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**Employability and higher education: Contextualising female students' workplace experiences to enhance understanding of employability development**

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## **Abstract**

Current political and economic discourses position employability as a responsibility of higher education (HE), which deploy mechanisms such as supervised work experience (SWE) to embed employability skills development into the undergraduate curriculum. However, workplaces are socially constructed complex arenas of embodied knowledge that are gendered. Understanding the usefulness of SWE therefore requires consideration of the contextualised experiences of it, within these complex environments. This study considers HE's use of SWE as a mechanism of employability skills development through exploration of female students' experiences of accounting SWE, and its subsequent shaping of their views of employment. Findings suggest that women experience numerous, indirect gender-based inequalities within their accounting SWE about which higher education is silent, perpetuating the framing of employability as a set of individual skills and abilities. This may limit the potential of SWE to provide equality of employability development. The study concludes by briefly considering how insights provided by this research could better inform higher education's engagement with SWE within the employability discourse and contribute to equality of employability development opportunity.

## **Introduction**

Higher education operates within an increasingly knowledge-driven economy, characterised by rapid obsolescence of technical and practical skills. Economic and political forces allied with policy drives to widen access and increase participation rates have directed university

attention to the competitive mass production of flexible, creative and employable graduates catalysing an increasing focus on a discourse of employability within the sector.

Much debate has been stimulated surrounding notions of employability and particularly the role of HE in developing employability. However, it remains poorly defined and often narrowly considered as a means of individual skills development, such that ‘the rhetoric that shrouds the idea of employability has been subjected to little conceptual examination’ (Brown 2003:107). Limitations surrounding consensus of definition, measurement and conceptual underpinnings have not prevented employability’s increasing presence in Government policy: ‘The imperative now is employability for life’ (DfES, 2003), and consequently its translation into the curricular agenda of higher education.

Higher education institution (HEI)’s response to developing employability amongst its students has principally centred on the provision of opportunities to develop employability skills by embedding them within the curriculum (e.g. via SWE) or bolting them on to the curriculum (e.g. via standalone skills training). The success of such mechanisms are typically evaluated by sector benchmarks, e.g. the first employment destination of graduates, that treat employability as a unique trait of the individual. Such simplistic measures ignore the influence of socio-cultural factors such as gender, ethnicity and social class on employability and its development. Despite their importance, these factors are largely absent from undergraduate employability discussions and from studies of the role and efficacy of the tools of employability development such as SWE used within higher education.

This is of concern since although SWE is a common means of developing employability we know relatively little about the interplay of socio-cultural factors and the contextualised experience of it on its ability to enhance students' employability. Whilst the influence of a range of socio-cultural factors including ethnicity, age and social class on workplace experiences is acknowledged, this paper is concerned with the impact of gender on employability development. As such the key question of this research paper is therefore: How does the social construction of accounting and the practices and discourses which constitute its organisational life influence the experience of female SWE students and what are the implications of this on the use of SWE as an employability development mechanism within higher education?

This paper begins by outlining existing notions of employability and SWE. It progresses to consider the nature of particular contextual aspects (namely gender and the professional workplace) on SWE and hence employability. Drawing on data collected via in-depth interviews with female students within a post-1992 UK university, it considers women's' accounting SWE experiences and explores their subsequent perception of professional accounting employment and their employability development. It concludes by briefly discussing the implications of these on higher education's engagement with employability development in relation to SWE.

## **Literature Review**

The global knowledge economy positions employability as a central driver of political and business thinking underpinning national competitive advantage, catalysing demand for flexible, creative life-long learners. Within the UK, this has stimulated a sharp increase in

higher education provision (Keep and Mayhew 1996). Such policy response is not restricted to the UK and extends across the EU where employability is cited as one of the ‘four pillars of the European Employment Strategy’ (Moreau and Leathwood 2006:307). Thus the attention of universities across Europe has been directed towards producing employable graduates via development of the individual abilities and skills of their students (Harvey 2000; Leitch 2006).

SWE represents a widespread attempt to embed employability development into the undergraduate curriculum within the UK (Wallace and Murray 1999), across Europe and internationally including the USA (Dyckhoorn and Sinning 1999), Canada (Ryder and Wilson 1987), New Zealand (Ahmed, Alam and Alam 1997) and Australia (Gillen, 1993). Typically it takes the form of a one-year placement between the second and final years of academic study (common in the UK, New Zealand and Australia), or a shorter period of three to six months (common in the USA) spread throughout a degree programme. Although featured across the UK higher education sector, SWE is particularly prominent within the ‘new’ (post 1992) universities (which possess a traditional focus on vocational learning) and particularly, but not confined to, professional courses such as medicine, civil engineering and accountancy. In addition, employability’s increasing prominence as a fundamental graduate characteristic (QAA, 2001) heightens the role of SWE within mass higher education in delivering a competitive labour market advantage to students.

However, there is increasing criticism within the employability discourse where skills are frequently discussed as if developed within a cultural vacuum rather than being socially constructed and thereby influenced, amongst others factors by gender (Morley 2001; Garsten and Jacobsson 2003). Within the UK, performance indicators measuring HEI’s performance

in terms of graduate employment rates reinforce this limited conception of employability as a set of personal skills and attributes (Yorke and Knight 2004). Viewing employability in isolation from its context makes issues of inequality invisible (Moreau et al 2006) shifting the burden of employment success away from institutions and onto the individual.

