about 1800 [hours]. That’s where I want to be. So, we’ll see. You know. So this is kind of my year. Last year — umm — I had a wake-up call. I had breast cancer. So that kind of made me say “hey it’s time” you know. But... — umm — now it’s just a matter of, you know — trying to balance. But I know I tend to be a bit of a workaholic. It’s just my nature, and it’s hard not to do it.

Elaine has had an entrepreneurial focus for her firm and tries some approaches that are not common in public practice. She relates that her focus is not on making money but on providing value:

... you know I mean focusing on money has never been the big issue for me. It's been I want to deliver good service to clients and I want to be proud of my firm. And so it's been more of a baby that it has been a — you know, it's kind of like raising a child.

An example illustrating her use of CPD to inform the strategy of the firm happened in the early years after she went out on her own when she took three employees to a seminar on the possibilities for public practice:

And, we attended this seminar. It was really quite interesting, it was put on by some Australians. And at the end of it we said, okay that's fine. Now of all these things that a public practice firm can do, what do you think we could do that would be really — the best things that we could do? So, we chose three different avenues of revenue that we thought would be interesting for us and that we could do.

Elaine continues to make her employees a large part of the planning for the firm and the firm training needs are planned yearly with input from all employees. Elaine considers herself to be “just one of the employees” when it comes to training needs.

Her main focus in her professional development is normally on those areas that will enrich her firm. She previously completed the certified financial planning program and is now taking courses on retirement planning. As well as these courses, Elaine likes to take courses that allow her to explore her creative side. She has taken courses in English and written poetry and did think about going back to school after she retires:

Umm — I was looking at going back to university, because I loved taking creative writing. ... And I thought of liberal arts, going into liberal arts and getting a degree in liberal arts. And actually getting a degree¹⁸, because I haven't got one. But I just decided, I didn't want to do it.

Instead, for now, Elaine is focusing on travel with her husband and continuing her public practice work and trying not to work so hard in public practice that it becomes too stressful:

So really, there's only two months that are — you know the months I can't travel and that's March and April and then basically you're back to travelling again. So it's not that bad. I mean public practice could be a good retirement vehicle to stay into as long as you don't kill yourself.

¹⁸Recall from chapter 2 that CGA and CMA did not require a degree prior to designation.

6.4 Glenda

Glenda and I met in her office in a Vancouver Island town. Glenda is 41 years old. She grew up in this town and always planned to move back after attending university, which she did. In university, Glenda took a finance degree, but she found the realities of working in that field did not suit her:

So I worked with a — umm — investment firm and I started just doing administrative type work. And then I realized I hated it. I didn't like the selling. I'm not a seller. And I don't have that — what you need to be successful probably in that area.

After leaving that position, Glenda started working as a bookkeeper for various companies. She worked in industry for a short time but found she really did not like it:

And I thought I was going to die. Like it was so boring. Like I know some people enjoy that kind of the same — but I was exhausted at the end of the day. You're just sitting there doing the same thing all the time. So I really — you always think "Oh it would be great to get into the union and you got a good job, good wage" and — I hated it.

While dealing with an accountant for year-end work, she was offered a starting position at a public accounting firm. Glenda enjoyed the variety of the public accounting office, and decided to begin her CGA program. The program took her eight years to complete as during this time, she also got married and had two children. Glenda's husband was transferred to a large city in the US and she continued her CGA program:

So I had - I was taking courses down there. For me, the only complicated thing was I had to find another CGA in [US city] to be able to write my exams...

She was also able to continue working for the public practice firm while she was in the U.S.:

It was all online. It was just through — I would just log in to my computer at work. And they would just scan documents in for me already and I would just do some work.

While they were in the U.S., the firm in Canada offered her a partnership and her family decided to move back to the island. She completed her final CGA course and became a partner. It was not an easy transition:

Umm — first couple of years were overwhelming. Yeah. I think it's a huge — I think the biggest thing for me was going from a person that was working and the partner had the sign off — you just don't have that full responsibility of it. When you start to have to put your name on a piece of paper and — it's — it can be a bit overwhelming.

Glenda has difficulty with the “deadly” (her term) hours in tax season. She states that she loses touch with her friends, her family and her children. But Glenda does ensure that she looks after her health:

Well, I work out quite a bit. I'm a gym rat, a fitness freak... My gym is planned like an appointment for me. So three days a week, it's — I don't schedule anything around it... I'm very rigid that way. So, I guess that why — I think that's why it works for me. Umm — and it's my stress release. So in tax season I make myself go, even if I'm really busy. That's a huge priority for me. That's how I stay sane.

When discussing CPD, Glenda indicates that she and her partner normally plan the CPD together and take courses relating to practice management or tax updates. Although when questioned, she admitted that her latest CPD was simply to “get the points”. Glenda prefers to be out of the office when she does professional development as she finds it difficult to concentrate on an online session. Throughout the conversation Glenda recalled many points from her first public practice CPD sessions and agrees that she learned a great deal from that course. She indicates that she enjoys doing all her CPD and always learns something from the course.

It's way too much. I'm getting better at them. I used to go into the PD ones for public practice and feel like, oh my gawd I know nothing. Now I go in and I'm like, okay I know most of it.

She is hoping that the amalgamation of the designations will provide more courses closer to home.

Cause Victoria isn't that far, but it's — you generally go down and stay a night unless you want to get up in the middle of the night to drive down. So even Victoria makes it a little bit harder. Like it costs more for sure. And even in the CGA program. You're at a disadvantage when you're on the island or in a small community. — but I am happy to see that they're doing more kind of in the middle of the island. I know it's just volume right, they can't get the numbers in to make it worthwhile. So, I guess the more accountants you have — and maybe the CPA will be better that way.

6.5 Julie

Julie, in her mid-40s, is a partner in a small firm on Vancouver Island. She and her husband live on a 25-acre property outside of town where she starts the day each morning with a walk around the block (5 kilometres) before coming into work. Julie has worked at the same firm since she was in her early-20s. She started at the firm when she was pregnant with her first child, taking a short four-week maternity leave and starting her CGA course when her oldest was 10 months old. When Julie had her second child, she took five weeks off, and then as a family they decided that her husband would stay at home. Describing how it was decided that her husband would go back to school part-time gives us perhaps a glimpse that Julie wasn't completely comfortable with this role-reversal:

When our youngest was about seven, we had — I'd come home and there'd be — I mean everybody was happy and blah, blah, blah, but I was like, I think you're having too much fun, you need to go back to school. So he went back to school.

Once her husband was working part-time, Julie found that she took on more of the household responsibilities than she expected. She discusses the guilt of being a working mother and also the roles that each of them was willing to take:

And no matter how awesome my husband might have been looking after them, you're still mom right, you're still, they need snuggles and — my son used to, until he was 10 I think, he used to "mom, mom" he would call in the middle of the night. And I'd be like "why don't you call your dad". And he's like "well, he won't come".

At work, Julie was offered a partnership as soon as she completed her designation. She thinks it is because the old [male] partner saw that she could problem solve, but also because he felt comfortable enough with her to have her as a partner:

...as long as he didn't feel intimidated by the woman, he was okay. And I think because I was soft spoken and you know I didn't intimidate him...

However, by the time that partner retired, he was no longer happy with her as a partner:

And it was a real — he was telling our other partner that I was being — he called me a bully and I was taking the firm, you know changing things, and pushing him into decisions that he didn't want — I wasn't — it was just...he didn't want to learn new things, and I think I [got the blame for it]. So, that was kind of weird. I forgot about that, I tried to put that out of my mind cause it was horrible, it was horrible.

Julie's new partner is a woman, whom she feels she works with well. So well, in fact, that their CPD trips always include shopping and wine:

I like going away with a couple of the girls or ladies and you go and do a course one day and then you shop half a day and then a course and then you have your wine. And that sort of makes it nice and enjoyable.

Julie has tried to take webinars, but finds that she has too many interruptions. Even when she doesn't have staff or clients needing her, she finds the stack of files to review keep her from being able to focus on the webinar. Julie points out that CPD for her is not just the courses you take, it is the grey in your hair, it is the experience you gain over the years. That experience has led her to where she is now. She considers herself to be in a good place where she is learning to both value her work and her life. Although she feels volunteering is a large part of her life, she recognizes that currently she volunteers mainly through her husband:

Different times in my life I have more time to deal with it than other times. But a big part, between my husband and I, is we've — I maybe don't have the time to do some of the charity work and he had more the time, so he does that.

She is trying to ensure that her employees don't have to work the "hundred hours a week" that she did as a student and early partner. Julie is also trying hard to get more work-life balance for herself and feels she now has the right employees to be able to start delegating more work:

Probably, I'd like to get my practice so it doesn't take so much energy for me. And sort of, I'd like to get — to be able to enjoy the parts that I enjoy and maybe — and have the staff in place in order to be able to correctly serve our clients. And take part, that's really important to me. And then, over time maybe — just be less and less involved here and maybe more and more involved in the charity stuff. I really like the [organization]. I want to do a bit more traveling and stuff like that. Because I got married young, we, you know, work, work, work, and now the kids are grown and it's like okay good, now what do I want to do. You know like I just want to try different things a bit.

Julie plans on another 10 years as a partner before she thinks about retirement but wants to be sure that she keeps that balance in her life until that time:

So, yeah, I think just finding the right breakdown between life and work and not getting to the point where my partner did a few years ago when he left where — umm — I don't want to break down like that. You don't want to have such hatred and horribleness, I don't want to be like that.

6.6 Pauline

Pauline (57) is a woman living in a larger city in British Columbia. She is married with one daughter of university age. She and her husband are both professionals. Pauline started her road to accounting in her early 20s after deciding that working in a bank was not the career she was looking for:

And, that was a good job, but it became clearly obvious that the higher you got, I mean they had all kinds of levels and by the time I was at the third level, it's all personnel work. There's really little that's anything but -- and that really wasn't my idea -- and I didn't want to be a loans officer either, it didn't appeal to me.

She started on the CGA program because it was the program she would be able to complete while working. As she progressed in the program, she moved into public practice to gain experience for her degree:

And, uh, eventually went into public practice as a student because I thought that would be the best kind of experience. Didn't really intend, at that point, that I would stay in it, but I thought with that experience you can do pretty much anything. So, that's how I became an accountant.

The office Pauline worked in was a smaller CGA office and once she received her accounting designation, she had an opportunity to buy into partnership:

After I graduated, umm, I was offered to join the partnership, because the senior partner was retiring. So, I was buying into the partnership for 40% and the way I was doing it was paying over, it was going to be over five years, umm which worked well for me because I could earn the money and pay it.

Taking CPD when Pauline first became an accountant was fairly straightforward as, at that time, there were numerous changes to tax law that were necessary to keep current:

... that was really helpful because everybody was doing taxes and things were changing so fast at one point. I don't remember the exact years, but every time they had a budget there were massive changes and sometimes there would be once, and sometimes it would be twice a year. So we were always going to seminars on what the changes were and when they would start. So it was really very helpful for the learning, because it was all stuff you needed to know anyway to do your job.

Having a child changed the focus of Pauline's career to a part-time job in industry where she could work from home:

... because I knew I was never going to have a child if I kept working in public practice... Too long, too much, too hard. And if I had a child I would never have carried on with that

It also necessitated some changes to her selection of CPD:

Yeah I did more online when she was really little. Simply because -- a couple of times they offered things on Saturdays. I remember that. And that worked well. Because then [husband] would be around. But for me to go during the week when [daughter] was tiny, like before school, when she was in school all day then I could do it. Although she still would have finished earlier when she was in primary school, but, at any rate, umm, I don't remember that being a big problem and I probably did a lot more online

Pauline's move into education was facilitated by an employee in her previous firm:

And so she started working at [university] and she said to me. You know. Are you interested in doing any teaching? And I said, Oh I don't know I haven't done that before, it would be interesting. So, at some point when they needed somebody I started on.

This resulted in Pauline's CPD focus changing to taking courses to receive a bachelor degree¹⁹ that she anticipated would improve her prospects at the university:

I didn't really need it for anything except, if you're teaching at a university, they prefer that you have an academic credential, not just an accounting

Further education was limited as Pauline became part of the sandwich generation:

I planned to go on and do my MBA through Laurentian because they're tied into the CGAs too. And I started it. And, at the same time, my father-in-law in England got very, very ill and he had a leg amputation and he's also on dialysis and we were going to visit him about two weeks after I started this course and everything was just up in the air and I didn't feel that I was in a good -- ummm, I like to be ahead on my work and I didn't feel like I was. And the people, the team that I was on, it was just, get it done we want to get out of here. And, I thought, that's just not where I'm at with this. I mean I probably could have done it that way but I wasn't enjoying it, and I knew it was going to be stressful to do it in England, so I just withdrew.

Pauline has not perceived any difficulties in finding CPD:

With me, it's interest. Because I know I have to do it but I never have a problem filling it up. You know getting there -- I've never had a problem getting the verifiable ones because I enjoy going to, you know, half-day or day-long things. I can always find enough.

Pauline continued in her working life combining two-part time jobs, one in industry and one in education. Pauline's husband has now retired, and she is semi-retired cutting back to teaching only a few courses.

¹⁹ Recall from chapter 2 that CGA and CMA did not require a degree prior to designation.

6.7 Rebecca

Rebecca is 61 years old. She is currently living in a town on Vancouver Island but, unlike most of the participants who are currently in smaller towns, she started her life and career in Vancouver. She was newly married when the company she worked for offered her a job in a small northwest town:

Worked on this floor with like 100 females, at least the last part was 100 females. And in each corner was a male supervisor. Typical big corporation in the 70s. And somebody came in once and said “who wants to move to [small northwest town], got a job up there”. I said, “I do, I do”. Didn’t have a clue where [small northwest town] was. Newly married. You know. And so — umm — talked to them the next day and found out what it was. And talked to my husband — my then husband and said “you want to move to [small northwest town]?” “Ah, sure” Thought, we’ll try this before we have a family, you know and if we don’t like it — you know cause we’d never been in a small place. If we didn’t like it, then we’d move back. And so, we moved to [small northwest town] sight unseen.

Shortly after moving north Rebecca got pregnant, although she blames the chair²⁰:

And then I promptly got pregnant. Wasn’t my fault though. I replaced somebody who got pregnant, and she replaced somebody who got pregnant and it turns out everybody who sat in that chair got pregnant... Yeah, so after I got pregnant, they took the chair and they moved it up to the [department]. No women there.

Rebecca and her first husband parted ways shortly after her daughter was born and she remarried while her daughter was a toddler. Although she returned to work after only a short maternity break, by the time her daughter was going to kindergarten, she had decided that the industry job wasn’t enough of a challenge anymore, so she quit her job and started looking elsewhere:

Couldn’t progress any further in the company, they weren’t advancing women. So decided to quit, take some time off. I had worked full time since I was 17, you know. And I was walking down the street one time and saw a sign in a window in one of the CGA offices, I think. And I thought, oh that looks like fun, oh I’ll do that [laughs], so I signed up for the program.

When her second husband received a job offer in an interior town, she moved with him and finished her CGA program there. Immediately after receiving her CGA, she was offered partnership in the firm she was in, but only if she completed the requirements and became a CA:

Yeah, so, so then I took a year off after I got my CGA and then — just kind of rested — and then did my CA — wrote the UFE in [year] and then it was another two years before I actually got my certificate because they didn’t recognize any of the work that I’d done as a CGA towards my practical experience so I had to do my, basically my 24 months articling.

²⁰ This is a common joke in offices in Canada.

She discussed the idea of partnership with her husband and daughter and they were happy to help; the plan was that her husband would take over more of the management of the household. However, it didn't quite work out that way as her husband developed a medical condition and then cancer. Her husband has not been able to work for more than two decades and Rebecca has retained the role of household administrator as well as working as a partner once she attained her CA:

Yeah, well and the things was, well you know, with [husband] was you know expect to take over more of the management of the house and stuff. And then shortly after that he wasn't working anymore and — umm — you know he was on disability and then he got cancer, and you know so he hasn't worked — umm — he hasn't worked in probably [more than 20] years. Where I was getting up every morning and going to work and — yeah — and he wasn't — yeah

Undertaking her CA designation took her away from her family to Vancouver for lengthy periods on several occasions:

But, you know, I was older than — umm — all the other students. And you go and stay at UBC [University of British Columbia] for a month and that. And they all stay up till all hours at night and — and — it just — like a bunch of kids, you know. And I had never been to university and — and the dorms are dirty

The compressions and expansions of her firm eventually resulted in Rebecca being in a firm that contained herself and only one other partner. Rebecca found working in this small two-partner firm put a lot of responsibility on her shoulders, which she found quite stressful:

You do talk to clients and that, but let's see, I got so that every time before a client came in, I would get little palpitations and dizzy spells and stuff like that, even if it was somebody I liked. I just didn't feel comfortable after a while.

Eventually, in her mid-fifties, when the other partner decided to retire, Rebecca decided to back off from partnership and become an associate. Rebecca points out that this was also because she realized a third new [male] partner would need the full partnership income. The new partnership takeover did not go smoothly however, and Rebecca found herself being pushed out:

Like — umm — I'd go on holidays. And I had an office that overlooked a little pond at the back and — most of the accounting staff were around me, bookkeeping staff and that. And — umm — I'd come back and my office was moved to the one at the very front overlooking the parking lot. And the office beside me was empty.

She and her husband decided to move to Vancouver Island and she now works as a senior accountant for a company with a number of students. However, her husband's cancer has returned and Rebecca says she would like to be able to cut back even more on her hours:

Because I've told them that — umm — you know, if [husband] gets worse then — yeah I may not be available at that time — or at a minimum I want to do more from home, you know. And — uh — so I don't know. You know, the last two tax seasons have been really, really, rough. We've had a bad batch of students.

CPD for Rebecca is split between what she loves to do, which is learn from books and reading, and what she must do to maintain her hours:

Yeah, just to get points, you know...Probably, most years the verifiable I'm just making it. The non-verifiable I've got zillions of hours.

Rebecca loves learning and would like to complete a formal degree when she retires:

Yeah, umm — the partner that left that burned out [name] he always said — he always thought very highly of people with university degrees. He always thought that I would never quite be as good as everyone else because I hadn't gone to university and university teaches you how to think. I would like to tell him, like I think I have a kind of natural ability to think. You know I have a high IQ and — umm — and yeah I think I have a natural ability to think. But — umm — I guess maybe I'd like to prove something to myself that I could actually do it...Maybe I should set a goal. When I'm 65 I'll go to university.

6.8 Concluding the oral histories

As mentioned in chapter 5, one major difference that was found between partners and other professionals when planning and attending CPD is the addition of viewing CPD as a business expense. When planning their CPD many partners view it as a cost of doing business. While professionals are concerned with whether or not the CPD will be paid for by their firm, partners in the firm consider whether the cost is justifiable as a business expense and how it fits into their business goals. However, there remain similarities around why some CPD is selected over others, and similar geographic issues for those not living in a larger city. This difference, and other factors related to CPD will be explored further in chapter 9.

There are also some differences that may be explored in the identity roles taken on by women who are also partners. One constant is that each of these women is a mother and has had to make choices around balancing family life and the responsibilities of an office. Those women who remained in a partnership have taken on the main breadwinner role in the family in order to have the support at home so that they can focus energies on their work role. Identities will be explored further in chapter 8.

This chapter and the previous chapter introduced the reader to the women that participated in this study. Using their own words to describe their histories has hopefully allowed the reader to have a closer connection to the participant. Now that some of the participants' background and personalities have been revealed, the next chapter will explore further the windows into their lives that they have provided within the context of this study. The next chapter begins this analysis with a Bourdieusian lens.

Chapter 7. The Accounting Field and Professional Identity Using Bourdieu's Theories



Copyright Lynn Johnston, Universal Reprints: Used with permission

The purpose of this chapter is to provide an understanding of the external influences on women accountants' identities, in particular their professional identity. It will draw from the data of women's experiences to interrogate how the accounting profession promotes, supports and maintains the values and attributes that comprise a professional identity. The sociology of the professions (see chapter 4) provides an understanding that a professional body or organization will influence, either explicitly or implicitly, an individual professional identity; however, the extent and form of that influence on the individual will depend on both the individual's place within the profession and firm and the previous and current societal and other influences on an individual's life. These attributes and influences will be conceptualized in this chapter using the theories of Pierre Bourdieu.

Bourdieu has been recognized as a sociologist, political activist and leading public theorist. He was influenced by many social scientists including Bachelard, Sartre, Levi-Strauss, Marx, Weber and Durkheim (Swartz, 1997; Malsch *et al.*, 2011a). He has, in turn, influenced many social scientists in recent decades and was among the top cited authors of books in the humanities (Malsch *et al.*, 2011b). As mentioned in chapter 1, Bourdieu provides a balance between structure and agency but also acknowledges the interaction of both on identity. His theories of capitals, field, habitus and doxa provide a theoretical lens with which to view the structural influences on professional identity. His "complex and dynamic" praxeology allows accounting researchers to "make substantial contributions to the literature" (Malsch *et al.*, 2011a, p. 221).

Applicable for the purpose of this study is that Bourdieu's theories provide a means of understanding a macro view, in this case the field of accounting, by analysing the micro view of women's lived experience. This method was used, for example, by Ikin *et al.* (2012), in

their study of women in accounting in Australia in WWII, and by Haynes (2012a) in her discussion on the role of the professional services firm in defining a professional body image. Everett *et al.* (In press) refer to Bourdieu's theories (or notions) as sensitizing devices that enable us to understand the small details of the world. Personal experiences can reveal an individual's understanding of the capitals that are important within the field. What appears to be standard with all professionals is the willingness to accept at least some of these influences in order to perceive themselves as a professional within the field. This acceptance is what Bourdieu (1990b) refers to as the *doxa*, the interest in and commitment to the game.

The first section of this chapter draws on women's experiences to describe the main capitals of Bourdieusian theory – economic, cultural, social and symbolic. By doing so, it reveals the importance of each of these capitals in their lives and specifically in their lives as professionals. The second section describes the *habitus*, which is both structured by the field and structures the field, through the women's personal interpretation of those structures. The third section of the chapter interrogates the accounting profession as a field itself; as well as the willingness of the women in this study to be involved in the field, the acceptance of, or *doxa*, of the rules of the field. This acceptance of the rules often has elements of symbolic violence, which is covered in the fourth section. Finally a brief summary of the chapter is provided.

7.1 Capitals

Bourdieu (1977; 1986b; 1989) identified what he considered the most basic capitals. As seen in figure 8, economic, social and cultural capital are the mainstays of his capital theory. This section of the chapter will examine each of these capitals in turn.

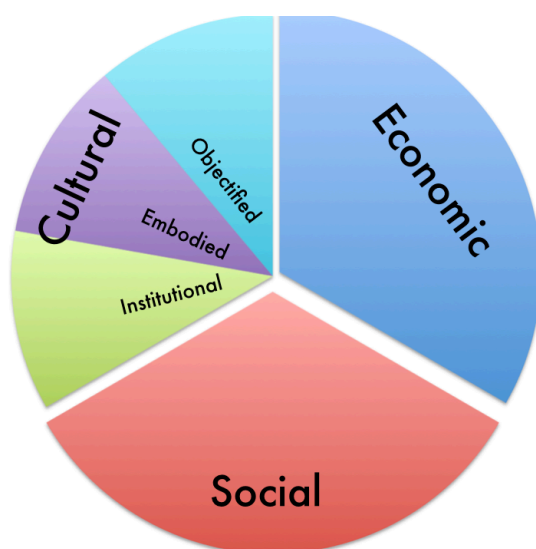


Figure 8 Bourdieu's Main Capitals

7.1.1 *Economic Capital*

Economic capital is financial; Bourdieu (1986a) describes it as the power to keep economic necessity at arm's length. The stability of future economic capital may be a factor when deciding on a profession as a career, the beginning of constructing the professional identity. For example Amelia, when deciding on a career, chose one based on the future availability of economic capital:

Be an accountant, stability, definitely stability. Like I said, when I chose to go back to school, I looked at the things that were always going to be around - death and taxes.

Economic capital also played a part in the selection of the legacy accounting designation to undertake, which ultimately forms part of the professional identity. Amelia chose to become a CGA because she wanted to be paid overtime, which would not have happened as a CA student because a CA student was articled, or apprenticed, without overtime pay:

And the whole articling — umm — the way articling worked for CA students, not huge on that. And CA students don't get paid overtime.

Pauline discussed her choice of becoming a CGA because she could continue working and earning money while studying, and this designation, at that time, did not require a degree on entry:

And I said 'really' cause I had to support myself. Couldn't stop working and go back to school. So I went, investigated it and started.

Cheri also demonstrated the impact that economic capital played in her quest to becoming a professional as she chose a college degree with accounting courses and a mature student route to a CA in order that she would not have to take additional courses:

I mean I took an alternate route for a chartered accountant. Umm — I didn't have a lot of money and so going to university and incurring a lot of student loans was not — umm - that appealing to me...If you went to say UVic or UBC [two of the larger universities in BC] and got a degree in business. Being in [larger city] I would have to go to [college] for two years to get all my pre-reqs [pre-requisite courses] to get into the CA school...Or, when I looked at it, I thought well there's that diploma course...And that business administration accounting option gave me all of my pre-reqs plus the diploma I needed in — you know — accounting.

Rachelle understands that being an accountant is often associated, both by the accountant and by others, as being driven by economic capital concerns. As well as mentioning that

“accountants are cheap” [meaning frugal], her statements show that she often applies any economic concerns that she has to her identity as an accountant. Such as when buying a house:

The accountant in me does not like to pay rent to somebody else.

And when deciding whether or not to take a management position where the extra money earned would not make up for the additional paid days off she would lose:

... part of me goes I'm an accountant and I can do all the financial crunching numbers and this makes absolutely no financial sense to me whatsoever.

Similarly, with her husband taking on the partnership role in his accounting office:

The accountant in me goes, this doesn't make sense to me. Why don't you get paid for what you're actually doing? If you're going to put all these hours in, why don't you just be a partner and get the pay that goes along with that.

There is a divide between partners and non-partners in how they view the economic capital relating to CPD. For non-partners it is the current economic outlay that is the concern, whereas partners view the potential for future economic capital. Non-partners view the expenditure more closely; expressing similar sentiments to other participants, Heather remarks, “you can really spend your money getting PD points”. Heather is one of the luckier ones of the non-partners as her firm does pay for her CPD training (not all do). However, she is very aware of the amount it costs the firm and attempts to keep the costs to a minimum. In some cases, the firm pays only for CPD that relates to the firm’s own vision of what services they wish to offer, a form of inculcating the habitus of their employees as Leah indicates:

... so it was about that time then that we started doing the whole [firm] culture and from then on [firm] offers all the courses you need to take to maintain your PD and, in fact, you're not really allowed to take PD outside of the firm because it's paid for in the firm, and they don't want to pay

Employees are very aware of the current economic cost of the CPD and often make decisions based on this cost. Partners on the other hand take a longer-term view. In smaller firms the firm’s identity and the identity of the professional are closely intertwined and the cost is less of a concern. The focus is more on the requirement for current business practices, such as practice reviews and tax, or future business opportunities to build future services, such as adding business valuation to their services. This will be elaborated on further in chapter 9 when discussing differences between professionals and professionals who are partners. The

previous statements indicate the acknowledgement that economic capitals are desired, and more economic capital allows a person to gain a higher place in their field. The other side of the scale, drawing away from the pursuit of economic capital can be seen by the decreasing desire for accumulating economic capital noted by Julie. She is realizing that, for her, economic capital is no longer at the pinnacle of capitals she desires, that her work-life balance is becoming more important:

Letting go of some things and knowing that I have a fair living, you know, I'm fairly successful and I don't need a million dollars. You know like — although that would be nice — I won't lie

This statement is perhaps supporting Bourdieu's (1985) view that we cannot reduce our social world to an economic field alone, that other capitals are also important. Those other capitals, cultural and social will be examined next.

7.1.2 Cultural capitals

Economic capital may be used in an attempt to reach the top of the field by purchasing cultural capital (Harvey *et al.*, 2011; Cooper and Johnston, 2012). Cultural capital can be institutional, embodied, or objectified (Bourdieu, 1986b). Institutional cultural capital includes diplomas or credentials, such as accounting designations, whereas embodied cultural capital is external wealth converted into an integral part of the person such as physiques and/or clothing, language skills and ways of speaking, comportment, and personal familiarity with a work of art (Everett, 2002; Cook Faulconbridge and Muzio, 2012; Haynes, 2012a). The possession of embodied cultural capital is a precondition for the profitable appropriation of objectified cultural capital, which includes such items as housing, cars, pictures, books and writing (Everett, 2002; Carter and Spence, 2013). The inclination to invest in scholastic work does not depend only on the amount of a person's current cultural capital, but also depends on the relative weight of cultural capital in the structure of both the field and one's heritage (Bourdieu, 1996). The most obvious form of cultural capital relating to the accounting field is the accounting designation itself.

The process of receiving credentials transforms the person - first by transforming how others think of her and the behaviour and respect that is given; second by transforming how the person thinks of herself. She feels obliged to adopt and conform to the representations that others have (Bourdieu, 1991); her identity is being constructed based on these ideals. Grace and Heather both mentioned that when they finished their designation, they expected to hear angels singing. They expected that somehow everything would be different; people

would look at them differently because they now looked at themselves differently, as indicated by Heather:

Like now I'm an accountant, and now I've done all this. And I've kind of — I had, I guess in my head, or built myself up thinking that once I got those big things on the wall that all of a sudden people were going to treat me differently, and I was all of a sudden going to be — Cause I just expected all of a sudden. You know, now I'm this accountant so I'm going to be, you know, all of a sudden, I don't know, respected in a different way, looked at in a different way or treated in a different way. All of a sudden make tons more money, whatever, like all those things. So you know, that was kind of a shocker, cause life doesn't do that.

As noted in the last sentence by Heather, the gaining of the professional designation did not make a major change in her life. Although the holding of a professional designation provides guaranteed cultural capital, this does not guarantee equality within the professional field, as it is the combination of all the capitals held that are of value within the field that will determine the standing within that field (Bourdieu, 1991). A designation, and other cultural capital, when recognized automatically by the general public become symbolic capital and this will be discussed further below. However, education qualifications can never function perfectly as capital as they are not separate from their holder, the value of the cultural capital rises in proportion to the bearer (Bourdieu, 1986b). It is social capital that is needed, along with the cultural capital, for our professional identity to allow us to increase the value of our cultural capital, and it is the social capital that will now be reviewed.

7.1.3 Social Capital

Social capital is the network of culturally, politically or economically useful relations accumulated, and the power and resources that stem from these relationships (Moi, 1991; Everett, 2002; Carter and Spence, 2013). Bourdieu (1999) noted that in the most select groups, there is a requirement beyond economic and cultural capital that requires social capital to belong to the 'club'. This belonging to the club is often what allows us to convert capitals into other capitals.

The possibility is always available of converting one type of capital to another; however, the exchange rates vary in accordance with the power relationships between the holders of different forms of capital. The same volume of educational capital, guaranteed cultural capital, will result in different volumes of socially profitable cultural capital (Bourdieu, 1977). The rate of return on educational capital is a function of the economic and social capital that can be devoted to exploiting it (Bourdieu, 1986a). Social capital is gained by fitting into the cultural norms of the organization and being supported through linkages and networks (Haynes, 2013).

There is ample evidence of social capital assisting in the progression of the careers of the women in my study. Brenda's first boss set her up in her second job, and she received an offer to work in her current firm, where she eventually became partner, through a contact she had made in her volunteering. Leah also uses the contacts she makes while volunteering to increase her client base. Cheri's partnership opportunity came through her aunt; Glenda's first bookkeeping clients were through people her parents knew, and Grace's through her boyfriend. Pauline moved out of public practice, finding a position through someone her brother knew and started working in teaching through a work connection. Brenda expresses her knowledge that social capital has assisted her progress:

I think the connections I have made over the years have helped me to get to here. There's always certain people that prod you along or encourage you along.

Not all of the women use social capital for the purpose of converting other capitals, some focus on the value of social capital for itself. The preference of using social capital for relationship building rather than a focus of economic gain can be seen by Amelia as she discusses her relationship with her clients:

I much prefer this type of public practice where I get to sit and talk to my clients and — I love that I get to pick up the phone and say "hey, happy birthday". In a big firm you probably have no idea when their birthday is...I think in a smaller community it's a lot more customer focused and, not that men aren't, but usually women are more mothering and make those clients feel like "you're my only client". That warm and fuzzy feeling. Whereas men don't. And in smaller communities, that's huge. That's a really big part of keeping a client.

However, social capital needs to be in place for it to work. My previous survey found that men, more than women, used CPD for networking (Ross and Anderson, 2013). This may be concerning as the lack of social capital can be seen to be detrimental on a person's career. Deena found that although she had increased her cultural capital, she was unable to successfully use it to take the next step in her career, pointing out "it's not what you know, it's who you know". Cheri points out that CPD can be used to garner social capital:

Or even if it's just finding out another person in your area is interested in doing that, or you know, connections, or whatever it is, no course is ever wasted.

Heather demonstrates that at the beginning of your career, meeting others through CPD can assist you in gaining an understanding of the different types of accounting positions:

I liked meeting other women in accounting and seeing the different, you know, personality types and the different — you know asking them about their careers and what they do.

Julie, however, indicates that she does not meet new people at CPD conferences; rather she stays close to those she already knows well, reinforcing social capital rather than garnering new capital. Melissa shows an understanding of the value of the social interaction within the course itself:

I miss some of the sessions getting together a bit though. The give and take. Hearing some of the other questions

This “give and take” and “other questions”, the peer-to-peer interaction, is one of the three interactions required suggested by Anderson (2003) that make up good quality CPD. Participants pointed out that webinars are what they see offered most often for the north. Webinars, unfortunately, even live, do not offer a high level of interaction. While according to Anderson (2003) there can be success if there is a high level of at least one type of interaction, the lack of interaction in recorded webinars, along with the loss of the ability for networking, points toward a lack of value in these recorded webinars.

Bourdieu argues that social capital, because it is always governed by the logic of knowledge and acknowledgement, will always function as symbolic capital (Bourdieu, 1986b), but social capital is not the only form of symbolic capital.

7.1.4 Symbolic capital

The three forms of capital are transmutable into each other and into symbolic capital (Harvey and Maclean, 2008; Spence and Brivot, 2011). Other forms of capital are converted to symbolic capital when they are accepted by others in society as legitimate (Everett, 2002). An example would be the prestige and renown attached to a family name (Bourdieu, 1977). Symbolic capital or power is a legitimating power that requires the complicity, though not necessarily conscious or voluntary, of those who submit to it (Bourdieu, 1986a). Figure 9 is a depiction of my interpretation of capitals and symbolic power.

