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Down the pipeline?: Are Women Reaching Senior Positions in Law and Accounting Firms?

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Legislation in Australia since the 1980s has been designed to promote equal employment opportunity for women and thus remove barriers to women reaching senior and managerial positions in organisations. This paper examines the position of professional women in legal and accounting firms. The majority of graduates in these professions are women but, using information submitted to the Equal Opportunity for Women in the Workforce Agency, organisational statistics show little change in the numbers and proportion of women reaching partnership positions.

equal opportunity, gender and work, professions

INTRODUCTION

In 1984 the Prime Minister, Bob Hawke, announced that 'to date, women's skills and talents have not been utilised in our workforce to the fullest extent possible. The country is the poorer for it' (Department of Prime Minister and Cabinet, 1984: Foreword). The historic, systemic disadvantage of women in employment was recognised and, despite anti-discrimination legislation, it was decided that 'further steps are needed to relieve the effects of past discrimination, to eliminate present discrimination and to ensure that future discrimination does not occur' (Department of Prime Minister and Cabinet, 1984: 8). The *Affirmative Action (Equal Opportunity for Women) Act 1986* was introduced and was replaced by the *Equal Opportunity for Women in the Workplace Act 1999*. While there are changes in the new legislation (see Strachan, Burgess and Sullivan, 2004; Thornton, 2001), the overall goals of the two Acts are similar. The objective of the 1999 Act includes the following:

(a) to promote the principle that employment for women should be dealt with on the basis of merit; and

(b) to promote, amongst employers, the elimination of discrimination against, and the provision of equal opportunity for, women in relation to employment matters (Section 2A).

In the 1980s feminist debate on the legislation concluded that gains from these changes were 'most likely to be made by women in professional and managerial positions where career ladders exist and

where education levels are important determinants of employer selection' (O'Donnell and Hall, 1988: 91-92). Based on the principal of individual merit, commentators such as O'Donnell and Hall (1988: 92) thought that the legislation 'may make certain individual female job candidates more competitive against certain individual male candidates in the career and promotion stakes' while they were less hopeful that the majority of women workers would benefit. A few years after the introduction of the legislation Poiner and Wills (1991: 98) commented that

> it should not surprise us that the primary beneficiaries of EEO [equal employment opportunity] programs thus far have been the middle class elites of the groups covered, primarily women and to a lesser extent men with minority ethnic backgrounds. EEO has simply helped them assimilate into the mainstream because they were already at least halfway there. They shared the values of the mainstream and in a sense were merely fighting to be recognised and rewarded for reinforcing the view that those values are the correct and proper ones for a society like ours.

The issue of women's participation in the workforce has increased in urgency because of the ageing of the workforce and consequent loss of knowledge resources, and the dearth of female representation at senior organisational levels. The difficulties of sustaining workforce attachment and a career as well as raising a family are now widely discussed in the non-academic press (for example Anonymous, 1993), but typically focus on individual cases which deny the existence of workplace barriers to women's career advancement or suggest talent will inevitably overcome them. Data on women in management positions shows that few women 'survive' the barriers to spend their later career stages at senior levels (EOWA, 2004). Yet more career barriers present themselves for many older women workers, including ageism, the 'second double burden' of caring for parents, and the return of adult children to the family home (Still and Timms, 1997; 1998). OECD (2005) and Guest (2005) argue that tapping into the reserve of female labour could alleviate the loss of knowledge resources associated with workforce ageing. However the paucity of women moving into senior positions in knowledge-based industries suggests this solution will be slow to take effect.

Participation rates for Australian women above 45 years are expected to increase from their current levels while those for men remain broadly stable (Australian Government, 2002). If these projections turn out to be correct, (though the OECD concedes they are optimistic), the OECD (2005) argues it would reduce the negative effects of population ageing. Therefore, there is both a need for, and scope to increase older women's workforce participation in Australia. Yet, as Guest (2005) and the OECD both acknowledge, much depends on the extent to which people, especially women, keep working. We additionally contend that, not only is it important to consider how much women (and men) are actually working, but in what ways and at what organisational level. The productivity gains hoped to offset skill losses associated with the ageing work force will not be achieved if women who wish to rise to senior organisational positions are prevented from doing so; and other, 'lesser', or simply different goals employed women may have are not provided for in generally accepted work structures, causing them to leave their firms.