Similar criticisms are levelled at much of the research on SWE, which also tends to consider its impact on individuals in isolation from socio-cultural factors including gender and the contexts of the work environment within which it takes place (Harvey 2001). This has led to what Auburn (2007:118) describes as ‘a rhetoric of unalloyed goodness’ being applied to SWE. In addition, criticisms of the SWE literature extend to its general failure to include the views of all partners in the employability debate, where particularly the voices of students are found to be ‘deafening in their silence’ (Johnston 2003:419). Brown (2002) reports that the lack of inclusion of students’ experiences of SWE have led to a positive skew being applied to SWE, where weak evidence is used to support it and the negative experiences of it are considerably downplayed (Duignan 2003). Increasing calls for a deeper, contextualised consideration of employability skills development mechanisms (such as SWE) that consider the subjective experiences of it as framed, for example, by gender (Moreau et al 2006) therefore emerge.

Turning specifically to the issue of gender in relation to employment, numerous studies (see Brooks 1997; Harvey et al 2002) report that women continue to face the ‘glass ceiling’ and are ‘underrepresented at senior levels in organisations...[despite being] recruited in larger proportions than males in many organisations’ (Harvey et al 2002:103). Additionally, most studies linking higher education and employability consider the position of women upon

completion of their undergraduate studies. As such there is a deficit of studies considering the impact of gender on undergraduate employability development specifically through mechanisms such as SWE. This is significant since measures of university impact on employability are being made, albeit arguably crude and relying on a presumed causal link between employability-development mechanisms and individual graduate employability in isolation from socio-cultural factors (Harvey et al 2002:101) such as gender.

When gender is considered within studies, its complex influence is frequently ignored by treating it as a binary variable that merely categorises the sex of an individual, despite the longstanding understanding that gender (and gender inequality) is socially constructed. Ahl (2004) builds on this understanding of gender as a socio-cultural construct recognising that employment itself, particularly within professions such as accountancy, are themselves gendered environments – wherein views of professions (structures, practices and organisation) and professionals are socially constructed and gendered concepts. As such to ignore the context within which SWE takes place provides, at best, only a partial understanding of its influence on employability. This study therefore contextualises its investigation of SWE within the professional accounting workplace.

Historically, the accounting profession was a preserve of male learning and privilege until the mid nineteenth century. Drawing on official census records Kirkham and Loft (1993) demonstrate an increase in the number of accountants and accounting clerks in the UK in the period 1840-1931 with a corresponding increase in the numbers of women being employed in this sector. For example, in 1871 the total number of accountants in the UK was 9,832, none were women. In the same year 130,717 clerks were recorded of which 1,446 were women. By 1911 the numbers of accountants had fallen to 9,499 (19 women) and clerks had risen to



685,998 of which 124,843 were women. Over a similar period Kirkham and Loft describe how such shifts in the patterns of gender-based occupational employment catalysed a gendered response with male-dominated accounting developing into a professional occupation whilst clerking, with its increasing feminisation becoming occupationally downgraded. Such shifts in occupational status served to relegate women to non-professional clerical tasks within the field of accounting employment. Such patterns of relegation persisted until the latter half of the twentieth century (Westcott and Seiler, 1986). However, despite increasing gender parity of entry into the professions (Professional Oversight Board for Accountancy, 2005), research suggests that accounting as a discipline remains masculine in nature (Halford and Leonard 2001) which women find difficult to negotiate and progress within (Haynes 2007). Maupin and Lehman (1994:435) report ‘a high “stereotypic masculine” orientation is indeed a key ingredient to advancement...in “Big Six” accounting organizations’. Crompton and Lyonette (2007:9) concur, finding that ‘despite equal proportions of men and women working in accountancy entering with equal levels of qualifications, patterns of occupational attainment are skewed in favour of men creating ‘a “hierarchy” of career attainment’. Therefore, despite decades of equal opportunity and anti-discrimination legislation it appears that ingrained masculinisation and subsequent gender inequality continue to characterise the accounting profession.

Explanations of persistent inequality are documented within the feminist and sociological literature with writers such as Witz (1992) indicating patriarchy’s culpability in creating gendered occupational divisions within the medical profession through a ‘societal-wide system of gender relations of male dominance and female subordination’ (1992:11).

Similarly, within the accounting profession the historical operation of patriarchal and ingrained gender discrimination that discourages women from entering the workforce is well

documented (see for example Kirkham 1992, Lehman 1992, Whiting and Wright 2001).

Bourdieu (2001) identifies the central reason for patriarchal success as its ability to naturalise gender distinctions, where differing sexual and biological functions are used to justify different positions or identities and dictate different behaviours and roles that subsequently translate into wider social differences. More recent studies confirm this, observing that ‘patriarchal dominance over women is deeply institutionalised and regarded as ‘natural’ within organizational bureaucracies’ (Haynes and Fearful 2007: 19) and highlight the difficulty, for women, of resisting structurally embedded and gendered roles and responsibilities.