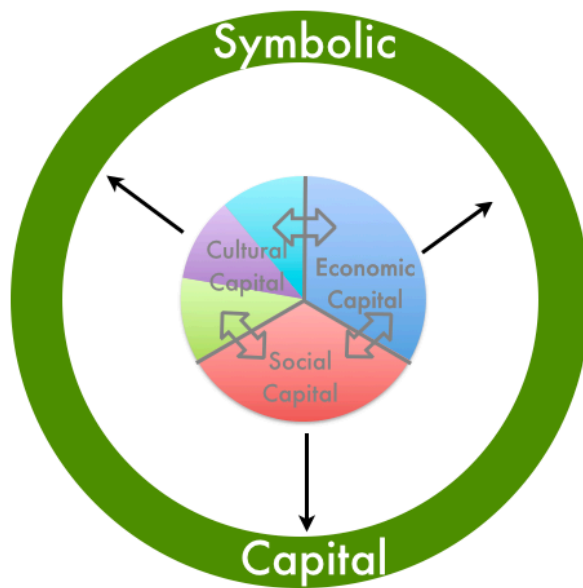


Figure 9 Symbolic Capital's relationship to other capitals

Capital only becomes symbolic when we, in whatever field we are in, allow it to do so. While Bourdieu argues that social capital is always symbolic capital, he further explains that economic or cultural capital become symbolic capital when they are recognized or misrecognized, always requiring the intervention of the habitus (Bourdieu, 1986b). In this, he is referring to the acceptance of the capitals by others within the field; for instance, the ownership of a van Gogh painting indicates to others that the owner has artistic taste, regardless of what they personally think about the painting. Qualifications are symbolic capital developed through cultural capital (Bourdieu, 1986a). These qualifications allow the general public to perceive those within the profession as being similar. For professionals, such as accountants, they establish an economic value in allowing the holder to charge the public for being in possession of those qualifications. In order to retain the value of this capital, as noted in chapter 4 when discussing the sociology of the professions and social closure, it is important that the receipt of the qualifications be limited; as, if the qualifications were to become commonplace, they would lose their value as being unique and sought after (Bourdieu, 1986b). Competition in a field occurs not only over valued forms of capital, but also over the definition of what is considered legitimate capital with those at the top of the field making that determination (Swartz, 1997). In Bourdieusian terms, the symbolic capital at the top of the field is related to the struggle for legitimate naming, those at the top determine what is required by others to get to the top (Bourdieu, 1989). This reinforces the social closure aspect of the field.

In the accounting field in Canada, within the legacy designations, the CAs consider themselves to be at the top of the field. Bourdieu (1991) indicates the circularity of cultural value as credentials increase in value by those who hold them through increasing the extent and intensity of the belief in their value. This can be seen in the study by Guo (2012, p. 119) where he found that participants often equated the CA designation with the passing of the two-day CA exam as being “what constitutes an accountant in this country”. He noted that the participants in his study were mainly against an amalgamation as they felt that the CA designation was property that they owned that should not be taken away. Unfortunately for those participants’ sense of identity, the three accounting bodies are amalgamating across Canada. This amalgamation and the acceptance of new members to a group changes the group’s identity (Bourdieu, 1986b). Cheri expresses this sense of losing what was particular to her identity in stating “I guess anybody can do it now” when she was discussing public accounting. Julie also ran into this when talking to a CA:

And I think — what he said to me, cause you know how we’re going to [become] CPAs, he says well, you don’t want to know what I think about this, and I said well tell me I’ve got my big girl panties on I can handle it. He says well I think it’s well diluting the accounting practice, the name, you’re just hitching onto our coat tails. And my hackles went up, I bit my tongue, because I’m sitting here helping him balance the f ... blank blank blank bank account because he doesn’t know how.

As well as the legacy designation itself, there exists another form of symbolic capital that was often discussed by those who provided their oral histories. That is the bachelor level degree. The educational degree goes beyond cultural capital and is symbolic capital as it is seen by the general public as a valuable capital to hold. This differs from the case of an accounting designation, where accounting organizations are still attempting to convince the general public that an accounting designation is valuable (in Canada anyone can call themselves an accountant, unlike lawyers or doctors); and a bachelor degree is also seen as valuable capital by the accounting organizations themselves (see chapter 4).

7.1.5 Bachelor degree as symbolic capital

Accounting designations are professional qualifications. And, while respected within the accounting field, they are not as broadly accepted as academic qualifications. Having a bachelor’s degree confers a greater amount of cultural capital to accountants in Canada. In my own personal history, when the CGA brought in an academic degree requirement, I worried that the public would perceive a higher value in those accountants with a bachelor degree over those without. In my case, I undertook a bachelor degree in order to possess that capital. The symbolic capital of a bachelor level degree can also be seen within conversations

with the participants in the study. Their oral histories frequently discuss a pursuit of an academic degree as part of their CPD undertakings (see chapter 2 for additional detail on routes to accounting degrees past and present). When discussing her choice of undertaking the mature route to a CA designation rather than get her degree, Cheri's possible awareness of this 'lack' is shown by her nervously cleaning imaginary dust off her desk. Amelia indicates that she feels she is more valuable as an accountant because she does have a degree. Elaine commented that she has considered getting a degree as part of her CPD. Although Rachelle herself does not have a degree, she still sees the value in the degree, although she never expands on this comment:

So I'm not quite sure — why taking social type skills, or social type courses in the end gets you a better degree than the accounting courses that you take. And it's not that I disagree with it. I mean I understand them wanting to have a degree.

Rebecca discusses her desire to undertake an undergraduate degree in the future, indicating that this is motivated by both a personal desire and perceptions of others:

Yeah, umm — the partner... he always thought very highly of people with university degrees. He always thought that I would never quite be as good as everyone else because I hadn't gone to university and university teaches you how to think. I would like to tell him, like I think I have a kind of natural ability to think. You know I have a high IQ and — umm — and yeah I think I have a natural ability to think. But — umm — I guess maybe I'd like to prove something to myself that I could actually do it.

Both Pauline and Deena followed through with obtaining a degree after their designation in order to gain this symbolic capital.

Those coming into the profession after the amalgamation, as CPAs, are all required to obtain an academic qualification, as the profession no longer has a non-academic option. Participants in the study expressed concern over this requirement on behalf of women entering the profession now and the additional difficulties it may cause. However, there remains a reluctant acceptance of these issues when discussed. The acceptance is referred to by Bourdieu (1990a) as the practical recognition of legitimacy. It is not in an act of consent that is made from a specific cognitive operation but rather in the relationship between habitus and a situation where the dominated accept it with shyness, abstention or resignation without even considering the possibility of doing otherwise (Bourdieu, 1990a). This symbolic capital and acceptance of it creates symbolic violence, which will be explored in more detail later in this chapter. The perception of the value of capitals that a woman holds is often governed by all of the structures that she has been influenced by previously in her life; by the accumulation of previous understandings, those which have gone into the development of her habitus.

7.2 Habitus

Everett (2002) argues that we can only understand identity, and the connection to accumulated capital and social space, if we also understand the habitus. Our habitus is a large part of our identity, in what we accept as valid and normal, part of the rules of the game. Slay and Smith (2011) found that early family and cultural influences, as well as professional experiences were pre-cursors to how professionals defined their identities. I argue that this can be seen as habitus. Each of us brings our own habitus into a field and the inculcation of values from the field will, therefore affect each of us differently. It is appropriate, then, to attempt to understand how the habitus of the participants in the study may have affected their professional identity and their choices around CPD.

Habitus, as depicted in figure 10, is the baggage we bring with us to each field. It is not the conscious decisions; rather the unconscious, embodied decisions we make within the field (Bourdieu, 1998). It is inculcated through societal norms and all of the fields we have previously and currently participated in, the embodiment of the field's hierarchal structures and the incorporation of the person's position on that field as disposition (Bourdieu, 1991; Cooper and Joyce, 2013). Bourdieu (1991) posited that the early years are the most influential on the habitus as the informative efficacy of all new experiences tends to diminish continuously. In other words, what we learn first stays with us the longest, such as language training; whereas what we learn in later years needs to fit with what we have already learned. He argued that the effects that a new experience can have on the habitus depend on the compatibility of that experience with those already inculcated and assimilated by the habitus (Bourdieu, 1991).

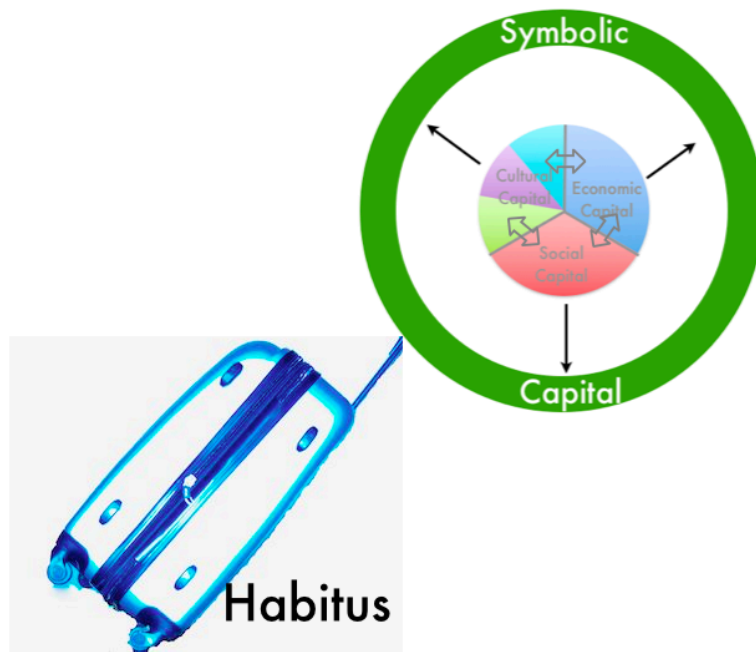


Figure 10 Habitus

Family, school, society and even geographic community, as well as professional training, all play a part in our individual habitus. Habitus is a structuring mechanism that operates within agents managing strategies that are at once systemic and ad hoc (Bourdieu and Wacquant, 1992). It is manifested in ways of moving, standing, ways of speaking, styles of dress, etc., but it is also attitudes, dispositions and tastes and much is non-conscious elements (Lawler, 2004; Haynes, 2012a). It is an embodied sense of the world and one's place in it that it is developed through socialization (Sallaz and Zavisca, 2007). Chambers (2007) argued that Bourdieu sees both men and women subject to habitus and their roles, although she disagrees with his argument implying that men are the dominators. However, I am more inclined to agree with Bourdieu and Wacquant (1992) that both men and women are subject to gendered roles and have been inculcated into those roles throughout their lives in various forms of habitus; Bourdieu indicates that habitus does not rule out the use of rational choice or cost/benefit analysis by individuals, but it is the modality of action that is the most prevalent in the field. It is the unreflexive, automatic actions of those in the field; or as described by Everett (2002), it can be a result of reflecting within a field where there is symbolic violence embedded within the field and the dominated have an acceptance of the hierarchal power as legitimate.

The family field is the first place where habitus begins to be inculcated, the most natural of social categories (Bourdieu, 1998). It can set our expectations of becoming, or not

becoming, a professional. Sophie mentions that her father was “not involved in raising the children”, and Julie points out that it was her mother’s responsibility to run the household:

Like I just remember when I was younger, my dad had the main job and my mom had a part-time job and then — umm — but she still looked after the meals and grocery shopping and stuff like that...

However, Julie also points out that she was encouraged, albeit by her father, to follow any career path:

I never ever in my career have felt that because I was a woman that I couldn’t do it. I wasn’t raised that way, my dad, I just have a sister and I, we were always, you can do whatever you want, be whatever you want, and do whatever you want.

Family can point us toward a career, such as was the case for Cheri whose aunt was an accountant; but does not necessarily do so as Amelia does not remember knowing any accountants growing up, yet both her brother and she became accountants.

Much of Bourdieu’s research was related to the educational system and the habitus and capitals inculcated within that system. While schooling was not a focus of the conversations with participants, nevertheless it was brought out that school may be an impetus to a professional career. This was exemplified for Brenda where her high school had a business program. Bourdieu does point out that our early inculcations do not mean that we cannot think about our actions; but that our first objectives may be due to the embodied history that is internalized as second nature (Bourdieu, 1990b). Unlike Brenda, the habitus inculcated in Rebecca’s school was an impediment that she needed to overcome when she started her program of studies:

Well it took me — you know the first course, it was hard — cause I was in these special programs in school ... we just didn’t do exams and things. We, you know, and we didn’t do History and English and you know all the normal things. And — umm — so I didn’t know how to study.

These early experiences influence how our own identity within the professional field is established. The habitus that each person brings into the professional field is then different for each person. The women who provided their life histories in this study did not all come from upper middle class families, which perhaps goes against the sociology of the professions as discussed in chapter 4. However, the habitus inculcated within the accounting field was also very different for each of these women. This is also a reflection of the fact that habitus is not only structuring, but is also structured by the previous experiences of individuals (Bourdieu, 1986a).

With the exception of Stacey, all the women interviewed had worked in public practice at some point in their early career. None of the women who provided their oral histories had their initial training at one of the Big4. The reproduction of social classes by the Big4 in their hiring processes was discussed by Jacobs (2003) and the inculcation of the organizational habitus (though not using Bourdieu's theories) was discussed by Anderson-Gough *et al.* (1998). However, smaller firms may have different capitals than these larger firms. Adapa *et al.* (In press) pointed out that larger firms are generally more mechanistic in nature than smaller firms and normally have well-defined policies and procedures. Kumra and Vinnicombe (2010) argued that social capital is needed for advancement in these larger firms, but different capitals may be valued in smaller firms. There is little research on the habitus inculcated in smaller accounting firms, but what was discovered among the participants in this study was that the capitals required appear to be social. Many smaller firms become family-like as suggested by Amelia when she refers to her firm as a "family feel". The implication in the hiring practices was that social closure was happening, but differently than with the Big4. Julie discusses being guiltily thankful that an employee whose "voice was so loud" became sick and retired early; indicating that the employee did not possess the capitals required of the ideal employee. This is similar to social closure in larger firms but with different capital requirements. Amelia also reveals social closure within her firm:

And I think that's because we've hired based on personalities not necessarily the skill...we're building a team here.

As does Cheri when she discusses her requirement for employees to be similar to how she saw herself as an employee:

That's the way I operated as an employee....and that's what I expect from my employees, too.

Inculcation of the habitus can also be seen through the inculcation of the culture of the firm mentioned by Sophie:

The culture in our office is encouraged to be — that you know, you don't gossip, criticize, back bite, that's not really tolerated. In a nice sort of way, but if it comes to the attention of the power that be that lives at the end of the hallway that this one said that about that one, he will talk to this one, and explain, in a kind way, that it's not how we do things here, and it's not how things are done and why.

This comment from Sophie could also be seen as working on the embodiment of what her firm determined was a professional. This embodiment is part of the habitus of the

professional. While professional identities will be discussed in chapter 8, embodiment will be discussed briefly articulating differences between identity, habitus and role.

7.2.1 *Habitus and Identity*

What some have called identity work or construction (see for example Somers, 1994; Pratt *et al.*, 2006; Brown, 2015) I understand as the embodiment of the professional habitus in the taking on of a professional identity. In other words, the understanding of how the self fits within the field. That is not to say that identity and habitus are the same. Far from it, identity is built reflectively, and is guided by both our own ideas of who we are, as well as ideas put forth by others about who we are or perhaps who we should be. Habitus is where the structure of the field is important and has been ingrained so that you act without thinking according to the rules of the fields you are, and were, participating in. The assumptions we make and use as we are reflecting are guided by those ideas that have become unreflective and automatic, internalized and ingrained (Bourdieu 1977, 1986a). Therefore, habitus will affect and influence our identity but does not encompass the whole of identity.

Harvey and Maclean (2008) demonstrated that although the habitus is what is ingrained within us, there may also be reflexivity and a more self-conscious reflection of the practices in close observation (in their case of business elites). Reflexivity allows elites to accrue capital, positions and perspectives in an accumulative mode and re-tune and re-constitute the self in a re-constructive mode (Maclean *et al.*, 2012a). However, this reflects a construction of a social-identity to fit within a field rather than the internalization of a self-identity. The reflections on our social identities are influenced by our habitus from all the various fields that we have existed in. For example, Brenda seems to be very aware of the requirements of the accounting field and what is needed to move higher within that field. When she moved from one firm to another, she was “respectful of public practice” and provided a month-long transition period between the positions. When she had her child, she returned to work during tax season:

So, again I was respectful of what public practice life is and — uh — most people may have just taken the whole year off, but for me I felt a greater duty to the firm because I knew one day I wanted to become a partner and I wouldn't want to do that to the partner and say oh I can't work for a whole year.

Her indications of being reflexive demonstrate that habitus can be internally derived as well as structurally inculcated. This is additional evidence that our identity is developed both internally (agent) and externally (structure). However, this is also an indication of the unreflective acceptance of the values of the field, which is an indication of the influence of

habitus on the identity. Remembering that habitus is both systematic and systematically distinct, a structuring and structured structure (Bourdieu, 1986a), we can understand that the habitus is embedded within the field. It is the field that is now reviewed.

7.3 Field and Doxa

Field and habitus are deeply interdependent. Habitus is not simply a store of passive knowledge, but the norms and values that are inculcated through everyday interactions in the field (Moi, 1991). To understand habitus, we must also understand the fields that inculcated the habitus, and were in turn structured by the habitus. Shakespeare wrote that “all the world’s a stage” (Shakespeare, 2013 2.7:1), but Bourdieu writes all the world is a social space made up of fields and at the top is the field of power (Bourdieu, 1986a). No person exists in only one field but must exist, and compete in many fields. As Bourdieu understands it, the social world is comprised of, and differentiated by, overlapping fields (Adkins, 2004b). To understand the concept of the field is to think relationally, a field is any place where there are relationships among participants and struggles for capital acquisition (Bourdieu and Wacquant, 1992; Swartz, 1997). That is, the field is not determined by structural or physical barriers but by relationships among the participants. The field is recognised by insiders in that field through a common culture of practices, rules and schemes (Cook, Faulconbridge and Muzio, 2012).

As well as being a geographically area, the province of British Columbia (BC), can be thought of as a field and was envisioned as such by Veenstra (2007). When studying health inequalities in BC, he found a large degree of consonance between the modern western Canadian context of BC and those produced by Bourdieu for French society of the 1960s. Both have educational and economic capital representing the foremost dimensions of social space and the relative possession of these resources representing a key principle of distinction. However according to him, in BC, educational capital was more important than economic capital and family structure, life-course and social capital played a crucial role in shaping the social space. Veenstra (2007) also asserts that the cultural tastes that are at the top of the pyramid and are used by elites to maintain the boundaries of a type of class grouping in BC are manifested in Vancouver and Victoria. His research found that the only constants within the working class were smoking and excessive alcohol consumption, which places the women in the north, and elsewhere in BC, who gave their oral histories, somewhere in the middle of these two extremes as, although they were located outside the major metropolitan areas, none smoked and there were no indications that excessive alcohol was an issue.

Additional fields could be seen in this study as well as the field of the province. The northern area, and northern society, could be considered a field. The workplace is a field so long as there is more than one participant. Each person also exists in one of the smallest fields, the family. Elaborations of many of the fields could be made here, but it is our professional identity that is at work in our professional field, and the focus of this chapter is on the accounting field.

7.3.1 *The field of accounting professionals*

This section will discuss fields, then how doxa relates to the field, followed by an example of the doxa of the accounting field as it relates to the client.

For Bourdieu, a field is the social arena in which struggles for resources (capital) occur (Swartz, 1997; Oakes *et al.*, 1998; Everett, 2002; Haynes, 2012a). It is a space of conflict and competition (Bourdieu and Wacquant, 1992) where participants manoeuvre and struggle for resources (Cooper and Johnston, 2012). Fields are never socially neutral and there is always a whole set of subsidiary characteristics, such as tacit requirements, which function as real principles of selection or exclusion without ever being formally stated (Bourdieu, 1986a). There are many fields that each agent is participating in: the family, the firm, the profession, the municipality, etc. One of these fields is the professional field.

Professional fields, such as accounting, are determined by the collective actions of individual actors as well as how the capital is translated and enacted (Ramirez, 2001); they are semi-autonomous with hierarchies and distinctions within the field that might not be applicable outside of the field (Carter and Spence, 2013). This would appear to agree with Quirke's (2013) argument that the most salient feature of a field containing organizations is that they are subject to the same regulations and environment conditions. All professional accounting firms in Canada are operating within the same field. However, there are subfields that the firm, and ultimately the professional accountant, are also operating within. Subfields are generally bounded by the prevalence of a shared logic (Quirke, 2013). For instance, smaller firms comprise a subfield of the British Columbia accounting profession, as they exist in the same regulatory environment as large firms, but share a common logic and provide services to different segments of the population (client differentiation as discussed in Chapter 2).

Previous studies have indicated that the accounting field is homogenous in its need for masculine-biased capitals in order to succeed (see for example Anderson-Gough *et al.*, 2005; Haynes, 2008c; 2013b; Broadbent and Kirkham, 2008; Walker, 2011; Lehman, 2012; Edgley *et al.*, 2015). Ramirez *et al.* (2015) argue that the accounting field has heterogeneity and

should be researched to understand the segments (subfields) such as smaller firms. Adapa *et al.* (2015) argue that geographic differences are also of interest in understanding subfields. The field of professional accounting fields in Canada as it relates to a small rural firm may be depicted as having a number of subfields as illustrated in Figure 11.

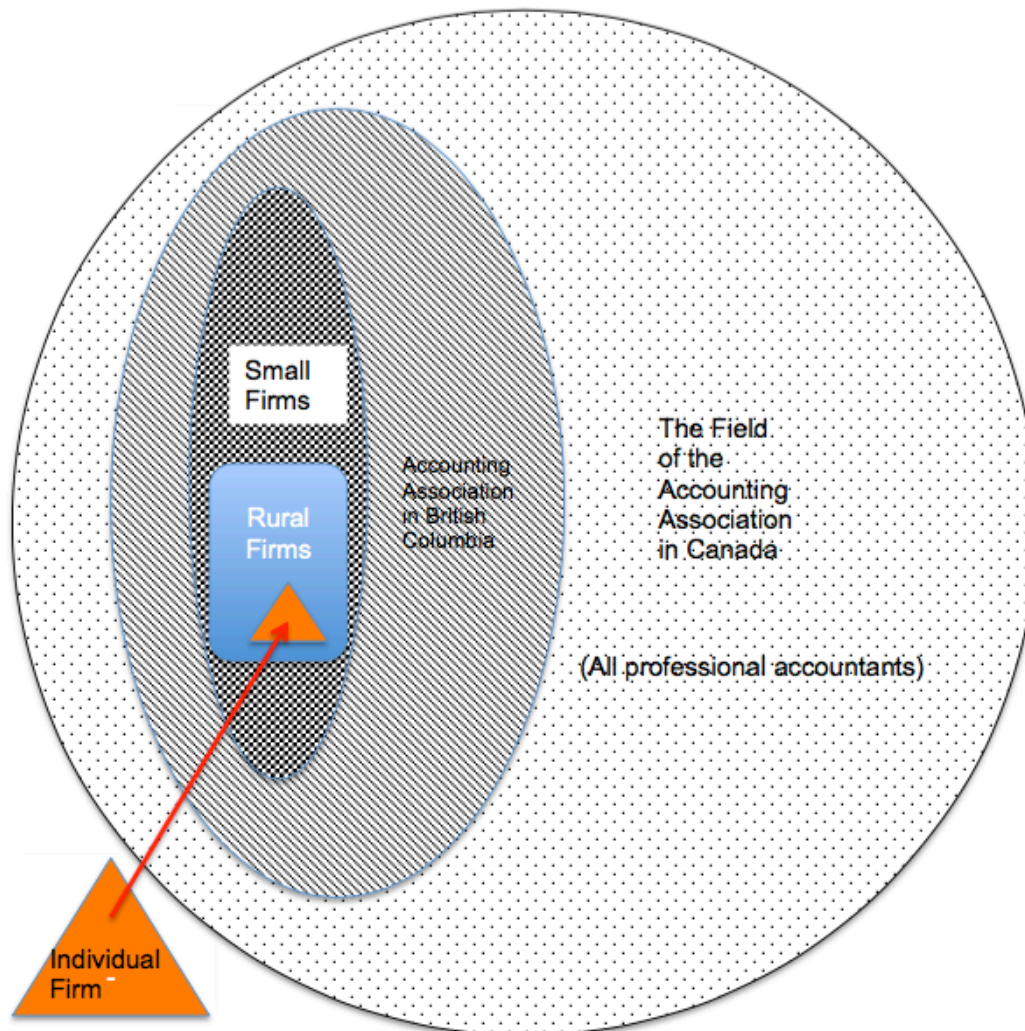


Figure 11 Field of Accounting Professionals in Canada as related to Rural Firms

Although the firm, as illustrated above, may be considered to be a subfield in the accounting profession, it may also be considered to be its own field with its own interactions and participants struggling for resources. Future references to field within this thesis should be read as inclusive of field and subfield. In order for a field to establish itself and to continue to exist there must also be doxa (this is also true for each subfield). Doxa is the values, assumptions and expectations of a particular field (Cook *et al.* 2012). It is the common sense, the accepted by all as self-evident, the taken-for-granted, the particular point of view that is universal; which is, in actuality, the point of view of the dominant in the field (Bourdieu, 1990; 1998).

Bourdieu discusses that for an understanding of the field, you must play the game though not necessarily play by rules (Bourdieu, 1990a). Rachele uses those words when she is discussing her work. She understands that it is part of the game:

You have to be able to play the game. And I'm just not good at it. I have discovered that over the years. I am not really good at playing games. I don't like to manipulate. Like I don't like to manipulate people or the way things work just to get my own way. I'd rather play by the rules. And that doesn't always sit well at the executive level. I play fair.

Doxa is the acceptance of the rules of the game and is silent, unwritten, undiscussed, unnamed, admitted without argument or scrutiny, and only ever fully revealed when negatively revealed (Bourdieu, 1977; Bourdieu, 1990b). Everett (2002) refers to doxa as common sense, but it is more than that, it encompasses the values of the field. While doxa is not as strong as *illusio*, which is a total commitment to the game and the worthwhileness of the game, doxa is a necessary component for those who participate in the field (for a more detailed discussion on *illusio* see: Cooper and Johnston, 2012; Lupu and Empson, 2015). Doxa operates with the *habitus* in each field, can change over time, and is described as the combination of heterodoxy and orthodoxy by Bourdieu (1977). However, doxa is silent and accepted without forethought (Bourdieu, 1991). Doxa is what is seen as self-evident and undisputed. Without doxa there would be no field as doxa is the interest in the game and commitment to presuppositions (Bourdieu, 1990b). Sophie provided an illustration of doxa and the accounting field as she describes being available to work:

But accounting firms expect that you will go the distance, even if the distance means, you know, like 7 days a week, 10 hours a day. Because, particularly the CA firms, and any CGA in public practice, almost certainly articulated at a CA firm, well, that's what they had to do, so it's expected that you will do it. And — it's not necessarily an unreasonable expectation because there is a snootful of work that comes in March and April.

Although Bourdieu (1977) argues that doxa is often not recognized and the rules are not changed unless there is some sort of crisis, in the accounting field we can see some of the doxa being changed without a crisis. This can be illustrated with an example of the client.

When describing the client, Kornberger *et al.* (2010) found that the all-consuming client that needs their accountant to be available 24/7 (translated to mean that accountants need to be in the office long hours) was not based on any survey of what actual clients needed or wanted, but was an image of what partners thought a client could be like. The image of the client's needs was deeply political and mobilized bias in favour of visibility and long working hours (Kornberger *et al.*, 2010). The client is an inflexible element. It is the "sacred variable" in the audit that cannot undergo the slightest adaptation in treatment (Dambrin and Lambert,

2008). The acceptance of this doxa of the client as supreme was not consistent among the participants in this study.

The discussion of clients was featured in all the oral histories provided. For instance, Amelia pointed out the need to make each client “feel like you’re my only client”, and Julie comments about the need to have the staff in place to “correctly serve our clients”. There was evidence of client eminence in Brenda’s description of being available to the office when she was on maternity leave:

I think clients have comfort to know that you’re only a phone call away or an email away. Even though you’re not there, they like to know that you’re there. In the background. If they really, really need it, you’re there. And when you’re back full time they’re completely relieved.

Rebecca found that she worried too much about clients. Although a senior partner had pointed out to her that clients would come and go, she stressed about keeping her current clients:

I got so that every time before a client came in, I would get little palpitations and dizzy spells and stuff like that, even if it was somebody I liked

However, there is also evidence of a modification to the rules, to the doxa. Although the majority of women in the study working in public practice also worked when they were at home, that was not the case for all. Julie works long hours at the office, but turns off her phone so that she is not available once she leaves the office.

Melissa has changed the rules and is not available on every single workday for clients. Melissa does not work Wednesdays and has found for the most part, clients understand very quickly that they cannot contact her that day or expect an immediate response to an email. However, she explains that every 12 months or so, she needs to remind clients that she is not available that day and provides a short exchange with a client to illustrate this:

[Melissa speaking as herself] “I don’t care if you scheduled a board meeting on a Wednesday. Why did you do that again? Okay, well here are the financial statements, have fun reading them.” [And when the client asks] “You’re not going to present them? But what do they say” [She responds] “Well, they’ve got numbers on them, the numbers are labelled”.

It is difficult to determine whether the doxa of the omniscience of the client may be slowly losing prevalence in the accounting field or whether it is only the individual and occasional accountant that can set her own terms. However, these excerpts do indicate a varied understanding of the doxa and the field by women in my study. The acceptance of doxa within the field is one of the factors that influence symbolic violence.

Illustrating how symbolic violence and doxa work together, although not mentioning either term, Dick (2014) discussed the societal issues where individuals engage in practices so taken-for-granted that they do not stop to question the extent to which these might actually be operating to limit their capacities, to fix them as certain types. They do not think to question their subordinate status because they perceive this to be what is socially available to them. She uses the example of women feeling empowered and claiming to exercise free will and choice when they opt for plastic surgery not realizing that such choices nevertheless reproduce dominant ideas about how women should look. The next section expands on the topic of symbolic violence.

7.4 Symbolic violence

Symbolic violence is an act of cognition and misrecognition that is beneath the controls of consciousness and will; it is the gentle, invisible form of violence, which is never recognized as such (Bourdieu, 1977; Bourdieu, 1996). In relation to domination, whether gender, racial or other, Bourdieu (2001) noted that it is the social construction of the cognitive structures that organize the acts of the world. Symbolic violence is the imposition of categories of thought and perception into the structures of the unconscious where the social actors imposed upon accept it as being natural, fair and inevitable, making symbolic violence more powerful than physical violence (Cooper, Coulson and Taylor, 2011; Cooper and Coulson, 2014). An example of symbolic violence is the organization where work is highly structured and remuneration is highly unequal yet workforces accept this – they are complicit in this structure and inequality (Everett, 2002). Symbolic power is not exerted through logic and knowing consciousness, it is beyond constraint and consent. Rather it is brought through habitus, which is below the level of consciousness (Bourdieu, 2001). Symbolic violence cannot take place without the repressed willingly accepting it. There is some evidence of symbolic violence on an individual level with the women who gave their oral histories and these examples are provided below.

Deena worked hard for her master's degree. As well as working on it in the evenings, she gave up vacation time for studies. She had hoped this would be symbolic capital that was recognized and would increase her status in the field. When this did not garner the increase that she desired, she accepted that others, less qualified, have been able to use their social capital more effectively than her. In fact, she talked herself into accepting this situation as normal and natural and not something she would want in any case:

And then after a while when I was getting closer and closer to retirement, it's like why would I rock the boat. I know my job well, I enjoy it, I enjoy the people...you know -- why take on a whole bunch of problems.

While not the case with partners, some participants who were not partners demonstrated acceptance of the more traditional family field where the husband holds the capitals that place him higher in the field (see chapter 8 for further discussion on partner and motherhood identity). This was demonstrated by Leah and the number of family moves precipitated by the husband deciding on taking a new position, sometimes without prior discussion. It was also seen by Rachelle taking on more than a half-share in the household duties:

And I had to sort of take a look at it from the perspective of — it's not that his job means more than mine, it's, you're a business owner and you're dealing with other business owners, your clock doesn't run from 8 o'clock in the morning until 5 o'clock at night and you can't just shut it off and go home and enjoy your evening or whatever else.

Perhaps the most explicit example seen in my study is through Pauline. She had put her own money into purchasing a partnership. When the money was paid back to her after she removed herself from partnership, they, as a family, decided to use that money for her husband's CPD rather than her own:

...it was actually really great having a lump sum and that's how we paid for [husband] to go and do his MBA because we had the lump sum. You know, saving up for it would -- .I mean we could have done it, but it just seemed like this is the right time.

Although either of them could have taken further education, it is the acceptance that it would be the husband to receive the funds without further thought to the possibilities of herself acquiring cultural capitals that makes this an example of symbolic violence.

There is also evidence of symbolic violence in geography. Veenstra (2007) noted that the top of the societal field in BC was located in Vancouver and Victoria and those with power within the professional field of accounting are also located in those areas. Stacey is quite accepting of this fact:

That's the way it is in the north though right. For sports, for PD, you have to travel or you do it online.

However, not all of the women in my study were accepting of the symbolic power within the field. In particular, the idea that the CAs would remain at the top of the new amalgamated accounting organization was noted with some concern. With respect to CA firms determining

what will be required for review practices, Julie notes that the amalgamated association is putting itself in jeopardy if it does not listen to the voices from the bottom:

I was like hey, hold on a second. Because in public practice update they're talking about changing ASPE or making it more like big firms. I'm like — we're not big firms. It's not useful for the small guy. And if you make it so — if you make it so cost prohibitive for people then there's going to be another designation, self-regulating. Maybe we won't do audits. Who cares. We don't want to do audits, right. It's going to morph into having more than one designation again.

And Heather states:

— if you don't care about this area, and you only want people from Vancouver, well good on you. But it was kind of nice to have an opportunity to become a professional, get a designation, and still have your life here.

Symbolic power is the power granted by the person submitting to the power to the person who exercises it; it is the credo, the belief, the obedience (Bourdieu, 1991). The accounting profession itself needs to be aware of the symbolic power that is held by the (mainly male) partners in firms and by clients. The propensity to adopt positions outside the norm will vary in an inverse ratio with the degree to which the changes in question will affect the basis of their privilege (Bourdieu, 1986a). Therefore, there may be adjustments and juggling of what is accepted to be symbolic capital and symbolic power as the new accounting association (CPA) forms its own norms and values. Skeggs (2004b) argues that it is the accumulation of the various different forms and volume of capitals that help form our habitus and therefore our understanding of our self. The power that is granted by a person depends on both their position within the field and the habitus that has been inculcated within the various fields that they are active in.

