

**FIGURING MASCULINITIES:
EXPLORING ETHNIC MASCULINITIES IN THE INSTITUTIONS OF U.K
ACCOUNTING**

By

***Roger Johnston & **Orthodoxia Kyriacou**

**Director Undergraduate Studies
Queen Mary, University of London
London E1 4NF, England
e-mail: r.j.johnston@qmul.ac.uk*

***Principal Lecturer in Accounting,
Middlesex University,
Middlesex University Business School,
The Burroughs, London NW4 4BT, England.
e-mail: o.kyriacou@mdx.ac.uk*

Earlier drafts of this paper were presented at the European Group For Organizational Studies 17th Colloquium July 5-7, 2001, Lyon, France and at the British Accounting Association, Hotel de France, Jersey April 3-5 2002.

Abstract

This paper reports on continuing work on ethnicity and gender in the institutional contexts of the U.K. Accounting professions. The paper explores issues of masculine identity, within a highly masculine-gendered organisational context, and in particular the ways in which ethnic male identities are created, sustained and damaged. We argue that men from ethnic minority backgrounds suffer particular conflicts and exclusions. The research finds different conceptions of masculinity by ethnic background, with different work experiences and careers for those from minority ethnic categories.

Introduction

This paper reports on continuing work on ethnicity and gender in the institutional contexts of the U.K. Accounting Professions. The paper explores issues of masculine identity, within a highly masculine-gendered organisational context, and in particular the ways in which ethnic male identities are created, sustained and damaged. We argue that men from ethnic minority backgrounds suffer particular conflicts and exclusions. The research finds different conceptions of masculinity by ethnic background, with different work experiences and careers for those from minority ethnic categories. We emphasise the ways in which ethnicity has remained invisible within the literature on accountancy in the U.K, and account for this through an exploration of the institutions of accountancy. More generally, while masculinity has been to some extent explored, there has been an implicit assumption that ethnicity is not a relevant factor. Previous research that we have conducted has centred on exploring the identities, exclusions and inclusions which structure the working lives of women from ethnic minorities within the career structures and institutions of accounting (Johnston and Kyriacou, 2006). The method that we used to explore the complexities of gender in accounting professionals was that of oral history. This method allowed the exploration of core themes of visibility and invisibility in the institutions of accountancy, especially those marginalized through silence, invisibility and discrimination. Oral history allowed the invisible to become visible through the utilization of an interactive and in-depth research process which prioritised the lived experience of individuals. These experiences reflect subtle processes of exclusion based on perceived 'race', but they also reflect rather more obviously the operation of sexism: accountancy was historically masculine and sexist.

In this paper we explore the ways in which accountancy is still masculine and sexist. However, we also explore the cross-cutting of masculine identities by a contested notion of ethnicity. Our respondents' accounts make clear that the processes involved are best understood as institutionalised racism and sexism. Our prior research (Johnston and Kyriacou, 2006), on women showed that there are opportunities for resistance to the overall control structures, but

the most common response was avoidance – for women to seek employment in areas which operate in less discriminatory ways. So there is a diffusion of women into areas which present fewer work experiences of a discriminatory nature. The presence of an accountancy function in many areas of public and private work allows this self-selection of work environments and careers. The cost, however, is exclusion from the higher echelons of mainstream accountancy and the rewards which accompany them. Our current study, indicates that the options available to men are different to those of women, and the responses to discrimination are different. This line of argument means examining again the nature of accounting institutions, both at the level of the profession and in institutionalised work practices. The literature on the profession already shows it to be deeply masculine and within that to operate with images of white male middle class-ness.

Our research indicates that the resistances and adaptation available to women from an ethnic minority background are not options for males from the same background. In particular, the men do not find rendering themselves invisible an option. But their visibility serves to highlight discrimination and the conflictual situations that result. In this sense they are the victims of a white masculine work culture which to some extent they share, but are visibly excluded from. Through oral history, our research explores the resultant conflicts at the subjective experiential level, again, at this stage of the research, to uncover the otherwise hidden.