Whilst this study takes place in the context of the professional accounting workplace, research suggests that issues of gender inequality are widespread across professional boundaries. A recent Fawcett Society Report (2008:4) indicates that: ‘...behind the conspicuous wealth of the City lies a hidden story of disadvantage and discrimination affecting women at all levels of business...it is a story replicated in towns and cities up and down the country. At every level in the workplace there operates a web of policies and practices that prevent women from participating on an equal footing.’ Despite women making up almost half (46%) of the labour force in Britain only 11% of FTSE 100 company directors are women (The Female FTSE Report (2007), and only 26% of Civil Service top management are women (Equal Opportunities Commission 2007).

A plethora of research and statistics therefore chart numbers of women within professions and subsequently report their employment disadvantage, but the more pertinent question of how this is achieved within a myriad of employment contexts remains inadequately

addressed. Specifically within the accounting context, Whiting and Wright (2001:191) are critical of the few studies that do address the latter for their failure to theorise or contextualise findings. They strongly refute the frequent argument that gender discrimination is simply caused by women assuming the bulk of domestic and family responsibilities suggesting that the challenges women face in achieving career aspirations are largely socio-cultural and deeply embedded in traditional values and working practices. To understand these aspects requires insight into the day-to-day contextualised working experiences of professional women. Johnson et al (2006) suggest that such studies are infrequently undertaken because little concern is paid to subjectivities through qualitative studies, particularly in accounting. Broadbent (1998) confirms this absence of subjectivity asserting that predominant 'accounting logic' (organisational evaluation in financial terms, comparing measurable outputs with the finance used to achieve them), distorts conventional accounting, representing a particular masculine value set (prioritising objectivity and instrumental rationality) that excludes other 'feminine' values such as subjectivity and emotions. The dominance of the 'masculine' within the accounting profession therefore encourages the construction of 'accounting' and 'the accountant' as male gendered concepts. However, it is into this gendered environment, with its associated unequal outcomes for women, that higher education routinely despatches SWE students. Although most universities attempt to prepare students practically for SWE there is little evidence of any discussion with students of the impact of the gendered context in which the SWE takes place.

This has led to calls for studies that incorporate gender (Zemblyas 2006) and the subjective experience of students' workplace learning within organisational settings (Morley: 2001) in order that SWE be understood and developed as a meaningful employment development opportunity for all students. Without this, meaningful measures of university effectiveness

in developing employability remain elusive. This study responds to this deficit by exploring female students' workplace experiences within the professional accounting context in which that experience takes place.

The aim of this paper therefore, is to provide visibility to female students' employability experience in UK accountancy. In particular it seeks to explore how the professional accounting workplace influences female students' experiences of SWE by identifying themes emerging from their accounts, thereby connecting invisible experience to institutional structures and practices. It seeks to contribute to a deeper contextualised understanding of SWE as an employability development mechanism and may provide an opportunity to gain insight and inform understanding of the impact of organisational life on women's' experiences of accounting SWE and its use as a higher education tool of employability development.

## **Methodology and Theoretical Framework**

This paper draws on a study of 'non-traditional' students (who by virtue of their age, ethnicity, disability or social class are currently underrepresented in HE), identified as more likely to encounter difficulties relating to employment outcomes (Blasko et al. 2002; Purcell et al. 2002) from a post 1992 UK university. The research takes place within a UK Business School and is based on female, third year students (n=33) enrolled on the BA (Hon) Accounting and Finance who undertook a 48 week period of work experience between their second and final years of study. The qualitative research methodology and subsequent interpretive discussion draws on the work of Bourdieu (2001) supplemented by aspects of

feminist closure theories and MacKinnon's (1989) notion of consciousness raising. Bourdieu (2001) considered gender as socially constructed, describing gender inequality as the most durable and insidious form of discrimination, limiting individuals' choice, partly by shaping preferences. He described symbolic violence (mental, emotional, social and psychological mechanisms which subjects assent to) as the means through which gender inequality is reproduced (Bourdieu and Wacquant 1992) and theorised that gendered habitus (the shaping of individuals via the embedding of durable social norms and dispositions arising from occupied social fields) develops in response to the symbolic violence of gender norms across all fields.

Feminist closure theories (Witz 1992) view gender inequality from a different perspective, identifying occupational closure strategies, as the mechanisms through which 'male power stakes claims to resources and opportunities' (1992:44) which result in employment opportunities being denied to women. Drawing on the work of Parkin (1974), Witz (1992) identifies two types of occupational closure strategy, namely exclusionary and demarcationary. Briefly, exclusionary strategies seek to control entry into and internal management of particular occupations or professions, whilst demarcationary strategies seek to control the relative positioning and internal affairs of related or adjacent occupations within a particular profession.