7.5 Summary

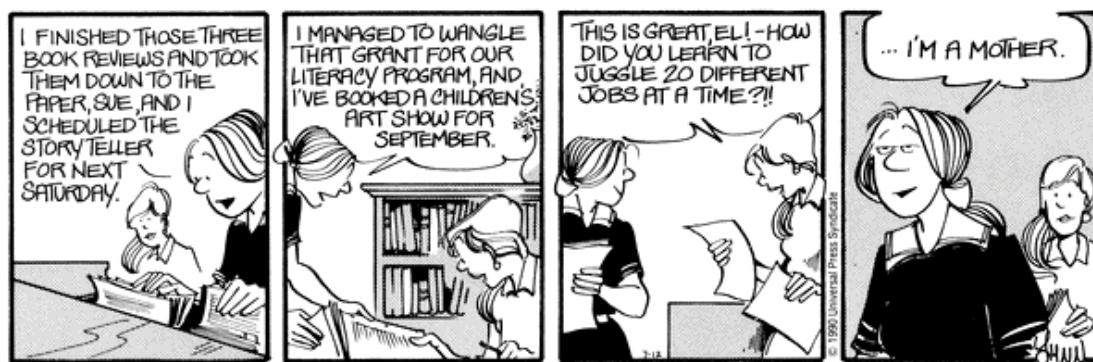
The access to economic capital can be a driver in the type of identity women choose to construct. That, in itself, is a recognition that economic capitals are needed to progress higher within the field of society and is also an implicit acknowledgement of one of the reasons professions are near the top of the field of power. In the construction of their professional identity, the cultural capital of the accounting designation was a requirement for all the women who gave their oral histories. The symbolic capital of the accounting designation however, only provides entrance to the field, it is not in itself sufficient to rise within the field. This was evidenced by women attempting to increase their capital through a bachelor degree, which again was not always successful in changing their position within the field. It was also

demonstrated where a lack of social capital was an additional factor in lack of progression in the field. The experiences of these women provide us with a better understanding of the capitals that are required to construct a professional identity that can be successful in the accounting field.

It is evident that the capital required were not the same for all women accountants who were interviewed. Although all were professional accountants, the habitus and capitals embodied by each of these women was different. This speaks to the messiness of identity constructions, to be discussed in chapter 8. The interaction of needing to balance the various fields in which these women were involved in also affected the importance of their professional identity at the point in time of the interview. The importance of the professional field and the professional identity was of much more importance to some women than others. Their own position within the accounting field, and other fields, also influenced their acceptance of the distribution of capitals and their place within the field. Although there is evidence of the homogenous nature of the capitals required within the accounting field, there is also strong evidence of the heterogeneous nature of the individual subfields and evidence of other capitals needed within those subfields. One of the strategies to increase capitals by a professional within the accounting field is CPD, and this will be discussed further in chapter 9.

Having discussed the external influences using Bourdieu's theories as they relate to the participants, the next chapter will explore a closer view of the manner in which women themselves perceive their identities.

Chapter 8. Identity Constraints and Possibilities



Copyright Lynn Johnston, Universal Reprints: Used with permission

The purpose of this chapter is to consider the constraints and possibilities occurring when professional identity interacts with other identities. This will be done through interrogation of how individual women perceive their professional identity and how they integrate their professional identity with other notable identities. As discussed in chapter 4, identities are constructed throughout a person's life. For a professional accountant, belonging to the profession is an essential part of their social-identity, but it is not the only part. Professional identity must be integrated with other identities creating what is often referred to as work-life balance (WLB) and therefore identities in relation to the profession are not only restricted to professional identity. The identity that has been noted to have a large amount of dissonance with professional identity is that of motherhood (Haynes, 2008d). On the other hand, the identity that may have greatest harmony with a professional identity is the breadwinner. These three social-identities, mother, professional and breadwinner, as well as others, are not mutually exclusive nor all-inclusive, rather in some sense may be both and must be integrated within a woman's life.

It is often the emotional dissonance experienced in the interaction of identities that can lead to reflexivity and self-awareness, which brings an awareness of the constraints of social-identities and emerging possibilities (Maclean *et al.*, 2012a). It is possible to utilise data from women's experience to highlight understanding of the competing constraints and possibilities arising from the construction of the social-identities of motherhood, breadwinner and professional identity, as will be explored in this chapter.

This chapter begins with an exploration of the multiple dimensions of professional identity as experienced by the women who provided their oral histories. It then explores constraints and possibilities for professional identity of two other identities: motherhood and breadwinner. This is followed by an evaluation of two other influential identities that were

evidenced in the oral histories provided: northern and volunteer. The final section of the chapter utilizes women's personal experience to reveal WLB struggles for women in the accounting field as they interact with these constraints and possibilities.

8.1 Professional identity

Professional identity is composed of three dimensions: relational, collective and individual (Brewer and Gardner, 1996; Richardson and Jones, 2007; Guo, 2012). The construction of the professional identity using Bourdieu's theories was provided in the previous chapter; this section will further explore evidence of the identity construction under the three dimensions of professional identity.

8.1.1 Relational

At a relational level, a woman accountant's professional identity is based on how others, mainly the public, perceive her. Grace and Heather both mentioned that when they finished their designation, they expected to hear angels singing. They expected that somehow everything would be different; people would look at them in a different way because they now looked at themselves differently, as indicated by Heather:

Like now I'm an accountant, and now I've done all this. And I've kind of — I had, I guess in my head, or built myself up thinking that once I got those big things on the wall that all of a sudden people were going to treat me differently, and I was all of a sudden going to be — Cause I just expected all of a sudden. You know, now I'm this accountant so I'm going to be, you know, all of a sudden, I don't know, respected in a different way, looked at in a different way or treated in a different way. All of a sudden make tons more money, whatever, like all those things.

In this Heather is expressing her understanding of the symbolic capital that she expected to acquire, she also expressed this when she indicated how important it is to her, now that she is an accountant, that people recognize her as a professional:

I've spent a lot of years, I have a degree, I have a...you know...I'm a professional, part of a professional body...

Although the women expected the symbolic capital recognition, there was concern expressed by the women who provided their oral histories that the general public does not understand the accounting professional designation. Heather expressed her disappointment when recognition did not happen:

So you know, that was kind of a shocker, cause life doesn't do that.

Julie also mentioned that “we get made fun of a lot” and Sophie discussed the difficulties with the public perceptions of accountants, highlighting the lack of symbolic capital in an accounting designation:

The public doesn't know a lot about, you know, what is a — what makes an accountant different from a bookkeeper, different from someone — umm — that's I guess, when I say the public — umm — business people know.

In this quote Sophie indicated that business people perceive her as a professional and focuses her professional identity within the business field. Glenda, on the other hand indicated the interaction of the business field with the home field when she noted that her husband's perception of her profession was almost dismissive because it was not in a life-saving area, which his profession was:

My husband ... always reminds me ...well he did it yesterday, he's like “did anybody die”. I said no. “is anybody going to die”. And I said no. And he goes, well, then you'll be okay.

The relational construction of identity may be quite reflective and is often based on an understanding of how one is perceived. The perception overall of professional accountants is contributed to by the profession and it is that collective level that is reviewed next.

8.1.2 Collective

At a collective level, the construction of identity is influenced by how the professional organization wishes their professionals to be perceived and to perceive themselves. Stacey discussed that having a professional designation is particularly important when you are, as she was, in an industry that is male-based such as construction:

Being a 30 year old woman in the construction industry it's nice to have those letters behind you and that education behind you to, sort of — not that you don't have to prove yourself, because you definitely always have to prove yourself, but it gives you a level to start at.

As indicated in chapter 4, one of the purposes of a profession is to encourage the public to understand that the profession is needed. Amelia anticipates that this public understanding will be improved as a result of the merger:

And I think us having one body. I think the public will have more information at them as to “this is what a designated accountant is”.

The accounting field in Canada, as discussed in chapter 2, is in the process of amalgamation. Prior to this amalgamation, being a member of one of the three accounting

bodies played a part in your accounting identity. In all offices visited, there were displays that indicated a pride in their designation, CGA or CA certificates proudly displayed on the wall; one office had the CGA code of honour printed and framed. Glenda mentioned her pride in her current designation:

I'm glad I'm a CGA, I'm glad I have a designation before it changed.

However, with the designations amalgamating, there is evidence of professional insecurity. Professional insecurity is described by Gendron and Suddaby (2004) as encompassing feelings of ambiguity, confusion, lack of confidence and discomfort about one's professional identity. Although their study investigated professional commitment after the Enron scandal and they did find professional insecurity, they found that accountants generally react passively to institutional change. This passivity and ambiguity are both evident in the oral histories provided. There is evidence of some of this ambiguity for instance when Cheri, a CA, discussed public accountants and almost offhandedly remarked "I guess anybody can do it now." This perhaps indicates that she no longer feels confident in her professional identity. This ambiguity also brings some concern over what the new CPA designation will look like. Glenda commented:

I think it's going to be more turning into what the CAs program is. And I feel like a lot of the CGA stuff seems to be pushed.

Rebecca also mentioned concern about the new CPA designation and retaining the structure of legacy designations:

As far as the merger itself...you know, CPA, CGA is still going to be looked on as lower than a CPA, CA.

However, most of the women were hopeful that the amalgamation would be beneficial for their professional identity, particularly in the public perception, as noted by Pauline:

Yeah, yeah and it is, it has been a good thing. It's ummm, pretty well recognized. Except that nobody ever understood what was a CA, what was a CGA and [Registered Industrial Accountant] in the old days

Many women who gave their oral histories identified themselves not by what they were as a professional, but rather what that professional identity was not. As noted above, Glenda's husband did not view her profession as a critical profession. Other women also did not see their profession as important as other professions. Rachelle stated rather depreciatingly that

she is “not a surgeon”, that accounting is “not brain surgery” and when Cheri discussed her professional identity she also mentions what she is not:

Because everybody has their areas of expertise. I'm no lawyer. I'm no doctor. And I don't pretend to be a lawyer or a doctor. Umm, but I am good at what I do and so that's what I can give back to people who don't have my expertise. So, that's what I feel that — what I get out of accounting.

These comments could be viewed from two perspectives. One, the system of the professions, where each profession has its own expertise and role within society and its own capitals that are of value. The other, focused more on the individual. Cheri pointing out that she is not a lawyer or a doctor indicates her struggle with building her professional identity and finding value in the capitals she possesses for that identity. Both Rachelle and Cheri are perhaps mentally adjusting the value of their field and the capitals in that field as lower than that of other professions.

8.1.3 Individual

At an individual level, a woman accountant's professional identity is based on how she perceives herself, how she works at constructing her own professional identity. For instance, Amelia indicates that she entered accounting for the stability, but she also spoke to the importance of accountants' professional identity:

I think we spend a lot of time, a lot — a big part of our life is at work. It better be something you enjoy. So being an accountant for me means I have a job that I really enjoy and something I'm going to be able to do for the rest of my life.

Her comments indicate the reflective decision-making process of constructing a professional identity, and also hinted at the requirement for other identities (those when we are not at work). Sophie expressed the same sentiment in her decision to go into accounting, but appeared to be more aware of her own professional identity and ability to construct a professional identity within her choice:

And accounting would let me be responsible for my own work, earn a wage that I could support my family on, if that's what I chose to do, and — uh — and have more opportunity for growth, personal and professional than I was ever going to see in the bank.

Her remark also indicates the need for economic and other capitals as discussed in the previous chapter. The habitus and personality traits of a typical accountant were described by Grace as “quiet, reserved, introverted — umm — intelligent — single faceted”; however, neither she, nor other women who provided their oral histories perceived themselves in this

manner. Indicating perhaps that the individual professional identity is not required to merge with the individual's perception of what her professional identity should be, but can be constructed based on other influences.

The most common theme that was evident from the women who gave their oral histories was a desire to help people. Julie expressed her wish to help clients: "I like helping them, I like making their life easier." Deena often used words such as "assist" and "help" whenever she described details about her career identity. This desire to be of assistance may be influenced by the societal view, and habitus of women in general: that of placing women in a supporting, caregiver identity. This internalization of these characteristics was also evidenced by the women's perception that they are not good at those traits normally considered to be male traits such as sales and management. The most often mentioned by those in public practice was a perception of the lack of sales ability within themselves. Leah stated she is not a big seller and Pauline indicated that she did not like to sell:

They needed to be into selling products and services. So I was glad I left that too, because I don't like selling things to people that they might need or might not need.

Rebecca also discussed that sales were not where she felt the strongest:

I was never a — umm — the rainmaker of the firm, eh. But I was — umm — and still am, support for the other partners. And I maintained my clients well. And I was good with the staff and that. So I was more of a — you know, a managing partner administration type. The other guys were really good with the clients and getting the — getting the clients in and that...

Another area of expertise where women in this study expressed a lack was in the area of management. Although Julie was a partner in her firm, she still indicated a perceived weakness in her own management ability:

That's one thing I'm weak in, is management. I tend to, uh — like [name] is better at it, my partner, cause she's better at HR stuff than I am. I'm sort of like — I don't like conflict. Which is totally bad, because it doesn't have to be conflict. But um, the management side, I don't like. I like being the boss, because I'm bossy, but —

All of these examples show reflectiveness on the part of the women, in being aware of both the capitals they have and the capitals they do not. They indicate that while the women are reflective, and constructing their identities based on capitals, it is possible that their individual habitus is influencing the assumptions of what capital they do not or cannot possess and they are actually unreflective. In fact, the evidence of not seeing themselves in these types of positions may be a structural constraint. Previous studies have discussed the evidence of horizontal segregation in the accounting field, often due to cultural assumptions

on gender-based attributes (Joyce and Walker, 2015) and can be valued or de-valued based on gender (Lupu, 2012; Khalifa, 2013). The segregation could also be perceived as the women performing the domestic duties of the firm, so it becomes gendered as well as segregated. This was also seen from the women who provided their oral histories for this study. Even though the firms were small, a certain amount of segregation of duties was still found. Many of the women in this study found themselves in a support position within the firm, such as Heather performing the weekly backup of computer systems:

But, yeah and then Fridays I have to come in an hour early because it's a small office and everybody else is not — umm — technological at all, so I have to do the back-ups and updating of things and all that.

This segregation of duties was also seen in discussions with Grace:

I find that — umm — I may not be the best at — when it comes to looking at a set of financial statements analytically. But the one thing that the partner's really found my strength was people. I could speak to someone and within 15 minutes recognize where the problem was within our — within our internal control. And that was incredibly valuable for them.

While cultural assumptions may be a factor in this segregation, the influence of the habitus of the woman herself, and of the other identities she constructs in her life, may also be a factor. Whether she accepts societal norms that, as a woman, she is more suited to have a caregiver or domestic identity; whether her other identities are more influential overall at this particular stage in her life. These other identities both constrain and increase the possibility for the professional identity to be in harmony with her other identities.

8.2 Perceived constraints and possibilities

Professional identity was important to all the women that participated in this study; however, all were also aware of the importance and influence of the other social- and self-identities. Sophie stated that she did not want to be remembered in her firm as a professional, but rather as a person:

You know, "damn she was a lot of trouble on the job" maybe that's what you should be remembered for. Your co-workers should say "oh, she gave him — she made him crazy but she was fun to work with"

Here, Sophie is focusing on her social-identity as a fun-loving person, rather than her professional identity. Grace also indicated that the professional identity is not your only identity and expresses her belief that self-identity should be constructing the social-identities:

So you have to really be careful that your profession does not determine your identity, your identity helps your profession

Hodges and Park (2013) stated that people aggregate the various identities into their self-view based on their competence in each; they build an integrated self-concept that is contingent upon competence in each game. Bourdieu (1986b) would refer to this as the understanding of the rules of the game in the field and the habitus that is created starting in childhood. Grace appeared to understand the importance of her other identities when she pointed out that although being a professional is important, it is only part of her identity:

Umm — you know it's — it's one of those things where it's lovely to be a professional, it's lovely to be able to apply your knowledge to your day-to-day life and to help your friends and your family and your clients — umm — but the long and short of it is it's just one part of you.

In analysing the other identities that were significant among the women who provided oral histories, the constraints and possibilities of the motherhood and breadwinner identities emerged. The constraints and possibilities exist, interact and overlap with the professional identity and an individual must find her own balance with the identities. Each of these will now be discussed.

8.2.1 Motherhood identity

Hodges and Park (2013) argue that, for a woman, her professional identity and her motherhood identity are in opposition; that women embrace their self-identity as mothers but the attributes of social-identity of mother that make a “good” mother are in opposition to those traits that make a “good” professional and therefore women cannot simultaneously evaluate themselves positively in both. They indicate that men, on the other hand, consider that the male who is a good provider is also a good parent and do not suffer the same oppositional forces. This forces women to don a different persona when trying to meet societal expectations for a mother and for a career. However, this dichotomy of a self-identity that requires the elevation of the social-identity of motherhood over professional was not necessarily seen in this study.

Of the 16 women who provided their oral histories, only Heather stayed home full time with her children, for a period of 12 years before deciding to become an accountant. Heather did evaluate and construct her identity as a mother first, but although she mentioned the forefront of her motherhood identity she also discussed her identity struggle the understanding that she needed more than one identity:

I did the stay at home mom thing. I just couldn't bring myself to give my tiny baby to someone else and go to work. So, I stayed at home for about 12 years in total, I think. And — uh — after the fourth baby though, like I — cabin fever, I was just going nuts. Had to do something. Had been progressively going nuts I'm sure for the whole time.

Other participants stayed home for much shorter time periods. Although a combination of maternity and parental leave is permitted in Canada for a total of 12 months, women in this study did not use the full allotment. For instance, Julie took only four and five weeks off with her first and second child respectively, Leah took two months off and Melissa took 10 months off. Glenda did not take time off at all, but reduced her workdays to four days a week for a short time period. Elaine is one that struggled with the expectations of being a good mother and although she constructed her outward facing motherhood social-identity, she did not internalize and embrace a mothering self-identity:

Umm — my husband, I'm in a second marriage, so we ended up with five kids. I mean I never thought I was a good mother with two and now I've got five.

Although Elaine is now a grandmother, rather than a mother of small children, she still indicated that time spent with the children is time away from her professional work, highlighting the importance to her of her professional identity over her identity as a mother.

Melissa and her husband share many of the household duties; even with this sharing of duties, she found that the transition to a professional identity needed to happen on the way from home to work:

... uh — I usually put lunch together for me and [husband]. And if it's cool enough to be needing the stoves going, he'll be the one filling the stoves and so on — uh — I never, ever get a chance to get my hair done before we get in the car, so [husband] drives while I get my hair done.

In this quote, Melissa is indicating her need to embody the professional identity, similar to what Haynes (2012a) found regarding the importance of physical embodiment of professional identity. Melissa changes her appearance depending on which identity is needed for that point in time.

Stacey appears to be reflecting on the understanding that she must balance her identities, as she reflects on why she put off expanding her professional identity to focus on her identity as a mother:

Yeah, I've always had an interest in traveling for work or for other purposes — umm — so I think there'll be opportunities, but it has to fit in with the rest of my life as well. Yeah, so I'll definitely seek them and once the kids are a little bit older it will be easier. I mean I restricted myself for the last couple of years because [child] not even two yet, so. There was the whole

feeding and — umm — just sort of leaving both kids with the husband, you know walking away for — it's at least, well, I guess sometimes you can fly in and out that same day, but, usually...

When Dambrin and Lambert (2008) conducted interviews with both men and women accountants, their study revealed that motherhood was a reason that women were being excluded, or excluding themselves, from the path of partnership. Pauline constructed a different professional identity that would align more easily with her self-identity as a mother when she left partnership in public practice in anticipation of having children.

Yeah, yeah, because working in public practice and studying -- I was just...thank God I didn't have any kids then. We just worked all the time in public practice from January first until the end of April, it was just really hard to do...Too long, too much, too hard. And if I had a child I would never have carried on with that so I thought I would rather make a change now.

The addition of a child with special needs influenced how Grace viewed her identity as a mother. She indicated that her identity as a mother must, at this time in her children's lives, be the overarching influencer of her identities:

And you know what. It's interesting. Because when you talk to a parent that has a child that is [sigh] well, I don't know if — I know special is a word that is used too much, but when a child is unique, you do become a different person, you have to. All of your anxiousness, your needs, your issues, they must be controlled and put in a box and set aside. Because now, this little person, their anxiousness, their needs, their requirements, those come first and you must, you must, you must take second fiddle because in order for that person to succeed you need to understand that — it'll be okay, your needs will eventually be met. You know, you've had your 25, 30 years whatever, to deal with your issues, put on your big girl panties [laughs] and work over here.

However, what this study revealed is that most of the women are balancing the competing pressures of motherhood and work and able to construct the identities of both mother and professional in manners that allow them to have both. Stacey and Elaine both chose to complete their degrees prior to having children. Stacey timed her transition to motherhood very carefully so that her focus could change to motherhood:

I was pregnant when I graduated. So, yeah, I walked across the stage with a big belly.

In smaller offices, it appears that it may be sometimes easier to integrate work and family than with the Big4. Women were able to adjust the construction of their professional identity to better align with their responsibilities of motherhood. For instance, as noted in her oral history, Leah brought her second child to work with her; and Grace took breaks during the day to care for her children:

And when the kids came along and when [son] was born — umm — of course, the transition period — and I believe — when I went back to work after [son] was born and after all of the — my first audit job was at the [company] and [son] was 2.5 months old and it was interesting because [partner] said — uh — we had it on watch — and he says “kay, well you better go home and feed the boy”. And so, there I was out at the audit job and jumped in my truck and came home.

What is also of interest in the above quote is that the partner in her firm was ensuring that Grace's social-identity as a mother took precedent over her professional identity. This indicates the external influence on the reinforcement of the social-identity of motherhood.

Amelia took time away from her desk for her children's activities:

Oh yeah, even at the last firm that I was at, I could leave and go to any of her activities. Both of my kids I had the flexibility to say “hey I'm driving for this field trip, or I'm doing this” and just did it. So I think for me it's been the norm not the exception.

As did Glenda:

And I try to make — and I try to make their important events and stuff and I'm very involved with my kids sports and I — and that's why I like public practice actually because I can, if I want to leave at two o'clock or three o'clock to go watch a [sporting event] I can do that. And then I can go back to work.

As noted in her oral history, Brenda created rules around her travel in order to be available for her daughter. While not the sole breadwinner in the family, Brenda has taken on the duties and identity of the main breadwinner. This is not unusual for the women in this study, particularly those that were partners in their firms, as in order to make the integration of work and professional life exist in harmony they constructed a breadwinner identity.

8.2.2 Breadwinner identity

The breadwinner identity is generally taken by women in one of two situations, as a sole-breadwinner or as the main breadwinner. In this study both of these were seen. The women who were partners tended to take on the breadwinner identity while the husband either stayed home, or significantly reduced his own career in order to accommodate his wife in partnership. For some in this situation the caregiver social-identity was still required, but not always internalized as a self-identity. Even when men take on the duties of main caregiver, they often do not construct a self-identity as a caregiver and there is still often a requirement for women to take on the duties and identity of a caregiver. In a study on Portuguese academics Santos (2014) found that although men were involved in childcare, sometimes full time, they did not feel responsible for housework, they did not take on the identity of a caregiver, but only took on some of the duties. Many duties remained the wives'

responsibility and were most often solved externally through hiring housekeepers. This was echoed by the women who provided their oral histories in this study. Elaine found this in her life where her husband “did some but not everything” and she needed to hire a housekeeper:

Yeah. Well, you really have to. Even as it is — umm — and you know I came from a home that my mom stayed at home all the time. So, you know, you have all those “you should be like this” things happening in your head. Umm — so it was quite a change for me to be working. Umm — so I tried to do everything. Which almost caused me — uh — an emotional breakdown. Umm — and at some stage in the game I finally just said “I can’t do this all, I need a housekeeper” You know, cause he didn’t do that, you know he didn’t like to do housekeeping.

Julie also found that when her husband worked part-time, the household responsibilities fell back to her:

Well not quite, but, no it was really — you’d come home and dinner and the kids — you know it was really structured because that was his responsibility. But once he got a job, I don’t know, maybe men just think differently than women. Like I just remember when I was younger, my dad had the main job and my mom had a part-time job and then — umm — but she still looked after the meals and grocery shopping and stuff like that. So I kind of thought that’s how it would work in our house when he got his part-time job. But it didn’t work like that.

She noted that her husband, while taking on the childcare duties, did not take over all responsibilities:

So I did it in my 20s, so I was in — like I did that year at [college] and then came back, worked for a little bit, and then I did the program while working full time. And it was intense. It wasn’t very fun. I look back at pictures and it was like, I was so thin and, you know, the bags under the eyes, exhausted. Cause I had two little kids too right. And no matter how awesome my husband might have been looking after them, you’re still mom right, you’re still, they need snuggles and — my son used to, until he was 10 I think, he used to “mom, mom” he would call in the middle of the night. And I’d be like “why don’t you call your dad”. And he’s like “well, he won’t come”. And aw, damn, there, that’s the problem. [laughs].

Brenda took charge of arranging day-care whenever she travelled and also took charge of morning activities. As described in chapter 6, Rebecca’s caregiver identity did not end when her child grew as her husband became sick and she was required to take on the responsibilities of caring for her husband as well as being the breadwinner in the family.

Yeah and well and especially if you’re being a caregiver at the same time. You know. Uh — so — but, too, I’m 61 this year and how much longer — unfortunately I have a mortgage still — you know, because [husband] hasn’t worked for many, many years

For some, like Grace, although her husband contributed equally or greater to the household income, she is still required to take on a dominant role in the household, and

perhaps a managerial style of caregiver identity, as she possessed intellectual capital that he did not have.

He's good with the boys — umm — and this is something — [husband] is illiterate. So, he is a fantastic mechanic, he's fantastic. You give him something broken and he will put it back together. You give him something broken with a set of instructions to put it back together, he'll throw the instructions away and he'll put it back together. So when the boys were born — he was at a loss, because there was so much technical jargon, there were so many — like I still communicate with the professionals at children's hospital once, twice a week — umm — with [medical details]. So, [husband] pretty much leaves that to me. And I'm okay with that. I don't want him to screw anything up [laughs].

There was dissonance between the social-identity of the breadwinner and the acceptance of the self-identity as a breadwinner. The tensions experienced by the women in a study by Meisenbach (2010) indicated that women articulate both guilt and resentment more than their male counterparts. This was indicated by some of the women who provided their oral histories. Julie found that she came to a time where she resented her husband's time with the children:

When our youngest was about seven, we had — I'd come home and there'd be — I mean everybody was happy and blah, blah, blah, but I was like, I think you're having too much fun, you need to go back to school. So he went back to school.

There are indications that women were not comfortable giving up the identity as the main caregiver. This was also found by Haynes (2008d) in her study exploring the interactions between motherhood and professional identity where she found mothers experienced guilt and longing in the tensions between the two identities. Cheri felt the need to justify why she would be away from home:

Although I'm not completely satisfied with that, it's better than not having any time with them at all. But every tax season I go through days where "oh I haven't seen my kids in like four days". So those are the challenging times. But, if it — I enjoy tax season, I enjoy the turnover, I like the work that we do. Umm — if it wasn't for that why would I do that and not spend my — I have to like what I'm doing at that time of year to take that penalty in life.

Julie, perhaps influenced by societal expectations, acknowledges that she still felt guilty about not taking on the caregiver identity:

I think a fair amount of guilt too, I think, sometimes when you're working full time and running your own business. I think that's a big difference, I think, than just going for a 9-5 job. I always worked way more than that. And, umm — and, uh, — so, yeah, guilt. I think it's just part of being a mom sometimes.

The study by Meisenbach (2010) also found that an essential part of the experience for the female breadwinner was managing the male's identity and valuing his contributions. This was evidenced by Cheri, where she struggled at first with the switch in family identities, she became much more accepting of her identity as the breadwinner and valued her husband's caregiver identity:

Mmm, hmm, mmm, hmm. At the beginning I would have much rather have been the one at home. But, and this was also probably hard for me to admit, but I can admit it any day now, is that my husband is much more suited to that than I am.

Brenda also acknowledged that without the support of her spouse she would not have been as successful as she is now.

For those without a husband, however, the experience was different. For Amelia and Heather, being a single breadwinner in the family meant that the breadwinner duties were required of them, rather than being a choice. As noted earlier, Heather remained a stay-at-home mother until her children were older. Amelia on the other hand, started work when the children were young:

So, the day-care ended up being my best friend. And then I think you just, you work around it. You use the crock pot for dinners and the kids have their activities to do and you sit and put your head down. So, my kids, pretty much haven't known mom other than going to school and working. When you think about what they look back on as far as time wise.

Neither Amelia nor Heather "chose" to become partners in their firms. Although they took on the social-identity of breadwinner, they did not seem to accept a breadwinner self-identity. The dissonance noted above by Hodges and Park (2013) between a good mother and a good professional was perhaps a factor for Amelia and Heather in self-selecting themselves not to construct a stronger professional identity.

The acceptance, or not, of the breadwinner identity does not negate the need for women to balance their family lifestyle and WLB integration will be discussed after a brief discussion on two of the other identities that appeared to be influential among the participants in this study.

8.3 Other influential identities

While motherhood identity and the interaction of the identity as a mother can possibly be seen as a constraint when interacting with professional identity, and the breadwinner identity possibility aligns with it, there were two other identities that appeared to be influential among the women interviewed. The first is a geographic identity. In both the northern area of the

province and on island towns women identified strongly with being “outside Vancouver” as well as with the geographic area where they lived. The second identity is that of being a volunteer. The amount, and importance, of volunteer work varied among the participants but was mentioned by all the participants as they provided their oral histories. In this section, some examples and a brief analysis of each of these identities will be provided.

8.3.1 Living outside Vancouver

None of the participants in this study lived in the Greater Vancouver area (see chapters 5 and 6), and this varied in the degree of importance and the number of issues to them individually. For those in the north, their northern identity was often a central factor in their oral history. Living in the north often means living miles from your nearest neighbour, such as Sophie who states, “*it’s not that I dislike people, but I don’t like neighbours*”. Melissa also lives out of town as was discussed in chapter 5. Melissa embraces northern identity and has cultural capitals in the form of rural property and a house that conform and build capital to the northern identity (as opposed to that which would be seen as beneficial for a professional identity).

Many women either follow their husband when they move to the north to live, or were born and raised in the area. There is also a strong sense of northern identity. People in the north are quite proud of their ability to live in the north, to withstand the winters and the travel. Grace indicated in chapter 5 that not many people from outside the north are able to make the transition. She indicates that a northern identity is something to be proud of:

A lot of people, when they come here they either love it or they hate it and most people hate it.

The northern identity was strongly revealed among the participants who lived there, however, others who lived outside Vancouver also discussed their location as a choice. Cheri and Glenda both moved out of larger centres to smaller towns in order to facilitate being the main breadwinner, as the family could afford to have only one working parent as less economic capital was required. However, geographic identity was not the only reason to live in a smaller town. Cheri indicated an easier integration of professional identity and mother identity was also possible as commuting times were vastly reduced in smaller centres:

I mean here everything’s 10 minutes away. I mean — I wake up early and I get to work early. Whereas there I would wake up early and I’d get to work right on time. Right. And I’d — you know those eight hours in the day, you really gotta jam pack everything in. Here I can work

10 hours a day and still have time with my family. You know, I can accomplish more in a day of work.

Whether the women lived in a small town for the geographic identity or to gain a better integration of their professional and mother identities, all of these women recognised a deficit in the CPD they are able to access, arising partly from their geographical location, which I will expand on in chapter 9. Regardless of where they lived, all of the participants in this study did some sort of volunteer work, which will be discussed next.

8.3.2 Volunteer identity

For some participants, volunteer work was a part of their identity as a professional accountant, not a separate identity. Some volunteered due to an unwritten requirement in the firm, or a self-guided perceived need to “give back” as part of being a professional. This externalization of the volunteer identity and the giving back may be found in two separate forms, the first giving back to society, perhaps suggesting those in control in the firm have an understanding of building cultural, social and symbolic capitals as was noted by Harvey *et al.* (2011). The second is an inculcation of the habitus within the field in order to retain the field in its current form and maintain their own position (Bourdieu, 1989). Grey (2005) found that in a large accounting firm it becomes increasingly necessary to sublimate one's life to the pursuit of the career, friends are transformed into contacts and social activity becomes networking. This was also found in smaller firms, as demonstrated by Leah:

Umm — and then the [community group] was definitely business and the whole point was for me to develop connections because I didn't have those in the community and so I was working very hard to get some links to business people to grow a book of clients ... And I — at that point, young manager, needing to build a book.

Leah was constructing her professional identity using the social capital of volunteering. Amelia's firm encouraged volunteering and provided paid time off to do volunteer work. According to her, this is part of ensuring the firm was seen as community minded, of building the firms' social, cultural and symbolic capital within the community.

I do a lot with the [sports] association. I've been helping out with [sport] as well. [owner]'s son is into [sport] so he's involved in that as well. I sit on the board of [sport] for too long, way too long. And then we help through here for fundraising events, umm, promoting them, partnering, pretty much anyone that walks through the door. Yeah, we'll help out with that. Whether it is our staff goes to an event and helps out. So not this past summer but the summer before one of our [sport] teams hosted the provincials. So our staff took turns in twos throughout the day Thursday and Friday when the tournament starting going and helping out.

For Leah, her main driver for volunteer work came from family responsibilities rather than work responsibilities:

So we were [sports volunteers]. [My husband] and I did a lot together, we were [sport] coaches and [community group] leaders. I volunteered on the [non-profit group] and all those kinds of organizations. And they were solely for me. And because I can't say no. I remember one year going "I'm on like six and I can't do this". And just cut them all off—and they crept up again. But it was always for me, people would come to me and ask me to be. And of course, because you've got the financial background, you're a popular person to have. And, they knew that I participated, so they would come to me and I had a tough time saying no to them because it was — it's a form of — umm — what's that word — it's a pat on the back when somebody comes and ask you. So, when you don't get that at work

Not everyone I interviewed currently volunteered. Volunteering was not mentioned at all by some of the women, although it is certainly possible that they volunteer and it simply did not come up in the conversation. In her breadwinner identity, as discussed in chapter 6, Julie considered her volunteering to include that which is done by her husband, reinforcing his identity as a caregiver and supporter of her own identity, Stacey is contemplating volunteering to gain CPD hours but has not yet undertaken those duties, and Rachelle has given up her extensive volunteering to support her husband's partnership role.

For many, volunteering includes sitting on boards, especially for non-profit community groups. In the volunteer field, a board member would be much closer to the top of the field of volunteers than someone, for instance, who is a timekeeper for a running race. However, for Glenda, this brings about a conflict as she internalizes the non-profit's struggle and it then affects her business and her professional field.

And I think that's hard too, because when people — You get asked all the time to sit on boards and there's always good causes. And the problem with not for profits is they all have a good purpose, usually. And you all feel good about it. But then it's really hard to bill. Cause you're writing off time because well you know they're struggling and you don't want to bill them as much and — so then that's why they're not appealing. Umm — we try not to take too many of them on. But then — people get desperate and they need help, so then you feel like you have to.

For Brenda, however, her volunteer work on boards is a large part of her life and a central part of her self-identity. Brenda has risen to the top of her profession within her firm as an equity partner; she is also at the top of the volunteer field as a board member taking on more and more prestigious board positions over the years. She begins her day with her volunteer work and allocates a large part of her day to it, even splitting her vacation time between personal and volunteer work. Though she took maternity leave from work, she attended board meetings when her child was less than a month old.

But to me it was more than just — to me that was making a personal statement. That my personal statement was at the time — umm — though I didn't state it verbally, but it was more by actions that — just because you are a professional woman who happens to have a baby does not mean you're not capable of making decisions at a board level and attending them and as one of the youngest females on the board at the time, and the only female that had a child of that age, I did not want people to think that I was not capable of my — accomplishing my commitments.