How have women with university qualifications fared in the workforce? This paper examines women in legal and accounting firms using data from 2001 to 2005 to discover the number and proportion of women in senior positions in firms with more than one hundred employees. Its prime purpose is to assess the extent to which women have reached senior positions in these firms. This data informs further stages of a larger research project that will investigate strategies that can be used within firms to provide a more equitable employment experience.

WOMEN IN THE LEGAL AND ACCOUNTING PROFESSIONS

The frequent optimistic comment of 20 and more years ago, to the effect that women were now taking their place in the workforce in considerable numbers and would undoubtedly rise to senior organisational levels given sufficient time (the 'pipeline' argument), has yielded to a recognition that, despite legislative measures and the elimination of overt forms of discrimination at work, women's representation in the senior levels of both private and public sector organisations remains low. This is particularly true of the legal and accounting professions: Cooper (2001), Hantrais (1995), Hagan and

Kay (1995) and O'Neill et al. (2001) provide evidence of the failure of the 'pipeline' argument in the professions in the US, the UK, Canada and Australia, respectively.

Earnings

While wages in many countries (including Australia) rise with age, earnings of full-time male workers in Australia rise with age until 40-44 and then decline. For women, the age-earnings profile is much less steep and peaks earlier, in the 30-34 age group (OECD, 2005). Especially in knowledge intensive industries, high levels of education are normally associated with high earnings maintained over a longer period compared to industries where declining physical capacities mean an earlier decline in earning capacity. On this basis, other things being equal, we would expect the earnings profiles of women and men in law and accountancy to be similar or even higher for women given that women accountants and legal practitioners are often more highly educated than their male counterparts. Yet as Hind and Baruch (1997) and O'Neill et al. (2001) show, the opposite is occurring in these professions: women's earnings are both lower and decline more quickly with age than men's.

Graduate Statistics

In 2003, women formed 57 percent of graduates with bachelor's degrees in management and commerce and 42 percent of coursework master's graduates (DEST, 2005: Appendix 2.6). There has been a major change in these figures over the past 30 years. In 1981, 26 percent of 20-24 year olds with an accounting degree were women and in 1991 this had increased to 43 percent, with women representing 52 percent of other business graduates in this age group (Birrell et al., 1995: 46-49). Precise statistics for law graduates are difficult to obtain but it is clear that more than half these graduates are women and they show the same pattern of change as accounting graduates. In 1981, 35 percent of law graduates aged 20 to 24 years were women and this had risen to 51 percent in 1991 (Birrell et al.,1995: 46-47). In 1999, 57 percent of all Australian law students were women (Karras and Roper, 2000: 14-15). In 2005, 68 percent of law graduates responding to the Graduate Destination Survey were women (Graduate Careers Australia, 2005). Women with professional degrees take these into the workplace at the same rate as men and show a high attachment to the workplace. Labour

market participation rates of 20-24 year olds holding degree qualifications were 90 percent for women and men in the early 1990s (Birrell et al.,1995: 49-50).

Female professionals' status within law and accounting firms

While women are graduating in the majority of their class, this has not translated into equitable representation in the workplace. For example, ABS data on the legal services industry showed that in June 2002, 66 percent of solicitors in private practice and 85 percent of barristers were male (LCA, 2004). There is now a considerable literature expressing concern about career prospects for the increasing number of women entering the legal profession, in particular detailing the considerable barriers to participation in the profession and promotion to senior positions (for example Brockman, 2003; Catalyst, 2005a; Hagan and Kay, 1995; Hull and Nelson, 2000; Hunter, 2003; Kay and Hagan, 1998; Krakauer and Chen, 2003; MacCorquodale and Jensen, 1993; Thornton, 1996; Trifiletti, 1999). In addition, there is ongoing concern about these issues in the popular press such as the *Australian Financial Review* and in the professional journals, for example, the *Law Society Journal* (NSW). A more limited literature shows that women accounting and business graduates face similar barriers in accounting and business services firms and consultancies (for example Beck and Davis, 2005; Brennan and Nolan, 1998; Maupin, 1993; O'Neill et al., 2001; Still, 1997).