Studying gender effects therefore requires a wider contextual consideration, linking social structures with lived experiences, as used within this study to explore the relationship between the socially structured field of professional employment and students' lived experience of SWE within that field. Bourdieu's notion of symbolic violence is also useful, to provide a mechanism through which the nature of gender inequality within the professional

workplace can be unravelled. However, Bourdieu suggested that the symbolic violence of patriarchal practices imprint deeply into individuals' identities, embedding the naturalisation of gender so that the potential for change is deeply problematic requiring radical transformation of social conditions across society – a 'macro' or structural solution. He describes women as 'condemned' to participate in the symbolic violence of gender (Bourdieu 2001). Feminist theorists are critical of Bourdieu's deep pessimism (Lovell 2000) which limits the possibility of social change and denies the possibility of women being agents of change. In particular, Witz (1992) suggests that women respond to occupational closure strategies by developing a range of alternative strategies such as 'inclusionary usurpation' which seeks to challenge male control and 'replace gendered collectivist criteria of exclusion with non-gendered individualistic criteria of inclusion' (1992:50).

Chambers (2006) too identifies a more active role for women suggesting that an alternative 'micro', or agency solution lies in developing Bourdieu's ideas using MacKinnon's (1989) development of consciousness-raising (sharing experience and publicly reporting the gendered foundation of institutions), through which women (and others) come to understand inequality and possible remedies as a crucial first step in prompting wider change. Here, women are re-framed as agents of change, through a raised awareness of the links between social structures and individual experience that permits a questioning dissonance between habitus and field as a necessary precursor to challenging existing institutional systems of inequality.

This study therefore places women's accounts of their experience at its heart in an attempt to use consciousness-raising to explore linkages between women's experiences of SWE and the context of the social structures of professional employment within which these experiences

takes place. Data concerning their experiences of SWE was collected via semi-structured interviews informed by the relevant literature and developed via the use of a pilot study. Students were interviewed during weeks 33 and 34 of their 48 week placement. Interviews varied in length from approximately 45 to 90 minutes, each being recorded and transcribed verbatim. The transcripts were read through and all references to experience in relation to gender, SWE and employability were extracted. The analytical process is therefore inductive and as such is not concerned with testing particular hypotheses but identifying patterns of student experience and exploring how these subsequently impact issues of employability.

Data was collected from a sample of 33 students within one institution whose main subject of study was accounting. These characteristics potentially limit the general applicability of the findings of this study. However, although the circumstances and experiences analysed within this paper are not necessarily generalisable to all students' SWE experiences, the paper's interpretive understanding of practices and experiences of gendered identity in the accounting workplace offers insights, which may be relevant across many working environments. As such it is not suggested that the accounting profession is overly prejudicial, but rather is shaped and influenced by the wider economic and social pressures which interact to generate gender-inequality generally. These indications are also useful in identifying issues for further investigation.

While the numbers are relatively small (n=33), this student sub-set forms a homogeneous sample and represents one hundred percent of the potential female accountancy placements within the cohort. Approximately 91% (n=30) of the student group were aged 20-21 years,

commencing their degree studies directly after 'A' levels or equivalent qualifications. None of the participants had any prior professional work experience. As such SWE offers a first introduction to the professional accounting workplace for many students, but more importantly presents what may be the only opportunity these students have to develop work-based employability skills prior to graduating and seeking full-time employment (see Appendix 1 for further participant details).

### **Discussion of Findings**

The most obvious and perhaps most worrying gendered experience in students' accounts were instances of direct gender discrimination: 'My manager frequently refers to me as 'babe' ...I don't think he understands he's doing anything wrong...in fact I think he thinks he's being nice! It definitely undermines my position here and makes me feel I'm not taken seriously or valued' (Cathy). Although sparsely reported (only 2 of the 33 interviewees reported such occurrences) their undermining impact on recipients is evident. This gives substance to earlier claims within the literature of the continued existence of overt gender discrimination (Fawcett Society 2008) in spite of the now 30 year existence of legislation introduced to counteract it e.g. Sex Discrimination Act (1975).

Aside from these instances of overt gender discrimination, all 33 student accounts reveal a pervasive presence of more subtle or indirect expressions of gender bias within the professional workplace. Such events are experienced by women through everyday encounters, observations or practices that take a variety of forms ranging from verbal, visual, behavioural and structural. Viewed in isolation each event may be considered benign or of minor significance, but cumulatively they colour the employment field in particular ways for



its participants and reveal an insidious and arguably ‘naturalised’ climate of gender inequality within these organisations. However, Bourdieu’s (2000) framework suggests that it is only through the analysis of the smallest everyday actions, nuances of behaviour and encounters, grounded in social norms or habits of individuals that insight is gained into the overarching social rules and patterns of fields. It is to these everyday experiences, and the contextualised unravelling of them that this paper now turns. To aid the discussion, reported gendered ‘events’ (symbolic violence) are considered within common themes that emerged from the women’s accounts. These strands are latterly drawn together to explore their cumulative impact on women’s perceptions of their employability development and subsequent views of accounting employment.

**(i) Gendered roles**

Interviewees’ encounters with fellow employees provide an insight into how gendered norms affect role allocation and status either directly: ‘It’s always women trainees who are given photocopying and filing to do...I think men find it difficult to ask another man to photocopy something, they just associate women with clerical things’ (Nina); or indirectly through observation of organisational practice: ‘There is a lot of lip service paid to equal opportunities in this place, but it’s pretty hollow. The practical reality is that women are still expected to do most of the administration’ (Una). Participants therefore identify a disparity between policy and practice, where e.g. formal equal opportunity statements and gender neutral employment contracts are not reflected in the informal day-to-day reality of their working experiences: ‘If you’re a women you’re supposed to be satisfied by doing the

support work...it's not written down anywhere, it just an accepted reality' (Lucy). Thus the presence of pre-existing suppositions and expectations that normalise particular aspects of gendered habitus within the workplace are identified.

