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Abstract

In the last two decades or so there has been lively academic and political debate about the continued gendering process of the accountancy profession. Less attention, however, has been given to the impact of racialization of the accountancy profession on the lives of ethnic minorities and even less attention to ethnic minority women. Yet a growing body of evidence has forced critical researchers to clarify the additional barriers to success ethnic minority women face in the accountancy profession due to a confluence of race/ethnicity and gender/sex discrimination. This study of Chinese women accountants' experiences in New Zealand demonstrates that because of their two negatively evaluated statuses, ethnic minority women in general and Chinese women in particular are positioned at the very bottom of the power structure in the domain of predominantly white-male profession.

Keywords

women, chinese, zealand, racialized, toward, accountancy, experiences, understanding, profession, gendering

Disciplines

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Racialized Gendering Of The Accountancy Profession:
Toward An Understanding Of Chinese Women's Experiences in accountancy In New Zealand

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**RACIALIZED GENDERING OF THE ACCOUNTANCY PROFESSION:
TOWARD AN UNDERSTANDING OF CHINESE WOMEN'S EXPERIENCES
IN ACCOUNTANCY IN NEW ZEALAND**

ABSTRACT

In the last two decades or so there has been lively academic and political debate about the continued gendering process of the accountancy profession. Less attention, however, has been given to the impact of racialization of the accountancy profession on the lives of ethnic minorities and even less attention to ethnic minority women. Yet a growing body of evidence has forced critical researchers to clarify the additional barriers to success ethnic minority women face in the accountancy profession due to a confluence of race/ethnicity and gender/sex discrimination. This study of Chinese women accountants' experiences in New Zealand demonstrates that because of their two negatively evaluated statuses, ethnic minority women in general and Chinese women in particular are positioned at the very bottom of the power structure in the domain of predominantly white-male profession.

Key Words:

Gendering/feminization, racialization, ethnic minority/Chinese women, accountancy profession, New Zealand.

Introduction

In the last two decades or so there has been an increased interest amongst accounting researchers in articulating the institutional and social factors that have been hindering women from enjoying full participation in the accountancy profession. However, these research efforts have largely been focused on the experiences of white middle-class women, addressing mainly the issues of recruitment, retention and advancement of women within the profession (for example, see Pillsbury *et al.*, 1989; Trapp *et al.*, 1989; Ciancanelli *et al.*, 1990; Lehman, 1990; Maupin, 1990; Reed *et al.*, 1990; Thomas, 1991; Loft, 1992; Roberts and Coutts, 1992; Collins, 1993; Kirkham and Loft, 1993; Anderson *et al.*, 1994; French *et al.*, 1994; Hooks *et al.*, 1994; McKeen *et al.*, 1994; Reed *et al.*, 1994; Schaefer *et al.*, 1994; Barker *et al.*, 1995; Burke *et al.*, 1995; Coutts and Roberts, 1995; Gammie and Gammie, 1995; Neale, 1995,

1996; Flynn *et al.*, 1996; Gallhofer, 1996, 1998; Hunton *et al.*, 1996; Richardson, 1996; Khan *et al.*, 1996/7; Dalton *et al.*, 1997; Larkin, 1997; Chung, 2000; McNicholars *et al.*, 2000). Despite the considerable amount of research efforts made by ethnic minority (especially black) feminist researchers who have argued that the labour market experiences of white middle-class women cannot explain that of non-white women, this interaction of gender, race/ethnicity and class has hardly been reflected in the contemporary feminist accounting literature (Gallhofer, 1998). Research purporting to encompass race/ethnicity, gender and class most often compares white males and females with “blacks or minorities” (Almquist, 1979; Nkomo, 1988, 135). In other words, when it is talked about, racism or race normally refers to an ethnic minority – very often to black people; and when issues of gender disparity are raised, it is normally with reference to white women. Consequently, ethnic minority women are subsumed alternatively under the category of ‘women’ or ‘ethnic minority’ and thereby the combined category ‘ethnic minority women’ often becomes invisible (Almquist, 1979; Nkomo, 1988; Rose and Larwood, 1988; Maynard, 1994). The implication is that the experiences of ethnic minority women are structured by the same gender-role constraints that operate as boundaries for white women. To understand the experience of ethnic minority women, therefore, what one needs to do is to merely extrapolate findings from the white women in the labour market to ethnic minority women. Little is known or understood about the interaction of race/ethnicity, gender and class and how these variables may jointly constrain the opportunities for ethnic minority women in the labour market. According to Ladner (1971), ethnic minority women face a double jeopardy of sexual and racial discrimination in the labour market. Because their status is evaluated negatively in two ways, ethnic minority women are positioned at the very bottom of the occupational pyramid (Nkomo, 1988, 135). Previous studies showed that, while the predicament of women and ethnic minorities in the accountancy profession has been improved, the progress by ethnic minorities has lagged behind that of white women (Knapp *et al.*, 1991; Hammond, 1997a,b; Mynatt *et al.*, 1997). For example, while the number of white women entering public accounting practice increased dramatically through the 1980’s, the recruitment of ethnic minorities decreased significantly (Hammond, 1997a,b). In other words, white women are a more preferred personnel source than ethnic minorities for accounting firms. Overseas studies on job recruitment experiences showed that white women received more job interview invitations than ethnic minority men, and ethnic minority women were the least successful in getting job interviews from campus recruiters (Knapp *et al.*, 1991). These findings clearly indicate the existence of “double pressures” for ethnic minority women on the basis of both gender and race/ethnicity in the domain of “white-male”.

Furthermore, despite the fact that ethnic minority women are not a monolithic group, the heterogeneity among ethnic minority women has largely been overlooked in previous feminist and accounting literature. Very recently there has been a growing interest to critically document the interaction of race/ethnicity, gender and class in accounting. For example, in responding to the recent emergence of

interest in accounting and indigenous culture (see for example, Chew and Greer, 1997; Gibson, 1994, 1995, 1996, 2000; Greer and Patel, 2000; Gallhofer *et al.*, 2000), McNicholars *et al.* (2000) have attempted to critically document the experiences of women from indigenous groups. However, all these efforts have mainly focused on the experiences of previously colonized ethnic minorities – mainly blacks and indigenous - women based on their previous colonial history and thereby have left out other ethnic minority women who do not fit into this quintessential image of “ethnic minority women”. In addition, each cultural group has different attitudes towards the issues of gender. Gender is now seen to be a culturally constructed social practice. This culture-specific aspect of gender bias, however, has largely been ignored in previous literature. Thus, non-black and non-indigenous ethnic minority women are once again subsumed alternatively under the category of “ethnic minority women”. The consequence is that the same implication for ethnic minority women in general operates for non-black and non-indigenous ethnic minority women in particular[1]. There is a particular scarcity of research efforts concerned to analyse critically the career experiences of women from non-white, non-black and non-indigenous backgrounds. In the context of the globalization, internationalization and feminization of labour movements, a research focus on the experiences of these non-black and non-indigenous ethnic minority women in the multi-racial/ethnic societies is thus timely and vitally important in the light of increasing concerns to achieve genuine social equality. This paper discusses the effects of triple interlocking systems of race/ethnicity, gender and class on the experiences of Chinese women accountants in the accountancy profession in New Zealand – in other words, non-white, non-black and non-indigenous ethnic minority women in accounting. Through my discussion, I particularly endeavor to point to the specificities of the experiences of these Chinese women accountants as a previously overlooked minority group, on the basis of both gender and race/ethnicity in contemporary accounting research. My main contribution to the area is to articulate the impact of culture on the experiences of these Chinese women accountants within a western accounting environment. This would help to build a better understanding of the differences between this environment with its masculine and capitalistic ethos, and the “Other” culture, in particular Chinese culture.

The Chinese women in New Zealand

Among those previously neglected non-black and non-indigenous ethnic minority women are the Chinese women who have hardly been represented in previous sociological literature both overseas and in New Zealand[2]. As a result, the experiences of Chinese women in New Zealand, a place that they chose as their “home away from home” (Ip, 1990), as well as their aspirations, difficulties, achievements and the question of their cultural identity, are largely understudied. Chinese women

were able to come to the country in significant numbers only after 1939 when the New Zealand government relaxed its immigration restrictions on the Chinese. Very few Chinese women were able to join Chinese men before then, not only because of the restrictive immigration laws but also because of the very gendered Chinese culture. The first significant group of Chinese women immigrants came to New Zealand as refugees of the Sino-Japanese war. A total of 249 wives and 244 dependant children were granted entry to the country, but they were only given temporary war refugee permits with a 200 pounds bond payment. They were expected to leave as soon as the war was over, taking with them any babies who might have been born during their stay (Fong, 1959; Beatson and Beatson, 1990; Ip, 1990, 21; Murphy, 1996). They were granted permanent residency only after the Second World War, as a result of the post-war climate of generosity and goodwill. Although there was never any specific law in New Zealand pertaining to the immigration of Chinese women [3], the New Zealand government policies did in fact make the chances of Chinese women's immigration even slimmer. For if a Chinese man somehow managed to have the luck to afford the formidable poll tax, as well as the boat fare, he would send first for a male member of the family member, who could come and earn money. To send for a wife, who could hardly be expected to work outside the home, was an almost unheard of luxury [4] (Ip, 1990, 20). Besides, the traditional codes of womanhood in Chinese culture discouraged the Chinese women from joining their men working in faraway lands. The arrival of the Chinese women significantly transformed the character of the New Zealand Chinese community from sojourners to settlers. Not only were they homemakers and powerful emotional anchors for their men struggling in the alien land, but also they proved to be extremely valuable economic assets, able helpers in orchards and shops. They were indeed the most stabilizing influence in the community (Ip, 1990, 22). The life history of these women, which is closely interwoven with the history of the Chinese immigration to New Zealand, is therefore worth listening to, as it reflects not only the Chinese culture that they brought with them but also the New Zealand life into which they tried to fit.

Research methodology/method

This paper is a part of larger research project which examines the experiences of Chinese women and men accountants in accountancy in New Zealand. In 1997, I conducted extensive interviews with five Chinese women accountants in Auckland [5]: two first generation Chinese children immigrants, two second generation New Zealand-born Chinese and one third generation New Zealand-born Chinese.