This integration of her social and self-identities is an example of the types of WLB integration that must be accomplished daily by women. Examples of the integration are discussed next.

8.4 WLB integration

Further to the discussion in chapter 4 on WLB, when Hodges and Park (2013) reviewed the identities (they refer to them as roles) of motherhood and the female breadwinner and the self-efficacy of women to manage both identities, successful WLB was indicated as a factor in success. It is in the interaction and construction of the identities that a satisfactory WLB is found. WLB was, and is, not always easy for the women who provided their oral histories, and does not always turn out as planned, as evidenced by Cheri:

Umm — and — although it didn't turn out this way, I thought that it would allow me to have a more flexible work-life balance, maybe work out of my home while I was raising my kids. Didn't work out that way.

When discussing how a healthy construction of professional identity may be fostered while in graduate training for psychologists, Bruss and Kopala (1993) discussed the need for a promotion of WLB rather than a workaholic atmosphere so that healthy limits are set. Cheri, above, does not appear to have succeeded. Nor does Brenda, who discussed her own requirement to be available for clients even while she was away on maternity leave:

[T]here's no real emergency but sometimes you have the most knowledge base on one area or one client and you know all the kinks and how people work and so if there was a kink or not understanding something, you know, I was available.

As noted in chapter 4, WLB itself is a form of identity politics as individuals try to prioritize their multiple selves (Elliott, 2008), their public and personal identities. We need to understand these multiple selves in order to interact effectively with other entities whether they are groups, organisations or persons (Albert *et al.*, 2000). Stacey is very much aware of these conflicting identities and in constructing her identities she is reflective when indicating that, as a professional, the requirements are higher than for other workers:

Uh, it's all about balance, which I'm still working to achieve. I think many of us are on a daily basis — umm — yeah it's different when you're in a professional position you have a job to fulfil. It's not your unionized type job where you work 8 to 5 and you go home and you leave it behind. Right, you still have all of your deadlines and of these tasks that you need to accomplish in order to actually feel like you've fulfilled your role and you've earned your salary.

At work, meeting a Key Performance Indicator can make us feel efficient, not meeting one can make us feel incompetent (Ladva and Andrew, 2014). Most junior accountants feel conflicted about their WLB and were frustrated by the long hours while simultaneously accepting them as inevitable and justifying the need for them (Ladva and Andrew, 2014). Sophie found that when she was younger meeting all the requirements of her job was at the top of her priorities:

And that was, that was part of a decision that I saw probably in my first accounting job. Like I say, when I first started I was gung ho and — the people I worked for later told me — cause I worked six days a week, you know, worked through lunch, stay late — it was a challenge and I loved it. And, I didn't mind working that hard because I was captured by it. They would say — oh she's either going to burn out or blow up or something. Well, I had a health crisis instead.

Gatrell *et al.* (2014) found that men, almost without exception, reported occasions where their children were higher on the list of priorities than paid work. However, the women who provided their oral histories did not perceive men as having the same WLB inconsistencies as they themselves did. Sophie discussed how she felt men were able to make a better WLB.

Yeah, umm — now it could be that the men in our office. That the two CAs are better at striking a balance. Or, don't let it get to that same level. Umm — although, I will say that — uh — the one fellow left last September, traveled the near east and came back in April and had — or March — had a very relaxed state of mind on. The other CA, who you know, stayed during those six months, bless him — umm — his wife is, was a stay-at-home mom until the kids got old enough that she felt that it was appropriate to go back to work. She works in the travel industry and so she has early mornings and is home by afternoons so that the kids have mom home. And she manages, you know, the house — I'm not sure not solely because — umm — he's a new age dad, you know, it's not like my dad was where he was not involved in the raising of the children — this, he is. And so I assume that he helps manage the house, but he's also got backup. So when things get tense at work, he's able to devote more of himself to that. I'm not Mrs. Clean by any stretch of the imagination. So when things get busy at work, I abandon ship. But I have that — luxury — and not everyone here does. And so, that's, I think, a lot of why I think women tend to react more to stress — is because we tend to carry a bigger load.

How the women “carry the bigger load” as mentioned by Sophie is manifested in different ways. Brenda's family life suffered as she combined work and volunteer hours, but she tried to focus on family life at other times.

It's work or volunteer and then there's other days where you — and that, that means sacrificing family time. On the other side, there are times when you have to put family first. And then put the work and the volunteer stuff off to one side.

Rachelle's husband is a partner in his firm and, although they both worked full time, she took on the home responsibilities and gave up her other outside activities in order to fit in time together as a family:

Yeah. I can't see myself doing it between now and then just because of his busy schedule of being a partner and my working full time. I take on what he can't, which is usually the gardening and all the other things that have to get done. So I find between all of that, I still need my down time. So, I've given up doing a lot of other things so that I can have that sort of freedom to do the down time kind of things.

Glenda focused on her own health and ensuring that, regardless of her workload, she fitted time in her schedule to go to the gym, indicating that although she did not always see her children for days during the intense period of work around the tax year end, she still did not miss a workout session. Glenda recognized the need at tax time for her identity as a professional to take priority over that of a mother, her stress reduction focused on constructing an excellent professional identity and pushing her social-identity as a mother to the background.

Grace works fewer hours, working approximately 6.5-hour days on a regular basis; however she admitted that she often works overtime and more than regular time. Although she attempted to balance her identities, her professional identity often interfered with her ideal construction of the balance of her identities. Brenda, on the other hand, brought work home and completed it after her daughter was asleep to integrate her identities, and Stacey gave up her lunch hours. Melissa tried to not bring work home and used the travel from work to home to shed her work identity, similar to donning her professional identity on the way to work as discussed previously. Though she indicates this was not always successful:

Leaving work at work [long pause] it's, the drive home and then getting supper together, that tends to calm everything down nicely. If things are bad at work, I will tend to wake up at 4 o'clock in the morning remembering 5 or 10 work things. What I'm supposed to do about it at 4 o'clock in the morning, I don't know, but that's when my brain wakes me up with it.

For Sophie, her health was the deciding factor and she decided to pull back on working extended hours to stave off a further health crisis. She needed to re-construct her professional identity:

No, no, no — umm — when I said to my boss in January, I can't — or actually in December — I can't go crazy like I have been — umm — I had a big health bump at the end of [year], I was off work for 3.5 months and — and for a while wondered if I would ever be able to come back

and push as hard as I had ... Yeah, and — but it's — it's driven because I know that if I keep pushing that hard, the wheels are going to come off the wagon. I'm going to get sick again. Everybody loses.

Elaine was also aware of how work may affect her ability to balance work and home and was unsure how much longer she will be able to stand the pace of work at her age.

Women that were partners in firms were very aware of their own staff's needs for WLB. Ladva and Andrew (2014) noted that junior accountants working long hours of overtime and not recording time to chargeable hours means that the junior accountants are absorbing some of the firms' costs of competition, and this could benefit these firms. However, Cheri and Julie both discussed the idea of not having their staff work overtime. Spare time varies inversely with economic capital (Bourdieu, 1986a), and both of these women do more work themselves to allow employees less work to retain the flow of economic capital. Julie explained:

And I think in our firm, I think, that because I had worked so hard when I was in the beginning part of my practice, I told my partner I never want to do that to another employee. I don't want them to feel like they have to work seven days a week, a hundred hours a week, like, I just — it's not — it's not — I think there's quality of life. So sometimes that burns me in the butt because I have to pick up some slack

Elaine set up her office so that her employees were able to work at home as much as possible:

Umm — and so we've modelled it after that. We've basically pushed people out. We've got one lady who's got a husband who's a paraplegic and she works exclusively at home except for one day because we've done some research and found that it's really important to have them come in at least once a week. And that works. Umm — so yeah. We could supply all kinds of people with — with — like I know I could get more workers like that, if I could get the clients to match it. That's always been the dilemma because people want that person in their office.

These are a few of the indications that the women that participated in this study, who are partners and have the ability to make changes within their own organisations, are making some inroads in attempting to make changes within the accounting profession to have, or at a minimum allow their staff to have, a WLB.

8.5 Summary

The professional identity of an accountant is important to each of the women who provided their oral histories, although manifested in different ways. At different times in their lives, and even perhaps in different hours of the day, the identities of mother, breadwinner and professional accountant variously take centre place. Some found that they could balance their

identities and retain both motherhood and professional identities such as Grace and Melissa. Others took on some social-identities more reluctantly and did not internalize the social-identity. For example, although Elaine accepted the social-identity of mother, she internalized the self-identity of a strong professional; it is with the professional identity that she felt more comfortable. On the opposite side, Amelia accepted the breadwinner social-identity only as a requirement to fulfil her family responsibilities, she internalized the motherhood identity - for her this was the most significant identity. The dissonance between the social and self-identities can be partly explained by a woman's place within the field and the capitals available to them, where those, such as Amelia, are subject to the symbolic violence in the field of accounting finding herself lacking in the embodied cultural capitals of a (typically male) breadwinner that has a caregiver at home. However, that would be too limited a view. The habitus of the professional within the field is also influenced by other fields that the woman is in and her own perceived need for capitals within each of the fields, such as Elaine's self-perception that it is the professional capitals that need to be strived for as opposed to those that would benefit her in a domestic situation. The professional's place within the field affect the capitals that are available to them, and which ones they struggle for, but the interaction of other fields also affects which capitals are sought within the professional field. As the fields intersect, the capitals sought are also governed by which field is more important to the woman at that point in time. The evaluation of the social capital gained by volunteering, for instance, depends on whether a woman constructs an identity as a volunteer or only acts as a volunteer because it appears to be a required part of a "good community-minded accountant". It may depend on whether she is looking to gain capitals for her professional identity within the professional field, or the field of the firm, or is moving up and looking for capitals in the field of volunteers.

It is vital that the professional organization remains aware of the importance of the integration of the diverse identities. As Brenda, speaking about her own [considered by her, successful] integration of her professional and other identities, stated:

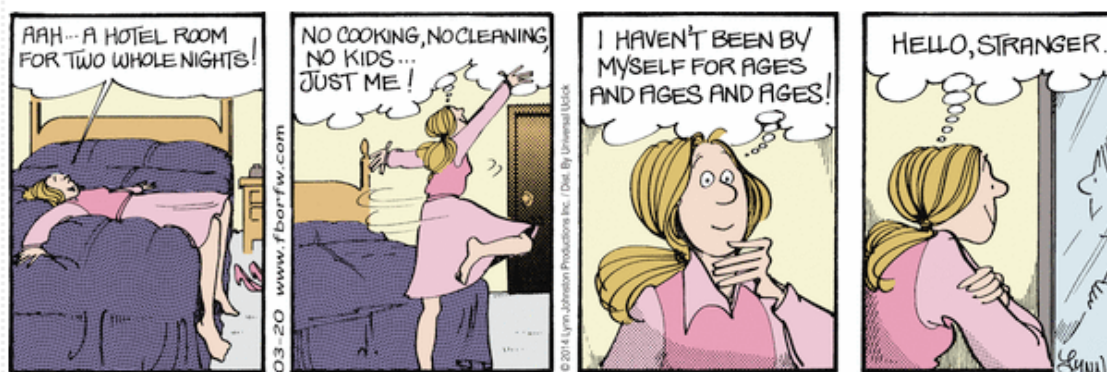
It's life. You represent life. And I think that's really important in this day and age and in the future of professional women accountants.

In order for successful integration of WLB to happen, Hodges and Park (2013) argue that a change of stereotypes is necessary. They argued that the mom prototype needs to be viewed as someone who may go off to work, and the professional prototype needs to be broadened to include someone who takes off early to deal with family related issues. Ashley and Empson (2015) would agree as they argue that the switch to a female breadwinner identity leaves long

hours as the benchmark for performance and does little to change the current hegemonic working practices that are by definition masculine. Bourdieu (2003) argues that the media is partly responsible for replicating and reinforcing these stereotypes and I would agree; until the media stops asking women, but not men, how they juggle their work-life balance, these stereotypes will ensue. Gender issues in accounting need continual research until we have changed the structures and working practices sufficiently that the main caregiver of either sex is able to succeed equally in the accounting field. This acknowledgment expands beyond the field of accounting. As the women in the study reveal, other identities as well as the professional identity are socially structured and societal expectations of these identities often constrain the women's ability to meet the expectations of a professional accounting identity. However, as was also illustrated in this chapter, a successful professional identity was different for each of these women. Although influenced by societal views on what an accountant should be, each of these women internalized a different identity that was able to co-exist with their other identities in order to maintain a WLB that worked on an individual basis.

The importance of WLB for women accountants and the professional identity of women accountants are interwoven with the choices that they are making around CPD. CPD can be either a constraint or a possibility for women building their professional identities. The next chapter explores the interaction of CPD and identity that was revealed by participants who provided their oral histories.

Chapter 9. The interaction of CPD and identity



Copyright Lynn Johnston, Universal Reprints: Used with permission

The aim of this chapter is to draw on women's experiences in accounting to explore the interaction of CPD and identity. The acceptance of the requirement of CPD as part of being a professional accountant is an indication of doxa (discussed in chapter 7) in the accounting field. As accountants, we accept that if we want to play the game (Bourdieu, 1990a) in the accounting field, if we want to maintain our accounting designation, we must undertake CPD. As indicated in chapter 2, there are a minimum required number of CPD hours. However, as accountants we have many choices regarding the specific CPD that we undertake. Which CPD we undertake is partially governed by the capitals that they provide, that we are attempting to accumulate at a particular time in our lives.

CPD is often undertaken by accountants to gain cultural capitals. At the beginning of this millennium, Bourdieu (2003) commented on the capitals that are the foundation of symbolic domination in the modern world, and hence those needed by agents at the top of the field of power and reasonably at the top of the accounting field as well. He indicates they include extraordinary concentrations of political, military, cultural, scientific and technological capital. Technological and scientific capital, both under the general umbrella of cultural capital, may be accumulated by accountants through CPD courses; but taking CPD courses and accumulating cultural capital does not necessarily assist accountants in advancing within the field (Kornberger *et al.*, 2011). CPD is also then used to obtain the other capitals necessary for accountants to advance in their field.

The reasons for taking CPD not only relate to the accumulation of cultural capitals, but also to the professional identity of an accountant. At times, the taking of CPD is more often a function of a positive attitude toward the profession than a career focus; CPD is taken because it is perceived to be good for a professional to take CPD (Rothwell and Arnold, 2005; Rothwell and Herbert, 2007; Healey and Hays, 2012). This suggests that professional

organizations should link CPD to professional identity (Rothwell and Herbert, 2007). Despite literature on identity and organizations, there is insufficient literature on identity formations for professionals and there is a need to view the identity customization of people at various stages of their career processes (Pratt *et al.*, 2006). Jenkins (2008) pointed out that identification is connected to motivation and behaviour. Identification and interest are closely intertwined as interests may encourage self-identification in certain ways and/or how identification with others may have a bearing on which interests are pursued (Jenkins, 2008). More specifically, an accountant's professional identity matters because it will directly influence behaviours and self-concepts (Empson, 2004). The selection and undertaking of CPD is intertwined with a woman's interests as a professional accountant. How women professional accountants identify themselves, both singularly as a professional accountant and within the field of professional accountants will impact their choices around CPD. The ways that CPD is structured and offered, as well as the professional opportunities that women see for themselves, will affect which choices are available to them and may impact how they see their identity being shaped.

The remainder of this chapter is structured as follows. First, it will explore the necessity of CPD in the women's lives. This is followed by the interaction of CPD and professional identity through the experiences of the women who provided their oral histories. Following that, it will explore some experiences relating to the opportunities and constraints of travel for CPD. A brief discussion on some changes to CPD that may affect the future professional identity of accountants is explored. Finally, the chapter ends with a brief summary on the findings and a discussion on the symbolic violence that CPD appears to support.

9.1 The necessity of CPD

The utilization of CPD courses varied among the women who provided their oral histories and there appeared to be differences between those who were partners in their business and those who were not. There are a number of reasons for the differences. One of the differences is the cost of the CPD; for partners it is a business expense so although there is an expenditure, there is also a tax-deductible expense, whereas for employees it is either paid for, and sanctioned, by the firm and not a cost personally to them, or it is self-funded and an after-tax personal cost. Another difference is the purpose behind the CPD. While the interaction with identity can be seen in both groups of women; those who are partners in their firms are often looking at the firm as a whole, and their social professional identity as a combined professional and partner in a business, as well as where to take the business when undertaking CPD, looking at CPD for the opportunities on where to expand their practices; whereas for

those who are employees there appears to be more individualized identity construction in the selection of CPD, but they also have firm constraints, such as cost and travel, placed upon them relating to the CPD they may undertake. Although all the women in this study have the same minimum requirement to complete CPD hours, it appeared to be a greater constraint for those who were not partners.

9.1.1 Hourly requirement

As mentioned in chapter 2, Canada follows the input method, which requires only a tracking of hours of CPD, not a tracking of the benefit or competency gained. It is the reporting of hours that is required by the associations, and it is the total hours, therefore that may become more important than the content or value of the course. While the women who provided their oral histories did not focus solely on the hourly requirement for CPD, it was definitely often a factor in their selection. When Glenda, a partner, was asked why she undertook her last course, her response was:

Uh, the last one, well, probably because I need PD points

However, she was not as strongly focused on the hours as those who were not partners. For instance, Leah notes of one of her courses:

...so it really didn't help me a whole lot in the job. But it got me my PD hours

Pauline also notes that webinars were often taken for the PD hours:

I've done some online course -- can't remember which one it was, but that, you know, just gives you so many points, because you get, I forget, or hours, so many hours for doing the course

These selections indicate that CPD is not always being taken to maintain the construction of the current professional identity or assist in the construction of a new identity. Sometimes CPD hours are simply CPD hours.

Sophie takes CPD that interests her and aligns with her professional identity. However she also reviews the cost and hourly requirement when she is looking at CPD:

uh -- also I look for, you know, what's the lowest cost and the most number of contact points...which doesn't always get me the things that I'm interested in, but it gets me value for my money.

Heather also noted that undertaking CPD becomes less about your professional identity or your work and more about fulfilling the required hours:

That's one thing I think I find with the PD, it becomes about the requirement for the points more than about the value of what you're -- I think quite often. At least listening to [partner] and [senior female staff member] talk about it and stuff too. So that -- I've got to get more points again, before the end of the year.

Heather is internalizing what she sees as acceptable in her professional identity. The acceptance of undertaking CPD only because it is required is externalized by both a senior staff member and partner and therefore is acceptable as part of her own professional identity.

When Melissa was unable to locate CPD courses locally, she undertook technical CPD to gain hours in areas in which she felt confident she could pass the exam:

Melissa: [speaking very quickly] So I signed up for them, and I did the 10 minute quiz and I got three hours of PD. And I signed up for the next one, did the 10 minute quiz and got three hours of PD. Six hours, I'm done. [laughs]

In this manner, the unavailability of CPD that could have been used in the construction of changes to Melissa's professional identity caused her to undertake courses where her professional identity was already established. The CPD Melissa undertook reinforced her identity as a technical professional. The reasons, beyond the requirement of the number of CPD hours, why these women undertook CPD were generally different based on whether or not the woman was a partner in her firm.

9.1.2 Partners and Non-partners

The most common CPD undertaken by partners were what was required to maintain currency in the accounting field: the public practice updates and tax updates. Cheri discusses her inclusion of CPD in an area that clients are starting to ask about:

From time to time I'll take something because I think that maybe I should, I'm getting more and more questions asked about it. For example, umm — I'm taking an introduction to business valuations in November.

Cheri does not see herself as a business valuator, nor does she see her future in that direction; rather this CPD is being undertaken so that she has some basic knowledge in the area and clients see her as knowledgeable. Cheri's professional identity as an accountant includes an expectation from her clients that she has an understanding of many areas, and Cheri is using her CPD to ensure that her knowledge in areas that are peripheral to her core work is sound. On the other hand, an area that Cheri would like to expand her business and her professional identity is US tax. One of the reasons she does not proceed with this is because "*the PD is onerous*". The interaction of CPD and identity can be seen where the

CPD is being used for identity building, but the difficulties in undertaking CPD are also affecting the decisions around which professional identity that will be constructed.

Elaine also looks at CPD for the future of her business:

Right now I'm working on retirement estate planning and succession planning, because that's what I'm interested in and there's a good market for it.

As does Glenda:

So the not for profit one I don't think [partner] would go do. Umm I tend to do all the not for profits in the office, so, yeah.

Glenda discusses her ambivalence in taking the tax update courses:

Oh, the tax update one where I left feeling like I wanted to sell my practice because it can get scary. But I think that happens every year.

In this Glenda indicates that although tax is a central part of her practice, she is not comfortable with it. She uses the CPD to keep updated, but the CPD does not assist her in having confidence in her professional identity, rather the opposite, as she worries about how much she does not know. In this, although her external professional identity includes tax, the CPD she undertakes contributes to her sense of insufficiency in her internalized professional identity.

Another CPD challenge possible for partners would intuitively be the CPD taken by their employees, whether attempting to ensure their firm has the requisite skills for their own firm to succeed or as a support mechanism for fellow professionals. However, this was not the case because the women I interviewed were partners in smaller firms and, at this point, they had students as employees rather than professionals, decisions around CPD for the employees were not an issue. When challenged, Julie mentioned that she would need to think about CPD for her employees in the future, but others brushed off the idea as not currently important. The professional identities of their employees did not appear to be a significant factor in their firm planning.

The exception to this was Elaine. She discussed her use of a CPD plan to build the capitals for all her employees, both cultural and social:

some thought given into training, so what we do as part of our process every year, is we do an annual training plan. And we hand out to all of our staff a — kind of a — umm — questionnaire, what things would you like improved upon in your work that you would like to have. So, asking them what they need, asking them what they could teach other people, and

then asking them what they'd like to do to improve the — kind of the atmosphere of the office in a social way.

Elaine appears to support her employees in determining how their own professional identity should be created. She also appears to be aware of the need for social capital within the office. What is perhaps missing is the building of social capitals outside of the office for her employees. However, the overall training of the office was not discussed in detail as the focus for the interview was Elaine herself.

For non-partners, CPD undertaken generally also benefits the organization, whether it is training in their current position or related to the public relations of the firm. This was the case, for instance, when Heather attended local sales-tax training sessions:

I'd gone to a few [small northwest town] Chamber of Commerce, sort of business seminar thingies that they'd put on -- umm -- for small business and that was mainly to get myself kind of out there as well. So people in the community knew okay now she's got her CGA.

Heather indicates her desire for her social professional identity to be established, to expand the public's knowledge that she has her designation.

For some women, paying for their own CPD would require more economic capital than they were willing to spend. This sometimes has to do with the stage of their career. Leah is near the end of her career and her firm supplies sufficient CPD hours to cover the minimum needed for professionals to keep current with their designation and does not reimburse for any outside CPD. Taylor (1996) pointed out that various other parts of your life might conflict with taking CPD such as being a new mother, having a sick parent, or even being a keen water-colour painter in your spare time. However, these WLB initiatives must be incorporated at an organizational level and are not always compatible with the way the organization perceives an individual's organizational identity.

For Leah, as she is unwilling to spend her own money on CPD, the CPD she undertakes is not necessarily relevant to her:

Well, worst case scenario, I sign up for the stuff that I don't really need. But, yeah, I think I'm going to have challenges talking them into -- what I would like to PD through the CMA or CPA now that are more relevant to where my clients are at.

Although Leah feels that she is at the end of the need for her social professional identity because she is towards the end of her career, she indicates that her professional identity remains important to her. A late career stage, however, is not necessarily an indicator that CPD is becoming less important. Although Sophie is at the same point in her career as Leah, she does spend her own funds on CPD:

but, because I'm not asking for permission for the courses because I'm taking the courses that interest me and I'm paying for them myself, I do what I want. Which is probably a little rebellious. But, I'm an accountant, and I don't rebel very well.

Sophie discusses here the social professional identity of an accountant as one who follows the rules. She displays her internalization of this perception even when attempting to bypass it.

9.2 Constructing a professional identity using CPD

The women in this study discussed occasions when the value of CPD was more than the learning within the course. Cheri noted that all courses have some value:

No, I never think that any course taken is a waste. You always learn something, even if it's one thing. Or even if it's just finding out another person in your area is interested in doing that, or you know, connections, or whatever it is, no course is ever wasted. There's no wasted knowledge here.

Heather noted that it is sometimes the social capital gained from the CPD that is relevant:

Umm — not everything that you're learning or dealing with is relevant. Some of it you already know. or like, yeah. It's all right. It's nice to get out and see — I liked meeting other women in accounting and seeing the different, you know, personality types and the different — you know asking them about their careers and what they do.

Julie also reflected on the fact that she gained social capital through CPD:

Oh right, so I don't have enough — so when I go away to do the PD I don't have — you know you get so much time to have like your socializing time, and then your school time. I don't have the time to do the networking part of it. I've done over the years a network — oh I shouldn't say that — cause I've done a bit of networking.

These excerpts indicate that while women may gain cultural capital from a course, social capital is also gained through undertaking CPD. The undertaking of CPD was also seen as an integral part of constructing a professional identity and the lack of undertaking CPD to keep up with changes in the field may be seen as a detriment to professional identity as was indicated by Amelia in chapter 5. She indicated that the professional identity of other accountants, for her, partially depends on their retaining their intellectual capitals and staying current in the field. This appears to be something she has internalized to her own professional identity and it is important for her to maintain the professional identity she sees as being appropriate. For Amelia, the subject matter is perhaps not as important as the need to be seen undertaking CPD and keeping current.

The subject matter for CPD courses, however, may be useful in maintaining a specific professional identity. Wenger (1999) articulates that learning about work is intimately associated with learning about identity. There is evidence from the women in this study that their current professional identity affects which CPD that they undertake. For instance, Cheri sees herself as a technical person and explains that she takes the tax courses because she enjoys them. The tax courses are the ones that she takes time away from work and home to attend saying “*I just really dig the tax ones, they're fascinating*”.

Rachelle also perceived herself as a technical person. When asked about the courses she undertook while in public practice, Rachelle mentions:

I took them all. I would take audit, I would take tax, and I would take handbook... yeah, I was able to keep on top of the things that I needed to keep on top of at the time. Because I wasn't a full-fledged partner at that time. I only was still a senior accountant. So I didn't necessarily need to know everything. That was his job, or her job, not mine. But I stayed on top of what technology was. Cause technology was something that interested me more. So I'd stay on top of technology and tax especially. And working papers were things that I'd still pay attention to - changes in the handbook -- but the handbook started to change dramatically.

Her indication of all the courses including only technical courses suggests that perhaps Rachelle sees herself as more of a technical person, her professional identity and selection of CPD is based on the technical. She indicated that she did not need management courses during this time period as she did not see herself advancing to the partner level. In fact, as reported in chapter 5, Rachelle did not become a partner, rather she took on the caregiver role when her husband became a partner in his firm. Sophie also indicated a lack of interest in taking management-style courses:

I stay away from the -- I guess more of the management, you know, soft skill things, because I don't -- I don't have to play on a team. I don't have to audit -- umm -- I don't have people that I'm responsible for

When asked about more management style courses Cheri noted that she does have some recorded webinars saved to watch:

Sometimes I have one saved that I plan to, but I just -- like even right now I've got one that comes up on a reminder to follow up and I'm like -- eh, not today. I've got too much other stuff to do. Which is funny. And I think that one's a management type one too.

In this case, although Cheri is a partner in her firm, Cheri's sees her identity as a technical tax person and does not associate closely with her identity as a manager. She is therefore more willing to postpone CPD related to management courses although recognizing

some need for them. Julie, also a partner, indicated she only undertakes management courses when necessary. She discussed a course undertaken recently:

I have actually. Last year I did, last year or the year before, personality conflicts, we were having issues with a staff member who has or who had a great heart, she was just -- I knew if - I called her my loveable dog because she would just have my back. She'd have my back for anything, I just knew she was there. But, she was so loud in the office. And sort of like, you know Linus in Snoopy, you know the -- she wasn't messy or anything but it was like this rolling -- she'd go through and she'd cause, like, and get everybody a little bit -- and her voice was so loud and it was like ah. I went to take some training on how to deal with people like that. Anyhow she's not here anymore. But not for that, she got sick, so you know, unfortunately, but. Yeah, I need help in that -- I don't want to do it, but then I think I'm a little too old, do I really want to know how to deal --

In this, Julie is also revealing her perception of the social-identity of accountants and that her employee that did not fit that identity. She saw the employee's social-identity as requiring adjustment, her CPD selection in this case was based on a need to fix another's perceived problem, to learn how to modify another's professional identity.

CPD training can also be used to modify an individual's own identity. Woolhouse and Cochrane (2010) found in their study of science teachers taking professional development that participants felt differently about themselves as professionals after successful completion of additional training. Pauline indicates this when she mentions she completed her Bachelor degree as part of her CPD:

..the main reason why I wanted to finish the bachelor degree. I didn't really need it for anything...

Although Pauline was not required to have a bachelor degree, it may be that the requirements for new accountants to have a bachelor degree meant that she saw her own professional identity as lacking in this regard.

Deena appears to have become more confident in her abilities after taking additional courses within government:

actually some of the education after getting my CGA is what the help that -- I understood government a whole lot better, cause I did [government courses]

However, again, although Deena had staff that reported directly to her in her government position, when asked about management courses, she changed the subject to technical administration courses:

Yes there were some personnel management courses offered through the Public Service Agency. You know, like, umm, managing difficult employees, and that sort of thing. Not that much. I think there could have been a lot more offered in the various streams of administrative skills. Uh, there was some on...made available on...how to write a briefing note or a treasury board submission and that sort of thing

This again appears to be an indication of her identity as an administration or technical person driving her selection of CPD to a more technical side. Grace sees this as an issue with the social-identity of accountants. To her, she sees the accounting profession is becoming "incredibly technological" and indicates that the requirement for courses to keep current with technology, the maintenance and increase of intellectual capital, is reducing the undertaking of courses for development of the social capitals. She is expressing the institutional and societal pressures on which CPD is undertaken. Grace expresses her perception of the need for other CPD to be undertaken:

What I would like to see, and especially in a place like [small northwest town] where we do have these ebbs and tides, right, I would like to see our people -- and again, not me necessarily, but a lot of our stereotypical accountants, work on how do you speak to a client -- I want you to stand up in front of a room of people, prospective clients, and sell yourself as an accountant -- umm -- I want your clients to know that you are a human being, you're not just a spouter of data -- umm -- you need to be able -- if a client turns around and says to you a specific question you need to be able to answer that client in terms, in terminology that the client is going to be able to understand, and be able to say "ah, I can work with you, you're a real person".

In this, Grace is stressing that she does not perceive her own self-identity as an accountant as lacking in these abilities to gain social capitals. However, she suggests the social-identity of accountants in general and accountants within her firm lack in the required capitals. It is interesting that Sophie, who works at the same firm as Grace, unlike Grace, understands that these types of courses are required by the firm:

So -- umm -- we get them, you know, we get management type courses and interpersonal relation courses with the PD in some of the things that they bring in. I guess to try and round us out as people

CPD was also undertaken by some of the women to change their professional identity, to assist in the construction of how they perceive their professional identity in the future. Khapova *et al.* (2007) found professional identity correlated with career change; and taking

CPD may be a factor of reducing the risk in a career, to keep up with the pressures of remaining marketable and employable (Kelan, 2008). The "steady and predictable" development of professional identity is maintained by the continuous improvement of technical expertise that accumulated over time in a linear fashion (Paisey *et al.*, 2007; Kornberger *et al.*, 2011). However, as Kornberger *et al.* (2011) point out, technical expertise does not provide sufficient expertise, or capital, to succeed in higher positions in the accounting field. This was the case for some of the women who provided their oral histories. This undertaking of CPD and earning of cultural capitals did not in itself bring about a career change involving moving to higher positions in the field. Deena undertook a post-graduate degree but found that she was unable to successfully use these capitals to advance in the field:

-- so I finished it all and, at the end of the day, I didn't...I didn't end of up getting any promotions out of it.

Pauline completed her undergraduate degree, and then started to take an MBA (which she was unable to complete due to family obligations) to become faculty at a university but found requirements for additional credentials kept increasing:

And I thought if I had my masters, I might be considered as core faculty. And at one time I probably would have been...[now] you really need PhD or doctorate.

Both Deena and Pauline are near the end of their career and are perhaps no longer as focused as others on attempting to change their professional identity. Younger women, such as Rachelle, continue to utilize CPD to construct their identities in different manners. Rachelle is now attempting to change her organizational identity, but perhaps not her internal professional identity as she indicates she still prefers to see herself as more technical, to more of a management style and is taking CPD related to management as she sees her future within the organization to be managerial:

So I've been spending more time probably focused on the managerial type courses just for more future oriented look at what do I want to do.

9.3 Travel for CPD

Whether travel was seen as a constraint or a possibility was often related to the woman's place in the field. For instance, Cheri used geographic location of CPD to start her selection criteria but was not restricted by it:

Maybe I'm just easy going that way. If I have to go to Vancouver for the course I want. Well, that's where it is, that's where I'll go. Yeah, I usually just check out the [closest city] first then

I'll check out [next city] then I'll check out [larger city] and then I'll look at the courses that I actually want to take

As indicated previously, Cheri is utilizing CPD to construct her professional identity, therefore, for her, the preference for CPD that is geographically close seems to be overridden by the necessity of CPD that will be useful for her. For Amelia, she initially selected CPD that assisted in the construction of her professional identity in Vancouver, but was quite happy to learn that, due to the amalgamation of the accounting organizations, the selection in her own geographic area broadened and she was able to take CPD closer to home. However, Amelia also selected CPD that she was not interested in based on the location:

I just did the public practice update, cause that really was the only thing that super interested me. Other than, there was a couple of other courses — but they're being offered in [island town]. So it meant I didn't have to stay for multiple nights in a hotel.

Glenda also discussed the increase in CPD in her local area as beneficial.

Umm — you know, I think it's getting better. For a while there, I felt like we had to go to Vancouver to get the good PD stuff. It seems like — actually I was noticing this year that they even have PD in [island town] which is great, and [island town2]. Cause Victoria isn't that far, but it's — you generally down and stay a night unless you want to get up in the middle of the night to drive down. So even Victoria makes it a little bit harder. Like it costs more for sure.

The cost of travel factored into the CPD selection. Deena filled her day with courses at a two-day seminar as she had already travelled to the location for one of the sessions. Heather worries about the overall cost to her employer of CPD.

Yeah, we did feel a little guilty. Cause there's the flights and the — uh — you know — it adds up fast. But, umm, yeah, we just try to keep it cheap.

For Melissa, it is not only the cost of travel, but the CPD availability. She recalls an occasion when the CPD she had signed up for did not have sufficient numbers:

Cause that's one thing that did start happening — oh — about five years ago it started happening really badly — you'd sign up for the PD in Prince George and then they'd phone you a week before and say "Not enough people signed up, we're not running it"So what am I supposed to do?" "Well, we have a PD week in Vancouver, in Whistler" Mmm, hmm — umm

Stacey discussed her disappointment in not being able to attend more in-person CPD:

— it has, you know, a list of all the different courses that you could possibly take and it's Vancouver, Vancouver, Vancouver, Victoria, Kamloops. You know, they're all in the bigger

cities, which you can understand, right. I mean, they have money to put them on, they have the numbers to put them on, but, it's kind of a disappointment for up here, because we can't really — it would be nicer to do it in person.