In Australia, women's advancement in these professions does not mirror that of men. One Australian study examined female and male lawyers admitted to practice in the same years, and showed that three, five and ten years post-admission, 'women lawyers had attained partnership at a considerably lower rate than that of their male counterparts' (Trifiletti, 1999: 9). A similar pattern is seen in major accounting firms. Pricewaterhouse Coopers, with 4,444 employees, employs nearly 2,000 Senior Accountants/Accountants/Consultants, 52 percent of whom are women. In contrast to this, only 12 percent of the partners are women (EOWA, 2006a). A 1998 survey conducted by CPA Australia elicited almost 1200 responses which showed that while women were more likely to have a bachelor's degree than men, they were less likely than men to reach managerial positions. One third (34 per cent) male respondents were Senior Managers or Partners, with another 11 per cent Chief Executive

Officers (CEO) or Managing Partners. Less than one tenth (9 per cent) of the women were Senior Managers and only one percent were CEOs (O'Neill et al., 2001: 7). Female survey respondents earned less than their male counterparts: 24 per cent women earned $70,000 and over compared with 57 per cent male respondents; 7 percent of the women compared with 32 percent of the men earned over $100,000 (O'Neill et al., 2001: 8).

There is concern about retention and turnover in these professions. A 1999 study reported that female lawyers with less than five years' experience are leaving the private firms in ever-increasing numbers: 'The private profession is losing its highly skilled and valued human resource base, on which the very future of such firms relies' (Trifiletti, 1999: 1). Women respondents to a CPA survey were more likely than men to consider leaving their current employer: 72 per cent women indicated that they intended to leave within five years compared with 46 per cent men (O'Neill et al., 2001: 28). Attempts have been made to value this and a 1998 study estimated that it cost $145,000 to replace a fourth year lawyer who left a city firm (Beaton-Wells, 1998). Currently, the Head of HR at Blake Dawson Waldron estimates that it costs $75,000 to replace a lawyer with five years' experience: 'We cannot afford to train up good lawyers who build relationships with our clients – and see them walk out the door after a couple of years with no intention of returning' (EOWA , 2006b).

Some individual firms have noted that women have a higher rate of voluntary terminations, with this being almost 18 percent for women compared with 14 percent for men at Pricewaterhouse Coopers. Brian Schwartz, CEO of Ernst and Young Australia, stated that 'it became blindingly obvious to me that we had a retention issue in our workplace....our problem was *retaining* high performing women' [original emphasis] (Brouard, Annese and Krautil, 2004: 77). Some legal firms also note this higher turnover rate. Clayton Utz stated that:

> Along with a number of other legal firms, we acknowledge that we face a challenge in managing the retention of mid to senior female lawyers. There are varying reasons why female lawyers chose to leave the market and we recognise both the generational and organisational factors (EOWA, 2006a).

Some firms have identified the problem of women's retention and advancement following (rather than at) organisational entry as an issue around which they need to develop organisational strategies and practices. Similar findings about the timing of the problem have been made in overseas studies (for example Barker and Monks, 1998; Collins, 1993; Hagan and Kay, 1995; Kreissl, 2001).

WOMEN IN SENIOR POSITIONS IN LAW AND ACCOUNTING FIRMS

The *Equal Opportunity for Women in the Workplace Act 1999* requires organisations with more than one hundred employees to provide the federal government Equal Opportunity for Women Agency (EOWA) with an annual report which includes a workplace profile, although this employment information is not standardised. These publicly available reports are lodged on the EOWA website and have been used to obtain organisation specific data (EOWA, 2006a). Four years (in some cases five years) of data are available and all reports for law and accounting firms have been accessed. However, organisations can be waived from reporting annually if the EOWA judges that they have taken 'all reasonably practicable measures' to address all issues and their reports are removed from public access. A further measure of the standard of reporting is available with citation as an EOWA Employer of Choice for Women (EOCFW). To gain this, organisations must have equal opportunity programs that 'recognise and advance their female workforce' (EOWA, 2006c) (see table 1). One of these firms, Allens Arthur Robinson, sees the EOCFW citation as part of its commitment to recruiting 'the very best' and developing them in their careers, however they acknowledge that 'we realise we have much more work to do' (EOWA, 2006e).

Table 1: Law and accounting firms waived from reporting or with EOCFW citation

	Waived 1 year June 2004-May 2005	Waived 2 years June 2004-May 2006	Waived 1 year June 2003-May 2004	Waived 2 years June 2003-May 2005	EOCFW 2006
Number of organisations	19	96	47	100	116
Law firms	-	-	Mallesons Stephen Jaques	Blake Dawson Waldron; Minter Ellison; Sparke Helmore	Allens Arthur Robinson; Blake Dawson Waldron; Henry Davis York; Maddocks; Sparke Helmore
Accounting firms	-	Ernst & Young	-	-	Deloitte Touche Tohmatsu; Ernst &

					Young

Source: EOWA, 2006c; EOWA, 2006d.