Sampling Procedure

It was not possible to locate Chinese women accountants in a systematic way as the Institute of

Chartered Accountants of New Zealand (ICANZ) does not keep statistics on the ethnic composition of its membership. The preliminary questionnaire survey proved equally to be little help in identifying prospective research subjects. Participants were thus located through networking, with the assistance of an intermediary[6]. I relied on my own personal judgment in selecting an appropriate sample, generally referred to as a “purposeful sample” (Patton, 1990, 169; Wright and Geroy, 1990; Facio, 1993, 76). My foremost concern was to generate a sample of Chinese women accountants who were currently working in the three different sectors of accountancy profession – i.e., public, private and government sectors – in New Zealand, in order to ascertain if working in different sectors can make a difference in the career development of ethnic minority women in accountancy in terms of race/ethnicity, gender and class. After failing to identify them through random sampling, I decided to seek potential participants from the Chinese community in Auckland by using an intermediary. I contacted the vice-president of the New Zealand Chinese Association Auckland branch to discuss the possibility of my conducting research in the Auckland Chinese community [7]. The Chinese women identified were initially contacted by telephone and advised by whom their name had been given to me. The research project was explained to the women and they were invited to participate. Many of the women that were contacted agreed to participate. With this help, I was able to generate a sample of five Chinese women accountants who are currently working in the different sectors of the accountancy profession[8]: two were engaged in the public practice - one was a sole practitioner and the other was employed in a small-sized white-owned accounting firm; one was employed in the government sector; and two were working in the private sector in the Auckland region, where currently the majority of the New Zealand Chinese population resides.

Interview Procedure

To better articulate the interaction of race/ethnicity and gender (as well as class) on the career development of ethnic minority women accountants, my main data source is in-depth interviews with Chinese women accountants in New Zealand. The interviews were semi-structured in nature to produce open-ended life stories – both work and personal histories - of the Chinese women accountants and their perceptions of how relations between white New Zealanders and other ethnic minorities and between men and women within New Zealand society and in Chinese culture had changed over the course of their lifetimes. They were carried out face-to-face and were recorded with the consent of the participants.

The lives of Chinese women in New Zealand, as previously noted, have largely been excluded and ignored in New Zealand social science research, even though their lives provide a rich portrait of the

fabric of social life, especially in regard to race/ethnicity, gender and class relations in New Zealand. In my interviews with these Chinese women accountants I had to address the fact that the contemporary 'scientific' framework of social science research actually obstructs the formation of relationships essential to achieving an understanding of these marginalised women's lives on the basis of race/ethnicity, gender and class. Two main questions framed my research: what has been the experience of Chinese women accountants in the accountancy profession and in New Zealand society as a whole? What are their understandings of how racism and sexism in New Zealand society as well as in Chinese culture have changed in their lifetimes? Pursuing the answers to these questions demanded data different from those that could be gathered through secondary sources. The absence of firsthand accounts reflecting on and describing experiences of Chinese women accountants in the accountancy profession in New Zealand limits sociological understanding of the development and persistence of racism and sexism in accounting. In this paper, I particularly discuss some of the issues that were raised by the Chinese women accountants in the interviews so as to gain insights into the experiences and concerns of ethnic minority women who have no previous colonial history but equally have been victims of patriarchal and western colonial imperial powers. Through the interviews I encouraged the Chinese women accountants to tell their 'own stories' about their experiences in accountancy in a western context. In analyzing the statements made by these women I am thus particularly concerned to avoid 'speaking for them' and imposing the insights from the mainstream as well as the 'black' feminist accounting literature – the biases towards either white middle class women or previously colonized ethnic minority women – on to my interpretation of their experiences. Where applicable, however, I discuss findings from previous research on the labour market experiences of ethnic minority – mainly black and indigenous – women. This is not to inflict the "stereotyped assumptions" about the labour market experiences of ethnic minority women onto that of Chinese women but to shed lights on the similarities and differences amongst different groups of ethnic minority women. I acknowledge this is a difficult task especially given the scarcity of previous research in this area. I was particularly concerned to learn about the barriers and/or success factors for the Chinese women in accountancy: i.e., their educational experiences and their parents' responses to their choice of accountancy as a career, their experiences of the working environment in accounting firms, their perceptions of possibilities for career advancement and their perceptions of accounting and of the accountancy profession. Before I document the experiences of Chinese women accountants in the accountancy profession in New Zealand, I first discuss the effects of triple interlocking systems of race/ethnicity, gender and class on the labour market experiences of ethnic minority women, the area to which less attention has been given in the contemporary feminist accounting literature.

Theories of race/ethnicity and gender

Today many feminist scholars share the view that the experiences of men and women of all racial/ethnic backgrounds are structured by the interlocking systems of race/ethnicity, gender and class (Bottomley *et al.*, 1991). Generally speaking, there are two perspectives on the impact of race/ethnicity, gender and class on ethnic minorities' career development: conservative and radical. The conservative view tends to reduce structural factors to cultural factors, and cultural factors to individual factors. Thus, in explaining racial/ethnic disparity, this view is likely to make a distinction between supportive or deficient cultural backgrounds and to overemphasize the role of personal aspirations. The radical view, on the other hand, sees race conflict and racism as the primary determinant of social inequality (Eisenstein, 1984; Omi and Winant, 1986; Sowell, 1987; Young, 1990; Hacker, 1992).

Nkomo (1988, 136-141) provides a critical overview of two most commonly used theoretical models for understanding interrelationship of race/ethnicity and gender (also see Smith and Stewart, 1983). The cumulative effect model which views race/ethnicity and gender as additive variables has two contradictory strands: the two-fer theory which sees the sum effect of the two variables as positive, and the double-bind or double-whammy theory which sees the resultant effect as negative. While the two-fer theory perpetuates the myth that ethnic minority women enjoy a preferred status vis-à-vis both ethnic minority men and white women (Epstein, 1973; Weathers, 1981) because they fulfill two affirmative action criteria by being ethnic minority and female, a number of studies demonstrated that ethnic minority women still encounter limits on their mobility due to both race/ethnicity and gender[9] (Ladner, 1971; Nkomo, 1988; Rose and Larwood, 1988; Knapp *et al.*, 1991; Hammond, 1997a,b). The double-bind or double-whammy theory, on the other hand, views ethnic minority women as victims of a double-whammy in employment. This means that, according to this theory, race/ethnicity is the ethnic minority women's first burden and gender merely intensifies it (King, 1975). Whilst sexism is harmful enough to ethnic minority women, it is the practice of this phenomenon within the context of racism that might differentiate the marginalization experiences of ethnic minority women from those of white women. In other words, the double-whammy theory ranks race/ethnicity above gender although the distinction between the two is often unclear. The double-ascribed minority status of ethnic minority women places them in a double bind. Not only that are this double bind and its effects greater than the sum of its parts. It can be said that, therefore, ethnic minority women professionals are the product of the confluence of unique socio-historical, economic, and psychological factors (Leggon, 1980). For example, Benjamin (1982), in her study of upwardly mobile black women, argued that the isolation of the black woman in the workplace is the reflection of her marginalized status within society on the basis of her gender and race/ethnicity. Much of the anecdotal research on ethnic minority women in accountancy also offers support for this contention (for example, see McNicholars *et al.*, 2000). The

dilemma posed by these two contrasting views suggest that while neither of these views provides a correct account for the marginalisation of ethnic minority women in the labour market, the existing research on race/ethnicity and gender provides little insight into reconciling these two conflicting views (Nkomo, 1988).

The second theoretical model views race/ethnicity and gender as parallel phenomena that can be understood in a similar way (Hacker, 1951; Grady, 1977; Yarkin *et al.*, 1982; Smith and Stewart, 1983; Hammond and Oakes, 1992). There are some sociological and psychological parallels between ethnic minorities and women who both have long been victims of institutionalized racism and/or sexism. Social stereotyping and discrimination against these minority groups have been the most commonly used means to relegate them to an inferior employment status. For example, there are some similarities in the content of racist and sexist social stereotypes. Ethnic minorities and women are both viewed as “intellectually inferior, incapable of being outstanding persons, emotional, immature, dependent, and sexually threatening” (Smith and Stewart, 1983, 2). There are, however, some major differences in the social stereotyped images of ethnic minorities and women. Take the case of black and white women, for example. The stereotyped images of black women as strong and powerful contrast to that of white women as weak, warm, tender, and docile (Dumas, 1980; Nkomo, 1988). Furthermore, Smith and Stewart (1983, 2) suggested that sexist and racist interpersonal and institutional processes take crucially different forms and have distinctly different effects on their targets. In the case of women, for example, the image of weakness has led to rather positive discrimination in the form of overprotection and pampering (e.g., protective labour laws). Nonetheless, negative social stereotyped images of ethnic minorities lead to more complex forms of discrimination, ranging from ‘benign neglect’ to sanctioned segregation and destructive violence and repression (Nkomo, 1988). Some empirical evidences support this. Fernandez (1981) found that the higher the white male rises in the corporate hierarchy, the less likely he is to hold negative stereotyped images about women but the more likely he is to hold negative stereotyped images about ethnic minorities. Other studies demonstrated similar findings (Briggs-Myers, 1980, pp. 127-131; Kanter, 1980; Schloemer and Schloemer, 1997). Kanter (1980) suggested that white employers tend to find white women easier to accept, more socially and culturally comfortable and less threatening competitively. Briggs-Myers (1980, 127-131) also suggested that in selecting partners in professional firms, the existing partners tend to prefer those candidates who exhibit preferences like their own, i.e. they prefer white males and then white females (Schloemer and Schloemer, 1997). This means that physical resemblances are a significant factor in creating a sense of closeness personally and professionally in the work environment[10]. Malveaux, (1985) argued that racism and sexism have resulted in different economic consequences for ethnic minorities and white women. In the western corporate world, where white men enjoy both racial and sexual superiority, in this sense, ethnic minority women are seen as an extreme abnormality (Nkomo, 1988, 138).

These two prevailing approaches to the study of race/ethnicity and gender have received criticism for their general neglect in studying the labour market experiences of ethnic minority women. The implication of parallelism between the processes of racism and sexism has assumed that if we understand one we can extrapolate those findings to the other (see Hammond and Oakes, 1992, for example), and has thereby obscured the need for examining differences between the two and for theoretical models that can offer a better explanatory power to articulate the predicament of ethnic minority women (Smith and Stewart, 1983). On the other hand, proponents of a cumulative effect of race/ethnicity and gender have concluded that to understand the issues confronting ethnic minority women in the workplace, one simply needs to add together the independent effects of both. In other words, the subordinated status of ethnic minority women in employment is merely viewed as a function of the independent effects of race/ethnicity and gender. There are, however, some disagreements among researchers who have attempted to disentangle the independent effects of these two variables. While Morse (1983) argued that it is difficult to differentiate between sexism and racism, Leggon (1980) also suggested that the ability to distinguish discrimination based on race/ethnicity from discrimination based on gender is profession specific[11]. Other studies found that sex discrimination is more visible than race discrimination in the employment setting. For example, Almquist (1975) found that in the case of unemployment race/ethnicity and the interaction of race/ethnicity and gender produce the disadvantaged condition for ethnic minority women. In employment and earnings, on the other hand, sex discrimination surpasses racial discrimination. Other evidence shows that sex discrimination is less visible than race discrimination for black females during schooling but becomes more visible during employment. Borjas (1983) also found that the relatively low wage of black females was more a result of their gender than their race. In my study, the Chinese women accountants also perceived gender to be a more significant obstacle than race/ethnicity for their career development.