All the interviewees experienced some form of gendered role allocation: 'It's a weird unspoken assumption, which is sometimes blatant and at other times quite subtle like when its always me who's asked to buy sandwiches for lunchtime or make tea or coffee for clients, presumably because women are better at that stuff!' (Iris). Women's perception of being allocated tasks on the basis of gendered assumptions and expectations, e.g. the habitualised view of women within clerical roles, drives their understanding of the professional accounting workplace as a gendered environment that prioritises and legitimises masculinity. Such environmental prioritisation, by default, relegates women within the professional workplace, and is starkly identified by a particular interviewee: 'Men do well here, not because they're better at the job, they're just taken more seriously and given more opportunities, just expected to do better' (Carrie).

## **(ii) Organisational structure**

A further reported gendered cue is signalled to interviewees through organisational structure: 'Most of the senior management here are men...I was looking at a publicity brochure for this firm the other day and all the managers and partners in the photograph were men! That sends out a pretty clear visual message...your chances of success are pretty low' (Sally). Through such visual encounters signals are received about the relationship between gender and career

progression, and inferences made about the related issues of employability and career progression. Women's visual absence signals their lack of legitimacy (at least at the upper levels) within the accounting profession to the aware observer. Such visual images provide an insight into how dominant cultural patterns of masculinity as described by Keisling (2005) filter through the awareness of employees, becoming practically translated, through a legitimising script, into entrenched, and (on the face of it) accepted patterns of male privilege and dominance within the workplace. However, Sally's deconstruction of the visual image reveals to her as much through what is displayed as what it omits and the analysis of the image stimulates a process of gendered consciousness raising, making the devalued female visible.

Again this observation is not an isolated incident with further students making similar observations that reinforce women's lack of presence: 'There are no role models for senior women in this company...no mentors if you like' (Julie); and 'I noticed in the senior partners meeting the other day that they are all men. I hadn't noticed at first, but it did eventually register with me. It bothered me afterwards to know that women have no presence at the top level'(Fiona). The invisibility of women, such as in the photograph, or in the boardroom can obscure ideological assumptions within organisations that risk passing unnoticed and normalise gender imbalance particularly at the senior level. Although the primary purpose of such visual cues is not to confer directly issues of gender, they contain hidden messages about gender that prompt inferences of an intrinsic undervaluing of women's employability within the professional field, particularly in relation to their capacity to succeed.

### **(iii) Interpersonal and socialisation**

The professional working environment, in common with many other working environments, is a social sphere, characterised by the development of social relationships between colleagues. Experiences within this study identify a gender influence on the interpersonal relationships and socialisation processes within the workplace: 'It's much easier for the managers, who are mostly men, to get to know other male employees...they stand around discussing football or cricket scores...I don't have a clue about any of that so I can't join in' (Delyth). The women interviewed appear to describe commonalities that men experience due to their common gender and established patterns of social interests and convention. This, arguably inadvertently, sends out gendered exclusionary signals to women who feel less able to engage in masculinised social interaction which is important in developing working relationships and establishing oneself within the workplace. Developing relationships with clients is also identified as problematic in this regard: 'A lot of client networking events take place in bars or at sporting events. As a woman I feel a lot less comfortable and confident in these environments than my male peers which makes it more difficult for me' (Sally).

The all male club, the single-sex prestige school, the old-boy network are all identified by Sedgwick as reinforcing same-sex socialisation or 'homosocial desire' - 'social bonds between persons of the same sex...the social force, the glue...that shapes an important relationship' (1985:1-2). Building on this work, writers argue that, in the workplace, gender-based informal social networks and practices are an exclusionary phenomenon – a form of occupation closure - limiting women's career progression (Wass and McNabb 2006), in part through the 'systematic seclusion of women from the acquisition of knowledge necessary for development and progression within the firm' (Haynes 2006:14), that favour the

advancement of men by facilitating transference of male power to other male employees (Whiting and Wright 2001). Within this study, experiences support these earlier findings, and provide an insight into how these effects are achieved. Participants identify gender-based socialisation patterns within accounting organisations, where information may be shared and alliances formed, that assists men's professional advancement: 'The chance for men to socialise together in and outside of work makes it easier for them to support each other at work and do better career-wise' (Alice). Established patterns of social relations may therefore facilitate men's presence and legitimacy within the profession and conversely disadvantage women who miss opportunities to become known.