Stacey noted the travel days that are required for CPD:

Usually you're putting in three days, right. One day there, full day for course, or two, and then coming back.

Travel was not always a constraint for the women who provided their oral history, at times it created possibilities. Partners often looked forward to travelling and being away from the office for CPD. The opportunity to get away from the other identities that are competing for time, and focus on the professional identity was beneficial. Heather mentioned the benefit to the learning itself:

Yeah, I think so, I think you don't -- it's not the same, and you don't get maybe -- I find if I go sit and listen to someone in person and you have interaction with them and you can ask question face to face and you -- you're watching them, I absorb more. I think.

As did Glenda:

So, at least if I'm there I have to focus on what they're saying

Julie utilized the travel to CPD to build social capital with other members of the firm:

So, umm -- we kind of look to see what's coming up and we go "okay do you want to do this one" and we go do it and we do it together. And then we go shopping and make it into a weekend.

And also to build social capital with other professionals:

I've done some courses over the years where I've found like a succession planning firm that helped with the succession planning, like the really complicated stuff and then they tie you into a law firm that does the tax law.

However, the travel for CPD creates a constraint when attempting to balance other identities. Julie expressed the competing pressures she felt from her family identity. When she travels for CPD she also spends some time on her own or with friends in order to relax. She hides this from her husband:

I never actually tell him that we're only going to have a day or half a day or -- I need at least three days there, it really could have been done in one [laughs] that doesn't need to be said.

In this, Julie understands her external mother and spouse identity are important, but she is also vocalizing her desire to construct her own individual identity away from the family. She is not alone in expressing that the geographic issues of CPD are compounded when the duties of motherhood are included. It was for this reason that Stacey attempts to undertake CPD that is available locally:

I don't typically seek the professional development courses that are out of town, just because it's a little bit more of a -- not hassle so much, but there's the expense and there's just re-arranging schedules, right. It's not as easy with two kids as it would be if you were single, or - you don't have people that are counting on you to make them dinner and bathe them and all that stuff

Stacey is indicating here that her identity as a mother is overriding her need to take CPD to build her professional identity. Just as not everyone is actively working on constructing their identity, for some it is peripheral (Watson 2008, 2009), it is also evident that CPD has different importance to women at different times in their lives. One of the times that CPD is less central for women is, as with Stacey, when they are in a period where the identity of being a mother is at the forefront. This may be particularly true during the first couple of years when much of the duties of motherhood falls to the women.

Although theoretically, through the legacy organizations, a reduction in CPD was possible for some women at the beginning of motherhood, this was not an available option for most women in the study. One of the reasons was the length of time required, accountants were required to take a full year off work to be exempt from CPD, and the women in this study took shorter time away from work. For a more detailed example of this, refer to Melissa's oral history in chapter 5.

Geography, and the need to travel, was not a factor for Pauline as she lived in a larger city. However, she still planned her professional identity construction around impending motherhood, removing herself from public practice and working part-time. She also adjusted the type of CPD that she undertook in order that her identity as a mother could be at the forefront, indicating that this continued past the first years and into school age:

Yeah I did more online when she was really little. Simply because -- a couple of times they offered things on Saturdays. I remember that. And that worked well. Because then [husband] would be around. But for me to go during the week when [daughter] was tiny, like before school, when she was in school all day then I could do it. Although she still would have finished earlier when she was in primary school, but, at any rate, umm, I don't remember that being a big problem and I probably did a lot more online

Pauline is not alone in her use of online CPD to enable a better balance of CPD to maintain her professional identity and the other identities that are a priority in her life. One of the ways to attempt to balance these identities is to select a CPD course in an online modality.

9.4 CPD in the office

There are two main ways to obtain CPD in the office: to bring the CPD to the office and provide it to all, or to undertake CPD that is online and located somewhere else, which would include courses created to be taken asynchronously.

The selection of online modality for Pauline was related to WLB, and geography also played a part in the modality selection of CPD. The selection of online modality for CPD is often a decision based on cost, such as indicated by Amelia:

Mmm, hmm, like we did a webinar on personal services businesses, just lot more of those things are free that you can do in the office. More of the webinars we can do -- obviously the more of the PD we can do and not have the cost of traveling, Hotels and all of that.

Cost and convenience were both factors in Deena selecting this modality:

I do a lot of financial management institute webinars out of Ottawa, when they're available and there's generally...let's say four a year. And, as long as I'm able to schedule my time to be here at...you know -- ten o'clock on the day of presentation I...you know -- log in and attend the webinar.

When exploring the CPD undertaken via webinars, there appeared to be a lack of focus on the CPD content. Glenda explains her preference is for face-to-face courses because of the distraction factor:

I find when, if I do it online, I kind of get distracted and I'll start doing something else in between. So, at least if I'm there I have to focus on what they're saying. So the online stuff is okay but I generally don't do much of that.

Julie repeats this idea and, although she does undertake CPD online, it is never her primary focus:

Yeah, you can do a lot of PD on the internet which is great. But for me, it doesn't exactly work very well, because I get too many distractions. I have too many people needing me in the office. It's like [points across room] -- don't look over there, it's too messy

Julie is pointing out the objects within her office that signal her professional identity, such as files to review and other client work that is waiting for her attention. These pose a larger influence on her than the information coming at her through her computer screen.

Both Melissa and Heather noted that one of the difficulties in webinars is the interaction. Melissa stated "there's no actual interaction anymore". Heather expanded on her opinion on the interaction:

Yeah, I think so, I think you don't -- it's not the same, and you don't get maybe -- I find if I go sit and listen to someone in person and you have interaction with them and you can ask question face to face and you -- you're watching them, I absorb more. I think. Than I do if I'm just listening to something on a webinar. Like I think, you know, you might catch things -- I don't know, like in your -- listen to a webinar too, it's easier for your mind to kind of go "ull-lll" [laughs] because you're staring at your computer screen watching the slides change going, "I just want to die right now, right" [laughs] this is not fun.

Cheri also indicates that she is distracted easily by other requirements when attempting to watch a webinar:

Yeah, and you know, when I've taken webinars before I've been, you know, you're taking them and you're listening and then you get distracted by something and it's like "Oh shoot I wasn't listening" [laughs] You know, cause you see something else or you see somebody knocking on the door and it's like "no, go away, I'm trying to concentrate here". But, yeah, things like that.

Cheri, a legacy CA, was not required to take an ethics course for her CPD either away or in the office, nor was she permitted to use volunteer time to qualify for CPD. These are two differences in the legacy designations that will be reviewed next.

9.5 Changes for the future

As CPD is required for accounting organizations by the International Federation of Accountants, the CPD requirements for the three legacy accounting organizations in Canada were very similar. There were however two major differences. In the vernacular of the previous chapter, there was both a constraint and a possibility. The constraint was the ethics course requirement by the legacy CGAs and the possibility was the volunteer hours permitted by the CMAs. Both of these differences were discussed by the women who provided oral histories. They are both important to review. The new amalgamated designation will be requiring ethics training for all its members, therefore any interaction with identity is valid to review at this stage. Volunteer hours have not been carried forward and there may be challenges in removing this identity interaction possibility. First, the ethics requirement will be discussed.

9.5.1 Ethics course

While ethics is mentioned as a requirement in both the initial training and in professional development (International Federation of Accountants, 2012; 2014), in the legacy

designations, only the CGA required both an initial eight-hour course for newly graduated accountants and a four-hour ethics course to be undertaken every three years for all members as part of the CPD requirements. This course was one specifically provided by the CGA association and no substitutions were permitted.

Brenda discusses the importance of the ethics course for the public perception of the accountant identity:

And of course we have our mandatory ethics, so every three years I do the ethics course. Which is fine but I do hear grumblings from other members, oh it feels like just another cash grab for PD, but it's an important reminder because it's all in the public interest because we have to balance that out too.

The availability of locations of the course created some geographic issues for those required to attend training. Amelia discussed that the only course available for her (she was taking the first year requirement) was in Vancouver:

Oh we had to do the ethics, the all day ethics. Which I wasn't impressed I had to go to Vancouver for that. That is a downside.

In this, Amelia is expressing her disappointment with the travel, but does not express her opinion on the course itself. Others were more forthcoming in their opinions. While Sophie believes the ethics course to be "great", others do not share her opinion. Glenda discussed that she undertook the required course:

The other one was ethics I took. I mean you have to take that. I think if it wasn't mandatory you wouldn't take it. I know you wouldn't take it. To me it seems really logical. They like to tell us that it might be logical for some people, but others it's not.

Glenda is expressing her internalization of the ethics. It is logical to her, she has internalized an ethical nature, but she also expresses her opinion that not all accountants have internalized it. Heather has also internalized an ethical accountant as part of her professional identity:

Common sense. I think the hardest part when I look at ethics is not about yourself doing the right thing, because I'm an honest person that wants to do the right thing. And -- uh -- it's the best way to cover your arse, if you don't do anything wrong there's nothing to cover, right, you're okay. And just keep yourself out of hot water anyway.

Heather is also noting that it is her externalized social professional identity that is important; to be seen to be ethical is as important as to be ethical. Rachelle expresses her concern in the requirement to undertake a course on something she feels she has already internalized:

I find it -- and I don't know why -- I find this way -- but I find it pure common sense. So I don't understand why I have to take it.

Perhaps Rachelle is expressing her concern here at the professional organization determining what her professional identity must undertake. Pauline is also concerned at how the profession is attempting to shape her professional identity:

But if it's going to be something that's just -- like when I did the Ethics, the first one I went to it and -- yawn -- it was not engaging...The focus CGA has on it is so narrow, it's just to do with us. And I think Ethics as a topic, is much more interesting when you take a broader look. And, equally as important.

The shaping of professional identity by the profession was also seen through the legacy CMA allowance of volunteer hours, thereby encouraging a philanthropic identity.

9.5.2 Volunteering

The allowance of volunteering for CPD hours was different for the legacy designations in Canada. CMAs were permitted to use volunteer hours (up to a maximum) for their CPD hours, which encouraged them to volunteer. For CGAs, only if the volunteer hours were related to new duties could they be used to qualify for CPD hours. CA qualifying CPD did not include volunteer hours and the new amalgamated CPA follows the CA pattern for volunteering. Why this is important is that the volunteering portion of CPD could possibly interact with both their professional and volunteer identities for those women who were from the legacy designations. As CMAs were permitted to combine the two, it may be more influential on their identities. Leah, a CMA, constructed a large part of her identity around her volunteer work (see chapter 5 for Leah's oral history) and always utilized the volunteer hours:

-- the volunteer I always had full hours in the volunteer...I always maxed up my volunteer time

For Stacey, who was a new CMA, the original driver for her volunteer hours was a way to get credit for CPD:

But, I'm trying to get credits in other fashions. Like volunteering and that type of stuff.

The selection of where to volunteer was ultimately led by interest for Stacey as she volunteered in the regional district of the new CPAs:

So I don't know exactly how many hours that's going to get me for my requirements there, but it was something I was interested in regardless of CPD hours.

This perhaps indicates that Stacey has begun constructing a volunteer identity, but also that she needed to have an interest that could be internalized and perhaps matched with her other social-identities, specifically her professional identity.

Brenda, a CGA, as noted in chapter 6, has a very strong volunteer identity that is not dependant on CPD hours. In fact, she does not allow CPD and her professional identity to override the construction of her volunteer identity. For instance, pointing out that although additional CPD was available, she chose to perform her volunteer work by attending board meetings:

So I went to PD on all day Wednesday and all day Thursday so I got my two days worth of verifiable PD. And though there was a third day option -- umm-- I spent that day in board meetings [undertaking her volunteer role]

Brenda's focus on the construction of her identities is her volunteer work. For CMAs, it appears that part of the decisions for volunteering may have been the acceptance of the CPD hours.

9.6 Summary

CPD has been used, sometimes successfully, sometimes not, to increase what Bourdieu would refer to as the capitals (Bourdieu, 1986a; Bourdieu, 1986b) of participants in the study. The capitals are gained through CPD are not only cultural but are often social capitals and the social capitals are often the capitals that result in advancement in the field (Kornberger *et al.*, 2011). The participants in the study have also made choices based on the capitals they already hold. The structured and structuring aspects of CPD on their identity can be seen by the choices of CPD being influenced by how one perceives one's professional identity and by the choice of CPD being used to influence a modification of that professional identity. A participant's place in the field appears to consistently be part of her reflections around her choices of CPD and this does create different perceived CPD choices for participants.

The self-identity of an individual influences the selection of CPD as can be seen by women making CPD course selections that align with how they perceive themselves. If they perceive themselves as technically strong, CPD is taken to maintain the technical strengths and reinforces that portion of their identity. CPD can also be seen as being influential on the women's identities as the courses that are made available to them are often technological in nature, this being particularly true for courses available to non-partners. CPD is acting on their identity as both a structured and structuring aspect. This works to maintain a self-identity as a technical person and may also influence women to remain at a technical level in accounting rather than advancing to a manager and partner identity.

Travel for CPD was both a constraint and a possibility. The opportunity to leave other identities in the background while being away from home and office to focus on the professional identity was beneficial and was undertaken mainly by those at the partnership level. However, while some women are able and willing to travel for CPD, the selections for travel were often limited and there was reduced availability for travel in some areas. This maintains a field where those in larger metropolitan centres have access to a greater variety of CPD of all types and restricts CPD access to those in more rural areas.

Whether because of travel limitations or other reasons, for some women webinars are often the choice of CPD that is central to their perceptions of their professional identity. However, it may influence their perception of their professional identity due to the requirement to complete hours. Even if professionals are adjusting their CPD modality selection to allow other identities to be at the forefront, CPD in those other modalities should be providing the same benefit for their professional identities. However, this appears not to be the case as women selected webinars but either found the courses lacking in quality or found themselves lacking in the motivation to take the courses.

The hourly requirement for CPD appears to create friction among the identities of women accountants as they sometimes struggle to find sufficient high quality CPD to fulfil the obligation. Their selection of CPD is then based on the choices available to them.

Although the tournament style of up-or-out normally refers to practices or culture in the larger accounting firms such as the Big4 (Malhotra *et al.*, 2010), there was also evidence of this within the smaller firms through the women who provided their oral histories. All of the women who became partners were hand-picked and identified prior to receiving their designations. As a group, they did not need to undertake CPD to increase their standing within the field. In their undertaking of CPD after receiving their designation their only experiences were as partners. Their view of CPD is one that is influenced by their identity as a partner in an accounting firm. Their public identity as an accountant is required to be maintained. Travel for CPD was seen as a minor obstacle and often as a bonus as it allowed time and focus away from the office.

On the other hand, those at the lower levels in the field did not experience CPD selections in the same manner. Travel was seen as a struggle to balance work-life conflicts and was often not a viable option. CPD needed to be justified to their superiors within the firm and that often meant making compromises in course selection. Where partners viewed online CPD as courses that could be used to fill-in time, accountants at lower levels viewed these courses as essential to complete their CPD hour requirements. This resulted in a greater influence by these courses on the identity of the women accountants at these levels.

Geography plays an important role in the CPD that women undertake and professional bodies need to carefully consider cost, time and location of CPD activities as these are the main barriers of participation by members (Paisey *et al.*, 2007). How geography affected CPD was dependant on the woman's place within the field, partly due to the professional organization's provision of CPD courses. The selection of CPD provided by the profession is hierarchical in nature in its offerings. A review of the 2015/16 British Columbia CPA CPD catalogue (Chartered Professional Accountants of British Columbia, 2015) indicates areas of concern. Online courses offered to those outside of metropolitan areas remains technical in nature. Opportunities to participate remotely in live all-day seminars were only available when scheduled on Ontario time. This would require accountants in BC to be available starting at 6:00 am local time. For those without internet access in their home, which was not uncommon in northern BC, that also means arranging to be at the office at that hour. These CPD courses appear to reinforce the dominance of Ontario in Canada and metropolitan areas in general within the accounting field and restrict the availability of courses outside larger areas to those that are technical in nature.

In BC, the ethics requirement will become a standard requirement for all accountants. While admittedly not likely to be the case for all accountants, for the women in this study, the idea of being ethical was already a component of their internalized professional identity. There was resistance to the requirement to takes courses in what they already perceived themselves to have internalized. On the other hand, the elimination of volunteer hours counting toward overall CPD hours may result in some accountants reducing the importance of a philanthropic part of the professional identity. The reduction of opportunities in this area and the proliferation of technical courses easily available result in women undertaking technical courses and reinforcing the technical expertise in their professional identity. As these more technical areas have become second-class jobs in the accounting profession (Khalifa, 2013), this results in maintaining the status of women outside of the power level in the professional field.

9.7 The accounting field and symbolic violence

In analyzing the synthesis of identity CPD and women's experiences we can look to the theories of Pierre Bourdieu, particularly the theories of field and symbolic violence. As discussed in chapter 7, a field is not determined by structural or physical barriers but by relationships. The pinnacle of the field of an accounting office, whether one of the Big4 or a smaller office, is that of the partner. In order to reach this pinnacle, the women in this study who provided their oral histories took on the role of main breadwinner with a caregiver to

maintain the family structure. Their ability to do so depended not only on their identities but also the other fields that they were struggling within. In addition to the accounting field, the women who gave their oral history were also involved in a family field and in the field of society. The societal fields were varied according to the location in the province as well as the types of industry in those areas and the resulting "acceptable" societal identities around these. For instance, although the island town and the rural town were both resource-industry based, in the northern town there was a definite sense of requirement for the women to take on the main caregiver role regardless of her professional identity; whereas in the island towns a female breadwinner and male caregiver were acceptable identities in society. Therefore, in the island areas, women could, and did, embrace a partnership identity more easily.

Malsch *et al.* (2011b) suggest that Bourdieu's theories of capital, habitus and field can assist us in understanding how domination is reproduced and challenged within the field. The field of accounting professionals is a space where struggles are ongoing; "structures of power reproduce and are reproduced by inequalities" (p. 220). Symbolic violence is an act of cognition and misrecognition that is beneath the controls of consciousness and will; it is the gentle, invisible form of violence, which is never recognized as such (Bourdieu, 1977; 1996). In relation to domination, whether gender, racial or other, Bourdieu (2001) noted that it is the social construction of the cognitive structures that organize the acts of the world. Symbolic violence is the imposition of categories of thought and perception into the structures of the unconscious where the social actors imposed upon accept it as being natural fair and inevitable, making symbolic violence more powerful than physical violence (Cooper and Coulson, 2014). This symbolic violence can be seen in the acceptance of problems accessing CPD as a natural obstacle, one to be accepted:

-- it has, you know, a list of all the different courses that you could possibly take and it's Vancouver, Vancouver, Vancouver, Victoria, Kamloops. You know, they're all in the bigger cities, which you can understand, right. I mean, they have money to put them on, they have the numbers to put them on, but, it's kind of a disappointment for up here, because we can't really -- it would be nicer to do it in person (Stacey).

As we construct our view of our own social world and position in that world, our social-identity, our views will tend to express the world in its state of symbolic power relations. These power relations tend to reproduce themselves (Bourdieu, 1985) and the strength of the individuals in a field of struggle is not independent of their position in the field (Bourdieu, 1989). Non-partner, professional women who provided their oral histories often saw their professional identities as more technical, accepted the lack of CPD available to them, and accepted the structures within the professional field. Although some undertook CPD to gain

capitals that would allow them to move upward in the field, this rarely happened. The CPD they took provided them with more technical knowledge but not the ability to move up within their own organizational field. Many of the women in the study identified accountants as becoming more technical and viewed their own accounting identity as technical. However, as Kornberger *et al.* (2011) point out, technical expertise does not provide sufficient expertise, or capital, to succeed in higher positions in the accounting field.

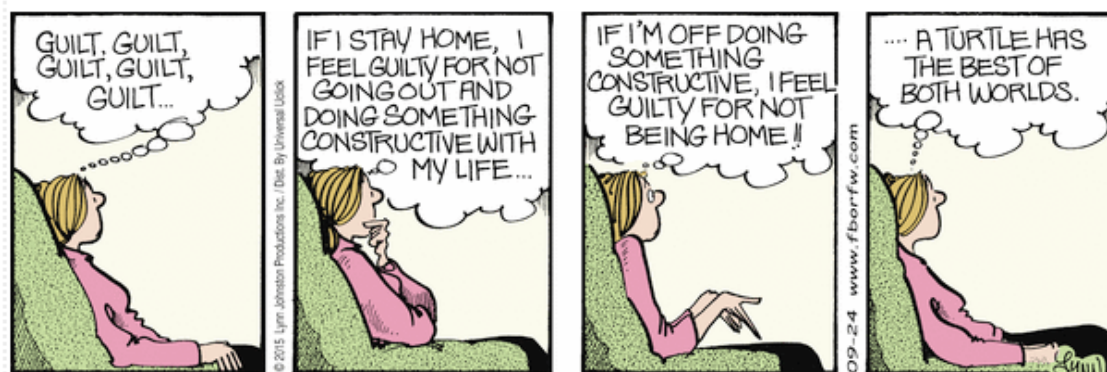
Travel for CPD allows networking yet, for the women in this study, those that travelled for CPD on a regular basis were already partners. These women were able to travel because a spouse was acting as main caregiver. This was much more problematic for women who were not partners and who were, perhaps, juggling other stronger identities within their WLB. Evidence of the unavailability of all but the more technical CPD was seen to be influencing a more technical identity construction. For instance, the CPD Melissa undertook reinforced her identity as a technical professional.

The experiences of women accountants indicate that CPD worked to maintain status quo. Firms approve CPD, particularly CPD that includes travel, in the firm's own interests rather than that of the employee. For those partners, already at the higher levels, this is not problematic, but that is not the case for those professionals at lower levels. For partners, online modality courses are throwaway courses, used if needed but not central to their identity. Non-partner professionals, however, rely on these courses in order to satisfy the hour requirements for CPD and fit them into a successful WLB. These online courses are focused on technical aspects and serve to reinforce the technical nature of the profession.

In conclusion, this chapter has provided evidence that strongly suggests the interaction of CPD and identity and that, through appreciating the experiences of women accountants, it indicates that CPD is a structure that maintains the gendered and hierarchal nature of the accounting profession. Professional identity is not necessarily consciously thought about in the selection of courses, as seen above it is sometimes the hours or availability that is the main concern. CPD has been used to maintain professional identity and towards attempting to construct a new professional identity. CPD itself, particularly in the availability and therefore the undertaking of specific types of courses, influences the professional identity of professional women accountants. The women who provided their oral histories were at different points in their lives and in their profession, and their professional identity was sometimes the most important identity and at other times the least important identity in their lives. The level of interaction of CPD and identity was also reflected in these differences. CPD may be undertaken in an attempt to move upward within the accounting professional field; but the manner in which CPD is provided and undertaken more often contributes to

maintaining gendered structures within the field and maintaining a professional identity that stabilizes the symbolic violence within the field and retains a women's place in the field.

Chapter 10. An Autoethnographic Account



Copyright Lynn Johnston, Universal Reprints: Used with permission

In naming this chapter an autoethnographic chapter, I am recognizing that it is more than an account of my experiences. It is in the reflexive nature of autoethnography that links an autobiographical account to the wider social, cultural and political issues. As the motivation for undertaking this research study begins with me, it is appropriate to include a chapter that provides the readers with a glimpse that will allow them to understand how my own experiences will have influenced the writing of the thesis. The writing of an autoethnographical chapter is reflexive in itself. Haynes (2006, p. 416) explains that the autobiographical narrative "expresses the experiences and value of the narrator, while simultaneously constructing, formulating and remaking those values and experiences, in an active and reflexive process that links epistemology, methodology and ontology". However, an understanding of the benefits of this chapter did not make my decision to include this chapter an easy one.

In deciding to include an autoethnographic chapter I was ultimately persuaded that I should by Vickers (2002) and Haynes (2011). Both have said that if we are prepared to acknowledge that another person's life experiences are important, we should also be willing to agree that the researcher's life experiences are also important. And who better than the researcher to be qualified to do the recording and interpretation contributing personal and intuitive knowledge (Vickers, 2002; Haynes, 2011). Vickers (2002) goes on to say that if we are prepared to ask another to risk exposing his or her life, we should be prepared to do the same. I obviously feel my research is important enough for others, otherwise I would not have chosen this study for my PhD study. As I fit the profile of those I selected for participants in this study, my experiences should also be relevant. Accordingly, the research is also important enough for me to use myself as a primary data source and explore my own experiences.

My decision to use autoethnography aligns with my study of accountants in their field and their identity. Kenway and McLeod (2004) pointed out that Bourdieu, in his requirement for reflexivity, stresses the importance of understanding the origins of the researcher and her position in the field. The sociology of the sociologist is not a narcissistic luxury, but rather understanding the biases of the researcher will strengthen the epistemological moorings of the study (Bourdieu and Wacquant, 1992). Autoethnography is one of the methods that can be utilised in order to better understand my position in the field. My research on identity is enhanced as autoethnography is more than recognizing and reflecting on the researcher's own biases in the research; it explores issues of identity and offers a challenge to traditional bodies of knowledge within social contexts such as accounting (Haynes, 2006).

Autoethnography does not only reveal the researcher; it is relevant that autoethnography is not limited to self as people do not accumulate experiences in a social vacuum but we are located in a social and cultural environment that constructs and shapes what we see and how we see it (Stanley, 1993). Autoethnography adds depth unavailable in a third-person narrative and Humphreys (2005) considers that all qualitative research would benefit from the "I". Autoethnography resists the facade of objective research that decontextualizes subjects and searches for a singular truth, it arguably transforms the "I" to an existential "we" (Spry, 2001). Autobiographical narratives can offer a valuable means of understanding and interpreting identities of accountants as well as the context in which they are formed (Haynes, 2006). Although I am concerned with perhaps being perceived as self-indulgent or narcissistic, Humphreys (2005) argues that the risks of a charge of self-indulgence or narcissism is outweighed by the potential of empathy and connection. It is that empathy and connection that I hope the reader feels as I tell my own journey.

10.1 My Own Journey

As I started to write this chapter my plan was to write a selection of narratives on my journey as an accountant and the role CPD has taken in it, the 'self who was'. However, during the spring of 2014, my mother's sister passed away. As her passing inevitably brought with it memories of my mother I spent more time thinking about her. My mother passed away when I was aged 19 and this was many years ago, more than I wish to count. When my mother was alive she often wrote poetry. I decided to attempt to write my autoethnography in the form of the type of poem she would have written in honour of her memory. With each section, I also provide a short discussion of my own account to aid in the understanding of myself as a researcher and accountant as well as my position, both within the field of accounting and within the field of academia; and it is 'the self who writes'.

10.1.1 The capital and habitus before accounting

*This poem is about
My identity
And road through accounting
C P D*

*I'll share some stories
Of family history
To help you to better
Understand me*

*My identity was shaped
By women who were strong
The stories that I heard
Both short and long*

*The story of these women
You need to know
To understand where
My life path was to go*

*Hospitals did not allow
Women to come in
My ancestors helped
That fight to win*

*Mary was brave
As a new wife
She travelled by canoe
To start her new life*

*To teach them to knit
She first had to learn
To gain their respect
She needed to earn*

*From London to Canada
Agnes did go
She moved to Alberta
And saw her first snow*

*The letters they wrote
Were formal and long
But fell in love with each other
It could be a song*

*She travelled by train
To northern BC
To meet her new husband
The first time to see*

*My granny worked hard
There at Cedervale
She worked on the farm
At the store and the mail*

*My dad's family, though
From farming did come
And logging and mining
Hard work they were from*

*The differences of
My two families
Definitely shaped
Evolving identities*

My father's side of the family was much larger and the norms inculcated from my father's side were reinforced in the many family fields that I interacted with as I was growing up, and still do today. But, as a child, I was always fascinated to hear the many stories about the women in my mother's family and I intensely associated myself with these women. My mother's family is much smaller than my father's and was more scattered geographically, this meant that my father's family had a greater role in creating my habitus. Internally this created a dichotomy I continue to struggle with to this day, being a professional woman within a societal environment where it is not the norm, as extended family members from my father's family tree retain the male breadwinner, female caregiver dynamic, continuing to structure the habitus within that field.

10.1.2 Road to accounting

*The wage of a secretary
Wasn't good enough
A single mother I was
And the working was tough*

*Accounting was the job
I wanted to know
To work and to earn
CGA was the route to go*

*Technical courses
Were easier for me
Those management courses
Put me asea*

*The tax course was easy
And audit was too
Becoming an auditor
I wanted to do*

My road to accounting began with my desire for economic capital, but there is also evidence in these stanzas of identity issues at play. I was a new mother in the "superwoman"

requirement of the 1980's. Trying to do it all, a single mother, trying to have a career, keep a perfect house and raise a perfect child. Genz (2009) argues that the superwoman was created in response to the failure of society to make the structural changes that would support changes to traditional gender roles. My desire was to construct myself as an accountant and to have the capital to rise within that field. Looking back, I can see that I did not have a sufficient understanding of the accounting field. I was acquiring the cultural capital that I believed would be most beneficial but I did not understand the need for other capitals, I did not understand the rules of the game.

10.1.3 Shortened leave

Planning was tight

For my pregnancy

Finished the same time

As my accounting degree

My baby was small

When work made the call

They wanted me to come in

At the beginning of the fall

A struggle between

My family and work

For neither of these

I wanted to shirk

Vacation got shuffled

All over the place

Because the work training

Was saving my place

It interrupted a time

That was for my son

And when it was over

Breastfeeding was done

*I cried on the inside
But outside looked strong
To mother or audit
The struggle was long*

These stanzas highlight one of the many struggles between my identity as a mother and as a professional accountant. I continue to feel the emotional struggle each time I read these words. I was very invested in my identity as an auditor at the time. Although I had been raising my daughter, at first on my own and then with my husband, I had never felt that the two identities were competing. I had, until that point, felt that I was balancing the two quite easily. Adding another child as well as progressing in my career meant that the two roles were in competition with one another for time and identity. These stanzas also shows that I was learning to ‘play the game’ as Bourdieu would say (Bourdieu, 1977). I understood that the rules of the game included hiding my embodied self, my pregnancy, as well as being available and giving work top priority; becoming that neutral, but actually male-gendered employee (as discussed by Acker, 1990).

10.1.4 Travel to CPD

*Up north we travel far
And it's not very cheap
So CGA waives the fees
A benefit we reap*

*In the evening we go back
And stay with our son
We don't go back drinking
And stay in that fun*

*In the morning
The comradery's evident
To be part of this group
I guess wasn't meant*

These stanzas highlight the continued struggle between my identity as a mother and as an accountant. I enjoyed my time working for this firm, they were very family-oriented and provided an excellent work-life balance with everyone in the office expected to leave for dinner with family and no work permitted on Sunday. But even with that, there were times when life interfered with work. The social capital that was developed in the evenings was something that I was not able to accumulate. This may, or may not, have affected my future within the sub-field of northern accountants. However, instead of staying within this field, life again required a change in my work and geographic location.

10.1.5 Online only

*The smoke in the air
Meant Smithers was wrong
We moved to Victoria
The travel was long*

*We both got new jobs
As so settled down
No point in regretting
Don't bother to frown*

*For life is as life gives us
A new job for all
CRA I went back to
At the start of the fall*

*We decided to do
A bachelor's degree
Accounting we had
We added IT*

*Each night we waited
'til our son was asleep
Before going to the computers
To study a heap*

*They must have thought
Who were those fools
Who studied so hard
While their son played in the pools*

These verses provide an illustration of the “credential creep” that was happening in accounting in the early 2000s. When I first gained my accounting designation, the CGA did not require a bachelor degree. When the new requirement was brought in, my husband and I both decided we needed to have a bachelor degree as well as our accounting designation. In this I am attempting to highlight the changing boundaries of the fields of accounting as well as provide an example of how we coped with family commitments as well as CPD.

10.1.6 Changing my professional identity

*Audit and tax
Understanding I know
Time to train others
So they too can grow*

*An accounting instructor
I heard them to say
If you want to do that
You need MBA*

*My son at school
Was doing quite fine
But me being at home
Would ease both our minds*

*So courses I took
At home and online
Group work was hard
I'll try not to whine*

*And then when I found
An instructor so awesome
I wanted to find out
Where that excellence came from*

*And so an M.Ed.
Is what I pursued
Doing a research masters
Made me enthused*

*I used my contacts
To get the position
Of teaching online
For us was a win-win*

I had difficulty deciding whether these verses were about WLB or my movement to an identity as an instructor. I decided it was both, it is also about the triumph I felt being able to find a way to successfully combine two parts of my identity that were very strong forces pulling me in two different directions at the time. There is also a little about trying to balance my work and home life. Genz (2009) discusses the 1990s as the move to accept failure from the perfect standard but still struggle with the dilemma of trying to find how to have it all, and I see some of that in my life here. It also highlights that I was beginning to understand the use of social capital to move into a new field.

10.1.7 The quest for academia

*A PhD they said
And said it again
They said it so often
I finally said when*

*To study with Kathryn
Was in the UK
My family said “Go now”
We will be okay*

*It wasn't easy for me
To study away
From my family and home
But friends made it okay*

*Qualitative research
Is different for me
But I am learning so much
And wanted to see*

*How much I could learn
If I kept trying
Bourdieu and Foucault
My brain, I think's frying*

*My panel I passed
Interviews I do now
I often am thinking
This is me, oh wow*

*My first academic conference
The CPA in Toronto
I wrote my first paper
I really wanted to go*

*The paper was accepted
They said it was good
I'm part of that gang now
I'm part of the hood*

*A researcher and more now
That's what I want to be
An academic
Change to my identity*

The excitement and satisfaction I feel when I am learning and researching is definitely a core part of my identity now; and I am fortunate to be able to make the choices that allow me to expand and enhance my academic identity. I feel more comfortable with the identity of an academic than I ever did with that of an accountant. Perhaps in part as I could always see that the capital I accumulated was not the right combination for the accounting field. I always felt that I couldn't ever quite fit the mould – have the required capital – to make it to the top of that field. In academia on the other hand, I don't have the same desire. My desire is more focused on bringing about discussion on issues and the need to change the structure of the accounting field. I understand that I will always be looking for a balance among my identity roles, but for a little while at least, they are working together, not seamlessly, but together.

10.2 Evaluating autoethnography

Creative approaches, such as poetry are still authored, edited and crafted by the researcher and in themselves do not solve power differentials. They may emphasize the power of the researcher by placing her in the foreground, becoming more visible, and demand that aesthetic qualities are noted thereby increasing the distance between the researcher and the participant (Atkinson, Coffey & Delamont, 2003). Sparkes (2000) noted that the autobiographical self will always tend to disappoint when standard criteria are applied and judgments on autobiographic narratives will have tensions, contradictions, conflicts and differences in interpretation. Standard criteria are then not suitable for evaluation.