"... and the fact that I was a woman too. Woman was more discriminated than the fact that I was a Asian..."

"... I've experienced racism but ... I really think that to a certain extent, some of the things that I had to handle are not because of my race but because of my gender..."

"... I think the most significant barrier was being a strong independent woman..."

"... being a woman was more disadvantage...being a woman would have been more of a factor rather than being an Asian..."

"... I think it was because I was female; it may not because of my Chinese ethnicity but definitely because it was a female telling him something; so in the end I passed him onto one of the guys and he was heaps better then and more responsive..."

"... After the job, he said to me 'for a woman, you did a bloody good job' and I said 'no, for an accountant, I've done an excellent job, thank you'. ... He probably felt that as a woman I should not be in the position that was reserved for men..."

Fernandez (1981) suggested that ethnic minority women tend to be more sensitive to sexism because of the racial discrimination they suffer and are more sensitive to racism because of the sexual discrimination to which they are subjected. What these critiques suggest is that what is needed now is not a method disentangling the independent effects of race/ethnicity and gender but a theoretical framework that recognizes the complex interrelationship between the two variables (Nkomo, 1988).

The interactive effects of factors such as race/ethnicity, gender and class, I would argue, should also be understood as context-specific. In societies where the social system is stratified along the racial/ethnic line, such as ex-colonies of western imperial powers, race/ethnicity seems to rank above gender and/or class (see Annisette, 2000a,b). In other societies, sexism and/or classism seems to stand more up-front than racism. James and Saville-Smith (1994, 6 & 7) defined New Zealand society as a very gendered society that enables hierarchies of gender, race/ethnicity and class to be maintained. A gendered culture is a culture in which the intimate and structural expressions of social relationships are divided according to gender. The very notions of masculinity and femininity are, therefore, a pervasive metaphor which not only map relations between the sexes but also form an integral part to the systematic maintenance of other structural inequalities. This means that inequalities of gender, race/ethnicity and class in New Zealand society are "tied together by and expressed at a cultural level through the organization of gender relations" (James and Saville-Smith, 1994, 7).

"... he's already starting to move my skirt around so I went back and I complained and they said to me 'this is his career. Think twice before you do anything...'; they made me responsible for whether or not he lost his career given that it was his actions and he'd been complained about before; so it was me as a female that had to take responsibility for his career..."

Neither gender, nor race/ethnicity (nor class) alone, however, can be seen as the primary or determining structure of inequality in New Zealand society. The very gendered New Zealand culture emerged not merely out of the struggle for equality between the sexes but also out of interests of race/ethnicity as well as class through its colonial history[12] (James and Saville-Smith, 1994, 13). This very gendered nature of New Zealand society is also reflected in accountancy. All five Chinese women accountants reported their experiences of the negative impact of interaction of gender, race/ethnicity and class on their career development in accountancy.

Racialized gendering of labour market

Recently there has been a lively academic and political debate about the continued gendering of the labour market. Brah (1994, 151), for example, argued that gender relations are the very fabric of labour

market as they have developed. As one of prime constitutive elements in the formation of labour markets, gender underpins such aspects as the definition of skill, the construction of the division between full-time and part-time work, the differential between men's and women's wages, the segregation of the labour market into 'men's jobs' and 'women's jobs', the nature and type of hierarchies sustained by cultures of the workplace, and the experience of paid work in the formation of identities (also see Beechey, 1988 for a comprehensive review). This subordinate labour market status of women should be seen as the reflection of the subordinated position of women within society (Scott, 1986; Roberts and Coutts, 1992). Much less attention, however, has been given to issues associated with other factors such as race/ethnicity, culture and class in the gendering process of labour market. Yet a growing body of evidence on the impact of confluence of race/ethnicity, gender and other factors that ethnic minority women have experienced in the workplace has forced researchers to acknowledge the additional barriers to success for ethnic minority women (Rose and Larwood, 1988, 14). There is a need to conceptualize the labour market as mediated by race/ethnicity, class, gender and other factors such as age, disability, sexuality and marital status (Burke and McKeen, 1995).

"... when I was kind of more seniorish type of thing ... I remember when I first started, I would ask people to do things and people weren't quite so prompt in doing things; then I'd have to get my boss to maybe call them or get my boss to sign a memo or something like that..."

"... I think it could be because of my gender and my age. Yeah, I think I'm sort of slightly out of my time; too forward, too strong for the age that I'm at; and there's not many female accountants in my age; and notwithstanding that I started late which meant I'm actually with a younger group but I'm older..."

"... I really think in terms of my gender and age..."

"... she (white female boss) doesn't like women; she doesn't like Asians..."

... when I was in Dunedin ... I was the first woman inspector down there; and I also came from Auckland; because South Islanders do not like North Islanders; and on top of that I was coloured; so my boss there, he found it hard to... he took a while to adjust..."

"... it's quite amazing that ... I kind of got to a quite senior position and I was an Asian and a woman... I was just surprised that I did so well and I was a woman plus I was an Asian woman..."

The segregation of the labour market by both gender and race/ethnicity means that while women are concentrated in different sectors of the economy, ethnic minority women experience the labour market not simply through their gender but also as racialized subjects. Therefore, even within a gender-segregated labour market, ethnic minority women occupy a distinctive position compared with white women. In other words, the subordinate status of ethnic minority women within the labour market introduces another layer of occupational segregation within the narrow band of jobs into which women are already crowded (Ladner, 1971; Phizacklea, 1983, 1994). Although empirical studies of the effect of race/ethnicity, gender and class are more difficult to locate, several studies found the interaction effect of these variables for ethnic minority women (Brown and Ford, 1977; Almquist, 1979; Wallace, 1980; Hitt *et al.*, 1982; Phizacklea, 1983, 1994; Fulbright, 1985; Rose and Larwood, 1988; McNicholars *et al.*, 2000). These studies demonstrated that a higher proportion of ethnic

minority women than white women are in full-time employment but their earnings are lower compared with white women; while white women are more concentrated in the service industries, ethnic minority women are more commonly found in the low-paid, semi-skilled and unskilled work in the manufacturing sector; even in those industries where women predominate, ethnic minority women are concentrated in the lowest-level jobs; unemployment rates among ethnic minority women are much higher compared with white women (Almquist, 1979, 108-109; Brown, 1984; Beechey, 1986; Bruegel, 1989, 155). Even for those ethnic minority women who have managed to get into professional occupations, while they are normally concentrated within sex-typical professions, they are further racially segregated within very few jobs (Almquist, 1979, 108-109; Rose and Larwood, 1988, 14). For example, a number of studies found that historically black women are clustered in gendered occupations or traditionally female professions such as teaching, social work or nursing. They tend to have a higher unemployment rate than white women and are more likely than white women to work but to earn less and to hold lower status jobs (US Department of Labour, 1983; Fox and Hesse-Biber, 1984; Irons and Moore, 1985; Nkomo, 1988). Or those talented ethnic minority women tend to choose to be self-employed entrepreneurs as an alternative (Nkomo, 1988).

Interestingly, however, the occupational patterns of Chinese/Asian women are very different from those of ethnic minority women in general. The employment status of Chinese/Asian women more closely resembles that of white women (Almquist, 1979, 108-109; Hill and Brosnan, 1984; Census 96, Statistics New Zealand). Previous research on the occupational distribution of the major ethnic groups in New Zealand found that the New Zealand labour market is not only gendered but also racialised, with ethnic minority women at the lowest levels of occupational pyramid. Interestingly, however, these studies also found that the predicament of Chinese/Asian women is not so dire compared with the situation of other ethnic minority women, in particular Polynesian (i.e., Maori and Pacific Islander) women, and starts to resemble the situation of white women. The proportion of Chinese/Asians women, in both skilled and unskilled manual work is noticeably less than that of other ethnic groups, even including white European women. Although they are more highly represented in professional and white-collar occupations such as administration, managerial and clerical, service and sales occupations, and there are more Chinese/Asian women entrepreneurs (mainly in the retail trade), however, they are still clustered at the lower levels, which clearly demonstrates the on-going marginalisation of Chinese women in the labour market. The fact that, to my knowledge, there are no Chinese women in the top management levels of major corporations and government departments in New Zealand speaks for itself (Moir, 1977; Hill, 1979; Hill and Brosnan, 1984; Census 96, Statistics New Zealand). I would argue that the marginalized occupational status of Chinese/Asian women in the labour market is the reflection of their double subordination within New Zealand society on the basis of both gender and race/ethnicity (Ladner, 1971; Moir, 1977; Almquist, 1979, 102-105, 108-109; Hill, 1979; Phizacklea, 1983, 1994; Hill and Brosnan, 1984; Scott, 1986; Nkomo, 1988; Rose and Larwood, 1988; Robert and

Coutts, 1992; Census 96, Statistics New Zealand).

Racialised gendering of the accountancy profession

The process of feminization of the accountancy profession has well been documented by contemporary feminist accounting researchers. Women have been entering the accountancy profession in increasing numbers since the early 1980's. Currently there are increasing numbers of female accounting students and new entrants. Despite these accomplishments in gaining entry to the profession, however, women have been less successful in gaining advancement, especially in attaining partnership status (Wescott and Seiler, 1986; Hopwood, 1987; Hooks and Cheramy, 1989; Pillsbury *et al.*, 1989; Trapp *et al.*, 1989; Ciancanelli *et al.*, 1990; Lehman, 1990, 1992; Collins, 1991, 1993; Maupin, 1991; Knapp *et al.*, 1991; Owen, 1991; Loft, 1992; Kirkham and Loft, 1993; Anderson *et al.*, 1994; McKeen and Bujaki, 1994; Schaefer and Peluchette, 1994; Burke and McKeen, 1995; Gammie and Gammie, 1995; Neale, 1995, 1996; Stivers *et al.*, 1995; Richardson, 1996; Dalton *et al.*, 1997; Larkin, 1997; Schloemer and Schloemer, 1997; Chung, 2000; McNicholars *et al.*, 2000). The recent change in attitudes of accounting firms towards the recruitment of previously excluded minority groups – i.e., women and ethnic minorities – was motivated by a desire for profit, which reflects the capitalistic nature of the profession rather than the profession's genuine care for the cultural bias in accounting. When the market became more competitive, these accounting firms reluctantly sought alternative labour sources from highly qualified minority groups (Ciancanelli *et al.*, 1990; Lehman, 1990, 1992; Gaffney *et al.*, 1993, 1995; Hammond, 1994, 1995, 1997a,b,c). Lehman (1990, 151) argued that the market imperatives and mechanisms have fostered women's inclusion in accountancy not because women are more compassionate than men, or because acceptance of different attitudes or behaviors is socially redeeming, but simply because employing women was "cheaper" (Becker, 1957, 1971; Knapp *et al.*, 1991; Gaffney *et al.*, 1995; Dando and Watson, 1986; Breguel, 1987; Tinker & Neimark, 1987; McKeen and Richardson, 1988; Meredith and Brown, 1988; Ciancanelli *et al.*, 1990; Reed and Kratchman, 1990; Loft, 1992; Kirkham and Loft, 1993). In a capitalist society, she goes on to assert, firms respond to economic stability or crisis by adopting strategies that maintain their competitive edge. In the increasingly competitive corporate environment, therefore, the accountancy profession's hiring policies exhibit pragmatism, and women will be given access to the professional occupations, including accountancy. This phenomenon is particularly described as the "feminization/gendering of professions" (Kanter, 1980; Tinker and Neimark, 1987; Lehman, 1990, 1992). Larson (1977) also argued that previously excluded minority groups were allowed to access to the professions only in times of a shortage of professionals. The professions have been using their power to limit access to their privileges through controlling both the supply of professionals and the demand for their services. She found that most professions limited their membership to white males and other groups, such as