#### **(iv) Issues of emotion**

A strong theme emerging from the women's accounts and identified as undervalued within the professional accounting sphere was that of emotions: 'The softer emotional skills are really important, they underpin communication and social networking, but I don't see them being given any status here' (Ola). Within masculinised accounting organisations, the undervaluing of emotional attributes may in part be due to the perception that emotions and emotional skills have a stronger association with women than men: 'Its all about thinking and logic here, there's no room or valuing of emotions' (Lisa). The apparent relegation of emotion within the accounting workplace may stem from the dominant 'Western' intellectual tradition that favours the separation of mind and body (cognition and emotion) which feminist scholars argue is a false dualism driven by the artificial segregation and elevation of masculinity (associated with thinking, knowledge and science) over femininity (associated

with the body, emotions and nature). Within this paradigm, Kerfoot (1999) argues that masculinity becomes privileged, and hence more influential in controlling success in any given environment. Morley (2001) is critical of such privileging of masculinity in relation to employability, identifying, amongst other factors, the undervaluing of emotions as detrimental to the intrinsic employability of women. The relegation of emotions may also undermine employability development generally, as affective skills receive increasing recognition as credible employability skills for all employees within the knowledge economy that priorities personal qualities over technical skills and abilities (Tracy 2001).

The notion of emotional intelligence was popularised by Goleman (1995) who claimed that a combination of intra and interpersonal intelligences hold the key to personal and professional success. Arguing for a recognition of emotional intelligence as a ‘master aptitude...affecting all other abilities’ (1995: 80) and calling for the recognition of an Emotional Quotient (EQ) as a measure of emotional intelligence with a similar status to that of IQ, his ideas have had some success in being integrated into management thinking but others suggest the need for a widespread recognition and valorisation of emotional capital as a key business and employability attribute (Boler: 2000). However, the masculine construction of the accounting workplace may make such recognition of the value of emotions, as an integral component of employability, difficult and therefore opportunities for employability development are overlooked.

### **Impact of cumulative experiences**

The influence of gender on the women’s experiences is revealed, through their numerous experiences of the small and subtle nuances of behaviour, observations of practice and

process and encounters with colleagues. In isolation, each experience may be subtle, but cumulatively they do appear to colour the field of accounting employment: 'It's the everyday things...you know, seeing what goes on and how people interact and experiencing that first hand that gradually makes you realise that it is harder for women' (Hannah) and; 'Most of the problems that women face are unspoken, invisible even, you're not directly discriminated against, but the message just filters through that women are not on an equal footing with the men' (Tilly). A related commonality within their accounts is their lack of preparedness for encountering the gendered aspects of the accounting environment; 'No-one at university ever talks to you about gender bias, what it is or what to do about it, either before the placement starts or during the mentor visits' (Gloria). Women appear left to encounter and navigate this aspect of the working environment alone which causes a range of responses including confusion; 'It's difficult to know how to respond...I have no idea really' (Valerie); anger; 'It makes me quite angry to think that women including myself still face barriers relating to gender' (Kate); and frustration; 'I get very frustrated when I feel disadvantaged on the basis of being a woman' (Sue).

In the absence of university support, women are left to devise their own responses to their experiences of occupation closure. Whilst Witz (1992) identifies that women respond to closure strategies by developing alternative strategies, her work mainly concerns the collective efforts, struggles and responses of women, (what could be considered the macro response) within the health professions. Whilst drawing on this literature, this paper offers an alternative micro-level analysis of the patterns of individual responsive practices or strategies of women within the accounting profession as a result of their particular experiences. These patterns include a compensatory strategic response (6 out of 33 interviewees), typically

centred on the need to excel at their job: ‘Women have to be twice as good at their job as their male peers to be viewed as the same! That’s a lot of unfair pressure on women’ (Jo). In addition to disclosing the perceived need to work harder to achieve parity of status with their male colleagues, Jo also interprets this strategic response as ‘unfair’, indicating an understanding of a gendered reconstruction of her view of employability in terms of inherent disadvantage, requiring the provision of extra effort in order to somehow neutralise or counteract the limiting effects of their gender.

The second and most common pattern of response is compliant acceptance (23 out of 33): ‘There’s no point fighting gender bias, it’s too hard to change peoples attitudes and view of women so I just accept it and carry on as best I can’ (Mandy); ‘There’s nothing I can do about it except put up with it’ (Ruth). Adopting such a resignatory approach arguably and collusively perpetuates the inequity, thereby reinforcing gender bias and reproducing inequality. Such a strategic response supports Bourdieu’s pessimism concerning women’s ability to challenge and change systemic gender inequality: ‘Women have always been treated unfairly...its gone on for so long and is so ingrained in employment culture at times even I find myself thinking it must be normal’ (Polly). As such rather than being agents of change, such women’s experiences encourage understandings of gender inequality as ‘natural’ which risks encouraging women’s collusion with reproducing gender inequality.

The last and most infrequent (4 out of 33) strand of strategic response found within this study concerns opting-out of the system: ‘I know the world of business contains many successful women, but let’s face it, most achieve this on their own terms by running their own business...I’m beginning to understand why this is now!’ (Emily). Some women therefore



appear to reframe construction of their personal employability outside of the professional accounting field: 'This type of work isn't for me...I'm ambitious and the accounting world isn't very open to women, so if I want to succeed I'll have to do something else' (Diane). Although SWE is a useful mechanism through which students test their career choices, if on the basis of gendered experiences it drives some women to opt-out, HE may need to more carefully consider how students are exposed to and supported within particular employment fields in order that they make appropriate sense of their experiences.