Evaluation of this chapter must then be accomplished by other methods. Sparkes (2000) posits that if the narrative does nothing else but stimulate a discussion about research in general and the piece itself, it has made a significant contribution. The process of writing poetry draws the attention of the researcher to different aspects of the experience, which add value to the research process, regardless of whether the poem is successful artistically (Maréchal & Linstead, 2010). The body and self of the researcher is a salient part of the research process and performance autoethnography, such as poetry, allows the positioning of the researcher as an active agent with narrative authority revealing the fractures, sutures and seams of the self interacting with other in the context of researching lived experiences (Spry, 2001). Denzin (2014) argues that the poetic representation is reflexive and alive and is never just an end to itself; it makes the world visible in new and different ways with an underlying political goal that is to change that way we think about people and their lives.

The act of writing presupposes an audience (Stanley, 1993) and it is disconcerting that “colleagues, strangers and even enemies” may read it (Vickers, 2002, p. 608). Although

Humphreys (2005), in writing his vignettes on his own nonstandard academic career, purportedly “chose” his audience as active qualitative researchers (p. 842), once your writing is in the public domain, you cannot choose your readers. Knowing this, I am aware of it and it will influence what I write. Also influencing what I write is criteria for acceptable autoethnography put forth by various researchers. Bochner (2000), for instance, calls narratives a poetic social science and his criteria include a believable journey and a story that moves him; Richardson (2000, p. 254) wants it to be “not boring” and to contribute to our understanding of social life; and Spry (2001) requires autoethnography to be well written, emotionally engaging and critically self-reflective weaving both story and theory. I have attempted to fulfil the criteria for acceptable autoethnography in the writing of this chapter.

This poetry may not accurately reflect what others recall about those periods in my life, but that is not necessarily a problem. Learmonth and Humphreys (2012) provide a demonstration of the ‘Jekyll and Hyde’ of our memories when contributing two separate memories of events, each being correct, but each providing dramatically different outlooks on the same event. Muncey (2005) argues that just like the garden is viewed differently at different times of the year - colourful, sunny and prolific in the summer; colourless, cold and lacking growth in the winter - so can truth have a changing nature, but who is to say that one is more truthful than another. While some of my memories have become like summer, others will always feel like winter and in attempting to portray these emotions I am trying to connect the reader to similar memories and feelings.

In providing these accounts of my journey I make no claim to generalizability but, similar to Cohen *et al.* (2009), I hope that it may resonate with readers through raising points of similarity and divergence from their own life experience as in interpreting autoethnography text, readers connect with their own lives (Spry, 2001). Humphreys (2005) posited that the writing of autoethnography itself is explicitly reflective and after providing his vignettes, challenged the reader to make a determination on whether his autoethnography narrative gave further insight or was self-indulgent writing. By reflecting on my writing, as suggested by Cohen *et al.* (2009) I have attempted to provide some of that insight into how my own identity has been shaped.

The reflection on my writing has been a reflexive process on a number of levels (as suggested by Haynes 2012b). In writing this poetry I have gained additional insight in how the structures have affected my identity, which provided me with additional insights when I analysed the participants (theoretical level). The process of writing the poetry also highlighted my emotions regarding different stages of my career; and I became more aware of these emotions and how they might affect my interactions with participants and my analysis

of the interviews (emotional level). The cultural, social and political level of reflexivity requires an awareness the dominant discourses that influence my own understandings in order that I am able to challenge these discourses, rather than perpetuate them. This was particularly true in coming to accept that for me, the mother, to be away from my family while studying was acceptable even though it did not align with cultural norms. In providing this poetry, and acknowledging that I am both the subject and the object of this research, that these are intertwined within my whole thesis, I am undertaking subjectivity level reflexivity. I will attempt to express this reflexivity in a final few stanzas:

Thinking about me

Influences my thoughts

In thinking about research

And connecting the dots

My designation is key

In how I feel

That influences my acceptance

Of others thoughts as real

My methodology

Needed to be

Crafted through analysis

Of my epistemology

Where I grew up

And the influences on me

Make a difference to

My ontology

These are all things that I must

Think about and apply

As a critical researcher

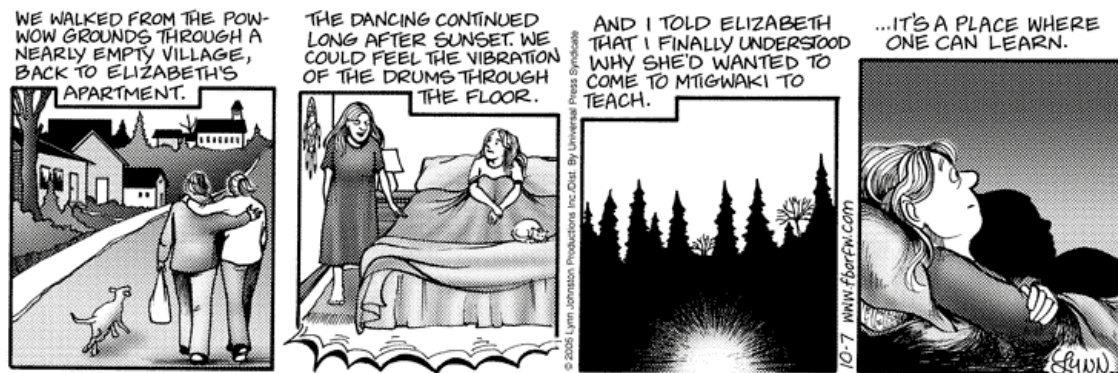
I am required to try

10.3 Concluding thoughts

Reading over this chapter, the quest for symbolic capital, and the issues that make that quest difficult, resonates with me, though I realize that this may not come across to readers. The repeating struggle between my identity as a mother and my identity as a professional accountant or academic are a large part of defining who I am. The structures within the various fields and my growing understanding of the structure of the capital within those fields were producing decisions to move to other fields rather than attempt to structure my own capitals to be able to be a better player in the game of the accounting field. I hope that I have provided the reader with a believable journey that is emotionally engaging and not boring as well as contributing to an understanding of social life. I have endeavoured to be self-reflective as well as reflexive on this writing journey. Haynes (2012b) noted that it is important to be reflexive on more than one level. I have attempted with an autobiographical account to be reflexive particularly on the social, cultural and political level as well as both the subjective and theoretical levels. In creating poetry about my own journey, it forced me to reflect on my own assumptions about my own identity as a family member in the northern society I grew up in. The writing of the poetry provided me with insights into how my identities as a mother and a professional have been formed. Writing these accounts has given me insights into my identity and how I am influenced by the struggles of my various roles. I am also aware that my methodological perspective as a feminist may have influenced how I portrayed myself and I wonder if I might have told the story differently if I was not working on my research study. Researching and writing my PhD is as much about me as it is about my participants, it is about my growth and understanding of the ontological and epistemological standpoints that influence not only my research but my life.

CPD has not, of course, been the only influencing factor on my identity; nor has my identity been the only influencing factor on the CPD that I have taken over the years. However, writing the poetry helped me to bring together an overall view of my identity and the interaction of my CPD choices within that view. It is my hope that it has also allowed the reader to reflect on their own identity and their own CPD interactions with them.

Chapter 11. Conclusion



Copyright Lynn Johnston, Universal Reprints: Used with permission

This thesis has been concerned with the exploration of the interaction of CPD experiences and identity for women professional accountants in Canada. This chapter will summarize the empirical, theoretical, methodological and practical contributions of the thesis. It will also identify dissemination of this research and suggest future research possibilities.

The thesis posed the overarching research question:

- How do CPD experiences interact with the identity of women professional accountants in Canada?

And the specific research questions were:

- How have the women accounting professional's experiences of CPD changed through their professional lives?
- How do CPD experiences relate to the other identities in the work-life balance of women professional accountants in Canada?
- What relationship does CPD have with broader social and professional issues for women accountants?

This chapter provides answers to these questions within this chapter; however, first a summary of the major sections of the thesis is provided.

11.1 Review of thesis

Chapter 1 provided an introduction to the aims of the thesis and the study itself. It gave an overview of the concepts and outlined literature in the various inter-related research areas that define the study, as well as detailing the aims and research questions of the study.

Chapter 2 set the thesis study in its context by providing an understanding of the Canadian accounting organizations in British Columbia. It discussed both the geographic differences

that provide for the identity construction for women professionals in accounting as well as the current time frame of the amalgamation of the three accounting bodies in Canada.

Chapter 3 explained the methodology and method of the thesis. It provided an understanding of how the thesis integrated with the position of myself as a feminist. It provided both information on the thesis design and an outline of how to evaluate this qualitative thesis.

Chapter 4 reviewed the literature that is the foundation for the research in this study. A brief overview of how the CPD literature can be integrated with an understanding of the literature in the fields of gender in accounting, the sociology of the professions, and identity was provided.

Chapters 5 and 6 provided truncated versions of the oral histories provided by the women in this study. Separated into two chapters arbitrarily by professionals and partners, these two chapters provided a glimpse of the disparate experiences, goals and identities of the women in this study, who are homogenous by being women professional accountants.

Chapter 7 used the lens of Pierre Bourdieu's theories of capitals, habitus and field to analyse the women's experiences. The capital requirements, places in the field and habitus of individual women in this study reflected differences in capital needs.

Chapter 8 explored some of the various identities for the women in the study and highlighted constraints and possibilities around those identities. While the professional accountant identity was important to all of the women in the study, the amount of importance was variable depending on other identities that were important to her at the specific point in her life.

Chapter 9 reviewed the interaction of identities of the women accountants and their experiences with CPD. Interaction was revealed and is discussed further under theoretical contributions later in this chapter.

Chapter 10 provided an autoethnographical lens to my own experiences of CPD and identity in the form of poetry. Using poetry as an autoethnographical method permitted the revelation of important points in my own experiences of CPD in an innovative manner not normally used in accounting literature.

Each of these chapters was important in exploring the interaction of identity and CPD for women professional accountants in Canada and has a part in answering the research questions.

Answering the overarching research question "How do CPD experiences interact with the identity of women professional accountants in Canada?" is answered by combining chapters 7, 8 and 9. The overarching contribution of this thesis is the synthesis of identity, CPD and the

experiences of women accountants. How this is brought together in the main discussion chapters is discussed next.

11.2 Synthesising theoretical perspectives

In using Bourdieu's theories of capitals, fields and habitus, we can view the accounting profession as a field (Bourdieu, 1986a; Bourdieu and Wacquant, 1992; Swartz, 1997; Oakes *et al.*, 1998; Ramirez, 2001; Everett, 2002; Haynes, 2012a; Carter and Spence, 2013). In any field, there is influence from those in power to maintain the field in its current configuration to retain their power (Bourdieu, 1989; 1998). Moreover, in the accounting field, the process of professionalization has favoured a homogenous masculine identity to succeed (Haynes, 2008c; 2013b; Edgley *et al.*, 2015), which affirms a masculine form of power. CPD allows accountants to increase their cultural capital, which should allow an individual to improve their placement within the field. However, in this study it was found that social capitals were the symbolic capitals within the field and, although there were some benefits to accumulating cultural capitals, the advantage that the increase in cultural capital was dependant on a number of factors. This was not only a result of the different positions within the field, as suggested by Bourdieu (1986b), but was also affected strongly by other fields that individual women were struggling within and by the influences of other identities on their professional identity.

The importance of the accounting field in relation to other fields was unique to each woman and was often influenced by the strength of her professional identity against other identities. A professional accounting identity was important to each of the women who provided their oral histories; however, each woman had other identities that were important to her and the degree to which the professional identity was internalized as a self-identity was influenced by these other identities. These other identities could sometimes constrain their professional identity, such as that of a mother or caregiver. At other times, other identities were mutually supportive of the professional identity, such as that of a family breadwinner.

The various identities of an individual combined to influence the selection of CPD made by the women. Where the professional identity and identities that created possibilities for developing professional identity were at the forefront of choices of CPD, it was found that often the women were already at the power level of the field of accounting office, working as partners in the firm. Whether or not to travel, and which courses to undertake, was dependent on the perceived needs of the woman's professional identity. The women in this study in these positions used the CPD to increase social capitals as well as cultural capitals, with the social capitals often being the most influential reasons for undertaking the CPD.

This differed for those women not in the power level of the field, such as more junior women in the firm, where often their professional identity was being constrained by other identities. For them, the selection of CPD was limited to courses that were cost effective and fit within their WLB. Experiences of the women at this level in the field indicated that, for them, the choices of CPD were more technical in nature. The structuring nature of CPD is evident here as these women now view themselves as more technical and accept their placement within the field as not suited to more management style duties. However, CPD is also structured as the women, perceiving themselves as excelling technically and having a technical professional identity, selected technical CPD where they could continue to excel, a self-fulfilling prophesy. Social capitals in undertaking CPD, such as meeting other women whether as mentors or business contacts, were often not available to women at this level in the field due to limitations imposed by the profession and firms.

11.3 Answering the research questions

Research questions are guided by the ontological and epistemological position of the researcher. Both the questions themselves and how they are answered are influenced by the researcher's own position. As indicated in chapter 3, answering research questions is found not by observation or counting of answers, but by understanding the experiences of women accountants. The experiences and analysis are therefore most important in understanding the answers to the questions. First the specific research questions will be discussed, followed by the overarching research question.

11.3.1 Specific Research Questions

In order to answer the question "How have the women accounting professional's experiences of CPD changed through their professional lives?" it is necessary to reveal and explore the experiences of women accountants over time. To understand where the individual women are within their lives. The reader should start with chapters 5 and 6, which provide oral histories from each of the women who participated in the study. Material to understand where the researcher fits is found in chapter 10. This information permits an understanding of changing individual requirements and, importantly, provides the reader with a sense of where there women are within their lives and careers. Then, in exploring the differences and similarities of the professional lives of women accountants, chapter 8 assists in understanding the changing priorities in identities for the women, chapter 7 evaluates the capitals they were attempting to accumulate, and chapter 9 assists in understanding the interaction. Experiences reveal that over the years CPD has become more formalized as a requirement for accountants.

CPD has been used by women in an attempt to progress within the accounting field, in solidifying areas of perceived expertise and in attempting to broaden experience and/or competencies. However, undertaking of CPD is not always a priority, nor viewed as a way to gain capitals at that particular time; at times in women's lives, it is simply a requirement to maintain a professional identity, which although important in itself does not indicate reflexive decision making processes by the women. The importance of CPD, and therefore the focus on it, is dependent on both where the woman is within her career and what other identities and priorities are influencing her professional identity, which leads to the next secondary question.

“How do CPD experiences relate to the other identities in the work-life balance of women professional accountants in Canada?” can be understood through an analysis of the interaction of other identities on the undertaking of CPD and the levels of importance of CPD. This is interrogated specifically in chapter 8; however, chapter 7 discusses other fields that are influencing WLB and chapter 9 also provides information on the differences in WLB that is experienced by the individual women. CPD was seen as another factor that women must take into account when attempting to balance their lives. Some of the professional women, particularly the ones who were partners in their firms, did not perceive any issues in the undertaking of CPD. Others, however, found that the selection of CPD was limited and the CPD available in modalities that suited their WLB was further limited in the nature of CPD provided. The issue of planning for CPD also revealed the role and expectation of women in their own cultural, political and social spheres, in the fields they ‘played’ within.

Broader social issues, such as the effect of CPD constraints and possibilities, answering the question “What relationship does CPD have with broader social and professional issues for women accountants?” are explored in Chapter 9 as well as in this chapter. This question is answered through an analysis of how the cultural, social and political situation affects professional women's decisions regarding CPD and their professional accounting identity. The societal expectations of motherhood roles was experienced and discussed by both professionals and professionals that were partners. Where professionals who were not partners revealed through their experiences the expectations of the women taking on the main caregiver role, professionals who were partners struggled with the guilt of not fulfilling this role when it was taken on by the husband. While other differences also existed, the expectations of the role of CPD in the women's professional lives resulted in differences in the interaction of CPD and identity for these two groups of women.

11.3.2 The interaction of CPD and identity

The overarching research question “How do CPD experiences interact with the identity of women professional accountants in Canada?” is answered through an analysis of those experiences. The experiences of the women in this study in obtaining their CPD indicate that there continues to be constraints on CPD throughout their careers. This is particularly true of those outside major metropolitan areas. While the provision of CPD has changed over time from mainly in-person to the addition of many online courses, the CPD being offered online tends to focus on the technical. Other identities taking priorities in women’s lives often have as much influence over what CPD she will access as does her desire for the cultural capital gained through CPD. In exploring the connections of women accountants’ experiences of CPD and how they interact with their professional and other identities, this thesis has provided exposure for some of the broader social and professional issues for women accountants.

The accounting field, particularly in the more rural areas in British Columbia remains a male-dominated field. My conversations with women accountants revealed that women still struggle to be accepted as the decision makers in the field. The resource-based cultures in those areas of the province appear to still expect a man in charge with women in the supporting role. This particularly held true for the women who were not in partnership roles in a firm where they were often placed in housekeeping style roles within the office. The women who chose not to be in partnership roles often willingly accepted and embraced a less strong professional identity in order to allow other identities to be in the forefront.

Where the opposite is true and women are the main breadwinners, the conversations revealed that partnership roles in accounting still required that someone, in their cases a husband, undertake the role of caregiver. The accounting field continues to include structures that require an accountant to be devoted to the job rather than allowing her or him to maintain a work-life balance. The women in these positions were all striving for more of a work-life balance but it always appeared to be in the future, rather than something that could be achieved in the present. Each one of them also hoped to provide an atmosphere where their own employees could attain a better work-life balance than their own.

When exploring the CPD experiences of professional women accountants in Canada it became evident that the interaction of identities affects the CPD experiences and the CPD experiences affect the professional identity. CPD can act as a constraint or possibility on the maintenance of, or change in, professional identity. The structured and structuring aspects of CPD work within the professional accounting field to maintain the gendered and hierarchal

nature of the field. The overarching contribution of this thesis is then the synthesis of identity, CPD and the experiences of women accountants.

11.3.3 Contributions of the thesis

This thesis has contributed in a number of ways, which are shown in figure 12. While each of these contributions is expanded on further in this chapter, a brief summary is discussed in this section.

Methodological contributions include expanding on the use of oral histories in accounting and adding to autoethnographic work in accounting using poetry. Interpretive critical accounting research continues to be important to expand the accounting literature beyond the mainstream economic-based capital accounting literature. Interpretive analysis requires a focus on what is important to the participant and the use of waveforms to identify these areas add an additional method to the interpretative researcher's toolbox.

Policy and practice contributions highlight areas that the accounting organizations need to be aware of to adequately support their members and this thesis identifies areas of focus expanded on later in this chapter.

Just as Bourdieu's theoretical work was supported by his empirical investigation, the theoretical contributions related to Bourdieu's theories in this thesis are supported by empirical work, specifically expanding on empirical work in both rural geographic areas and smaller accounting firms, both of which have been under-researched in the accounting literature. Bourdieu's theories of capital have been explored and affirmed that the need for capitals are dependent on the individual's place in the field. The thesis has applied and expanded this concept to note that the need for capitals goes beyond what is needed in the accounting field as the interactions with other fields may drive the need for acquisition of capital. The need for capitals within the field cannot be assumed to be based on a homogenous accounting professional field as the subfield or rural accounting firm drives needs for different capitals. The need for capital is related to identity; however, identity needs are influenced by other fields and other identities, which may be at the forefront at a certain point in time. The identity is influenced by the habitus, but habitus role and identity are not inter-changeable; rather they are interwoven with the internalized habitus influencing the reflexivity of the identity.

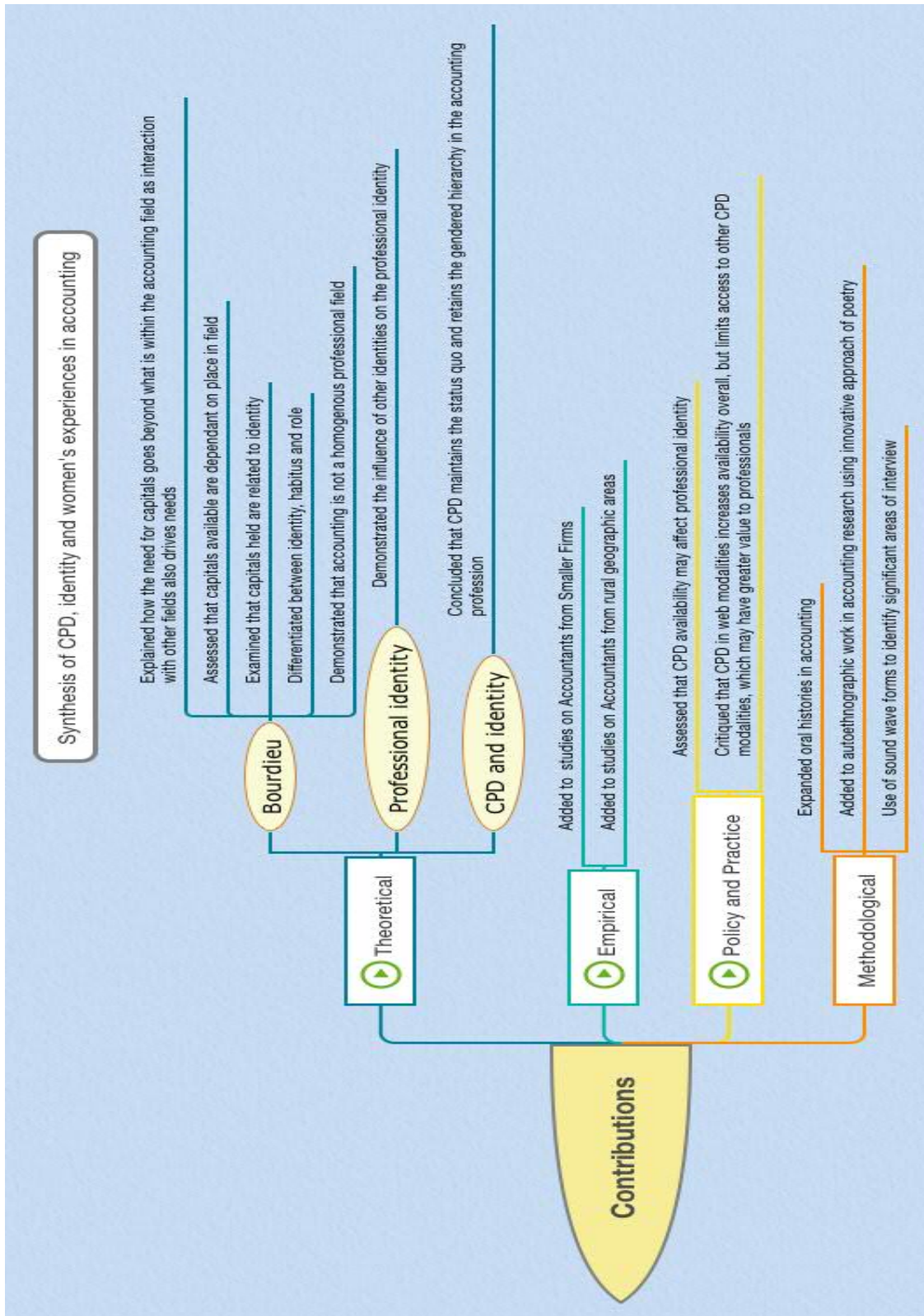


Figure 12 Contributions

Each of these contributions will now be discussed beginning with the methodological contributions.

11.4 Methodological contributions

This thesis has added to the studies that utilize oral history interviews providing an exploration of identity in the accounting field. The exploration of everyday experiences of women accountant adds deeper and different understandings than those provided by statistical surveys and interviews. Methodologically this thesis followed the pattern set by others through a collaborative oral history interview that explored experiences of women accountants. A methodological tool not seen in previous studies was the review of waveforms to identify changes in speaking patterns. As these changes in speaking patterns often indicated a place in the conversation that was important to the woman who provided her oral history, this method aided in highlighting these areas for interpretive analysis. Although this could only be done with recordings that provided more than one wave form, it was a useful review and is suggested for future oral history interviews as well as standard interviews and as additional step in the analysis process.

This thesis has added to the autoethnographic writings in the accounting field. In creating poetry it has also added to the emerging form of performance autoethnographies. Additionally chapter 10 provided some explanation and personal reflexivity to assist the reader in understanding the background of the poetry. This chapter was originally written as vignettes but was re-written as poetry while I was dealing with a death in the family. It provided me with a vehicle to work through my grief of both my aunt's recent demise and my mother's death when I was 19. In providing this chapter, I have included myself in the study as a separate person. Haynes (2006b) argues that by providing autoethnographies we challenge the traditional bodies of knowledge, particularly in the context of a positivist-biased field such as accounting. Through my autoethnography I have definitively made myself the subject as well as the object. This supports a feminist epistemology and ontology and required a specific reflection on my own experiences to be included as well as the reflections on my own reactions to other participants in other areas of the thesis.

The use of both oral history and autoethnography also highlight my focus on women's experiences in accounting. The empirical contributions provided by exploring these experiences are discussed next.

11.5 Empirical contributions

Exploration of the identity of women professional accountants in Canada has not previously been studied. This study increases not only the studies of the lacuna of literature in this area, and also makes other specific empirical contributions. The empirical contributions of the thesis have added to the extant literature by broadening the base of

professional accountants in the exploration of their lives and identities. This was done through receiving oral histories from women (1) outside the Big4 and (2) outside larger metropolitan areas. Each of these will be discussed.

An empirical contribution was made in this study in broadening the accountants as participants to those outside of the Big4 firms. The women who provided their oral histories came from a variety of backgrounds and only two had worked in the Big4 at any time in their career and neither at the training stage prior to designation. Professional identity construction was not homogenous across the women in the study, nor even across women within the same geographic areas. Exploring identities of accountants outside the Big4 allows us to explore the effect of the profession on professional identity without the requirement to take into account the inculcation of the Big4 training. That is not to say that smaller firms do not inculcate their own embodied visions of how a professional identity is manifested, but there is less homogeneity among smaller firms scattered across various geographical areas. This leads to the second empirical contribution.

A second empirical contribution was made in this study in broadening the accountants as participants to those outside of larger metropolitan areas. This is particularly important in a country such as Canada where accountants are spread geographically over a large area. This leads to geographical differences in professional identity formation. Differences also exist in access to CPD courses for these accountants. In previous decades, this meant that these accountants did not have access to the same training as those in larger metropolitan areas, or that the training was only available at a much larger cost. More currently, costs are reduced for travel and CPD is offered in a variety of modalities; however differences may have become even more significant rather than less due to these changes. In exploring women's experiences, the inclusion of rural accountants adds an important empirical contribution to previous studies. These empirical contributions lead to policy and practice contribution and these are now discussed.

11.6 Contributions for policy and practice

In adding to the research on identity in smaller offices, this thesis may assist the accounting profession in understanding differences in professional identity within the profession. This study identified that regional geographic identities are important to women accountants and the professional organization must recognize this and take it into account when providing opportunities for CPD. The new amalgamated accounting organization in BC now permits CPD in any area that is related to an individual's profession or desired profession, not restricted to accounting. This allows women, and men, to select CPD that

they feel is beneficial to them but does nothing to achieve balances in the availability of CPD for those outside large metropolitan areas who wish to take CPD relating to their professional accounting identity. This is a step in the right direction, but more could be done. As indicated in Chapter 9, CPD is both structured and structuring and an understanding of how this affects all accountants, particularly those not in the power level of the accounting field is important for accounting organisations to be aware of.

The profession is arguably ethically responsible for providing adequate training for all their members. The idea discussed by Finstad-Million and Morin-Estéves (2015) that business schools are ethically responsible to, at a minimum, provide information on gender issues in business to their students and are morally obligated to provide training in gender issues possibly also applies to the accounting professional organizations. This extends not only to initial professional training but on-going CPD. Professions might argue that their members are not required to receive training through the profession. However, although some of the women took CPD through their organizations and outside sources, many of the women in this study undertook CPD only as provided by the profession. This is particularly true where other sources of CPD are less available such as in the rural northern areas of the province. The profession is therefore possibly obligated, and should be held to providing CPD for those outside the larger metropolitan areas to a greater extent than to those where other sources of CPD is already available.

This study added to the body of work on accounting identity, specifically exploring the identity of women accountants outside of larger metropolitan areas. As pointed out by Ramirez *et al.* (2015), all segments of the profession are relevant and the profession benefits from being aware of how professional identities are maintained in order to understand how to regulate and govern.

Having discussed the empirical, methodological and practice and policy contributions, the theoretical contributions will now be discussed.

11.7 Theoretical contributions

Theoretical contributions arising from this thesis fall into several categories as noted in figure 12 and each of these is discussed below.

11.7.1 Professional identity

This thesis has contributed to the literature on CPD in accounting by exploring women's experiences in undertaking CPD. This goes beyond a pedagogical, practical approach that looks at course effectiveness or factors that influence accountants to undertake CPD and

instead explores how CPD is experienced by accountants. In doing so it suggests that factors that influence the undertaking of CPD are closely tied to an individual's professional identity. However, it is also possible that other identities, such as motherhood, caregiver and volunteer, also influence the selections around CPD undertaking.

This thesis has added to the accounting literature on identity firstly by providing oral histories of women accountants. In the oral histories provided in chapters 5 and 6 the life of women accountants is revealed. These are not the stories of those at the pinnacle of the accounting field, but rather a perspective from those working within different areas of the field. In exploring these oral histories there is evidence of many different influences on women's lives, and each professional identity is constructed within the constraints and possibilities that are individual to her.

A professional identity is only one of the social identities of a women professional accountant and what was considered to be a professional identity was not found to be homogenous among the women accountants in this study. Chapter 8 discussed some other identities, such as a volunteer identity, a geographic identity and a family identity, which all influenced how these women chose to construct their own professional identity. Some provided opportunities and some were constraints on the building of a professional identity. The timing of career (beginning or end) and life (younger, older) both influenced the hierarchy of professional identity to other identities. Some professional identities were stronger and influential on the woman's other identities; in other cases, other identities were more influential. This indicates that identity theorists need to be aware of this hierarchal nature as no one identity should be viewed in isolation, rather should be explored with an understanding of other influences.

11.7.2 CPD and identity

The overarching research question for this thesis was to review how CPD experiences interact with the identity of women professional accountants in Canada and this was specifically explored in chapter 9. It is evident that there is interaction in both directions with CPD influencing identity construction as well as identity influencing the selection of CPD. Chapter 9 suggested that a woman may pro-actively use CPD to construct a new professional identity that she sees as optimal. However, alternatively, decisions around CPD are not always consciously made with respect to the professional identity and were often made based on course availability and minimum hourly requirements. It is noted that the lack of availability of CPD is a possible obstacle in women constructing a professional identity. Specifically the easier availability of technical courses outside major metropolitan areas

guides many women working in more rural areas towards a more technical professional identity. This contributes to the maintenance of an identity that is not congruent with one that is considered to be at the top of the accounting field, where social capital is necessary for advancement, and thus maintains women's places within the field.

The women in this study often noted the difficulties in obtaining CPD and the lack of non-technical CPD available to them. One interpretation of this is that the restrictions placed by professional organizations on where and when CPD is provided contribute to the structural obstacles in place and add to the symbolic violence that places large metropolitan areas above rural areas and reinforce gender biases in the accounting profession.

This thesis has contributed to the literature on gender in accounting by suggesting CPD as another structure within the profession that may be gendered. Women who provided their oral history indicated a preference for technical CPD. Part of this preference was influenced by how the women perceived their professional identity, however, at the same time it may be the availability of the technical CPD is also influencing that identity. It may be interpreted that the availability of CPD is an influential factor on women accountants as it remains the women within society that are the main caregivers of children and adjust their CPD undertaking to minimize the disturbance of home life. The gendered nature of CPD availability may also be seen in the availability of CPD in the larger metropolitan areas. This assumes that CPD will be undertaken by those individuals that can travel and be away from home, presupposing that a caregiver is available. This reinforces the stereotypical male accountant and creates difficulties for those who are caregivers within the home at the same time as being a professional accountant.

11.7.3 Need for capitals

This thesis has contributed to the use of Pierre Bourdieu's theories by both recapitulating and adding to the current accounting literature using those theories.

There was a reiteration that, for the women who provided their oral histories, social capitals are more important than cultural capitals. It was found that women who undertook CPD to gain cultural capitals for accession in the field, also needed, or found a lack of, social capitals for that accession. This corroborates previous research on the importance of social capitals.

It is interesting that, even when women are the main breadwinner and partner or proprietor of their firms, they are not consciously thinking about the building of social capitals when travelling to CPD. Although they do note the accumulation of social capital when it is pointed out to them, the women in this study were not using CPD explicitly to gain

social contacts, perhaps reaffirming the survey results previously that men use CPD more for social contacts than women (Ross, 2012). This is of concern because, as indicated in chapter 7, it is the mainly the social capitals rather than the cultural capitals that are needed to receive promotions in the field.

11.7.4 Availability of capitals

The capitals that were available to the women were dependant on their place in the field and this finding itself was not new. However, it was found that the need for capitals goes beyond what matters within the field because of the interaction with other fields such as the interaction with the northern field and the professional accounting field. This accentuates that the use of Bourdieu needs to go further than concentrating on one field at a time to recognize the importance of viewing all fields that an individual is participating within.

11.7.5 Capitals and Identities

This thesis suggests that capitals are related to identity. The struggles endured for the acquisition of capitals by individuals are different depending on which identity is at the foreground at that time as well as which fields in which the individual is participating. A professional identity may require different social capital than a northern identity or volunteer identity; and each woman selected which capitals would be important to her depending on which identity, and therefore which field, was important at that particular time in her life. However, that is not to say that the social and cultural capitals gained by other identities, such as the volunteer identity, could not be successfully utilized to build a professional identity that may advance in the field. The fact that each of these women continued to gain cultural capitals and the requisite hours for CPD indicated the continued importance of the professional identity.

11.7.6 Identity, habitus and role

Evident from the interpretation of the oral histories provided by the participants in this study is that identity, habitus and role are separate and distinct. Identity is related to the habitus. Indeed, according to Bourdieu (1990b), habitus is that which is embodied history and both self-identities and social-identities form part of that embodied history. As our habitus is structured it is affected by each of our identities, and as it is structuring, it also affects each of our identities. Evidence of Bourdieu's theory on habitus can be seen as women select professional identities that are strongly influenced by their previous experiences, their current place in the field and the capitals they hold. Habitus is the development of identity to the point that the self-identity becomes ingrained and reflexivity is

no longer required.

The roles taken on shape our social-identities but do not necessarily shape our self-identity. This was evidenced through women taking on the role of mother, and the social-identity of a good mother, but never feeling comfortable or happy with that part of their identities (such as Elaine). It was also seen where women took on the role of a tax accountant, performing all the functions necessary and undertaking CPD to enhance those skills, accepting the social identity of a tax expert, but internally never accepting that they were sufficiently knowledgeable in the area.