women and ethnic minorities, were allowed entry to the profession only when the demand for professional exceeded the current supply functioning as a reserved labour force for the profession (Blalock, 1967; Lehman, 1990). The use of women and ethnic minorities as reserved labour is also found in accountancy. They were sought by accounting firms only in times when there was a shortage of qualified white-male accountants. Throughout the history of accounting, the accountancy profession has been exclusive vis-a-vis minority groups. Even today, it is still largely perceived as a "domain of white male" (Cramer and Strawser, 1970; Dennis *et al.*, 1976; Benson, 1981; Stevens, 1981; Belkoui, 1985; Berg, 1988; Ciancanelli *et al.*, 1990; Reed and Kratchman, 1990; Knapp *et al.*, 1991; Loft, 1992; Kirkham and Loft, 1993; Anderson *et al.*, 1994; Jude *et al.*, 1994; Hammond and Streeter, 1994; Gaffney *et al.*, 1995; Gammi and Gammi, 1995; Hammond, 1997a,b,c; Mynatt *et al.*, 1997).

The predicament of Chinese women accountants in accountancy in New Zealand

Enquiries to the Institute of Chartered Accountants of New Zealand (ICANZ) to ascertain the situation of ethnic minority women in general and of Chinese women in particular in the New Zealand accountancy profession proved to be very little help. As for the issues of gender bias, responding to positive discrimination legislation to combat the gender disparity within the society and thereby to increase more opportunities for women in accounting, the Institute has been disclosing some statistics on its women members since 1987 in the Yearbook and now in the Institute's Annual Report (McNicholars *et al.*, 2000). However, the ethnic composition of membership has never been compiled for "non-discriminatory purpose". As such, there was no way of being able to ascertain from the membership register how many ethnic minority women in general and Chinese women in particular are currently members of the profession. The latest census statistics were therefore used as an alternative source to determine the representation of ethnic minority women in general and Chinese women in particular within the New Zealand accountancy profession, which showed rather fascinating results. According to the Census 96, nationwide, women comprise 38 percent of the total number of accountants in New Zealand. The gender composition of the accountancy profession by ethnicity clearly shows that the achievement of ethnic minority women in general and Chinese women in particular relative to their male colleagues (ethnic minority in general and the Chinese in particular) has been better than that of white women.[13].

(take in Table 1)

Nationwide, ethnic minority women constitute a larger portion of the ethnic minority professionals in

accounting than white women in the white professional world[14].

(take in Table 2)

This situation was rather the same in Auckland.

(take in Table 3 and 4)

It does not, however, provide information on how many women in general and ethnic minority women in particular have been able to make it into the upper hierarchical order of the profession. Alternatively, McNicholars *et al.* (2000, 29 endnote xi) provide some very brief statistics on this[15]. According to the statistics on the holders of a certificate of Public Practice, in September 1999, out of total 1,430 partners in New Zealand accounting firms, only 106 were women which accounted for only 7 percent of the partners and 12 percent of the sole practitioners, compared to 29 percent[16] of the overall membership of the profession (Annual Report, ICANZ, 1998) and half of new entrants. It was not possible, however, as McNicholars *et al.* (2000, 29 endnote xi) noted, to ascertain the ethnic composition of these women who managed to break through the 'glass-ceiling', due partly to the fact that the Institute does not compile information on the ethnicity of members, and due partly to the fact that because of assimilation and marriage many ethnic minority women have adopted European surnames. From my study only one Chinese woman has been identified as a sole Practitioners and only one as an Associate in a small-sized white-owned accounting firm.

Glass-ceilings for (ethnic minority) women

The upward mobility of women has been an issue of increasing interest in both the academic and practitioner literature. With the passage of various civil rights laws since the 1960's, women have made significant progress in gaining entrance into corporate management and many of the professions. However, there still remain many obstacles which inhibit their advancement in these fields. This means that entry is no longer a major concern for women. The focus should be on the power distribution within the organization. Future gender-related studies, therefore, should focus on the subsequent career prospects and promotion issues once entry has been established. One profession that appears to be particularly concerned about this phenomenon is the field of accounting (Maupin, 1991; Owen, 1991; Wescott & Seiler, 1986; Dalton *et al.*, 1997; Lehman, 1990, 1992; Reed *et al.*, 1994;

Hooks and Cheramy, 1989; Schaefer and Peluchette, 1994; Hooks *et al.*, 1994; Richardson, 1996; Larkin, 1997; Gammie and Gammie, 1995). Previous research demonstrated that today's accountancy profession is becoming a two-tiered or multi-tiered profession with minority groups (i.e., women and ethnic minorities) concentrated in the lower levels of the occupational pyramid. While it was not possible to ascertain the exact predicament of ethnic minority women within the New Zealand accountancy profession, my study also indicates the occurrence of this racialized gendering process of the accountancy profession in New Zealand with a concentration of ethnic minority women at the very bottom of the power structure within the organization (Ladner, 1971; Nkomo, 1988, 135; McNicholars *et al.*, 2000). When the Chinese women were questioned on their long-term prospects and whether they perceived that there were promotional or partnership opportunities for them in their current firm, most of them were sceptical. Previous studies demonstrated that the perception of glass-ceilings by women has discouraged them from seeking partnership status and has thereby contributed to the high turnover rate of women in the accountancy profession (Hooks and Cheramy, 1989; Pillsbury *et al.*, 1989; Lehman, 1990, 1992; Collins, 1993; Anderson *et al.*, 1994; McKeen and Bujaki, 1994; Schaefer and Peluchette, 1994; Gammie and Gammie, 1995; Flynn *et al.*, 1996; Hunton *et al.*, 1996; Dalton *et al.*, 1997; Larkin, 1997; Schloemer and Schloemer, 1997; Chung, 2000). I would argue that the scarcity of women partners in major accounting firms itself is a silent acknowledgement of the very existence of a glass-ceiling against women in accountancy.

"... I was only happy as auditor senior. I would never become an audit manager..."

"... I could see that there would never ever be a day that I would become anything more than just an employee. Probably because of both my gender and ethnicity and because of the fact that I am a mum first ... after a while you just know it. Therefore, I never had the idea that I would ever become a partner of a very large firm ... because of my gender and ethnicity ... now if I was a male going for a job now in my thirties and the fact that I can speak a little bit of Chinese, I think I could have become a partner..."

"... I know the (company) that's quite male orientated; there was never any female managers or female, what they called departmental managers ... all males at the top; even they stick together..."

Scott (1986, 162-163) argued that the subordinated labour market status of women is a reflection of the subordinated position of women within society. Women are excluded from professional occupations that involve the execution of power, 'scientific' knowledge, and control over capital or technology/information, which are meant to be privileges for "civilized (white) men". Roberts and Coutts (1992, 392-393) also argued that occupations that are striving for professional status are involved in an on-going process of struggle to maintain and consolidate their privileged position in capitalist society, and hence very sensitive to any process which might threaten their status. In this sense, the recent feminization and/or racialization (for more detailed discussion on this, see Kim, 2001) of the profession may have been perceived as a possible threat to patriarchal power structures, since allowing women access to the professional rewards of high pay, high status and autonomy works against the subordinate status of women in society as a whole. As a result, complex exclusion

strategies and patterns of segregation have evolved to minimize this threat. Among those factors contributing to the scarcity of women in the top management level are the practices of social stereotyping against women and the internal politics – the so-called “old-boy network”.

Negative social stereotyping

Contemporary feminist research demonstrates that social stereotyping and discrimination against women has been the most commonly used means to relegate them to inferior employment status (Smith and Stewart, 1983; Nkomo, 1988). Previous studies demonstrated that the stereotyped negative images of women and ethnic minorities rooted in the differences between the dominant culture and the “Other” cultures were one of the factors contributed to the on-going under-representation of these minority groups in the accountancy profession (Dennis *et al.*, 1976; Collins, 1988; Knapp *et al.*, 1991; Kornel, 1991; Scott, 1994; Scott *et al.*, 1994; Gaffney *et al.*, 1995; Edmond, 1997). Compared to the well-articulated effects of biased images of gender role in previous accounting literature (Bamber *et al.*, 1982; Cushing and Loebbecke, 1986; Tomkins, 1986; AICPA, 1988; Madek *et al.*, 1988; Pillsbury *et al.*, 1989; Weisel, 1989; Ciancanelli *et al.*, 1990; Fierman, 1990; Lehman, 1990; Anderson *et al.*, 1994; Hooks *et al.*, 1994; McKeen *et al.*, 1994; Gammie and Gammie, 1995; Stivers *et al.*, 1995; Flynn *et al.*, 1996; Richardson, 1996; Larkin, 1997; Schloemer and Schloemer, 1997; Chung, 2000), however, the interactive effects of gender, race/ethnicity and class are yet to be articulated. The critical perspective that sees current accounting practice as culture-specific requires future studies to critically examine the perpetuation of western and/or masculine role or behavioral patterns in current accounting practice. My study shows that Chinese women accountants have suffered from the stereotyped negative images of both women and Chinese in New Zealand. In addition to the negative images of women in general and Asian/Chinese women in particular, which will be further explored later in the paper, the most commonly held stereotyped image of Chinese/Asians as “tedious or timid” by the New Zealand public, rooted in the differences between Chinese culture and western culture, has had negative impacts on the career development of Chinese women in accountancy, a profession which values masculine and western behavioral patterns. Although belief in egalitarianism appears to have overshadowed the overt sexism and racism practised in the labour market, by preserving strong western and masculine organizational culture, the accountancy profession has successfully excluded minority groups from the distribution of power often forcing them to be assimilated at the cost of their own cultural identity. As a result, the Chinese women accountants, as women in general (Maupin, 1993), believe that success in accountancy means suppressing or eliminating attitudes and behaviors which would identify them as “typical Asian/Chinese female” and therefore as ill-suited for leadership roles. In this sense, gender and race/ethnicity are perceived as barriers for these women for future promotional opportunities (Anderson *et al.*, 1994). In other words, ethnic minority women face a double enigma in the sense that success in

the western-male dominated corporate world requires her to “think, talk, and act as close to masculine and white as possible often finding themselves trying to cope by adopting dual identities” (Nkomo, 1988, 146).