Furthermore, we also seek to place the experiences of our respondents within accounting institutional structures, which remain obdurately resistant to reflection on their own institutional work practices. The U.K. Accounting profession has yet to implement any significant gender or ethnic monitoring programmes. The dominance of the profession by a small number of very large chartered accounting practices in the form of partnerships, with no effective public accountability, effectively ensures the continuing dominance of existing social orderings, while making investigation very difficult. Our research will serve to open up the profession to investigations and questioning of its practices, both at a U.K level and European level.

This paper unfolds in five sections. In the first, our aim is to set the scene for this research through providing some background information on Kyriacou (2000), and Johnston and Kyriacou (2006), which explored the experiences of ethnic women accountants, before moving onto a more elaborate justification for the continued use of oral history in this current study. In the second section, we map out the literature which focuses on ethnicities and masculinities, before exploring some notable institutional structures of accountancy by illuminating the continued white masculinist nature of accountancy in the third section. In the fourth section, we highlight some practical and methodological considerations in gathering oral history narratives, before we present a number of segmented narratives in the form of themes. This approach will provide a backdrop for exploring a more substantial oral history narrative from 'Vincent' a public sector accountant. Vincent's narrative serves to illuminate discrimination and the conflictual situations that result. The final section concludes this paper.

1. Towards Figuring Masculinities

1.1 Some Background to our current study

In Kyriacou (2000) and later in Johnston and Kyriacou (2006), the experiences of minority ethnic women accountants in the UK were explored through the use of the oral history method. These studies sought to provide visibility to these professional women accountants who have to date remained largely invisible in the accounting literature. It was argued that part of the reason for this invisibility lay in the methods employed in accounting research and the operation of statistics issued by the accounting profession. Therefore, one way round this could be achieved through the use of oral history. The multitude of recent studies in the field of accounting which have focused upon issues relating to gender have been well documented [see Johnston and Kyriacou, 2006 for a full discussion]. It was found that much of the literature remains silent with respect to qualitative material which illuminates women's lived experiences of accountancy. Furthermore, the experiences of women accountants from minority ethnic communities appeared to be invisible in the

accounting literature. It was argued in Kyriacou (2000), that this invisibility was because the literature ignored cultural diversity and treated women as a homogenous group which was white and middle-class. This invisibility appeared to be reinforced further as women from minority ethnic communities were absent from the official gender statistics which are (re)produced by the accounting profession.

The empirical material from Kyriacou (2000), took the form of oral narratives. The narratives revealed the presence of various invisible and visible forms of gender and ethnicity combined with aspects of resistance and control in the structured work and workplace of accounting. For example, the respondents appeared to be engaged in various forms of monitoring and self-monitoring which cut through aspects and issues of gender, ethnicity and class and therefore appeared to be in the course of creating and being created by their accounting environments. In particular, a number of respondents experienced various forms of self-surveillance which were mediated through aspects of dress and appearance as they went about their work.

The overall findings of our prior studies (Kyriacou, 2000; Johnston and Kyriacou, 2006) suggested that minority ethnic women accountants as individuals were very much a highly visible minority in the accounting environment. The narrative analysis suggested that these women because of the highly visible position they occupy, sought to become invisible in order to hide their difference. This invisibility appears to be sought as they want to be treated as equals. However, there appeared to be a paradox at play as these women were aware that to some degree they have to seek visibility in order to get promoted as they have to be known for doing good work which will secure promotion. This visibility appeared to be mediated to some degree by mentors who manage the visibility of these women or who in turn are mentors for others. The narratives also suggest that there does not appear to be much racism of an overt nature within the respondents' narratives, although sexism appears to be more prevalent. One explanation for this scenario which was put forward was that these women were not considered to be a threat to the institutional structures of accountancy that are predominately white and

masculine as their conformity is problematic. This appeared to be an interesting thesis that we wanted to explore with regards to the experiences of minority ethnic men accountants, hence the current study.

1.2 Oral Histories and Transformations

As noted above in Kyriacou (2000) the oral history method was used to explore the narratives of minority ethnic women accountants. The choice of this method was due to its flexibility in the unearthing of potentially rich data through semi-structured interviews in the form of narratives (Yow 1994). Although in recent years there have been calls for the utilisation of oral history in accounting research (Collins & Bloom 1991; Hammond and Sikka 1996) as a research method, it has rarely been employed in accounting research, [for rare exceptions see Hammond 1990; 1995; 1997; Hammond and Streeter 1994; Mumford 1991; Asechemie 1997]. The reasons for this could be that researchers, and in particular accounting researchers find it extremely time consuming to administer (Martin 1995); and furthermore, as a research method it has fundamental ethical implications which need careful attention (Kyriacou 2001).