Reflecting on their SWE experiences reveals further insights into the potentially downside adjustments they make to their personal employability: 'My view of employment and how well I can do has changed. I used to think talent and ability were the only barriers, but it's not as simple as that...being a woman is a barrier in itself' (Betty); 'I am more realistic about what I can achieve now...less ambitious in a way...that's not a good thing is it?' (Bella); 'It takes a lot of energy to fight your corner the whole time...men never have to do that, they just fit in and are more accepted from the start' (Abigail). Such comments are consistent with Bourdieu's description of the revision of expectation where subjective aspirations for success are adjusted by the objective probability of attaining it, leading to further reinforcement of symbolic domination. This does not prevent women from what Bourdieu described as 'gambling' for the acquisition of capital in an effort to improve their place within a field: 'I try hard to get on in this job. I'm here early, work hard, leave late, always show willing, get on with everyone...everything I can think of to get recognised and rewarded really' (Tilly). However, some women also identified with Bourdieu's argument that such gambling was ultimately ineffective: 'I'm developing all the skills and abilities I can, but it worries me that it's not a meritocracy here and if your face doesn't fit, it doesn't really matter what you do'

(Mona). Some women therefore regard personal adaptive (micro) strategies as insufficient in addressing inequality since gender (as a systemic or macro issue) and therefore others' perception of it remains unchanged: 'It doesn't matter how you respond, you can't change the fact that you are a woman and others view of that is relatively fixed' (Alice). The attitudes of others, frequently unspoken, therefore limit female students' perception of their personal employability. Further comments reveal the impact of this, for some, on personal development and self confidence: 'Recognising that men are advantaged just because they are men is a bit depressing...it doesn't do a lot for your self-confidence and self-belief' (Kelly).

Despite the realisation that attempts to improve position may be unproductive, a widespread perception amongst participants of the need to personally adapt to the field is evident. One of the adaptive themes that emerges is de-feminisation: 'I find myself trying to be less female...I dress like a man in trouser suits and try to be less emotional in order to be taken more seriously' (Hannah); 'All things masculine tend to be more highly valued here so I try to be more assertive and direct as a way of being less feminine' (Emma). Such findings demonstrate how the embodiment of gender, or the scripting of gender in and onto the human body and bodily representations of gender, pervasively influences the experiences of women within this study, driving them towards gender neutralising behaviours. Such findings are consistent with those of Skeggs (1991), who in her study of further education reveals how the institutionalisation of masculinity restricts female students, recording the response of some of these female students in terms of 'adopting male subject positions' and 'deploying masculine strategies' as part of a 'refusal to give legitimacy and control to masculine regulation' (1991:127).

The de-feminisation tactics found within this research therefore indicate something of the nature of the professional socialisation process that female entrants to the accounting profession face. Although most of the professional socialisation literature ignores gender per se, Anderson-Gough et al (2002) do identify appropriate self-presentation in terms of appearance, conduct, gendered behaviour and clothing as key elements of accounting professionalisation. However, perhaps of more concern is the suggestion by Haynes et al that the need for women to demonstrate masculine attributes has potentially damaging consequences for them: 'The very conditions of accounting work and their association with masculinity may aggravate and exacerbate the potential for self-estrangement and disembodiment for women' (2007:31).

Such consequences become all the more worrying given that some women feel the burden of adaptation personally rather than interpreting their experiences as indicative of the need for institutional change and their accounts highlight the difficulty they face in carrying this burden of challenge: 'It's very hard to challenge gender bias without being typecast as a trouble-maker which is just as damaging' (Wendy); 'If you complain about always being given the photocopying, it doesn't make any difference. All it does is identify you as a complainer...it's a lose lose situation' (Nicola). Individuated adaptive responses therefore represent a double-edged sword for women, where challenge leads to the accusation that women are hostile or controlling, and acceptance merely perpetuates gendered roles, values and practices, reinforcing gender inequity.

## **Conclusions**

The expansion of the number of women entering professional careers, including accountancy, has implications for the debate on gender and professional employment generally, but more specifically on mechanisms, such as SWE used by educators to prepare all students on an equal basis for the world of work. Considering universities' use of SWE as a means of employability development in isolation from its socio-cultural context, including gender, at best provides a partial understanding of its use. In addition it undermines SWE's potential to stimulate employability skills development amongst all students and risks reproducing forms of employability that reinforce existing gender inequality.

Findings of this study suggest that female students' participation within the socio-cultural field of professional accounting employment through SWE exposes them to a range of work-based gendered experiences. These are manifested through the existence of pre-existing gendered patterns of expectation that normalise aspects of gendered habitus and underpin role allocation; the presentation of visual cues that reinforce and legitimise the dominance of masculinity; the absence of senior female role models that undermine the legitimacy of women's presence; the existence of established patterns of male socialisation that exclude and marginalise women; and the relegation of emotional skills which infer an undervaluing of feminine characteristics. The experiences of participants within this study therefore suggest that women entering the accounting profession may experience forms of occupational closure, through everyday practices, encounters and observations, and the prioritisation of masculine characteristics. Cumulative gendered cues leak into women's perception, contributing to their understanding of the field as a gendered environment which may undermine their employability development and subsequent employment within it.