Law Firms

All reports from law firms on the EOWA website have been assessed and details included in tables 2 to 4. These figures show little increase in the number and percentage of women partners. For example, in the 12 firms with less than 1000 employees for which there is complete data from 2002 to 2005 the total number of women partners has increased from 71 to 90 while the number of male partners has increased from 311 to 386. The percentage of women partners in these firms from 2002 to 2005 is therefore 18.5; 18.7; 19.3; 18.9: a picture of no change across this four year period. The only firms that show any consistent pattern of percentage increase are Clayton Utz (15 to 18 per cent women partners {28 to 37 women} at a time when women lawyers increased from 50 to 58 per cent). Among the smaller firms Baker & McKenzie increased from 10 to 15 women partners. Holding Redlich increased the number of women partners from two in 2001 to 10 in 2005 while at the same time male partner numbers varied from 21 in 2001 to 23 in 2005. Maddocks increased the number of women partners from three to eight while male partners increased from 20 to 33. The outstanding performer is Slater & Gordon where partners comprised six women and 10 men in 2001 and 10 women and 17 men in 2005. This translates into percentages of 37, 41, 39, 44 and 37 women partners across the five years, far above other firms. While this shows little percentage growth, the overall proportion of women in senior positions is demonstrably greater than other firms.

Other firms show a percentage decrease. For instance, in Ebsworth & Ebsworth the percentage of women partners has declined from 32 to 18. While numbers of women partners have remained static at eight (nine in 2004), the number of male partners has increased from 17 to 38 over the four year period 2002 to 2005. Likewise the number of women partners has remained static at six at Henry Davis York while the number of male partners has increased from 29 to 33. Women partners at Lander & Rogers have remained at four (five in 2004) while male partners have increased from 16 to 23 over the 2002-2005 period.

Table 2: Law Firms greater than 1000 employees: % women lawyers and partners

Firm	2002 % women lawyers	2002 % women partners	2003 % women lawyers	2003 % women partners	2004 % women lawyers	2004 % women partners	2005 % women lawyers	2005 % women partners
Allens Arthur Robinson	57	17	55	15	55	15	56	14
Clayton Utz	50	15	50	17	55	18	58	18
Corrs Chambers Westgarth	55	16	51	16	59	16	57	16
Deacons	54	12	59	9	55	8	x	x
Phillips Fox*	x	x	63	23	62	21	62	22

Source: EOWA, 2006a.
x data not presented in usable form.
* Sydney and Melbourne offices combined for 2003 figures. One report was submitted for 2004 and 2005. Separate reports were submitted for Phillips Fox WA.
Blake Dawson Waldron, Freehills, Mallesons Stephen Jaques, Minter Ellison are not included as extremely limited data was available.

Table 3: Law Firms greater than 1000 employees: number of partners by gender

Firm	2001 women partner	2001 men partner	2002 women partner	2002 men partner	2003 women partner	2003 men partner	2004 women partner	2004 men partner	2005 women partner	2005 men partner
Allens Arthur Robinson	28	153	33	158	29	164	29	164	27	162
Clayton Utz	Not listed	Not listed	28	159	33	157	35	155	37	170
Corrs Chambers Westgarth	16	100	19	100	19	99	19	98	19	100
Deacons	17	143	20	152	15	147	12	136	x	x
Minter Ellison	Not listed	Not listed	22	142	22	130	-	-	-	-
Phillips Fox*	Not listed	Not listed	x	x	23	79	27	104	28	99

Source: EOWA, 2006a.
x data not presented in usable form.
- firm waived from reporting and access to EOWA report removed from EOWA website.
* Sydney and Melbourne offices combined for 2003 figures. One report was submitted for 2004 and 2005. Separate reports were submitted for Phillips Fox WA.
Blake Dawson Waldron, Freehills, Mallesons Stephen Jaques, are not included as extremely limited data was available.

Table 4: Law Firms less than 1000 employees: % women lawyers and partners

Firm	2002 % women lawyer	2002 % women partner	2003 % women lawyer	2003 % women partner	2004 % women lawyer	2004 % women partner	2005 % women lawyer	2005 % women partner
Baker & McKenzie	47	13	51	16	53	16	52	20
Coudert	Not listed	Not listed	59	20	59	30	67	29