Every organization has its own unique culture. That culture reflects values about what is important, how the organization does its work, how employees are to behave and how they are to be rewarded. It is important for all employees to know what those values are because they define the ground-rules for career success. In most cases, however, the rules are ambiguous, unwritten and may be completely inconsistent with written policy. In most New Zealand companies, the values are western- and male-oriented because organizations tend to reflect the values of the people who control them, and employees from minority groups are frequently not as attuned to the ‘rules’ of corporate behaviour as traditional western male employees. In most western business environments, for instance, professional staff are generally expected to be initiating/competitive or ruthless/aggressive in such matters as seeking out help when they need it, defending their ideas to peers and management, making decisions and going after the types of experiences that will advance their careers. Whereas these minority groups tend to have specific behaviour patterns that are cultural in origin and which conflict with those of western men. As a result, certain cultural traits of these minority groups are often misperceived as undesirable for leadership roles, and thereby have contributed to the paucity of these groups at top management levels. I would argue that, however, it might well be the dominant western masculine corporate culture which prevents accounting firms from recognizing valuable leadership qualities simply because they are not exercised in a traditional western masculine way. The communication and leadership styles of these minority groups are likely to differ from western men’s and these cultural differences are not valued as highly by western organizations (McKeen *et al.*, 1994). Even when an individual seems to fit a stereotype, however, it is important to analyse all the assumptions that are being made. The general perceptions of Chinese in general and Chinese women in particular are as passive/submissive, quiet, modest and hardworking. When engaged in conversation, they avert their eyes as a mark of respect. In meetings, they are usually silent. Speaking only when required is her way of paying the compliment of considering what someone has to say. When an advertisement comes up on the notice board for supervisory position, they normally do not apply. Not wishing to appear to be pushing themselves forward, they wait to be asked by their boss or nominated by their peers. However, the boss simply concludes: ‘she is a good worker but lacks management/leadership skills’. It might be more the case that the white manager failed to realize that the individual in question enjoys great respect among her peers. She has successfully led her work group for some time. However, cultural differences with regard to particular modes of behaviour have created misunderstandings and negative impressions such that any prospect of promotion into the ranks of management for this individual has vanished. The fact is that cultural differences are reflected in the values people bring to the workplace

and different people feel differently about their roles in an organization; how they can make a contribution and how they want to be recognized for their efforts is not acknowledged. The testimonies of Chinese women accountants clearly show the negative impact of the cultural differences between the Chinese culture and the New Zealand culture on their career development. They reported that not only did they feel they were disadvantaged by their white bosses' biased attitudes against Chinese/Asians (as well as women) but also they felt their own culture, which discourages them from being actively competitive or openly self-promotive[17] in front of their superiors,[18] was an impediment for them. That is, in order to be noticed, they had to step forward and speak out about what they want but they were prevented from being out-spoken about themselves by their own culture which encourages them, as a girl, to stay at the back and remain quiet. Consequently, they are often seen to be lacking the so-called 'type A personality' (Mynatt *et al.*, 1997) and thereby less favourably evaluated or even excluded from the internal politics.

"... I think females have a different perspective ... if the big boss said, 'this is your life; this is your job and it is all your life'; well, my job isn't all my life and females don't usually say that; females usually try to make balance ... between what I do, not that it should be any different to my ideals or my principals but it is only part ... there's a big difference..."

"... I sit back and wait for people to say 'yes, she's doing a bit job' rather than being a bit more Caucasian in saying 'I'm doing a good job, promote me'. But that's my cultural sort of barrier..."

"... the white boss was very careful when he talked to the white subordinates because Europeans tend to bark back, you know, they tend to answer back; whereas I never said anything..."

"... I think that they read people's press rather than their achievements; I think it's because they've come up in a society that reads the press but not the actual ability to evaluate; if somebody says they do ten things and they do one then they say 'oh, she does ten things', but I think we're probably a little bit more ... than say 'we do ten, six out of ten so we're not doing very well', and they say 'well, you're not doing very well but you're doing six'; the other persons only doing one but they still promote that person; because they put the press out ..."

"... I am very interested and probably aggressive but I'm not really competitive ... I play basketball; I play basically there to guard which means that I'm not at the front and I'm not doing all the strong sort of that but I like being a team worker and I like working with the team ... I'm not an individual player. I'm a team player..."

The use of negative social stereotyped images of women and ethnic minorities is widespread, often resulting in biased judgments (Hamner *et al.*, 1974; Bigoness, 1976; Paludi *et al.*, 1983; Biernat *et al.*, 1991; Khan *et al.*, 1996/7). Contemporary feminist researchers have argued that concepts of masculinity and femininity and racial superiority and inferiority are ideological in that they have been used to exclude and obstruct women and ethnic minorities from some occupations and to justify their disproportionate participation in others. Those discriminatory practices employed to exclude women and ethnic minorities from particular tasks such as management consulting or audit supervisory roles, because they are "inappropriate" areas or industries for them, are commonly found in western male dominated corporate culture (Lehman, 1990; Stivers and Campbell, 1995). These ideological practices, rooted in the beliefs and impressions of accounting as a techno-rational discipline, have been employed to exclude and obstruct women and ethnic minorities already socialized into accepting the suitability of employment (Lehman, 1990, 149).

This social stereotyping of these minority groups has also contributed to the feminization and/or racialization of accounting tasks reflecting the subordinated position of these groups within the society (Bamber and Bylinksi, 1982; Benke and Rhode, 1984; Cushing and Loebbecke, 1986; Tomkins, 1986; Lehman, 1990; Loft, 1992; Pratt and Beaulieu, 1992; Roberts and Coutts, 1992; Kirkham and Loft, 1993; McKeen and Bujaki, 1994; Gammie and Gammie, 1995; Stivers *et al.*, 1995; Khan *et al.*, 1996/7; Larkin, 1997; Flynn *et al.*, 1996; Kim, 2001; also see, Hill *et al.*, 1984, Brah, 1994, Phizacklea, 1994 for the racialization of labour market in general). There is a wide-spread misperception that among three recognized specific functional areas in accounting – that is, audit, taxation and management consulting – certain areas in accounting might not be suitable for women and ethnic minorities due to the different personality types of these minority groups. A number of studies suggested that while white men are seen to have type A personality, women and ethnic minorities are seen to have a ‘sensing’ type personality[19] (Maupin, 1990; Lehman, 1990; Maupin and Lehman, 1994; Mynatt *et al.*, 1997). The culture of auditing and tax areas is more rigid and procedural, and these areas are therefore seen to be more suitable for the ‘sensing’ type personality. This is because the scope of services provided in these areas is ultimately defined by professional standards and tax laws and does not require the autonomous ability to make fine judgments or distinctions (Bamber and Bylinksi, 1982; Cushing and Loebbecke, 1986; Schloemer and Schloemer, 1997). On the other hand, the culture in the management consulting services tends to be less structured and more innovative due to the non-routine nature of the services provided thus require more creativity (Benke and Rhode, 1984; Tomkins, 1986; Pratt and Beaulieu, 1992; Schloemer and Schloemer, 1997). Furthermore, even if the audit and tax areas provide an attractive environment for individuals with a sensing type personality, those at higher levels within these functions must approach their work from a broader perspective, relying on subordinates to handle details and ensure that procedures are followed. These unique requirements suggest that they would be more likely than those at lower levels to possess a type A personality. Studies by both the American Accounting Association and major public accounting firms (Shute, 1979) have also concluded that success in the accounting profession requires “abstract reasoning abilities” and abilities to solve “unstructured problems”. Traditionally this type of ability is seen to be a typically “western civilized male” trait. What these assumptions imply is that women in general and ethnic minority women in particular are not suitable for the top management role as they lack this type of personality. The consequence was that within the accountancy profession they are assigned to the “niche” areas perceived to be suitable for them, such as charities, insurance companies and banks, not to SEC or heavy-manufacturing clients. Or they are assigned to jobs only for small or ethnic clients. Within the firm they are allocated to less critical or public or more office-based tasks, such as auditing and taxation, when white men are in management consulting, especially at the higher level (Dennis *et al.*, 1976; Bamber and Bylinksi, 1982; Benke and Rhode, 1984; Cushing and Loebbecke, 1986; Tomkins, 1986; Collins, 1988; Lehman, 1990; Knapp *et al.*, 1991; Kornel, 1991; Loft, 1992; Pratt and

Beaulieu, 1992; Roberts and Coutts, 1992; Hooks *et al.*, 1994; McKeen and Bujaki, 1994; Scott, 1994; Scott *et al.*, 1994; Gaffney *et al.*, 1995; Gammie and Gammie, 1995, p. 9; Stivers and Campbell, 1995; Flynn *et al.*, 1996; Edmond, 1997; Schloemer and Schloemer, 1997). The implication of this gendering and/or racialisation of accounting tasks is that while specializing in some specific areas such as taxation or ethnic division can provide them with more opportunities to become a sole practitioner, the limited use of (ethnic minority) female staff by accounting firms actually hinders these women from extending their knowledge and skills and thereby disadvantages them when they seek for advancement. For they are too specialized in detailed areas to get broad experience to cover the overall management and are thus not suitable for top management roles. I would argue that this limited utilisation of ethnic minority women accounting professionals is evidence of racialized gendering of the accountancy profession and this economic violence should be understood as a part of greater socio-economic violence imposed upon minority groups within New Zealand society. Those Chinese women accountants who were situated below the middle management level within the organizations particularly reported their unhappiness with the way they were evaluated by the organizations.

"... we had staff underneath us but she (white female colleague) had heaps more staff..."

"... when my boss left, she (white female colleague), if you like, actually moved up ... and I moved into the position of my boss but I lost that responsibility ... yeah, she was promoted and the position that I went into got scaled down..."

Old-boy network

Whilst the existence of glass-ceilings against women has been acknowledged in previous literature, the ways in which these discriminatory practices have been exercised in practice have not been widely discussed in accounting in particular. My study shows that the internal politics – the so-called old-boy network – might have been an effective means to exclude those who do not fit into the quintessential image of the group from the center of power structure within the organization (Chung, 2000). Promotion is dependent on who and what one knows and where and with whom one is seen (Gammie and Gammie, 1995, 12). In other words, relationships are central to career advancement, and hence being a member of the 'club' is just as important as hard work and competence. When handing out challenging assignments and making promotion decisions, managers naturally tend to rely on those they know and trust. Since most people prefer to have lunch and socialize after work with people like themselves, those who are different often find themselves excluded from important information and relationships.

"... because she (white female boss) is a political animal whereas I am not..."

"... there seems to be a lot of inter-office politics which I don't like ... why I didn't fit into the ... office was because I

was female and I didn't drink beer and I don't follow rugby or racing or cricket ... so even as an audit manager, I found it very difficult because I never fitted into the Friday gatherings when they all sat round drinking..."