11.7.7 The professional accounting field

The field of professional accountants in Canada is not a homogenous field. Although subject to the same regulatory practices, the subfield of rural accounting firms has its own logic governing their practices and representations resulting a distinct subfield. This results in a subfield where capitals needed, desired and striven for are not the same as those in other areas of the field. There are both similarities and differences. The use of social capital is seen to be of value in the rural subfield. However, objectified cultural capitals striven for are not the same (for example land is of value rather than paintings and expensive cars). This may possibly be caused by the interactions with other fields and operating within other fields, such as the northern field. These differences also result in differences in the social-identities needed for the women within this field. The habitus inculcated within these subfields and the capitals of value result in a professional identity that is not homogenous with a standard corporate professional accountant identity.

11.8 Dissemination of research

Opportunities have arisen for the dissemination of this research. With respect to the research, the following are noted:

- A chapter in an edited book based partly on chapter 3, *Conducting oral history interviews: experiences from the field*, has been submitted to the editors.
- A paper based on a section of chapter 8 but specifically on northern identity and CPD, *We don't talk anymore: how changing modalities in continuing professional development has contributed to the identity of women accountants in northern British Columbia*, was presented at the Early Scholar Colloquium for the Inter-disciplinary Perspectives on Accounting Conference in 2015, was revised and presented at the Alternative Accounts Conference in 2016 and is planned to be submitted to a journal this year.

- A paper based on chapter 9, *Learning our place: problematizing continuing professional development for women accountants*, is in process and has been accepted at the Asia-Pacific Inter-disciplinary Perspectives on Accounting Conference in 2016.
- A presentation partially based on chapter 8, *Narratives of professional identity: paramount, proportional and pragmatic*, was presented at the Alternative Accounts Conference and the Narrative Matters conference, both in 2016 and is planned to be submitted to a journal this year.
- A short paper/presentation on the liminality of the professional accounting identity related to the amalgamation of the designations, *Where do we fit in?!: Liminality in the CPA*, was presented at Canadian Academic Accounting Association Special Event in 2016 and has been submitted to *Accounting Perspectives*.

Other planned papers from this research include:

- An autoethnographic paper based on Chapter 10;
- A paper exploring experiences around the volunteer identity that were encountered during interviews
- A paper exploring experiences around the breadwinner role that were encountered during interviews.

11.9 Anticipating future research

In addition to the above papers, future studies that extend this research are planned. Ramirez *et al.* (2015) pointed out the need to continue to explore professional identity in settings outside the Big4 and Adapa *et al.* (2015) identified the need for more work in geographical areas that are not the larger metropolitan areas. While this study added to both of these areas, there is much more exploration that may be done. Further research in smaller accounting offices to explore the culture and professional identity construction is warranted. This thesis focused only on a few areas in British Columbia. Additional studies that expand to other areas of the province, to other provinces and perhaps to areas in the US could be undertaken to determine the differences and similarities that exist and how they work to constrain or add possibilities to the professional identity.

This study exposed an interesting phenomenon where a woman took on the provider role as a partner in smaller accounting firms, the spouse took on the supporting role. One of the issues that this reveals is perhaps in the accounting profession it is still not possible to have a 2-career family with shared caregiver responsibilities and ascend to the partnership level. Further exploration on this could be undertaken utilising oral histories to understand the experiences of those women who were able to ascend to that level.

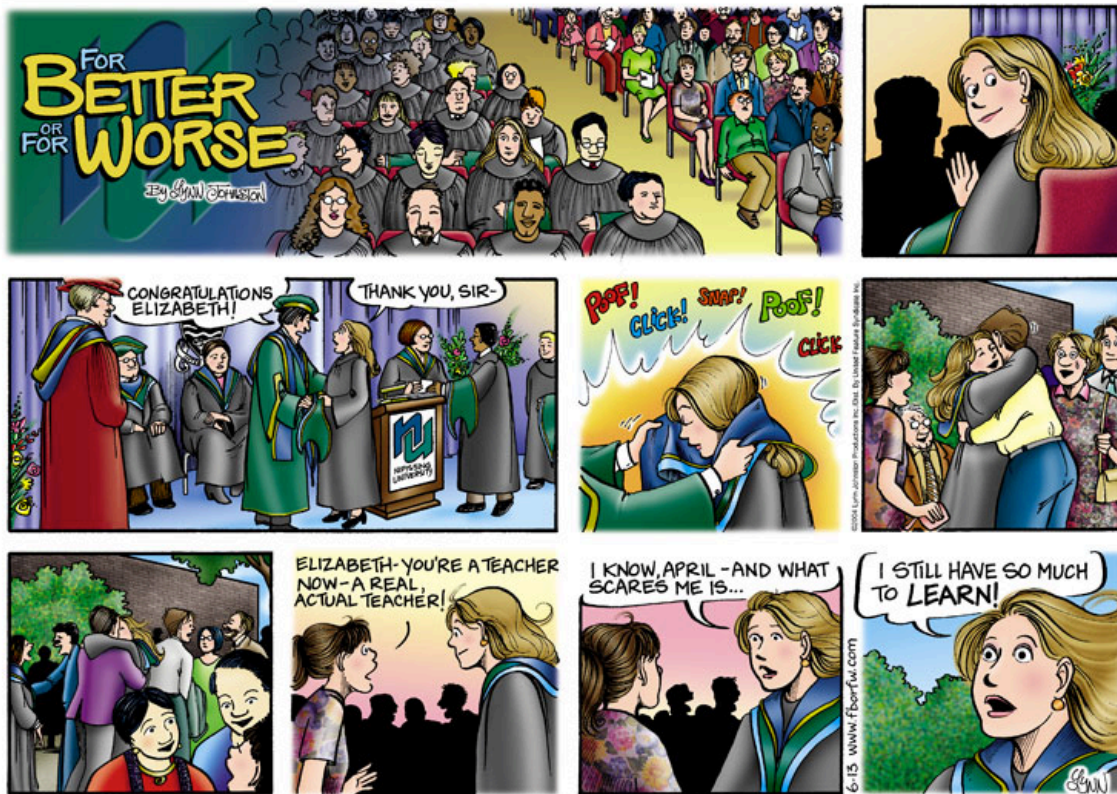
On the other side of the coin, this also brings up the women who were unable to participate because of family obligations. The effect of combining WLB and CPD within the accounting profession and on the progression of those within the field may allow exploration of diversity and inclusion issues within the profession. Following up with these women to add to the oral history of women accountants would be beneficial to gender and diversity studies.

The intersection of gender and ethnicity will affect the possibilities and constraints that a professional accountant faces and I have contacts with a wonderful indigenous accountant who would provide a remarkable case study to undertake.

The amalgamation of the accounting bodies and the changes to the professional identity of women, and men, accountants will continue to be a factor over the next several years. Particularly as in BC the legacy designation will remain part of the new CPA designation for the next 10 years. For example I will remain a CPA, CGA for 10 years before my designation will change to CPA only. This will continue to affect the identity construction of accountants and will provide further insight into identity formation.

Final words

This study was concerned with exploring the interaction of CPD experiences and identity for women accountants in Canada and has summarized the contributions made. As with any exploration, the contributions lead to more questions and much more possible research. I have completed my thesis but feel that I have only just started on my research and learning journey.



Copyright Lynn Johnston, Universal Reprints: Used with permission

References

- Abbott, A. D. (1988) *The system of professions : An essay on the division of expert labor*. Chicago, IL: University of Chicago Press.
- Acker, J. (1990) 'Hierarchies, jobs, bodies: A theory of gendered organizations', *Gender and Society*, 4(2), pp. 139-158.
- Acker, J. (2006) 'Inequality regimes gender, class, and race in organizations', *Gender and Society*, 20(4), pp. 441-464.
- Adapa, S., Rindfleish, J. and Sheridan, A. (2015) "Doing gender' in a regional context: Explaining women's absence from senior roles in regional accounting firms in Australia', *Critical Perspectives on Accounting*, (In press).
- Adkins, L. (2004a) 'Introduction: Feminism, Bourdieu and after', *The Sociological Review*, 52, pp. 1-18.
- Adkins, L. (2004b) 'Reflexivity: Freedom or habit of gender?', *The Sociological Review*, 52, pp. 191-210.
- Albert, S., Ashforth, B. E. and Dutton, J. E. (2000) 'Organizational identity and identification: Charting new waters and building new bridges', *Academy of Management Review*, 25(1), pp. 13-17.
- Almer, E. D., Lightbody, M. G. and Single, L. E. (2012) 'Successful promotion or segregation from partnership? An examination of the "post-senior manager" position in public accounting and the implications for women's careers', *Accounting Forum*, 36(2), pp. 122-133.
- Alvesson, M. (2010) 'Self-doubters, strugglers, storytellers, surfers and others: Images of self-identities in organization studies', *Human Relations*, 63(2), pp. 193-217.
- Alvesson, M. and Due Billing, Y. (2009) *Understanding gender and organizations*. 2nd edn. London: SAGE.
- Alvesson, M., Lee Ashcraft, K. and Thomas, R. (2008) 'Identity matters: Reflections on the construction of identity scholarship in organization studies', *Organization*, 15(1), pp. 5-28.
- Alvesson, M. and Willmott, H. (2002) 'Identity regulation as organizational control: Producing the appropriate individual', *Journal of Management Studies*, 39(5), pp. 619-644.
- Ameen, E. C., Guffey, D. M. and McMillan, J. J. (1996) 'Gender differences in determining the ethical sensitivity of future accounting professionals', *Journal of Business Ethics*, 15(5), pp. 591-597.
- Anderson, K. and Jack, D. C. (1991) 'Learning to listen: interview techniques and analysis', in Gluck, S. B. and Patal, D. (eds.) *Women's words: the feminist practice of oral history*. London: Routledge, pp. 11-26.

- Anderson, T. (2003) 'Getting the mix right again: An updated and theoretical rationale for interaction', *The International Review of Research in Open and Distance Learning*, 4(2).
- Anderson-Gough, F., Grey, C. and Robson, K. (1998) *Making up accountants: the organizational and professional socialization of trainee chartered accountants*. England: Ashgate Publishing Limited.
- Anderson-Gough, F., Grey, C. and Robson, K. (2000) 'In the name of the client: The service ethic in two professional services firms', *Human Relations*, 53(9), pp. 1151-1174.
- Anderson-Gough, F., Grey, C. and Robson, K. (2002) 'Accounting professionals and the accounting profession: linking conduct and context', *Accounting & Business Research*, 32(1), pp. 41-56.
- 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*, 30(5), pp. 469-490.
- Annisette, M. (2000) 'Imperialism and the professions: the education and certification of accountants in Trinidad and Tobago', *Accounting, Organizations and Society*, 25(7), pp. 631-659.
- Ashley, L. and Empson, L. (2015) 'Convenient fictions and inconvenient truths: Dilemmas of diversity at three leading accountancy firms', *Critical Perspectives on Accounting*, (In press).
- Atkinson, P., Coffey, A. J. and Delamont, S. (2003) *Key themes in qualitative research: Continuities and changes*. Walnut Creek, CA: AltaMira Press.
- Barker, P. and Monks, K. (1998) 'Irish women accountants and career progression: a research note', *Accounting, Organizations and Society*, 23(8), pp. 813-823.
- Baskerville, R. F. (1999) 'The telling power of CCA--a New Zealand oral history', *The accounting historians journal*, 28(1).
- Beech, N. (2011) 'Liminality and the practices of identity reconstruction', *Human Relations*, 64(2), pp. 285-302.
- Bernardi, R. A. (1998) 'The implications of lifestyle preference on a public accounting career: an exploratory study', *Critical Perspectives on Accounting*, 9(3), pp. 335-351.
- Bochner, A. P. (2000) 'Criteria against ourselves', *Qualitative Inquiry*, 6(2), pp. 266-272.
- Boland Jr., R. J. (1989) 'Beyond the objectivist and the subjectivist: Learning to read accounting as text', *Accounting, Organizations and Society*, 14(5-6), pp. 591-604.
- Bolton, S. C. and Muzio, D. (2007) 'Can't live with 'em; can't live without 'em: Gendered segmentation in the legal profession', *Sociology*, 41(1), pp. 47-64.
- Bolton, S. and Muzio, D. (2008) 'The paradoxical processes of feminization in the professions: the case of established, aspiring and semi-professions', *Work, Employment & Society*, 22(2), pp. 281-299.

- Borland, K. (1991) "'That's not what I said': Interpretive conflict in oral narrative research', in Gluck, S. B. and Patal, D. (eds.) *Women's words: the feminist practice of oral history*. London: Routledge, pp. 63-75.
- Bose, C. E. (2012) 'Intersectionality and global gender inequality', *Gender & Society*, 26(1), pp. 67-72.
- Bourdieu, P. (1977) *Outline of a theory of practice*. Translated by Nice, R. Cambridge: Cambridge University Press.
- Bourdieu, P. (1985) 'The social space and the genesis of groups', *Theory and Society*, 14(6), pp. 723-744.
- Bourdieu, P. (1986a) *Distinction : a social critique of the judgement of taste*. Translated by Nice, R. London: Routledge.
- Bourdieu, P. (1986b) 'The forms of capital', in Richardson, J. G. (ed.) *Handbook of theory and research for the sociology of education*. New York: Greenwood Press, pp. 241-258.
- Bourdieu, P. (1989) 'Social space and symbolic power', *Sociological Theory*, 7(1), pp. 14-25.
- Bourdieu, P. (1990a) *In other words : essays towards a reflexive sociology*. Translated by Adamson, M. Cambridge: Polity.
- Bourdieu, P. (1990b) *The logic of practice*. Translated by Nice, R. Cambridge: Polity Press.
- Bourdieu, P. (1991) *Language and symbolic power*. Translated by Raymond, G. and Adamson, M. Cambridge: Polity Press.
- Bourdieu, P. (1996) *The state nobility : elite schools in the field of power*. Translated by Clough, L. C. Cambridge: Polity Press.
- Bourdieu, P. (1998) *Practical reason: on the theory of action*. Stanford, California: Stanford University Press.
- Bourdieu, P. (1999) 'Site Effects', in Bourdieu, P., Accardo, A., Balazs, G., Beaud, S., Bonvin, F., Bourdieu, E., Bourgois, P., Broccolichi, S., Chapagne, P., Christin, R., Gagner, J.-P., Garcia, S., Lenoir, R., Œuvrard, F., Pialoux, M., Pinto, L., Podalyès, D., Sayad, A., Soulié, C. and Wacquant, L. J. D. (eds.) *The weight of the world : social suffering in contemporary society*. Oxford: Polity.
- Bourdieu, P. (2000) 'The biographical illusion', in du Gay, P., Evans, J. and Redman, P. (eds.) *Identity: A reader*. London: SAGE, pp. 299-305.
- Bourdieu, P. (2001) *Masculine domination*. Translated by Nice, R. Cambridge: Polity Press
- Bourdieu, P. (2003) *Firing back: Against thretyranny of the market 2*. Translated by Wacquant, L. New York: The New Press.
- Bourdieu, P. and Wacquant, L. J. D. (1992) *An invitation to reflexive sociology*. Chicago, IL: University of Chicago Press.

- Brewer, M. B. and Gardner, W. (1996) 'Who is this "we"? Levels of collective identity and self representations', *Journal of Personality and Social Psychology*, 71(1), pp. 83-93.
- Brewis, J. (2014) 'The Ethics of Researching Friends: On Convenience Sampling in Qualitative Management and Organization Studies', *British Journal of Management*, 25(4), pp. 849-862.
- Broadbent, J. and Kirkham, L. (2008) 'Glass ceilings, glass cliffs or new worlds?: Revisiting gender and accounting', *Accounting, Auditing & Accountability Journal*, 21(4), pp. 465-473.
- Brown, A. D. (2015) 'Identities and identity work in organizations', *International Journal of Management Reviews*, 17(1), pp. 20-40.
- Brown, G., Western, D. and Pascal, J. (2013) 'Using the F-Word: Feminist epistemologies and postgraduate research', *Affilia*, 28(4), pp. 440-450.
- Brubaker, R. and Cooper, F. (2000) 'Beyond "identity"', *Theory and Society*, 29(1), pp. 1-47.
- Brunner, L. K. and Dever, M. (2014) 'Work, bodies and boundaries: Talking sexual harassment in the new economy', *Gender, Work & Organization*, 21(5), pp. 459-471.
- Bryant, L. and Garnham, B. (2014) 'The embodiment of women in wine: Gender inequality and gendered inscriptions of the working body in a corporate wine organization', *Gender, Work & Organization*, 21(5), pp. 411-426.
- Budd, R. (2010) *Voices of British Columbia stories from our frontier*. Douglas & McIntyre.
- Burrell, G. and Morgan, G. (1979) *Sociological paradigms and organizational analysis: elements of the sociology of corporate life*. London: Heinemann.
- Cahusac, E. and Kanji, S. (2014) 'Giving up: How gendered organizational cultures push mothers out', *Gender, Work & Organization*, 21(1), pp. 57-70.
- Carter, C. and Spence, C. (2013) 'Being a successful professional: an exploration of who makes partner in the Big Four', *Contemporary Accounting Research*, 31(4), pp. 949-981.
- Carter, N. M. and Silva, C. (2010a) *Pipeline's broken promise*. Catalyst. [Online]. Available at: <http://www.catalyst.org/knowledge/pipelines-broken-promise> (Accessed: 15 November 2013).
- Carter, N. M. and Silva, C. (2010b) 'Women in management: Delusions of progress', *Harvard Business Review*, 88(3), 2010/03//, pp. 19-21.
- Carter, N. M. and Silva, C. (2011) *The myth of the ideal worker: does doing all the right things really get women ahead?* Catalyst. [Online]. Available at: <http://www.catalyst.org/knowledge/myth-ideal-worker-does-doing-all-right-things-really-get-women-ahead> (Accessed: 15 November 2013).
- Catalyst (2013) *Catalyst quick take: Women in accounting*. Available at: <http://www.catalyst.org/knowledge/women-accounting> (Accessed: 12 October 2013).

- Cervero, R. M. (2001) 'Continuing professional education in transition, 1981-2000', *International Journal of Lifelong Education*, 20(1-2), pp. 16-30.
- CGA BC (2015) *Continuing Professional Development*. Available at: <http://www.cga-bc.org/members.aspx?id=6032> (Accessed: 06 May 2015).
- Chalmers, L. and Keown, P. (2006) 'Communities of practice and professional development', *International Journal of Lifelong Education*, 25(2), pp. 139-156.
- Chambers, C. (2007) *Sex, culture, and justice: the limits of choice*. University Park, Pennsylvania: Penn State University Press.
- Chanfrault-Duchet, M.-F. (1991) 'Narrative structures, social models, and symbolic representation in the life story', in Gluck, S. B. and Patal, D. (eds.) *Women's words: the feminist practice of oral history*. London: Routledge, pp. 77-92.
- Charron, K. F. and Lowe, D. J. (2005) 'Factors that affect accountant's perceptions of alternative work arrangements', *Accounting Forum*, 29(2), pp. 191-206.
- Chartered Professional Accountants of British Columbia (2015) *Professional Development Choices 2015/2016*.
- Chartered Professional Accountants of Canada (2014) *2013 CPA profession compensation study supplementary report gender differences*. [Online]. Available at: <https://cpacanada.ca/en/career-and-professional-development/professional-development-resources/self-management-skills/2013-compensation-survey-cpa-canada-gender-pay-gap-report>.
- Chua, W. F. (1986) 'Radical developments in accounting thought', *Accounting Review*, 61(4), pp. 601-632.
- Chua, W. F. and Poullaos, C. (1998) 'The dynamics of "closure" amidst the construction of market, profession, empire and nationhood: An historical analysis of an Australian accounting association, 1886-1903', *Accounting, Organizations and Society*, 23(2), pp. 155-187.
- Chung, J. and Monroe, G. S. (2001) 'A research note on the effects of gender and task complexity on an audit judgment', *Behavioral Research in Accounting*, 13(1), pp. 111-125.
- Ciancanelli, P. (1992) 'M[othering] view on: "The construction of gender: Some insights from feminist psychology"', *Accounting, Auditing & Accountability Journal*, 5(3).
- Ciancanelli, P., Gallhofer, S., Humphrey, C. and Kirkham, L. (1990) 'Gender and accountancy: Some evidence from the UK', *Critical Perspectives on Accounting*, 1(2), pp. 117-144.
- Coffey, A. J. (1994) 'Timing is everything'; graduate accountants, time and organizational commitment', *Sociology*, 28(4), pp. 943-956.

- Cohen, J. R. and Pant, L. W. (1998) 'The effect of gender and academic discipline diversity on the ethical evaluations, ethical intentions and ethical orientation of potential public accounting recruits', *Accounting Horizons*, 12(3), pp. 250-270.
- Cohen, L., Duberley, J. and Musson, G. (2009) 'Work-life balance?: An autoethnographic exploration of everyday home—work dynamics', *Journal of Management Inquiry*, 18(3), pp. 229-241.
- Colapinto, R. (2015) 'The CPA gender pay gap', *CPA Magazine*, May 2015.
- Collins, G. (2007) 'Cleaning and the work-life balance', *International Journal of Human Resource Management*, 18(3), pp. 416-429.
- Collins, K. M. (1993) 'Stress and departures from the public accounting profession: A study of gender differences', *Accounting Horizons*, 7(1), pp. 29-38.
- Collins, M. and Bloom, R. (1991) 'The role of oral history in accounting', *Accounting, Auditing & Accountability Journal*, 4(4).
- Collinson, D. L. (2003) 'Identities and insecurities: Selves at work', *Organization*, 10(3), pp. 527-547.
- Cook, A. C. G., Faulconbridge, J. R. and Muzio, D. (2012) 'London's legal elite: Recruitment through cultural capital and the reproduction of social exclusivity in city professional service fields', *Environment and Planning A*, 44(7), pp. 1744-1762
- Cooper, C. (1992) 'The non and nom of accounting for (m)other nature', *Accounting, Auditing & Accountability Journal*, 5(3), pp. 16-39.
- Cooper, C. (2001) 'From women's liberation to feminism: Reflections in accounting academia', *Accounting Forum*, 25(3), p. 214.
- Cooper, C. (2002) 'Critical accounting in Scotland', *Critical Perspectives on Accounting*, 13(4), pp. 451-462.
- Cooper, C. (2005) 'Accounting for the public interest: public ineffectuals or public intellectuals?', *Accounting, Auditing & Accountability Journal*, 18(5), pp. 592-607.
- Cooper, C. and Coulson, A. B. (2014) 'Accounting activism and Bourdieu's 'collective intellectual' – Reflections on the ICL Case', *Critical Perspectives on Accounting*, 25(3), pp. 237-254.
- Cooper, C., Coulson, A. and Taylor, P. (2011) 'Accounting for human rights: Doxic health and safety practices – The accounting lesson from ICL', *Critical Perspectives on Accounting*, 22(8), pp. 738-758.
- Cooper, C. and Johnston, J. (2012) 'Vulgate accountability: insights from the field of football', *Accounting, Auditing & Accountability Journal*, 25(4), pp. 602-634.

- Cooper, C. and Joyce, Y. (2013) 'Insolvency practice in the field of football', *Accounting, Organizations and Society*, 38(2), pp. 108-129.
- Cooper, D. J. and Robson, K. (2006) 'Accounting, professions and regulation: Locating the sites of professionalization', *Accounting, Organizations and Society*, 31(4-5), pp. 415-444.
- CPA Canada (2014) *The Canadian CPA certification program*. Available at: <http://unification.cpacanada.ca/details-of-the-canadian-cpa-certification-program/> (Accessed: 21 March 2014).
- Craib, I. (1998) *Experiencing identity*. London: SAGE
- Creswell, J. W. (2007) *Qualitative inquiry and research design : choosing among five traditions*. Second edn. Thousand Oaks, CA: SAGE
- Cunliffe, A. L. (2011) 'Crafting qualitative research: Morgan and Smircich 30 years on', *Organizational Research Methods*, 14(4), pp. 647-673.
- Dambrin, C. and Lambert, C. (2008) 'Mothering or auditing? The case of two Big Four in France', *Accounting, Auditing & Accountability Journal*, 21(4), pp. 474-506.
- Dambrin, C. and Lambert, C. (2012) '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*, 23(1), pp. 1-16.
- Davidson, R. A. and Dalby, J. T. (1993) 'Personality profile of female public accountants', *Accounting, Auditing & Accountability Journal*, 6(2).
- Davie, S. S. K. (2008) 'An autoethnography of accounting knowledge production: Serendipitous and fortuitous choices for understanding our social world', *Critical Perspectives on Accounting*, 19(7), pp. 1054-1079.
- DeFond, M. L. (2015) 'Annual Report and Editorial Commentary for The Accounting Review', *The Accounting Review*, 90(6), pp. 2603-2638.
- Dennis, A. and Martin, P. J. (2005) 'Symbolic interactionism and the concept of power', *The British Journal of Sociology*, 56(2), pp. 191-213.
- Denzin, N. K. (2014) *Interpretive Autoethnography*. Los Angeles, CA: SAGE.
- Dick, P. (2014) 'To see ourselves as others see us? Incorporating the constraining role of socio-cultural practices in the theorization of micropolitical resistance', *Gender, Work & Organization*, 22(1), pp. 16-35.
- Dillard, J. and Reynolds, M. (2008) 'Green Owl and the Corn Maiden', *Accounting, Auditing & Accountability Journal*, 21(4), pp. 556-579.
- Doloriert, C. and Sambrook, S. (2009) 'Ethical confessions of the "I" of autoethnography: the student's dilemma', *Qualitative Research in Organizations and Management: An International Journal*, 4(1), pp. 27-45.

- Duxbury, L. and Higgins, C. (2012a) *Impact of gender and life-cycle stage on the findings: The 2012 national study on balancing work and caregiving in Canada*. [Online]. Available at: <http://newsroom.carleton.ca/wp-content/files/2012-National-Work-Key-Findings-Gender-and-Lifecycle.pdf> (Accessed: 25 October 2013).
- Duxbury, L. and Higgins, C. (2012b) *Revisiting work-life issues in Canada: The 2012 national study on balancing work and caregiving in Canada*. [Online]. Available at: <http://newsroom.carleton.ca/wp-content/files/2012-National-Work-Long-Summary.pdf> (Accessed: 25 October 2013).
- Edgley, C., Sharma, N. and Anderson-Gough, F. (2015) 'Diversity and professionalism in the Big Four firms: Expectation, celebration and weapon in the battle for talent', *Critical Perspectives on Accounting*, (In press).
- Edwards, J. R. and Walker, S. P. (2008) 'Occupational differentiation and exclusion in early Canadian accountancy', *Accounting and Business Research*, 38(5), pp. 373-391.
- Elliott, A. (2008) *Concepts of the self*. 2nd edn. Cambridge: Polity Press.
- Ely, R. and Meyerson, D. (2000) 'Theories of gender in organizations: A new approach to organizational analysis and change', *Research in Organizational Behavior*, 22(0), pp. 103-151.
- Ely, R. and Padavic, I. (2007) 'A feminist analysis of organizational research on sex differences', *Academy of Management Review*, 32(4), pp. 1121-1143.
- 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*, 7(2), pp. 7-34.
- Empson, L. (2004) 'Organizational identity change: managerial regulation and member identification in an accounting firm acquisition', *Accounting, Organizations and Society*, 29(8), pp. 759-781.
- Everett, J. (2002) 'Organizational research and the praxeology of Pierre Bourdieu', *Organizational Research Methods*, 5(1), pp. 56-80.
- Everett, J., Neu, D., Rahaman, A. S. and Maharaj, G. (2015) 'Praxis, Doxa and research methods: Reconsidering critical accounting', *Critical Perspectives on Accounting*, (In press).
- Ewick, P. and Silbey, S. S. (1995) 'Subversive stories and hegemonic tales: Toward a sociology of narrative', *Law & Society Review*, 29(2), pp. 197-226.
- Faulconbridge, J. and Muzio, D. (2008) 'Organizational professionalism in globalizing law firms', *Work, Employment & Society*, 22(1), pp. 7-25.
- Faulconbridge, J. R. and Muzio, D. (2012) 'Professions in a globalizing world: Towards a transnational sociology of the professions', *International Sociology*, 27(1), pp. 136-152.

- Famous 5 Foundation (2012) *The "Persons" Case*. Available at: <http://www.famous5.ca/index.php/the-famous-5-women/the-persons-case/> (Accessed: 2015 August 01).
- 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*, 17(7), pp. 883-901.
- Finstad-Million, K. and Morin-Estéves, C. (2015) 'Persistent labour market inequalities: what do the French management schools do for their female students', in Flynn, P., Haynes, K. and Kilgour, M. A. (eds.) *Integrating gender equality into business and management education: Lessons learned and challenges remaining*. Sheffield, UK: Greenleaf Publishing Ltd.
- Forster, N., Cebis, M., Majteles, S., Mathur, A., Morgan, R., Preuss, J., Tiwari, V. and Wilkinson, D. (1999) 'The role of story-telling in organizational leadership', *Leadership & Organization Development Journal*, 20(1), pp. 11-17.
- Frank, K. E. and Lowe, D. J. (2003) 'An examination of alternative work arrangements in private accounting practice', *Accounting Horizons*, 17(2), pp. 139-151.
- Freidson, E. (2001) *Professionalism: The third logic*. Oxford: Polity Press
- Friedman, A. and Phillips, M. (2004) 'Continuing professional development: Developing a vision', *Journal of Education and Work*, 17(3), pp. 361-376.
- Gallhofer, S. (1998). "The Silences of Mainstream Feminist Accounting Research", *Critical Perspectives on Accounting*, 9(3): 355–375.
- Gallhofer, S., Paisey, C., Roberts, C. and Tarbert, H. (2011) 'Preferences, constraints and work-lifestyle choices: The case of female Scottish chartered accountants', *Accounting, Auditing & Accountability Journal*, 24(4), pp. 440-470.
- Gammie, B. and Gammie, E. (1997) 'Career progression in accountancy - the role of personal and situational factors', *Women In Management Review*, 12(5), pp. 167-173.
- Gammie, E. and Gammie, B. (1995) 'Women Chartered Accountants – progressing in the right direction?', *Women In Management Review*, 10(1), pp. 5-13.
- Gammie, E. and Gammie, B. (2009) 'The moral awareness of future accounting and business professionals: The implications of a gender divide', *Pacific Accounting Review*, 21(1), pp. 48-73.
- Gammie, E. and Whiting, R. (2013) 'Women accountants: Is the grass greener outside the profession?', *The British Accounting Review*, 45(2), pp. 83-98.
- Gatrell, C. J., Burnett, S. B., Cooper, C. L. and Sparrow, P. (2013) 'Work-life balance and parenthood: A comparative review of definitions, equity and enrichment', *International Journal of Management Reviews*, 15(3), pp. 300-316.

- Gatrell, C. J., Burnett, S. B., Cooper, C. L. and Sparrow, P. (2014) 'Parents, Perceptions and Belonging: Exploring Flexible Working among UK Fathers and Mothers', *British Journal of Management*, 25(3), pp. 473-487.
- Gendron, Y. and Spira, L. F. (2010) 'Identity narratives under threat: A study of former members of Arthur Andersen', *Accounting, Organizations and Society*, 35(3), pp. 275-300.
- Gendron, Y. and Suddaby, R. (2004) 'Professional insecurity and the erosion of accountancy's jurisdictional boundaries*', *Canadian Accounting Perspectives*, 3(1), pp. 84-116.
- Genz, S. (2009) *Postfemininities in Popular Culture*. Basingstoke: Palgrave Macmillan.
- Giddens, A. (1991) *Modernity and self-identity : self and society and the late modern age*. Cambridge: Polity Press.
- Goffman, E. (1969) *The presentation of self in everyday life*. London: London, Allen Lane.
- Greenwood, R., Hinings, C. R. and Suddaby, R. (2002) 'Theorizing change: The role of professional associations in the transformation of institutionalized fields', *Academy of Management Journal*, 45(1), pp. 58-80.
- Gregory, A. and Milner, S. (2009) 'Editorial: Work–life balance: A matter of choice?', *Gender, Work & Organization*, 16, pp. 1-13.
- Grey, C. (1994) 'Career as a project of the self and labour process discipline', *Sociology*, 28(2), pp. 479-497.
- Grey, C. (1998) 'On being a professional in a “Big Six” firm', *Accounting, Organizations and Society*, 23(5–6), pp. 569-587.
- Grey, C. (2005) 'Career as a project of the self and labour process discipline', in Pullen, A. and Linstead, S. (eds.) *Organization and Identity*. London: Routledge, pp. 96-113.
- Gubrium, J. F. and Holstein, J. A. (1998) 'Narrative practice and the coherence of personal stories', *Sociological Quarterly*, 39(1), pp. 163-187.
- Guest, D. E. (2002) 'Perspectives on the study of work-life balance', *Social Science Information*, 41(2), pp. 255-279.
- Guo, K. H. (2012) 'Understanding why and how some chartered accountants object to the proposed merger of the three accounting professions in Canada', *Accounting Perspectives*, 11(2), pp. 111-130.
- Guthrie, C. P. and Jones, A. (2012) 'Job burnout in public accounting: Understanding gender differences', *Journal of Managerial Issues*, 24(4), pp. 390-411,367.
- Hacking, I. (2004) 'Between Michel Foucault and Erving Goffman: between discourse in the abstract and face-to-face interaction', *Economy and Society*, 33(3), pp. 277-302.
- Hacking, I. (2005) 'Why race still matters', *Daedalus*, 134(1), pp. 102-116.

- Hakim, C. (1996) *Key issues in women's work: female heterogeneity and the polarisation of women's employment*. London: The Athlone Press
- Hakim, C. (1998) 'Developing a sociology for the twenty-first century: Preference theory', *The British Journal of Sociology*, 49(1), pp. 137-143.
- Hakim, C. (2000) *Work-lifestyle choices in the 21st century: preference theory*. Oxford: Oxford University Press.
- Hakim, C. (2008) 'Diversity in tastes, values, and preferences: comment on Jonung and Stahlberg', *Econ Journal Watch*, 5(2), pp. 204-218.
- Hall, S. (2000) 'Who needs identity?', in du Gay, P., Evans, J. and Redman, P. (eds.) *Identity: A reader*. London: SAGE, pp. 15-30.
- Hamilton, S. E. (2007) *Accounting for identity: becoming a chartered accountant*. Ed.D. thesis. University of Stirling (United Kingdom) [Online]. Available at: <http://hdl.handle.net/1893/127> (Accessed: 05 November 2012).
- Hamilton, S. E. (2013) 'Exploring professional identity: The perceptions of chartered accountant students', *The British Accounting Review*, 45(1), pp. 37-49.
- Hammond, T. (2002) *White-collar profession*. The University of North Carolina Press. Available at: <http://NCL.ebib.com/patron/FullRecord.aspx?p=413308> (Accessed: 17 October 2013).
- Hammond, T. and Sikka, P. (1996) 'Radicalizing accounting history: the potential of oral history', *Accounting, Auditing & Accountability Journal*, 9(3), pp. 79-97.
- Hammond, T. and Streeter, D. W. (1994) 'Overcoming barriers: Early African-American certified public accountants', *Accounting, Organizations and Society*, 19(3), pp. 271-288.
- Hammond, T. D. (1997) 'Culture and gender in accounting research: Going beyond Mynatt et.al.', *Critical Perspectives on Accounting*, 8(6), pp. 685-692.
- Harding, N. (2008) 'The "I", the "me" and the "you know": identifying identities in organisations', *Qualitative Research in Organizations and Management: An International Journal*, 3(1), pp. 42-58.
- Harvey, C. and Maclean, M. (2008) 'Capital theory and the dynamics of elite business networks in Britain and France', *The Sociological Review*, 56, pp. 103-120.
- Harvey, C., Maclean, M., Gordon, J. and Shaw, E. (2011) 'Andrew Carnegie and the foundations of contemporary entrepreneurial philanthropy', *Business History*, 53(3), pp. 425-450.
- Hauge, Å. L. (2007) 'Identity and place: A critical comparison of three identity theories', *Architectural Science Review*, 50(1), pp. 44-51.