Brothers								
Davies Collison Cave	Not listed	Not listed	49	8	49	11	46	11
Dibbs Barker Gosling	Not listed	Not listed	52	18	59	19	65	14
Ebsworth & Ebsworth	62	32	60	24	58	26	60	18
Gadens Brisbane	63	24	60	25	58	20	Not listed	Not listed
Gadens Melbourne	53	15	58	15	63	17	56	18
Gadens Sydney	40	21	47	25	58	17	62	20
Henry Davis York	61	17	62	16	63	15	63	15
Hicksons	47	10	69	8	x	x	69	7
Holding Redlich	58	19	67	25	62	26	58	30
Jackson McDonald	47	15	67	14	63	22	x	x
Lander & Rogers	58	20	55	16	53	18	58	15
Macpherson & Kelley	71	7	50	6	-	-	78	12
Maddocks	44	13	51	14	66	19	67	20
Middletons	48	11	55	8	62	7	58	9
Mills Oakley	50	x	37	6	42	6	56	6
Phillips Fox WA	61	19	60	18	54	18	51	19
Slater & Gordon	64	41	58	39	58	44	51	37
Tresscox	53	21	59	22	66	24	53	20

Source: EOWA, 2006a.
Firms with data unavailable for more than one year are not included.
x data not presented in usable form.
- firm waived from reporting and access to EOWA report removed from EOWA website.

Accounting Firms

The number of accounting firms reporting is more limited, especially as the reports of three of the four major firms are not available across the timespan. Nevertheless, the pattern of women in the senior position of partner is one of little or no increase (see table 5).

Table 5: Accounting Firms: number and percentage of women partners/directors

Firm	2002		2003		2004		2005	
	No	%	no	%	no	%	No	%
BDO Kendalls Services	-	-	3	13	5	19	5	17
Grant Thornton (VIC)	3	23	3	23	4	24	4	22
Grant Thornton (NSW)	5	23	5	28	3	19	x	x

Horwath (NSW)	3	11	0	0	2	7	3	11
Moore Stephens HL	-	-	2	17	2	17	2	17
Pitcher Partners NSW	Not listed	Not listed	2	22	2	22	2	20
PKF	Not listed	Not listed	Not listed	Not listed	4	12	5	12
PriceWaterhouseCoopers	46	12	35	10	39	11	44	12
RSM Bird Cameron	0	0	1	2	1	2	1	2
William Buck (Qld)	Not listed	Not listed	Not listed	Not listed	1	17	3	25

Source: EOWA, 2006a.
x data not included or not presented in usable form.
- firm waived from reporting and access to EOWA report removed from EOWA website.
Four firms not listed as limited data available. These include Ernst & Young and KPMG.

WHY ARE WOMEN NOT REPRESENTED IN SENIOR RANKS?

Given that this data shows that women have not increased in the senior ranks of their firms, what are the issues that impede change? This paper has not attempted to investigate why women are failing to advance in Australian firms, and this will form the next stage of a larger research project that will propose strategies for change. The limited research that has been undertaken in the legal and accounting workplaces in Australia shows similar issues of concern to those noted in the international literature. For example, in the 1998 survey conducted by CPA Australia, women reported organisational hurdles including male-dominated upper management, male bias in promotions, male-dominated culture, lack of support for family commitments. Working part-time and having career breaks for child-bearing were additional barriers (O'Neill et al., 2001).

Barriers to advancement for women in the legal and accounting professions echo those in the management literature. There, as in law and accountancy, the barriers are closely interrelated with one another. For simplicity, however, they can be considered under three broad headings: the way work is organised; lack of equitable chances for advancement; and subtle, yet tenacious forms of disadvantage at the level of organisational culture. Gendered processes operate on many institutional levels, from the explicit to subtle forms submerged in organisational decisions, 'even those that appear to have nothing to do with gender' (Edwards and Wajcman, 79-80). The result is that 'through...cultural representations and meanings, people build their understandings of the gendered structure of work and opportunities....organizations are one area in which widely disseminated images of gender are

continuously invented and reproduced' (Edwards and Wajcman 90). These processes have particular meaning in the settings of law and accounting firms with their history of structures and processes that have denied or severely limited women's place in the professional ranks (for example Hagan and Kay 1995; Trifiletti 1999).

Issues arising from the way work is organised is highlighted in Australian and overseas studies and include pressure to work very long hours (Gardner, 1993; Gome, 1994), which is aggravated by the societal expectation on women to take greater responsibility than men for home and family tasks (Pocock, 2003), tasks which for some women increase instead of diminishing with age (Still and Timms, 1998). Resistance of organisations to embrace more flexible working patterns (Burgess and Strachan, 2005, 1999; Catalyst, 2005a; Strachan, Burgess and Sullivan, 2004) has been discussed in the popular media (for example the Australian Broadcasting Corporation radio programme Life Matters, 7 August 2006). A report of Canadian lawyers found that two-thirds of all lawyers in law firms reported difficulty in managing the demands of work and personal/family life and that only one-third of lawyers saw their firm's leadership as supportive of helping them better manage work and personal/family responsibilities, 'indicating little encouragement of open discussion around workplace norms and practices that could be altered for the better' (Catalyst 2005a: 8 & 30).