On the other hand, one of the greatest potentialities of using oral history in any research project, lies in its ability to generate rich data which can be used to supplement written records, and furthermore to offer another account to the official testimony (Romero 1988; Yow 1994; Vaz 1997). This notion of providing another account to the official testimony is the primary reason why we have chosen to employ it in our current study. There have been no previous research studies which have documented or explored the experiences of minority ethnic men in UK accounting. Therefore, our use of it will provide for the first time an account of what it means to be a minority ethnic male accountant. In addition, our prior experience of using oral history was consistent with the notion of generating knowledge through the prioritisation of individual experience (Harding 1987). Prioritising an individual's experience is inconsistent within Positivist frameworks as little attention is paid to the uniqueness of experience as individuals are treated as a homogenous group sharing the same life goals (Chua 1986). Furthermore,

with regards to notions of identity, the positivist frameworks assume that individuals have a fixed and homogenous identity throughout time. Thus individuals are expected to experience similar if not identical life experiences and choices regardless of social differences and inequalities. Therefore there appears to be no room for the subjective variables of gender, ethnicity, and class. In our research we strongly argue that subjectivity is of paramount importance: the researchers subjectivity and reflection on the one hand and the respondents' subjectivity as retold through their narratives will allow the exploration of their transformations to be made visible. This therefore, suggests that identities are not assumed to be static and identities are negotiated by individuals in their working and private lives (Woodward 1997). In a similar vein Hammond and Sikka (1996, page 90) in their work on oral history and accounting research, call upon researchers to explore the '*ways in which institutional structures impact personal development*', through exploring the axes of power in accounting especially along the lines of race, gender and class. This therefore creates the possibility that the UK accounting institutional structures, (which will be illuminated in our respondents narratives in part) are experienced differently by our respondents (Johnston and Kyriacou 2006). Our respondents are differentiated by ethnic background, class and race and also by accounting qualification and experience. All these variables will therefore suggest that accounting experiences are not at all homogenous and static. In the following section we explore the notion of negotiated identities, through a literature review based on masculinities and identities, before we connect masculinities to an exploration of the Institutions of Accountancy.

2. Negotiated Identities?

2.1 Ethnicities

Miles (1989) makes central to his analysis of racism the concept of the "other". Although, a basic concept of societal analysis, it has particular salience where race is concerned. Visible markers of colour can be held to be continuing reminders of a colonial past. This past does of course vary by ethnic group in terms of history, and we would not like to give the impression that indigenous British accountants have a particularly accurate grasp of history. However,

supposed background and supposed recent history undoubtedly play a part in perceptions of those from ethnic minorities. There are of course many “others” in organisational settings: gender and perceived ethnicity are critically obvious.

Miles (1989, page 38) points out that the process of representing the Other entails a dialectic of representational inclusion and inclusion – and that this process is as much about defining those who are doing the representation. Defining women as not capable of undertaking accounting work serves to define the occupation as masculine. [see Kirkham and Loft 1993]. We would extend Miles’s use of the other into the organisation of the accountancy profession. However, we would also support Miles’s point that (1989, page 39) representations are not static and change over time – very much the case in contemporary accountancy, which has had to accommodate both women and those from ethnic minorities. Our current interest is very much in seeing how this process is working. One of the key factors operating, even in terms of the Other is *class*.

According to Sennett and Cobb (1972), Class is both something to be transcended from the point of view of those from ethnic, particularly immigrant groups. We argue that class is also a key differentiating factor for those in control of accounting bodies, particularly the large chartered accounting firms. Accountancy training is comparatively open to entry by examination and is therefore one potential avenue for social mobility. Our respondents accounts both reflect such aspirations and indicate the barriers and frustrations that they encounter.