- Haynes, K. (2005) *(Sm)othering the self: An analysis of the politics of identity of women accountants in the UK*. PhD thesis. University of St. Andrews.
- Haynes, K. (2006a) 'Linking narrative and identity construction: using autobiography in accounting research', *Critical Perspectives on Accounting*, 17(4), pp. 399-418.
- Haynes, K. (2006b) 'A therapeutic journey?: Reflections on the effects of research on researcher and participants', *Qualitative Research in Organizations and Management*, 1(3), pp. 204-221.
- Haynes, K. (2008a) 'Moving the gender agenda or stirring chicken's entrails?: Where next for feminist methodologies in accounting?', *Accounting, Auditing & Accountability Journal*, 21(4), pp. 539-555.
- Haynes, K. (2008b) 'Power and politics in gender research: a research note from the discipline of accounting', *Gender in Management*, 23(7), pp. 528-532.
- Haynes, K. (2008c) '(Re)figuring accounting and maternal bodies: The gendered embodiment of accounting professionals', *Accounting, Organizations and Society*, 33(4-5), pp. 328-348.
- Haynes, K. (2008d) 'Transforming identities: Accounting professionals and the transition to motherhood', *Critical Perspectives on Accounting*, 19(5), pp. 620-642.
- Haynes, K. (2010) 'Other lives in accounting: Critical reflections on oral history methodology in action', *Critical Perspectives on Accounting*, 21(3), pp. 221-231.
- Haynes, K. (2011) 'Tensions in (re)presenting the self in reflexive autoethnographical research', *Qualitative Research in Organizations and Management*, 6(2), pp. 134-149.
- Haynes, K. (2012a) 'Body beautiful? Gender, identity and the body in professional services firms', *Gender, Work & Organization*, 19(5), pp. 489-507.
- Haynes, K. (2012b) 'Reflexivity in qualitative research', in Symon, G. and Cassell, C. (eds.) *Qualitative organizational research: core methods and current challenges*. Los Angeles: SAGE.
- Haynes, K. (2013a) 'Gender and diversity challenges in professional services firms', in Haynes, K. and Grugulis, I. (eds.) *Managing services: Challenges and innovations*. Oxford: Oxford University Press, pp. 66-82.
- Haynes, K. (2013b) 'Sexuality and sexual symbolism as processes of gendered identity formation: An autoethnography of an accounting firm', *Accounting, Auditing & Accountability Journal*, 26(3), pp. 374-398.
- Haynes, K. (forthcoming) 'Accounting as gendering and gendered: a review of 25 years of critical accounting research on gender', *Critical Perspectives on Accounting*.

- Haynes, K. and Fearfull, A. (2008) 'Exploring ourselves: Exploiting and resisting gendered identities of women academics in accounting and management', *Pacific Accounting Review*, 20(2), pp. 185-204.
- Healey, A. C. and Hays, D. G. (2012) 'A discriminant analysis of gender and counselor professional identity development', *Journal of Counseling and Development*, 90(1), pp. 55-62.
- Helmer, J. M. (2012) *The hollow bone hunter's search for sacred space in cyberspace: a two world story*. Athabasca University [Online]. Available at: <http://hdl.handle.net/10791/14>.
- Hickey, A. (2006) 'Cataloguing men: Charting the male librarian's experience through the perceptions and positions of men in libraries', *The Journal of Academic Librarianship*, 32(3), pp. 286-295.
- Hiller, K., Mahlendorf, M. D. and Weber, J. (2014) 'Management accountants' occupational prestige within the company: A social identity theory perspective', *European Accounting Review*, pp. 1-27.
- Hines, R. D. (1988) 'Financial accounting: In communicating reality, we construct reality', *Accounting, Organizations and Society*, 13(3), pp. 251-261.
- Hockey, J. and James, A. (2003) *Social identities across the life course*. New York: Palgrave Macmillan.
- Hodges, A. J. and Park, B. (2013) 'Oppositional identities: Dissimilarities in how women and men experience parent versus professional roles', *Journal of Personality and Social Psychology*, 105(2), pp. 193-216.
- Hollway, W. and Jefferson, T. (2000) *Doing qualitative research differently free association, narrative and the interview method*. SAGE.
- Hooks, K. L. (1992) 'Gender effects and labor supply in public accounting: An agenda of research issues', *Accounting, Organizations and Society*, 17(3-4), pp. 343-366.
- Hooks, K. L. (1998) 'The danger of misguided conclusions', *Critical Perspectives on Accounting*, 9(3), pp. 377-385.
- Hopper, T. and Powell, A. (1985) 'Making sense of research into the organizational and social aspects of management accounting: A review of its underlying assumptions', *Journal of Management Studies*, 22(5), pp. 429-465.
- Hotho, S. (2008) 'Professional identity - product of structure, product of choice: Linking changing professional identity and changing professions', *Journal of Organizational Change Management*, 21(6), pp. 721-742.
- 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*, 22(6), pp. 507-528.

- Humphreys, M. (2005) 'Getting personal: Reflexivity and autoethnographic vignettes', *Qualitative Inquiry*, 11(6), pp. 840-860.
- Ibarra, H. and Petriglieri, J. L. (2010) 'Identity work and play', *Journal of Organizational Change Management*, 23(1), pp. 10-25.
- Ikin, C., Johns, L. and Hayes, C. (2012) 'Field, capital and habitus: An oral history of women in accounting in Australia during World War II', *Accounting History*, 17(2), pp. 175-192.
- International Federation of Accountants (2012) *International Education Standard (IES) 7 continuing professional development (redrafted)*.[http://www.ifac.org/sites/default/files/publications/files/IES 7 FINAL July 19 2012.pdf](http://www.ifac.org/sites/default/files/publications/files/IES%207%20FINAL%20July%2019%202012.pdf) (Accessed: 20 July 2012).
- International Federation of Accountants (2014) *International Education Standard (IES) 4 Initial professional development – professional values, ethics, and attitudes (revised)*.[http://www.ifac.org/sites/default/files/publications/files/IES 7 FINAL July 19 2012.pdf](http://www.ifac.org/sites/default/files/publications/files/IES%207%20FINAL%20July%2019%202012.pdf) (Accessed: 20 July 2012).
- Jacobs, K. (2003) 'Class reproduction in professional recruitment: Examining the accounting profession', *Critical Perspectives on Accounting*, 14(5), pp. 569-596.
- James, A. (2014) 'Work–life ‘balance’, recession and the gendered limits to learning and innovation (or, why it pays employers to care)', *Gender, Work & Organization*, 21(3), pp. 273-294.
- Jenkins, R. (2008) *Social identity*. 3rd edn. London: Routledge.
- Johnson, P. and Duberley, J. (2003) 'Reflexivity in management research', *Journal of Management Studies*, 40(5), pp. 1279-1303.
- Karataş-Özkan, M. and Chell, E. (2015) 'Gender inequalities in academic innovation and enterprise: A Bourdieuan analysis', *British Journal of Management*, 26(1), pp. 109-125.
- Kelan, E. (2008) 'Gender, risk and employment insecurity: The masculine breadwinner subtext', *Human Relations*, 61(9), pp. 1171-1202.
- Kenway, J. and McLeod, J. (2004) 'Bourdieu's reflexive sociology and ‘spaces of points of view’: whose reflexivity, which perspective?', *British Journal of Sociology of Education*, 25(4), pp. 525-544.
- Keulen, S. and Kroeze, R. (2012) 'Understanding management gurus and historical narratives: The benefits of a historic turn in management and organization studies', *Management & Organizational History*, 7(2), pp. 171-189.
- Khalifa, R. (2013) 'Intra-professional hierarchies: the gendering of accounting specialisms in UK accountancy', *Accounting, Auditing & Accountability Journal*, 26(8), pp. 1212-1245.

- Khapova, S. N., Arthur, M. B., Wilderom, C. P. M. and Svensson, J. S. (2007) 'Professional identity as the key to career change intention', *Career Development International*, 12(7), pp. 584-595.
- Kim, S. N. (2004) 'Imperialism without empire: silence in contemporary accounting research on race/ethnicity', *Critical Perspectives on Accounting*, 15(1), pp. 95-133.
- Kim, S. N. (2008) 'Whose voice is it anyway? Rethinking the oral history method in accounting research on race, ethnicity and gender', *Critical Perspectives on Accounting*, 19(8), pp. 1346-1369.
- Kirkham, L. M. (1992) 'Integrating herstory and history in accountancy', *Accounting, Organizations and Society*, 17(3-4), pp. 287-297.
- Kokot, P. (2014) 'Structures and relationships: women partners' careers in Germany and the UK', *Accounting, Auditing & Accountability Journal*, 27(1), pp. 48-72.
- Komori, N. (2008) 'Towards the feminization of accounting practice: Lessons from the experiences of Japanese women in the accounting profession', *Accounting, Auditing & Accountability Journal*, 21(4), pp. 507-538.
- 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*, 35(8), pp. 775-791.
- Kornberger, M., Justesen, L. and Mouritsen, J. (2011) "“When you make manager, we put a big mountain in front of you”": An ethnography of managers in a Big 4 Accounting Firm', *Accounting, Organizations and Society*, 36(8), pp. 514-533.
- Kosmala, K. and Herrbach, O. (2006) 'The ambivalence of professional identity: On cynicism and jouissance in audit firms', *Human Relations*, 59(10), pp. 1393-1428.
- Krejsler, J. (2005) 'Professions and their Identities: How to explore professional development among (semi -)professions', *Scandinavian Journal of Educational Research*, 49(4), pp. 335-357.
- Kumra, S. and Vinnicombe, S. (2008) 'A study of the promotion to partner process in a professional services firm: How women are disadvantaged', *British Journal of Management*, 19, pp. S65-S74.
- Kumra, S. and Vinnicombe, S. (2010) 'Impressing for success: A gendered analysis of a key social capital accumulation strategy', *Gender, Work & Organization*, 17(5), pp. 521-546.
- Kyriacou, O. N. (2000) *Gender, ethnicity and professional membership: the case of the UK accounting profession*. PhD thesis. University of East London [Online]. Available at: <http://ethos.bl.uk/OrderDetails.do?did=1&uin=uk.bl.ethos.322424> - sthash.Ahod3MYF.dpuf (Accessed: 17 October 2013).

- Ladge, J. J., Clair, J. A. and Greenberg, D. (2012) 'Cross-domain identity transition during liminal periods: constructing multiple selves as professional and mother during pregnancy', *Academy of Management Journal*, 55(6), pp. 1449-1471.
- Ladva, P. and Andrew, J. (2014) 'Weaving a web of control: "The Promise of Opportunity" and work-life balance in multinational accounting firms', *Accounting, Auditing & Accountability Journal*, 27(4), pp. 634-654.
- Laughlin, R. (1995) 'Empirical research in accounting: alternative approaches and a case for "middle - range" thinking', *Accounting, Auditing & Accountability Journal*, 8(1), pp. 63-87.
- Laughlin, R. (1999) 'Critical accounting: nature, progress and prognosis', *Accounting, Auditing & Accountability Journal*, 12(1), pp. 73-78.
- Lawler, S. (2004) 'Rules of engagement: Habitus, power and resistance', *The Sociological Review*, 52, pp. 110-128.
- Learmonth, M. and Humphreys, M. (2012) 'Autoethnography and academic identity: glimpsing business school doppelgängers', *Organization*, 19(1), pp. 99-117.
- Lehman, C. (1992) "Herstory" in accounting: The first eighty years', *Accounting, Organizations and Society*, 17(3-4), pp. 261-285.
- Lehman, C. (2012) 'We've come a long way! Maybe! Re-imagining gender and accounting', *Accounting, Auditing & Accountability Journal*, 25(2), pp. 256-294.
- Letherby, G. (2003) *Feminist research in theory and practice*. Buckingham: Open University Press.
- Lewis, P. (2014) 'Postfeminism, femininities and organization studies: Exploring a new agenda', *Organization Studies*, 35(12), pp. 1845-1866.
- Lightbody, M. (2008) "No time to stand and stare": Imagery of flexible work arrangements in Australian professional accounting journals', *Pacific Accounting Review*, 20(2), pp. 138-157.
- Lightbody, M. (2009) 'Turnover decisions of women accountants: using personal histories to understand the relative influence of domestic obligations', *Accounting History*, 14(1-2), pp. 55-78.
- Lovell, T. (2000) 'Thinking feminism with and against Bourdieu', *Feminist Theory*, 1(1), pp. 11-32.
- Lovell, T. (2004) 'Bourdieu, class and gender: 'The return of the living dead'?', *The Sociological Review*, 52, pp. 35-56.
- Lupu, I. (2012) 'Approved routes and alternative paths: The construction of women's careers in large accounting firms. Evidence from the French Big Four', *Critical Perspectives on Accounting*, 23(4-5), pp. 351-369.

- Lupu, I. and Empson, L. (2015) 'Illusio and overwork: playing the game in the accounting field', *Accounting, Auditing & Accountability Journal*, 28(8), pp. 1310-1340.
- Macdonald, K. M. (1995) *The sociology of the professions*. London: SAGE
- Maclean, M., Harvey, C. and Chia, R. (2012a) 'Reflexive practice and the making of elite business careers', *Management Learning*, 43(4), pp. 385-404.
- Maclean, M., Harvey, C. and Chia, R. (2012b) 'Sensemaking, storytelling and the legitimization of elite business careers', *Human Relations*, 65(1), pp. 17-40.
- Malhotra, N., Morris, T. and Smets, M. (2010) 'New career models in UK professional service firms: from up-or-out to up-and-going-nowhere?', *The International Journal of Human Resource Management*, 21(9), pp. 1396-1413.
- Malsch, B., Gendron, Y. and Grazzini, F. (2011a) 'Investigating interdisciplinary translations', *Accounting, Auditing & Accountability Journal*, 24(2), pp. 194-228.
- Malsch, B., Gendron, Y. and Grazzini, F. (2011b) 'Investigating interdisciplinary translations: The influence of Pierre Bourdieu on accounting literature', *Accounting, Auditing & Accountability Journal*, 24(2), pp. 194-228.
- Malsch, B. and Tessier, S. (2015) 'Journal ranking effects on junior academics: Identity fragmentation and politicization', *Critical Perspectives on Accounting*, 26, pp. 84-98.
- Maréchal, G. and Linstead, S. (2010) 'Metropoems: Poetic method and ethnographic experience', *Qualitative Inquiry*, 16(1), pp. 66-77.
- Matthews, D. (2000) 'Oral history, accounting history and an interview with Sir John Grenside', *Accounting, Business & Financial History*, 10(1), pp. 57-83.
- Matthews, D. and Pirie, J. (2001) *The auditors talk: an oral history of a profession from the 1920s to the present day*. New York: Garland Publishing Inc.
- Maupin, R. J. and Lehman, C. R. (1994) 'Talking heads: Stereotypes, status, sex-roles and satisfaction of female and male auditors', *Accounting, Organizations and Society*, 19(4-5), pp. 427-437.
- Maynard, M. (1994) 'Methods, practice and epistemology', in Maynard, M. and Purvis, J. (eds.) *Researching women's lives from a feminist perspective*. London: Taylor and Francis.
- McKenna, S. (2010) 'Managerial narratives: a critical dialogical approach to managerial identity', *Qualitative Research in Organizations and Management: An International Journal*, 5(1), pp. 5-27.
- McNicholas, P., Humphries, M. and Gallhofer, S. (2004) 'Maintaining the empire: Maori women's experiences in the accountancy profession', *Critical Perspectives on Accounting*, 15(1), pp. 57-93.

- McRobbie, A. (2004) 'Notes on 'What Not To Wear' and post-feminist symbolic violence', *The Sociological Review*, 52, pp. 97-109.
- Meisenbach, R. (2010) 'The female breadwinner: Phenomenological experience and gendered identity in work/family spaces', *Sex Roles*, 62(1-2), pp. 2-19.
- Merriam, S. B. (2009) *Qualitative research: a guide to design and implementation*. San Francisco, CA: John Wiley and Sons.
- Minister, K. (1991) 'A feminist frame for the oral history interview', in Gluck, S. B. and Patal, D. (eds.) *Women's words: the feminist practice of oral history*. London: Routledge, pp. 27-41.
- Moi, T. (1991) 'Appropriating Bourdieu: Feminist theory and Pierre Bourdieu's sociology of culture', *New Literary History*, 22(4), pp. 1017-1049.
- Moore, M. G. and Kearsley, G. (2005) *Distance education : a systems view*. 2 edn. Belmont, CA: Wadsworth Pub. Co.
- Morrison, A. M. and Von Glinow, M. A. (1990) 'Women and minorities in management', *American Psychologist*, 45(2), pp. 200-208.
- Mumford, M. J. (1991) 'Chartered accountants as business managers: an oral history perspective', *Accounting, Business & Financial History*, 1(2), pp. 123-140.
- Muncey, T. (2005) 'Doing autoethnography', *International Journal of Qualitative Methods*, 4(1), pp. 69-86.
- Muzio, D., Brock, D. M. and Suddaby, R. (2013) 'Professions and institutional change: Towards an institutionalist sociology of the professions', *Journal of Management Studies*, 50(5), pp. 699-721.
- Muzio, D. and Tomlinson, J. (2012) 'Editorial: Researching gender, inclusion and diversity in contemporary professions and professional organizations', *Gender, Work & Organization*, 19(5), pp. 455-466.
- Neu, D. (2006) 'Accounting for public space', *Accounting, Organizations and Society*, 31(4-5), pp. 391-414.
- O'Hagan, C. (2014) 'Broadening the Intersectional Path: Revealing Organizational Practices through 'Working Mothers' Narratives about Time', *Gender, Work & Organization*, (Online version early view)
- Oakes, L. S., Townley, B. and Cooper, D. J. (1998) 'Business planning as pedagogy: Language and control in a changing institutional field', *Administrative Science Quarterly*, 43(2), pp. 257-292.
- Oakley, A. (1990) 'Interviewing women: A contradiction in terms', in Roberts, H. (ed.) *Doing feminist research*. London: Routledge, pp. 30-61.

- OECD (2011) 'Work and life balance', in *How's life?: Measuring well-being*. OECD Publishing, pp. 123-143.
- OECD (2012) 'OECD family database' OECD. Paris: OECD. Available at: <http://www.oecd.org/els/soc/oecdfamilydatabase.htm> (Accessed: 03 November 2013).
- Özbilgin, M. F., Beauregard, T. A., Tatli, A. and Bell, M. P. (2011) 'Work-life, diversity and intersectionality: A critical review and research agenda', *International Journal of Management Reviews*, 13(2), pp. 177-198.
- Paisey, C., Paisey, N. J. and Tarbert, H. (2007) 'Continuing professional development activities of UK accountants in public practice', *Accounting Education*, 16(4), pp. 379-403.
- Parker, L. D. (1994) 'Impressions of a scholarly gentleman: Professor Louis Goldberg', *The Accounting Historians Journal*, pp. 1-40.
- Parker, L. D. and Guthrie, J. (2014) 'Addressing directions in interdisciplinary accounting research', *Accounting, Auditing & Accountability Journal*, 27(8), pp. 1218-1226.
- Pillsbury, C. M., Capozzoli, L. and Ciampa, A. (1989) 'A synthesis of research studies regarding the upward mobility of women in public accounting', *Accounting Horizons*, 3(1), pp. 63-70.
- Pratt, M. G., Rockmann, K. W. and Kaufmann, J. B. (2006) 'Constructing professional identity: The role of work and identity learning cycles in the customization of identity among medical residents', *Academy of Management Journal*, 49(2), pp. 235-262.
- Quirke, L. (2013) 'Rogue resistance: Sidestepping isomorphic pressures in a patchy institutional field', *Organization Studies*, 34(11), pp. 1675-1699.
- Rae, D. and Carswell, M. (2000) 'Using a life-story approach in researching entrepreneurial learning: The development of a conceptual model and its implications in the design of learning experiences', *Education & Training*, 42(4/5), pp. 220-228.
- Raelin, J. A. (2009) 'The practice turn-away: Forty years of spoon-feeding in management education', *Management Learning*, 40(4), pp. 401-410.
- Ramazanoglu, C. and Holland, J. (2002) *Feminist methodology : Challenges and choices*. SAGE.
- Ramirez, C. (2001) 'Understanding social closure in its cultural context: accounting practitioners in France (1920–1939)', *Accounting, Organizations and Society*, 26(4–5), pp. 391-418.
- Ramirez, C., Stringfellow, L. and Maclean, M. (2015) 'Beyond segments in movement: a 'small' agenda for research in the professions', *Accounting, Auditing & Accountability Journal*, 28(8), pp. 1341-1372.

- Ramirez, C., Stringfellow, L. and Maclean, M. (In press) 'Beyond segments in movement: a 'small' agenda for research in the professions', *Accounting, Auditing & Accountability Journal*.
- Ransome, P. (2007) 'Conceptualizing boundaries between 'life' and 'work'', *International Journal of Human Resource Management*, 18(3), pp. 374-386.
- Reed, S. A., Kratchman, S. H. and Strawser, R. H. (1994) 'Job satisfaction, organizational commitment, and turnover intentions of United States accountants: The impact of locus of control and gender', *Accounting, Auditing & Accountability Journal*, 7(1), pp. 31-58.
- Reindl, C. U., Kaiser, S. and Stolz, M. L. (2011) 'Integrating professional work and life: conditions, outcomes and resources', in Kaiser, S., Ringlstetter, M., Eikhof, D. R. and Pina e Cunha, M. (eds.) *Creating balance? International perspectives on the work-life integration of professionals*. Springer. Available at: <http://link.springer.com/book/10.1007%2F978-3-642-16199-5> (Accessed: 07 November 2013).
- Reinharz, S. (1992) *Feminist methods in social research*. Oxford: Oxford University Press.
- Richardson, A. J. (1987) 'Professionalization and intraprofessional competition in the Canadian accounting profession', *Work and Occupations*, 14(4), pp. 591-615.
- Richardson, A. J. (1989) 'Canada's accounting elite: 1880-1930', *Accounting Historian's Journal*, 16(1), pp. 1-21.
- Richardson, A. J. (2011) 'Regulatory competition in accounting. A history of the Accounting Standards Authority of Canada', *Accounting History Review*, 21(1), pp. 95-114.
- Richardson, A. J. and Jones, D. G. B. (2007) 'Professional "brand", personal identity and resistance to change in the Canadian accounting profession a comparative history of two accounting association merger negotiations', *Accounting History*, 12(2), pp. 135-164.
- Richardson, A. J. and Kilfoyle, E. (2012) 'Merging the profession: A historical perspective on accounting association mergers in Canada', *Accounting Perspectives*, 11(2), pp. 77-109.
- Richardson, L. (2000) 'Evaluating ethnography', *Qualitative Inquiry*, 6(2), pp. 253-255.
- Ross, K. (2012) *Factors that influence accountants' selection of delivery modalities for professional development*. Master thesis. Athabasca University [Online]. Available at: <http://hdl.handle.net/10791/16>.
- Ross, K. and Anderson, T. (2013) 'Deciding what kind of course to take: Factors that influence modality selection in accounting continuing professional development', *Knowledge Management & E-Learning: An International Journal*, 5(2), pp. 137-152.
- Rothwell, A. and Arnold, J. (2005) 'How HR professionals rate 'continuing professional development'', *Human Resource Management Journal*, 15(3), pp. 18-32.

- Rothwell, A. and Herbert, I. (2007) 'Accounting professionals and CPD: Attitudes and engagement--some survey evidence', *Research in Post-Compulsory Education*, 12(1), pp. 121-138.
- Ruiz Castro, M. (2012) 'Time demands and gender roles: The case of a big four firm in Mexico', *Gender, Work & Organization*, 19(5), pp. 532-554.
- Sallaz, J. J. and Zavisca, J. (2007) 'Bourdieu in American sociology, 1980-2004', *Annual Review of Sociology*, 33, pp. 21-41.
- Sandars, J., Walsh, K. and Homer, M. (2010) 'High users of online continuing medical education: A questionnaire survey of choice and approach to learning', *Medical Teacher*, 32(1), pp. 83-85.
- Santos, G. G. (2014) 'Narratives about Work and Family Life among Portuguese Academics', *Gender, Work & Organization*, 22(1), pp. 1-15.
- Saunders, M. N. K. (2012) 'Choosing research participants', in Symon, G. and Cassell, C. (eds.) *Qualitative organizational research: core methods and current challenges*. Los Angeles: SAGE.
- Scandura, T. A. and Viator, R. E. (1994) 'Mentoring in public accounting firms: An analysis of mentor-protégé relationships, mentorship functions, and protégé turnover intentions', *Accounting, Organizations and Society*, 19(8), pp. 717-734.
- Schilling, E. (2015) "Success is satisfaction with what you have"? Biographical work-life balance of older female employees in public administration', *Gender, Work & Organization*, (Early view online version).
- Schwab, K., Brende, B., Zahidi, S., Bekhouche, Y., Guinault, A., Soo, A., Hausmann, R. and Tyson, L. D. (2013) *The global gender gap report*. Switzerland.
- Schwartz, R. A. and Bryan, W. A. (1998) 'What is professional development?', *New Directions for Student Services*, 1998(84), pp. 3-13.
- See, J.-M. and Kummerow, E. H. (2008) 'Work and work-family values in accountancy: A person-culture fit approach', *Pacific Accounting Review*, 20(2), pp. 158-184.
- Seierstad, C. and Kirton, G. (2015) 'Having it all? Women in high commitment careers and work-life balance in Norway', *Gender, Work & Organization*, (Early view online version).
- Shakespeare, W. (2013) 'As you like it (Modern)', in Bevington, D. (ed.) *Internet Shakespeare Editions*. University of Victoria.
- Showden, C. R. (2011) *Choices women make: agency in domestic violence, assisted reproduction, and sex work*. Minneapolis, MN: University of Minnesota.
- Singh, V., Kumra, S. and Vinnicombe, S. (2002) 'Gender and impression management: Playing the promotion game', *Journal of Business Ethics*, 37(1), pp. 77-89.

- Skeggs, B. (2004a) 'Context and background: Pierre Bourdieu's analysis of class, gender and sexuality', *The Sociological Review*, 52, pp. 19-33.
- Skeggs, B. (2004b) 'Exchange, value and affect: Bourdieu and 'the self'', *The Sociological Review*, 52, pp. 75-95.
- Slay, H. S. and Smith, D. A. (2011) 'Professional identity construction: Using narrative to understand the negotiation of professional and stigmatized cultural identities', *Human Relations*, 64(1), pp. 85-107.
- Somers, M. R. (1994) 'The narrative constitution of identity: A relational and network approach', *Theory and Society*, 23(5), pp. 605-649.
- Sparkes, A. C. (2000) 'Autoethnography and narratives of the self: Reflections on criteria in action', *Sociology of Sports Journal*, 17, pp. 21-43.
- Spence, C. and Brivot, M. (2011) '‘No French, no more’: language-based exclusion in North America's first professional accounting association, 1879–1927', *Accounting History Review*, 21(2), pp. 163-184.
- Spry, T. (2001) 'Performing autoethnography: An embodied methodological praxis', *Qualitative Inquiry*, 7(6), pp. 706-732.
- St Pierre, K., Wilson, R. M. S., Ravenscroft, S. P. and Rebele, J. E. (2009) 'The role of accounting education research in our discipline-an editorial', *Issues in Accounting Education*, 24(2), pp. 123-130.
- Stanley, L. (1993) 'On auto/biography in Sociology', *Sociology*, 27(1), pp. 41-52.
- Stanley, L. and Wise, S. (1990) 'Method, methodology and epistemology in feminist research processes', in Stanley, L. (ed.) *Feminist praxis: Research theory and epistemology in feminist sociology* New York: Routledge, pp. 20-49.
- Stanley, L. and Wise, S. (1993) *Breaking out again: feminist ontology and epistemology*. Second edn. London: Routledge.
- Strongman, K. and Wright, S. (2008) 'The emotional labour of accountancy', *Pacific Accounting Review*, 20(2), pp. 102-106.
- Suddaby, R., Cooper, D. J. and Greenwood, R. (2007) 'Transnational regulation of professional services: Governance dynamics of field level organizational change', *Accounting, Organizations and Society*, 32(4–5), pp. 333-362.
- Suddaby, R., Gendron, Y. and Lam, H. (2009) 'The organizational context of professionalism in accounting', *Accounting, Organizations and Society*, 34(3–4), pp. 409-427.
- Sveningsson, S. and Alvesson, M. (2003) 'Managing managerial identities: Organizational fragmentation, discourse and identity struggle', *Human Relations*, 56(10), pp. 1163-1193.

- Swartz, D. (1997) *Culture & power : the sociology of Pierre Bourdieu*. Chicago, IL: University of Chicago Press.
- Symon, G. and Cassell, C. (2012) 'Assessing qualitative research', in Symon, G. and Cassell, C. (eds.) *Qualitative organizational research: core methods and current challenges*. Los Angeles: SAGE.
- Taylor, G. and Spencer, S. (2004) *Social identities: Multidisciplinary approaches*. New York: Routledge.
- Taylor, N. (1996) 'Professionalism and monitoring CPD: Kafka revisited', *Planning Practice & Research*, 11(4), pp. 379-390.
- Thévenon, O. and Solaz, A. (2013) *Labour market effects of parental leave policies in OECD countries* (141). OECD Publishing. [Online]. Available at: <http://www.oecd-ilibrary.org/docserver/download/5k8xb6hw1wjf.pdf?expires=1383474109&id=id&acname=guest&checksum=8E3FB48CA8CD35FB9B7ADAA809932425> (Accessed: 03 November 2013).
- Thompson, P. (2003) 'Disconnected capitalism: Or why employers can't keep their side of the bargain', *Work, Employment & Society*, 17(2), pp. 359-378.
- Thomson, K. and Jones, J. (2015) 'Colonials in camouflage: Metonymy, mimicry and the reproduction of the colonial order in the age of diversity', *Critical Perspectives on Accounting*, (In press).
- Tight, M. (2000) 'Critical perspectives on management learning a view from adult/continuing/lifelong education', *Management Learning*, 31(1), pp. 103-119.
- Tobias, R. (2003) 'Continuing professional education and professionalization: travelling without a map or compass?', *International Journal of Lifelong Education*, 22(5), pp. 445-456.
- Veenstra, G. (2007) 'Social space, social class and Bourdieu: Health inequalities in British Columbia, Canada', *Health & Place*, 13(1), pp. 14-31.
- Vickers, M. H. (2002) 'Researchers as storytellers: Writing on the edge—and without a safety net', *Qualitative Inquiry*, 8(5), pp. 608-621.
- Wajcman, J. and Martin, B. (2002) 'Narratives of identity in modern management: The corrosion of gender difference?', *Sociology*, 36(4), pp. 985-1002.
- Walker, S. P. (2008) 'Accounting histories of women: beyond recovery?', *Accounting, Auditing & Accountability Journal*, 21(4), pp. 580-610.
- Walker, S. P. (2011) 'Professions and patriarchy revisited. Accountancy in England and Wales, 1887–1914', *Accounting History Review*, 21(2), pp. 185-225.

- Watson, E. (2014) *Gender equality is your issue too*. Available at: <http://www.unwomen.org/en/news/stories/2014/9/emma-watson-gender-equality-is-your-issue-too> (Accessed: 15 January 2015).
- Watson, T. J. (2008) 'Managing identity: Identity work, personal predicaments and structural circumstances', *Organization*, 15(1), pp. 121-143.
- Watson, T. J. (2009) 'Narrative, life story and manager identity: A case study in autobiographical identity work', *Human Relations*, 62(3), pp. 425-452.
- Welsh, M. J. (1992) 'The construction of gender: Some insights from feminist psychology', *Accounting, Auditing & Accountability Journal*, 5(3).
- Wenger, E. (1999) *Communities of practice : learning, meaning, and identity*. Cambridge: Cambridge University Press.
- Wessels, S. B. (2007) 'Accountants' perceptions of the effectiveness of mandatory continuing professional education', *Accounting Education*, 16(4), pp. 365-378.
- Whitehead, M. (1981) *Now you are my brother: missionaries in British Columbia*. Victoria, British Columbia: Province of British Columbia.
- Whiting, R. H. (2008) 'New Zealand chartered accountants' work/family strategies and consequences for career success', *Pacific Accounting Review*, 20(2), pp. 111-137.
- Whiting, R. H. and Wright, C. (2001) 'Explaining gender inequity in the New Zealand accounting profession', *The British Accounting Review*, 33(2), pp. 191-222.
- Whittington, J. L., Maellaro, R. and Galpin, T. (2011) 'Redifing success: the foundation for creating work-life balance', in Kaiser, S., Ringlstetter, M., Eikhof, D. R. and Pina e Cunha, M. (eds.) *Creating balance? International perspectives on the work-life integration of professionals*. Springer. Available at: <http://link.springer.com/book/10.1007%2F978-3-642-16199-5> (Accessed: 07 November 2013).
- Wilkerson, J. E. (2010) 'Accounting educators as the accounting profession's trustees: Lessons from a study of peer professions', *Issues in Accounting Education*, 25(1), pp. 1-13.
- Willmott, H. (1986) 'Organising the profession: A theoretical and historical examination of the development of the major accountancy bodies in the U.K', *Accounting, Organizations and Society*, 11(6), pp. 555-580.
- Wilson, S. M. and Berne, J. (1999) 'Teacher learning and the acquisition of professional knowledge: An examination of research on contemporary professional development', *Review of Research in Education*, 24, pp. 173-209.
- Windsor, C. and Auyeung, P. (2006) 'The effect of gender and dependent children on professional accountants' career progression', *Critical Perspectives on Accounting*, 17(6), pp. 828-844.

Wirth, L. (2001) *Breaking through the glass ceiling : women in management*. Geneva: International Labour Office.

Women's Leadership Council, C. I. o. C. A. (2010) *Why should women be leaders? Why not! A position paper of the Women's Leadership Council*. [Online]. Available at: <http://www.cica.ca/career-and-professional-development/womens-leadership/why-this-issue-matters/index.aspx> (Accessed: 18 January 2013).

Woodward, K. (2000) *Questioning identity: Gender, class, nation*. London: Routledge.

Ybema, S., Keenoy, T., Oswick, C., Beverungen, A., Ellis, N. and Sabelis, I. (2009) 'Articulating identities', *Human Relations*, 62(3), pp. 299-322.

Yow, V. R. (2005) *Recording oral history : a guide for the humanities and social sciences*. Walnut Creek, CA: AltaMira Press.