Lack of equitable chances for advancement includes lack of adequate mentoring and other forms of training opportunities for women, such as promotion/advancement opportunities, job/task assignments and annual compensation (Barker and Monks, 1998; Hunton, Neidermeyer and Wier, 1996; Johnson and Scandura, 1994; Still, 2006, 1997). Lack of access to the kinds of high visibility work that leads to senior roles is particularly important in reaching senior positions (Barker and Monks, 1998; Collins, 1993). Promotion practices which disadvantage women since they reward a strong career orientation at just the times that women face the highest demands arising from their childbearing role occur these professions (Hagan and Kay, 1995).

Subtle factors in the culture of firms in which professional women are employed include ongoing undermining of women's confidence given negative attitudes to women as managers. These negative attitudes can be manifested by clients as well as colleagues and superiors (Catalyst, 2005b). The literature notes that some women find the culture of the firm in general, even at less senior levels, to be unattractive and stressful (Collins, 1993; Piccoli, Emig and Hiltebeitel, 1988), and leave to start their own firms which are generally small - often deliberately so (Beck and Davis, 2005; GEM Australia, 2004). Women's perception that a position at 'the top' would be extremely tough and antithetical to their priorities of achievement and recognition for their work is also recorded in various studies. In addition, there is a lack of role models, organisational stories which would help build women's confidence (Cooper, 2001; Olsson, 2006; Sinclair, 1995). Women face the dominance of 'male' communication patterns in workplace interchanges, for example in interruption behaviour, turn-taking in workplace interchanges, with which many women are uncomfortable, and which tend to exclude them having their viewpoints heard and taken seriously (Barrett, 2004; Barrett and Davidson, 2006). Women's own workforce behaviour, often cast in the position of 'the other' or outsider in professional positions, can tend to perpetuate the 'inferior' role (Hoddinott and Jarratt, 1998). As well as being factors in their own right, subtle issues of culture can undermine organisational initiatives to help women advance. For example, flexibility provisions can be undermined by adverse comments from colleagues about people who take advantage of them as being insufficiently committed to their careers or the firm (Beck and Davis, 2005; Hoddinott and Jarratt, 1998), or disapproval on the part of the partners of senior men who undertake to mentor women (Brouard, Annese and Krautil, 2004; Hoddinott and Jarratt, 1998).

CONCLUSION AND IMPLICATIONS FOR FURTHER RESEARCH

The barriers to women's organisational advancement are clearly formidable. Women in these firms inherit the historical legacy of male domination of the legal and accounting professions as well as the legacy of 'men's virtual monopoly of the first management jobs' that underlies 'the continuing predisposition of organizations to staff managerial jobs through sex-typing'

with the result that 'management was equated with masculinity' (Edwards and Wajcman 2005: 90). Nevertheless, local, perhaps low-level and informal initiatives to lessen the dual effects of women and ageing may be being pursued. Our future research will examine this possibility, focussing specifically on the following questions:

a) Are law and accounting firms implementing policies or informal practices relating to older workers and women workers?
b) How will these policies affect older women professionals' intentions to remain in the workforce, especially given the current impact of aspects of work organisation, advancement opportunities and organisational culture?
c) What is impeding existing measures to try to retain women at pivotal points earlier in their careers, so they remain in the profession at later ages?
d) Are there specific examples of firms, or areas of the legal and accounting industries, where the difficulties of women's advancement, including that of older women, have been minimised? What factors in these situations could be transferable to other employment settings?
e) What solutions found in d) might be explored, developed and supported, to the benefit of professional firms, other firms and the nation?

The research will use a snowballing technique to gather cases of firms employing more or different policies and practices which appear to be working.

Women now form the majority of entrants to the legal and accounting professions, yet the data presented in this paper shows that there is a lack of progress into the senior positions in law and accounting firms. Clearly, further research on organisational barriers is needed to produce more equitable representation of women as the senior partnership level. The pipeline from graduation to senior positions in these firms does not work in the same way for women

as it does for men. At current rates of progress there will be 'much more work to do' for a very long time!

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