In terms of race then, we have a situation where representations of the Other (Rattansi, 2007; Said, 1978) are cross cut by class and gender considerations. Even within gender, there are shifting representations of a dominant version of masculinity characterising the various aspects of the profession.

One last factor in this vein is that of the Other as represented in religion (Rattansi, 2007; Said, 1978): adherence to a particular religion is often a mark of particular ethnicity and can serve further to act as a differentiating factor. The notion of these aspects of the Other is important in an occupation which seeks to select from and further inculcate a particular narrow set of values which have little to do (we suspect) with the rational economic calculations of accounting but a great deal with securing control of a lucrative area of professional work. The rationalistic aspects stand in contrast with the essentially subjective and particular values of the organisations. Part of this subjectivity is we contend, a continuing diminution and disparagement of those marked by gender and ethnicity representations or by both. It may be the case that rather than both operating together all the time, particular features operate in different situations.

When looking at racism then, we would not expect overt forms of language or action to exclude and discriminate (Rattansi, 2007). Underlying attitudes have to be concealed to avoid organisational and legal sanctions. What we would expect is a subtle form of discrimination based on both individual and group understandings – often not even articulated – of who to exclude. It is appropriate to mention here our overall conclusion that accounting firms have a need for those capable of doing routine processual tasks, and may find discrimination merely reduces the pool of available labour, but that upper levels where personal relations become more important are areas where discrimination operates. So racism in the sense of a structured idea of race articulated in practice is not likely to appear overtly at the organisational level. But racism as a loose set of values, symbolisms and ideologies is much more likely to form itself into institutional racism (Rattansi, 2007). According to Miles (1989, page 50) this is critically defined as, “all processes which, intentionally or not, result in the continued exclusion of a subordinate group. This is most commonly captured by the concept of institutional racism”.

Miles (1989) also draws attention to the other side of this – that particular activities and practices may constitute racism by protecting the advantages of a dominant group, the subordinate groups usually being designated by

reference to skin colour: and we would add that this equally applies to gender factors. This allows for racism which is overt and intentional, which is disguised but deliberate, and which is unintentional but adverse. Thus racism should not be seen, or indeed looked for, in terms of overt racism in professional organisations, but rather as a system of symbolic constructs and practices, which serve to maintain the privileges of a particular group. Accordingly, prejudice may not be required as a structuring force. The problem with this approach is that it may be too wide to make sense of racism – it would of course apply not just to gender discrimination but also to the operations of conventional class structures (Sennett and Cobb, 1972). However it could be argued that is just how the upper reaches of accountancy are practiced. In this case we would not expect explicit ideologies to appear, and thus respondents' accounts may not reflect any reactions to ideologically offensive views. The situation certainly does not reflect any "white on black" action in any obvious way. What we are looking at is more of a class situation in which perceived ethnic group and gender are used to discriminate in more crude ways than other forms of discriminations and internal class conflicts. Thus the focus is not just on the way that members of particular ethnic groups are discriminated against but in how members of other categories (such as white male) maintain their domination or access to privilege. It is perhaps evident from some of our respondents' accounts that what they are being excluded from is participation in the more powerful and rewarding parts of accountancy, and that there are many different forms of discrimination, just as there are many different types of ethnic groups, and indeed genders. Nonetheless, there is also evidence for blocking of careers through application of crude discriminatory categories. [See Accountancy Age, 1st February, 1996a, page 13; 1996b page13].

While the processes of social mobility may have provided positions of relative reward for some members of ethnic minorities we have to be mindful of the general pattern of racial discrimination in Britain. Miles (1989, page 12) identifies these inequalities primarily in terms of the ways in which people are distributed in the hierarchy of economic relations. Britain has large ethnic minorities because of deficiencies in the past reproduction of labour

necessary for capitalist accumulation processes. According to Miles, (1989) Asian and Caribbean origin people occupy largely proletarian positions, although there are great variations, especially when the employment of women is considered. Those with a *petite bourgeoisie* position are mainly of Asian origin. Therefore there is no homogeneous 'black' underclass, nonetheless the general position of these ethnic minorities is inferior to that of the indigenous population. However capitalism is inherently expansionary, and financial services of all kinds have grown greatly over the last few decades, creating many more job opportunities in which particular skills are valued. This valuation is of course complicated by the representations of employers' perceptions of abilities of particular groups, a process of inclusion and exclusion, effected in large part by external signifiers. While the origins of exclusion may be rooted in the more evident racism of the 1950's the stereotypes continue and do lead to systematic exclusion (Gilroy, 1987; Ramdin, 1999). Our interest lies in the ways in which the exclusion continues even within occupations to which entry has been partially gained, and the ways that this exclusion is experienced.