"... I think that politics was involved in it; I mean there's politics always in big firms so whether you call it politics of racial, politics of gender I don't know; but there's always those that got along well; it doesn't matter if they were under-skilled; they'd still get promoted anyway because that's politics ... A Chinese staff who was a manager for quite a few years ... he had the skills and all experience but did not get promoted ... when I mean involved in politics I mean be part of that little group and he wasn't part of that little group... That's why so many people leave ... because they know they're not going to get promoted so they move on; but that's just politics within the firm. They keep to the people that they like and among themselves..."

"... there's politics involved in big companies; I mean, you may get along with the managers; but if you didn't get along with one of the partners, you'd never make it to the top..."

I would argue that the cultural traits or negative social stereotyped images of women and ethnic minorities might have been a determinant factor for inclusion or exclusion of members from the network. The common perception of the so-called "woman thing" or Asian/Chinese thing" among the New Zealand public is a good indication of this practice of exclusion. In this sense, gender and race/ethnicity might have been seen as undesirable factors for the membership of the club. These white-male practices for excluding women in general and ethnic minority women in particular from the centre of power structures are so deeply ingrained that they hardly give rise to comment, being regarded as natural. They are institutionalized in the all-white-male social clubs, the single sex-prestige schools and universities. They operate on the golf course, in the bar, and the director's dining room. These practices represent, in a relatively unambiguous fashion, the systematic exclusion of these minority groups from the acquisition of much organizational knowledge and thereby create obstacles in developing contacts needed for promotion and cooperation (Lehman, 1990, 108; also see Crompton, 1987a,b; Rhode, 1987; Hentoff, 1988). One typical example of the exercise of this internal politics would be mentoring or, at least, the lack of it. The lack of necessary corporate sponsors who usually facilitate acculturation and mobility in the organization has proven to be another impediment for these minority groups. The obstacles created by this lack of sponsors are further reinforced by the systemic discrimination that they are confronted within everyday interaction, communication and decision-making processes in organization (Essed, 1994, 101). The majority of Chinese women reported that they did not have any mentor in the early stage of their career development in the firm. With few other Chinese colleagues, they were left alone to 'sink or swim' on the basis of the noble notion of egalitarianism[20] which, in my view, cunningly disguises racism at work: while the society does not grant them equal status, they are assumed to compete for socio-economic reward on an equal basis. This means that from the outset women in general and ethnic women in particular are subject to unequal competition. In this way, race/ethnicity, gender and class function as efficient tools for exclusion. Their experiences of not being able to play the "white-male game" is not only a direct reflection of the experiences of these Chinese women accountants working in white-male dominated organizations but also a reflection of the experiences of women in general working in the male dominated environment, regardless of their cultural and class affiliation. (McNicholars *et al.*, 2000,

18).

"... I don't play the game of being a "good boy" and doing it your way. There's a big difference ... sometimes you've just got to pretend that you can ... well, I won't do that but there are costs ..."

Several studies have also pointed out that the racially biased attitudes of white middle and top managers was another impediment that hindered women and ethnic minorities from making further progress within the organization (Cramer and Strawser, 1970; Aiken, 1972; Dennis *et al.*, 1976; Mitchell, 1976; Mitchell and Flintall, 1990; Knapp *et al.*, 1991; Tandy *et al.*, 1992; Flintall, 1993; Scot *et al.*, 1994; Scot, 1994; Gaffney *et al.*, 1995; Edmond, 1997; Mynatt *et al.*, 1997; also see Briggs-Myers, 1980, 127-131; Kanter, 1980; Fernandez, 1981; Nkomo, 1988). The findings from these studies suggested that in selecting partners, the existing partners might prefer those candidates who exhibit preferences like their own. The fact that historically the accountancy profession has been composed of people with "like preferences" – i.e., the domain of white-male – suggests that the existing white partners will favor personally and professionally working with those who have preferences like their own [21] (Briggs-Myers, 1980, 127-131; Kanter, 1980; Fernandez, 1981; Nkomo, 1988). The fact that white women have been progressing better than ethnic minority males and females may well be an indication of this white preference tendency among white partners. In the western corporate world where white males enjoy both racial and sexual superiority, the ethnic minority woman represents an extreme anomaly (Nkomo, 1988, 138). The experiences of biased attitudes of white bosses against them on the basis of their gender and race/ethnicity are commonly shared among the Chinese women accountants.

"... I think the most significant barrier was being a strong independent woman; because they don't like independent women; no it is a threat to the manager; one of the biggest problems I've had at ... is my immediate superior; when I first got there, there was a female (white) who didn't like strong females; didn't like Asians; and I'm everything she didn't like ... it's not a question of whether I have difficulties communicating with her; it's a question of whether or not she has her bias which doesn't allow her to see the value of what I've done..."

"... people subconsciously, when they employ top people, might suddenly think that 'well, we are saying to be outnumbered and too many Asians are coming through..."

"... I was the first woman inspector down there ... and on top of that I was coloured; so my boss there, he found it hard to ... he took a while to adjust..."

Gender bias in Chinese culture

Finally, the fact that, as mentioned earlier, the Chinese women accountants perceived gender as a more significant impediment for them than the other two in the accountancy profession deserves a further explanation. The gender barrier was indeed a double burden for the Chinese women, for they had to first overcome the gender barrier within their own culture. In the conservative atmosphere of most overseas Chinese communities, women are generally assumed to have a much less "liberated" and a

more self-effacing role. Even today, they are known only as 'Mrs so-and-so' or 'X's mother' or 'Y's daughter'. They are rarely addressed by their maiden names or given names. Many Chinese women even themselves remain quite unaware of their own separate identity (Almquist, 1979, 109-110; Ip, 1990, 9). This very strong gendered nature of Chinese culture ensured that women led a house-bound life rather than pursuing educational as well as occupational opportunities (Almquist, 1979, 108-109). Therefore, it was often girls who were asked to sacrifice^[22] during the economic hardships and were expected to help in the family business – writing invoices, order forms, keeping business accounts, serving customers or packing etc - in addition to helping housework while their mother was busy with running the family business. Or they had to plan and scheme or beg to their parents to go to the university while their brothers were sent there automatically (Almquist, 1979, 110).

"... my upbringing, my mother who didn't believe in educating the female side of the family, was another thing ... My mum came from a family that didn't really feel that the female side of the family needed an education. So I actually started my tertiary education when I was still living with her but I actually gained my higher qualification once I got married. So it was a case of proving her wrong that women need as much education as their male counterparts..."

"... my older sister went to Tech ... I suppose because she was the oldest; for some reason, university was like a real big, big step and really unknown which is a bit unfortunate; so she went to Tech; whereas by the time my brother and I were at that stage, we knew lots of people going to university; it was no big deal..."

"... I also made sure that my parents didn't lose out in that I was home to help them on the busy days in the shop; so that was their main concern that they were losing someone to help out ... my father did object because ... back in the 60's, late 60's, it was unheard of to educate a Chinese girl. I would be one of the few girls that went to University then ... there were quite a number of us but ... in proportion to boys there was not that many ... well, girls were expected to get married ... and what a waste of money ... they still had that little bit of mentality but I persuaded my parents to let me try and because of that I had to make sure that I passed; so that was a big incentive..."

Their status as an alien and the harsh economic violence imposed on them, however, transformed the traditional gender role within the Chinese community. Chinese women were no longer assumed to be house-bound; instead they had to stand upfront for the economic survival working alongside their men. Or sometimes there was a reversed gender role: that is, at the shop, it was normally Chinese women who had to look after the daily business activities while their men were busy socializing. When the Chinese children were asked to help in the family business, girls were expected to work as equal as boys. As a result, the young Chinese females grew up feeling equal to their male counterparts^[23].

"... my mother was the buyer for her family's two gift shops; they had market gardens. They had fruit shops and gift shops in Tasmania and she was the buyer which is rather unusual I think; because she'd be in her mid 30's still single and she was prepared to travel on her own from Sydney on the boat to Hong Kong..."

"... my mother was a very strong woman. She worked very hard. She actually kept the business going. My father used to play Mahjong from 10 o'clock in the morning till 10 o'clock at night, seven days a week; so it's all my mother's portion to run the business ... She had no choice. Because my father was spending too much time to play Mahjong. So she was forced to stand in front..."

"... she had to leave school at the age 14 to help her brother in their family business. I'm talking about now in 1957. And she said to her brother, "it's an equal partnership. Equal pay." Can you imagine a 14 years-old Chinese girl in that time saying that?..."

"...I think the difference is that Chinese women if you worked in a shop you worked same hours, same everything as the husband or whatever; I don't think there was necessarily the differentiation between a man that goes out to work and a woman that stays at home; they were both out there working...."

My study shows that through the experience of race/ethnicity, the Chinese women accountants also hold contradictory views on gender. As a Chinese woman, they strongly support the traditional view of the man as head of the family. Yet, in order to succeed at the market place, they had to challenge and change traditional gender roles within their own families (Ip, 1990, 107). In other words, the women had to perform a delicate juggling act: that is, balancing their desires to achieve in the work with pressures to be traditional Chinese women (Almquist, 1979, 110). This implies that family commitment is still a significant barrier for women in their career development, contributing to the high turnover rate of women (Trapp *et al.*, 1989; Burke and McKeen, 1995; Pillsbury *et al.*, 1989; Reed *et al.*, 1994; Hunton *et al.*, 1996; Richardson, 1996; Gammie and Gammie, 1995).

"... I think biologically, physiologically we are disadvantaged. We have children and that holds you back a lot. I think it does you know. Myself once I had the children I lost ambition, you know I wanted to be with my children. Um, the other thing that motivated me to stay at home was that my husband earned more money than me. ... when you're in a family, when you're married and you decide to have a family one of you has to stay home ... well that's just our philosophy. I don't think it works any other way and I think a lot of women, a lot of couples feel like that, it's slowly changing where the man sometimes home and the women go to work but, but in the '80's it was always the female that stayed home; and on top of that we did not have um equality in pay between male and female I still don't think we have it now. So you know from an economic point of view it is better that the woman stay home isn't it? ..."

"... I had to leave that firm because it was interfering with my family..."

"... the one at (the company) was a little bit too demanding and my family was finding it tough..."

"... unless I become a mum where I'll stop working..."

"... I was quite lucky in the respect that I could actually accommodate my family; because I had two children when I was in my mid-twenties; and being in the profession that I am in, I was able to work and still raise my family without too much difficulty ... I was fortunate enough to be offered a job at home which enabled me to raise my family and still retain my professional front as one would call it. And also have my finger on the pie. So that's really how I actually became that way..."

"...I was working with him until I had my children ... then I worked from home for him for eleven years after that ... he used to say to me, 'well, you're not gonna leave my company, are you?' and I said 'I don't think I'll be putting my child in daycare or anything like that'..."