This situation is problematic since, if employability skills development via SWE is not a gender neutral activity it raises implications for individuals who seek to develop them and organisations attempting to facilitate them such as universities. This position may be exacerbated by the massification of higher education within the knowledge economy, where employers' ability to discriminate between individuals on the basis of knowledge is lessened with increasing reliance on other socio-cultural factors to discriminate between employees (Brown 2003). The potential significance of gender inequity to act as such a discriminator may thus be heightened.

In addition to highlighting that employability skills development is not a gender neutral activity, findings also indicate that students do not receive any preparation or support in relation to these issues either before or during their placements. HE is thus silent about issues of gender and their impact on employability development. Participants are left to develop individual responses which range from compensation, compliance and opting-out strategies. The majority of students use a compliance strategy, accepting the position as 'normal' and thus colluding with the reproduction of gender inequity. Adaptive strategies aimed at de-feminisation (with its consequential impact on women's self-identity and levels of self-confidence) in order to 'fit in' are also evident. However, women viewed their individual attempts at adaptation as limited and often self-defeating, as challenges to it led them to be identified as 'difficult'. This led many to reduce their expectation of success, restrict their view of personal employability and experience an erosion of self-confidence in relation to employability.

Such negative employability impacts identify a need to challenge the dominant masculine construction of valid employability skills in order to more fairly represent the interests of all groups including women. If SWE is to be used within universities to raise student employability there is a deeper need to recognise that: “Those who talk of equality of opportunity forget that social games...are not ‘fair games’. Without being, strictly speaking, rigged, the competition resembles a handicap race that has lasted for generations’ (Bourdieu 2000: 214-215). If equal opportunities are to encompass employability through SWE, more open, widespread and challenging recognition of the impact of socio-cultural inequalities, including gender, which continue to undermine the employment opportunities of particular groups of individuals are required. This challenge cannot fall to the individual and a broader institutional response is required. Universities may therefore need to reflect on how to engage responsibly and actively in challenging the complex and deep-rooted causes of gender inequality within work placements and consider the contribution they can make in developing a richer conceptualisation of employability that includes socio-cultural factors such as gender in order to play its part in mitigating gender inequality implicit within employability skills development mechanisms such as SWE.

Such consideration may include attempts to make students aware (consciousness raising) of the influence of gender within the professional workplace, making inequalities more transparent and visible and thus more effectively prepare students for its experience. Such a step would support students in developing the ‘capacity to move across different perspectives’ (Webb et al 2002: xiv) in order to better understand the social construction of themselves by others within different fields and be adaptive to it. Discussions, reinforced through better SWE supervision, could also provide students with a framework within which

to interpret gender inequity as a systemic issue rather than internalising it as an individual failing, i.e. mitigate women's misrecognition of the symbolic violence that underpins gender inequality.

Further HE discussions of gender with SWE employer partners may also be beneficial and contribute to the development of what Morley (2001) describes as 'employer-ability' - a raised sensitivity and understanding of the influence of issues of gender, race, social class, disability and sexual orientations within employment.

## Appendix 1

### Participant and Work Placement Information (drawn from students' SWE records)

<b>Participant Pseudonym</b>	<b>Age</b>	<b>Ethnicity</b>	<b>Workplace Detail</b>
Alice	20	Black British	Small-medium sized, private firm of accountants.
Betty	20	White British	Large national retailer – accounts department.
Cathy	21	White British	Small-medium sized, private firm of accountants.
Diane	24	Asian British	Medical research sector – accounts department
Emma	20	White British	Large international manufacturer – accounts dept.
Fiona	20	White British	Large private professional practice – accountants.
Gloria	20	White British	Medium sized advertising company – accounts dept.
Hannah	21	White British	Large private professional practice – accountants.
Iris	21	White British	Large clothing manufacturer – accounts department.
Jo	20	White British	Retail sector – accounts department.
Kate	21	White British	Large aerospace manufacturer – accounts department.
Lucy	20	White British	Small-medium sized, private firm of accountants.
Mandy	20	White British	Small-medium sized, private firm of accountants.
Nicola	20	Black British	Public sector – local government body - audit.
Ola	37	White British	Small-medium sized, private firm of accountants.
Polly	20	Asian British	Large private professional practice – accountants.
Ruth	21	White British	Small-medium sized, private firm of accountants.
Sue	20	White British	Large media company – accounts department.
Tilly	20	Asian British	Sales sector – accounts department.
Una	20	Asian British	Small-medium sized, private firm of accountants.
Valerie	20	Asian British	Public sector – education – accounts department.
Wendy	20	White British	Public sector – taxation.
Abigail	21	White British	Large electronics manufacturer – accounts dept.
Bella	21	White British	Medium sized energy company – accounts dept.
Carrie	33	White British	Public sector – local government – accounts payable.
Delyth	20	White British	Large white goods manufacturer – accounts dept.
Emily	20	White British	Small-medium sized, private firm of accountants.
Julie	20	Black British	Large private professional practice – accountants.
Kelly	20	Chinese	Large fashion retailer – accounts department.
Lisa	20	White British	Large cosmetics manufacturer – accounts dept.
Mona	20	White British	Small-medium sized, private firm of accountants.
Nina	21	Chinese	Public sector – national government – accounts dept.
Sally	21	White British	Large private professional practice – accountants.



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