"... because you are a female; you might turn around and get married and have children therefore you don't get to go on, you know; the jobs which give you the profile to get the advantage or the promotion..."

It is interesting to note that marital status can be seen as a two-edged sword for women's career development. That is, while a commitment to one's family is seen to be a disadvantage for those married women still working, women with static careers are equally seen to be incompetent as they are "expected" to have a gap in their career development due to family obligations, and if she does not have the same reason for a career gap then she is again seen as unusual and thereby devalued. In other words, there are societal and employer expectations for the career structure of both male and females.

Males are expected to be high flyers, following structured, continuous linear progression with rapid promotion; whereas women are expected to have children and it is expected that this will take priority over their career. Any deviation from this "traditional" role by either sex may lead to suspicion by employers and a lower status job. This means that women who want to have a successful career or men who want to have more time for other pursuits are penalized and their talents not fully utilized. There is little scope for accountants of either sex who do not fit the perceived accountant pattern. The profession in particular perceives long working hours and five-day-a-week availability as a prerequisite for client care, and a career break is seen by many as incompatible with the stereotyped images of a professional accountant (Richardson, 1996; Gammie and Gammie, 1995).

"... I think the most significant barrier was being a strong independent woman..."

"... I think females have a different perspective ... if the big boss said, 'this is your life; this is your job and it is all your life'; well, my job isn't all my life and females don't usually say that; females usually try to make balance ... between what I do, not that it should be any different to my ideals or my principles but it is only part ... there is a big difference..."

The learned attitude of gender equality of Chinese women was, however, shattered when they joined the mainstream workforce, which again has a very gendered culture. Once again they were forced to be second-grade citizens. What they did not realize here was that, however, gender bias equally validates the inequality based on race/ethnicity as well as class. In order to understand the racially structured impact of gender on the career development of the Chinese women accountants, it is relevant to address the impact of racism on the social construction of gender (Wallace, 1978; Carby, 1982; Parmar, 1982). Both ethnic minority men and women are confronted with racist perceptions of gender roles, for example, the social stereotype of the domineering black women and that of the absent black father. Similarly the social stereotype of black women as sexually promiscuous and the black rapist stigma are different sides of the same phenomenon which Essed (1994, 108; also see 1990, 1991) called as "gendered racism". The same can be said for the Pacific Islanders in New Zealand or the stereotyped image of the foot-binding tradition for the Chinese women [24]. Asian patriarchal discourses and practices in society do not exist outside discursive and material practices that are endogenous to the society; rather they are articulating configurations that are interwoven into the fabric of social formation within society (Brah, 1994, 159). Where Asian women are concerned, racialized discourses combine with those of gender and class in the social representations of this category of women in society. The erroneous stereotyped images of Chinese/Asian women as subservient, submissive, passive, helpless, male-dependent, uneducated and socially isolated are the reflection of the threefold structural subordination the Chinese/Asian women suffer as workers, as women and as members of ethnic minority groups within the mainstream society. Brah (1994) further argued that the age-long discourses of Orientalisms widely embedded in every corner of life, such as literature, paintings, drawings, photography, 'scientific' discourse, political debate, state policies and practices and in common sense,

have created the notion of 'Oriental female' which occupies a position of the quintessential "Other" – as woman and ethnic minority - in this discursive space (Said, 1978; Kabbani, 1986). Whether she is exoticized, represented as ruthlessly oppressed and in need of liberation, or read as a mysterious representation of religious fundamentalism, she is often perceived as the bearer of 'races' and cultures that are constructed as inherently threatening to the presumed superiority of western civilizations. Such social stereotyped images of Asian/Chinese women affect their employment trajectories when these social stereotypes are translated in such fields as education, training and employment into practices that have adverse effects on these women's occupational status in the labour market. For example, the notion of cultural constraints on Asian/Chinese women can come into play and underpin a myriad of practices involving teachers, education and training guidance providers, recruitment and personnel officers and so on. These social stereotyped images of Asian/Chinese women become a part of collective common sense through the wide consumption of such notions via various means such as media. Their influence, therefore, can be multivariate, conscious and unconscious, and insidious. Lehman (1990, 146) argued that social beliefs and common sense notions as forms of ideology are the symbolic means by which we conceive, interpret and act on the world, thereby mediating the allocation of resources, rights and obligations in society. Their effectiveness, however, depends upon the degree, extent, and manner in which they are activated under given economic, cultural and political circumstances (Brah, 1994, 158). During the time when their race/ethnicity (as well as gender and class) brought on them blatant discrimination, a lot of young Chinese children denied their own Chinese identity for their race/ethnicity had brought them so much humiliation. Often they refused to speak in Chinese or to be associated with other Chinese persons (Ip, 1990, 23). Identifying themselves as "Kiwi" than Chinese, thus, the Chinese women only recognize the gender bias and fail to see other factors that equally powerful to displace them from the center of power structure. Instead, they insist on their Kiwi identity and thereby have a strong tendency towards minimizing racism [25] by maximizing sexism. Whilst they see the gender barrier to be a more serious impediment for their career development in accountancy, however, they all indicated that they "are" aware that their race/ethnicity added to that problem which prevented them from enjoying equality in accountancy. Even though they admit that their race/ethnicity was another impediment, nonetheless, they do not want to see in that way, for they feel they have been so "lucky" as they have done so well. If they see it as a problem, then it would discredit their success and their Kiwi identity.

"... You see, I don't think ethnicity comes into it because I think of myself as a New Zealander Chinese..."

"... I think it was because I was a female; I mean it may not because of my Chinese ethnicity but definitely because it was a female telling him something..."

There were, besides, some noticeable differences in attitudes towards gender issues among these Chinese women accountants. The younger generations perceived less gender bias than the first

generation Chinese women accountants. This is due partly to the degree of their assimilation to New Zealand culture and due partly to their improved economic status. As the younger generation Chinese women are more assimilated or westernized, they see more themselves equal to men. The older generation Chinese women, on the other hand, showed more conservative attitudes and a more subordinated position in relation to their husbands.

"... because of the way we were brought up. Everybody does everything ... (her brother) will do ironing; he does baking; he does cooking and I think all males should do equal things ... in our family the males and females are equal..."

"... just depends on what my husband does; because he's kind of into cartoons ... it may require him to move so..."

"... the other thing that motivated me to stay at home was that my husband earned more money than me ... when you're in a family, when you're married and you decide to have a family one of you has to stay home ... well, that's just our philosophy. I don't think it works any other way and I think a lot of women, a lot of couples feel like that, it's slowly changing where the man sometimes home and the women go to work but, but in the '80's it was always the female that stayed home; and on top of that we did not have um equality in pay between male and female I still don't think we have it now. So you know from an economic point of view it is better that the woman stay home isn't it?..."

There was, nonetheless, no significant difference among these women in terms of the tendency of minimizing racism. Previous research showed that while an acceptance of liberal perceptions on women's liberation did not differ by class among ethnic minority women, the perception of racial/ethnic liberation was most advocated by middle class background ethnic minority women (Hemmons, 1980). Since the 1980's, the new emerging ethnic minority middle class has become more tolerant of social and economic inequality. Neo-conservative ideas on race/ethnicity contend that racial discrimination has declined significantly and that, therefore, colour can no longer be seen as the basis of different successes in society (Eisenstein, 1984; Boston, 1988, 105; Essed, 1994, 107).

Conclusion

Whilst there has been lively academic and political debate about the continued gendering process of labour market, less attention has been given to the impact of racialized gendering of labour market on the lives of ethnic minority women. While the processes of gendering and racialization may have similar outcomes they also have their own histories and dynamics. During the past decade, contemporary western feminism has come under sustained criticism for its universalistic, homogenized and 'white' assumptions about women. An emphasis on 'difference' has shattered the illusion of the homogeneity of, and sisterhood amongst women, which previously characterized white, middle-class, westernized feminist analysis. With this has come an awareness that, although women may be

oppressed by men within patriarchal relationships, there are also other areas of oppression in their lives, which they experience in a gendered way. Although 'difference' has become something of a catch-all phrase within feminism, less attention has been given to specific analyses of its implications in concrete settings. For most commonly discussed among them are race/ethnicity and class. Previous theories of labour market segregation have overlooked ethnic minority women in favor of an emphasis on commonalities with either white women or ethnic minority men. When speaking of women and ethnic minorities, ethnic minority women as a separate group are rendered invisible. Whilst there is still a paucity of material concentrating on the interrelationship of gender, race/ethnicity and class and the consequences of sexism and racism in the labour market for ethnic minority women, early attempts to theorize the interaction of race/ethnicity and gender in the labour market merely added race/ethnicity into the already existing feminist theoretical frameworks. This meant that race/ethnicity simply increases the degree of inequality and oppression which ethnic minority women experience as women and that oppression can be quantified and compared. This ignores the fact that 'race/ethnicity' does not simply make the experience of ethnic minority women's subordination greater but qualitatively changes the nature of that subordination. What is really needed now is to understand that, as women in general are not, the experiences of ethnic minority women are not monolithic and that we have an obligation to provide career information to ethnic minority women as they proceed on a largely uncharted journey.

Previous research on the labour market experiences of ethnic minority women has found the existence of racialized gendering process of the labour market. The subordinate position of ethnic minority women within society on the basis of both gender and race/ethnicity has introduced another layer of occupational segregation within the narrow band of jobs into which women were already crowded within the labour markets. These research efforts, however, have mainly focused on the experiences of ex-colonized ethnic minority women – black and indigenous women – and overlooked that of non-white, non-black and non-indigenous ethnic minority women. As a result, almost nothing is known about the predicament of non-white, non-black and non-indigenous ethnic minority women in the labour market in general and in accounting in particular. The most important ethnic group amongst those previously ignored ethnic minority women are the Chinese women. Studies on the labour market experiences of Chinese women accountants are almost non-existent although some attention has been paid to the career developments of Asian women in the labour market (Almquist, 1979; Knocke, 1989, 1991; Phizacklea, 1983, 1994; Brah, 1994; Woollett *et al.*, 1994). This paper examined the experiences of Chinese women who participate in the accountancy profession in New Zealand so as to gain insights into the experiences and concerns of non-white, non-black and non-indigenous ethnic minority women accountants in a western accountancy profession, whose experiences have been overlooked in the current accounting literature. In so doing, I have particularly endeavored to extend the insights from previous feminist and accounting literature and to avoid imposing the biases towards previously colonized ethnic minority women onto my interpretation of their experiences. Given the scarcity of

previous research in this area, I have tried to shed some light upon the specificities of the experiences of these Chinese women accountants as an ethnic group that has equally been subject to racism and sexism since the mid-nineteenth century.

The study of Chinese women accountants' experiences affords a unique opportunity for understanding the triple effects of race/ethnicity, gender and class on the life experiences of ethnic minority women. The available, though very limited, information on the predicament of ethnic minorities in the New Zealand accountancy profession suggests that the progress achieved by ethnic minority women in the accountancy profession has been far better than that of their counterpart, white women. Despite their remarkable success in gaining entrance into the accountancy profession, however, overall they are still marginalized within the profession and the predicament of ethnic minority women in general and the Chinese women in particular is yet to be articulated. While those factors which contributed to the under-representation of women in general and ethnic minority women in particular in accountancy elsewhere may equally apply to the Chinese women in New Zealand accountancy, there are also some significant but interesting differences from other countries, which indicate the threefold subordination on the basis of gender, race/ethnicity and class. Findings from my study demonstrate that gender and race/ethnicity is still the most significant barrier/obstacles that has prevented the Chinese women from enjoying full participation in the western accountancy profession. The scarcity of (ethnic minority) women, especially the Chinese women, at the top management level (i.e. partnership level) in major accounting firms in New Zealand is of particular concern. I have argued that this striking absence of (ethnic minority) women in major accounting firms might be a silent asserting of an unacknowledged policy to exclude them from the center of the power structure within the profession.

The most commonly used amongst those strategies to exclude ethnic minority women are the negative social stereotypings and the internal politics. These western-male practices are so deeply ingrained they hardly give rise to comment, being regarded as natural. For social beliefs and common sense notions are the symbolic means by which we conceive, interpret and act on the world, thereby mediating the allocation of resources, rights and obligations in society. This means that concepts of masculinity/femininity and racial superiority/inferiority are ideological in that they have been utilized to exclude and obstruct ethnic minority women from some professional occupations and thereby to justify their marginalized status in the labor market. Kim (2001) argued that gender and racial/ethnic relations are the very fabric of labour market as they have developed underpinning many aspects of the construction of division of the labour market sustained by cultures of the workplace. The subordinate labour market status of Chinese women, therefore, should be seen as the reflection of their subordinated position within New Zealand society (Scott, 1986; Roberts and Coutts, 1992). In other words, the very "gendered" nature of New Zealand society is also reflected in accountancy. All five Chinese women

accountants reported their experiences of the negative impact of interaction of gender, race/ethnicity on their career development in accountancy. Future studies of the issues of gender and racial disparity in the accountancy profession, therefore, should focus on the distribution of power and status within the organization.

My further contribution to the area is to articulate the impact of culture on the experience of Chinese women accountants interviewed within the western-masculine accounting environment. The entry of ethnic minority women into the profession has provoked a great deal of comment and interest but little effort has been made to actually theorize this phenomenon. As a result, there is little information on ethnic minority women accountants and their impact on the practices and culture of accounting, as well as the organizations in which they work and the profession as a whole[26]. In this paper, I have challenged the notion of accounting practice as a western-masculine discipline reflecting white-male values and thinking (Hammond and Oakes, 1992). The findings from my study have demonstrated that the experiences of Chinese women accountants within the western-masculine accounting environment are a reflection of the differences between men and women and western culture and Chinese culture.

APPENDICES

Table 1. The composition of the accountancy profession in New Zealand (by ethnicity by gender)

Ethnicity	Gender		
	Female (%)	Male (%)	Total (%)
European	6,387 (75.1)	11,253 (80.1)	17,640 (78.2)
Chinese	399 (4.7)	447 (3.2)	846 (3.8)
Maori	333 (3.9)	378 (2.7)	711 (3.2)
Pacific Islanders	102 (1.2)	117 (0.8)	219 (1.0)
Other Asians	276 (3.2)	468 (3.3)	744 (3.3)
Other non-specified ethnic group	1,005 (11.8)	1,395 (9.9)	2400 (10.6)
Total	8,502 (100)	14,052 (100)	22554 (100)

• Source: Census 96, Statistics New Zealand, Wellington, 1996.

Table 2. Gender composition in accountancy in New Zealand by ethnicity

Ethnicity	Gender (%)	
	Female	Male
<i>European</i>	6,387 (36)	11,253 (64)
Chinese	399 (47)	447 (53)
Maori	333 (47)	378 (53)
Pacific Islanders	102 (47)	117 (53)
Other Asians	276 (37)	468 (63)
Other non-specified ethnic group	1,005 (42)	1,395 (58)
Total	8,502 (38)	14,052 (68)

- Source: Census 96, Statistics New Zealand, Wellington, 1996.

Table 3. The composition of the accountancy profession in Auckland
(by ethnicity by gender)

Ethnicity	Gender		
	Female (%)	Male (%)	Total (%)
<i>European</i>	2,757 (71.4)	4,086 (74.7)	6,843 (73.3)
Chinese	228 (5.9)	258 (4.7)	486 (5.2)
Maori	126 (3.3)	117 (2.1)	243 (2.6)
Pacific Islanders	69 (1.8)	69 (1.3)	138 (1.5)
Other Asians	162 (4.2)	270 (4.9)	432 (4.6)
Other non-specified ethnic group	519 (13.4)	669 (12.2)	1,188 (12.7)
Total	3,861 (100)	5,469 (100)	9,330 (100)

- Source: Census 96, Statistics New Zealand, Wellington, 1996.

Table 4. Gender composition in accountancy in Auckland by ethnicity

Ethnicity	Gender (%)	
	Female	Male
European	2,757 (40)	4,086 (60)
Chinese	228 (47)	258 (53)
Maori	126 (52)	117 (48)
Pacific Islanders	69 (50)	69 (50)
Other Asians	162 (38)	270 (62)
Other non-specified ethnic group	519 (44)	669 (56)
Total	3,861 (41.4)	5,469 (58.6)

- Source: Census 96, Statistics New Zealand, Wellington, 1996.

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[1] That is, the same interlocking systems of gender, race/ethnicity and class that operate as boundaries for previously colonized ethnic minority women influence the experience of non-black and non-indigenous ethnic minority women as well. To understand the experiences of these women, therefore, one simply needs to extrapolate findings from the black and indigenous women in the labour market to these non-black and non-indigenous ethnic minority women.

[2] In the New Zealand context, it is because they tended to be recent arrivals and, most of all, their number was just too small to be counted (Ip, 1990, 13).

[3] The poll tax, the literacy test, and the permit system were the strategies designed by the New Zealand State to slow down Chinese immigration to the country. None of them, however, particularly directed against Chinese women.

[4] Under such circumstances, it is not surprising that there were only 511 females with 2432 males in the 1936 census (Ip, 1990, 20).

[5] Auckland was chosen for my study because of its size, its importance as a financial and commercial centre, its significant ethnic minority population, the presence of offices of all the major public accounting firms including Chinese-owned accounting firms, and the local tertiary educational institutions with significant proportion of ethnic minority populations. These features make observation easier and more meaningful than it would be in an environment with a very low percentage of ethnic minorities.

[6] In doing of qualitative research, accessibility of a potential sample is crucial to a researcher's making valid judgment choices. In this sense, I agree with Facio (1993, 91 note 3) who argued that the criticisms of bias in selecting a sample cannot be directed at those researchers studying individuals or groups who are not available in traditional settings for research investigation or toward those individuals conducting ethnographic studies.

[7] Fortunately, the vice-president was an invaluable contact and resource person. He voiced his awareness and concern about the problems faced by Chinese women accountants and about the limited amount of research addressing these issues. After several meetings with him, he kindly agreed to help me identify potential participants and establish contact with them (the need for the use of intermediary in dealings with Chinese people, see Quanyu *et al.*, 1994; Burns, 1998).

[8] Eligibility of potential respondents was determined on the basis of three basic criteria determined by the research design:

respondents were to be Chinese ethnicity, either born in New Zealand or in overseas; qualified (i.e., educated and trained) as an accountant in New Zealand; currently working in the accountancy profession in either public, private or government sector.

[9] A laboratory study on the recruitment practice of firms demonstrated that white male was the most preferred followed by ethnic minority male and white female, and ethnic minority women in order of descending preference (Rose and Larwood, 1988).

[10] White women are their mothers, wives, daughters, relatives or friends with whom they have most frequent contact while they have limited contact with ethnic minorities.

[11] For example, women in business and law are in a better position than their counterparts in medicine (Nkomo, 1988).

[12] It should also be noted that, however, although inequalities of gender, race/ethnicity (and class) are seen daily in New Zealand society, however, this is successfully countered by the society's egalitarian ethos as discussed earlier (Oxley, 1978, 44-46; Pearson and Thorns, 1983, 239; James & Saville-Smith, 1994, 10). In this way, the deep-seated structural inequalities associated with race/ethnicity, gender and class in New Zealand are virtually hidden (James & Saville-Smith, 1994, 7).

[13] This better performance of ethnic minority women than white women in the job market is also found in overseas (Epstein, 1973, 154).

[14] Interestingly enough, in the health profession the proportion of white women relative to their male colleagues was better than that of ethnic minority women, except New Zealand Maori women (Census 96, Statistics New Zealand, Wellington).

[15] Although the Institute refused to cooperate with my research, they were "kind" enough to release some information to a Maori female researcher for "research purpose".

[16] According to the Census 96 statistics, it was about 38 percent. This difference is due largely to the fact that not all accountants are the members of the ICANZ. One Chinese woman interviewee reported that she pulled out her membership a few years ago because of her negative experience with the ICANZ. Although she strongly refused to discuss the matter in depth, she clearly indicated that her race/ethnicity was the main cause.

[17] Self-promotion is discouraged not only in Chinese/Asian culture but also in other cultures.

[18] The Confucian tradition puts high emphasis on certain values such as seniority, authority, masculinity, modesty or humbleness. Therefore, it would have been difficult for the Chinese women to show off their competitiveness openly in front of their superiors.

[19] Generally sensing types believed to prefer structured, sequentially organized activities (Schloemer *et al.*, 1997). Briggs-Myers (1980, 164) suggested that sensing type persons "dislike new problems unless there are standard ways to solve them" and "like an established way of doing things".

[20] That is, as they are now given the same opportunity, it is now up to them to make it or not. As long as they are "as good as" anyone else, they will be rewarded. The minority groups were taught to believe that any socio-economic disparities are not due to racism against them but due to their lack of ability.

[21] Kanter (1980) suggested that white employers tend to find white women easier to accept, more socially and culturally comfortable and less of a threat competitively. Fernandez (1981) also suggested that white bosses tend to be more biased toward ethnic minorities than white women (Nkomo, 1988).

[22] Knowing that their presence was tolerated through sufferance and that it was only a temporary arrangement, as far as the first generation Chinese women were concerned, there was no point to send their children especially girls to schools if they had to return to China (Ip, 1990).

[23] Interestingly, this transformation of gender role was more visible among the New Zealand-born Chinese.

[24] For more detailed discussion on the Chinese foot-binding custom, see Blake, 1997; see also Levy, 1966).

[25] The tendency of minimising racism amongst minority groups, see Ruggiero & Taylor, 1997.

[26] For more detailed discussion on the impact of culture on accounting, see Kim, (2001).