Racism covers a wide spectrum (Rattansi, 2007), and furthermore, racism can be viewed within a wider context incorporating different histories and cultures. It is clear that the racism considered in accountancy is not of a political character: there is currently only vestigial political racism in Britain, with the exception of the recent phenomenon of right wing (in this case Tory party) focus on immigration and asylum seekers as a surrogate for more overt racism (Rattansi, 2007). Even so the situation is rather what Wieviorka (1995, page 40) calls fragmented racism – imprinted upon the social structure and embedded in inequalities. This type of racism is often concealed and requires particular conditions to reveal it.

Recent election results (early 2000) which defeated this stance must be seen in the context of race riots clearly predicated on housing and employment segregation and discrimination: however this is very far from being an ideologically driven programme of a political movement except for a tiny

minority. Much more to the point is the tendency to reinforce ideas of inclusion which necessarily exclude others.

Major exclusion does of course apply in the relationships between segregation by income, by housing and by schooling, which lead in turn to poor access to labour markets. So our respondents have already for the most part overcome considerable barriers to social mobility. Wieviorka (1995, page 63) identifies institutional racism in the United States as associated with Robert Friedman, and having the characteristics of being structural, procedural systemic and ideological. As such it is not directly associated with prejudice, but is associated with negative racial attitudes. Wieviorka (1995) develops the argument that institutional racism in this conceptualisation does have the difficulty of proposing a system without actors – the primacy of structure over subjectivity. This subjectivity appears most in situations where there is no or little anti-black prejudice, but whites simply wish to maintain a status quo which operates to their advantage. The argument is that whites delude themselves by convincing themselves that racism equals prejudice, and that thus not only are they not racist, but they can ignore or deny the institutional structures which result in inequalities. Wieviorka (1995, page 64) argues that nonetheless those who practice such institutional racism are never really unaware of the discriminations involved, especially given the articulations and resistances of those discriminated against. However, to contend that thus everyone is both innocent and guilty is untenable. The actual situation is that representations and perceptions of the Other lead to a set of practices which take on their own autonomy, which may well be contradictory and located in particular interests and histories. Particular social and political relations are set up which operate at a remove from overt racism but which exploit and indeed maintain patterns of discrimination based on representations of racial difference. The consciousness of actions by the actors concerned may therefore be weak, being perhaps confounded with defence of economic interest or social position. Since accountancy is in general terms an avenue of social mobility, we are looking at a situation of exclusion which is grounded in racial discrimination but which does not enter the consciousness of the (white) actors concerned, who are intent on exploiting the whole institutional

structures in their own favour. Exclusion serves to reduce competition for positions of particular reward.

In the context of accountancy such tendencies towards discrimination are contested by the demand for skills in short supply. It could be argued that accountancy is still cushioned by its overall profitability not to apply market forces throughout the organisation - there are compelling commercial reasons to extend labour recruitment to groups of the Other (rather than "other" groups).

Since in Wieviorka's (1995, page 77) terms we are not concerned with a situation of violence, or overt segregation or a political movement, but with what he calls an inegalitarian logic, we want to note his analysis that it is not necessary for the dominated to be visible, as long as the lowest grade of work is done. Our own analysis has led us to identify the position of women from ethnic minorities as being treated as invisible even when working in the professional occupation of accountancy. We will shortly develop the argument that the position of men is somewhat different. However, the 'inegalitarian logic' has the potential to develop in to that of differentialist, with the consequent political movements. Institutional racism depends on those discriminated against not articulating their resistance into political movement, overcoming the dissociation between actor and system. The current formations in accountancy seem to be of this form: but when someone challenges the system, as Professor Prem Sikka has challenged ACCA, then the racism and the denials of racism appear [Accountancy Age, 18th January, p.11]. In this context the concepts of subjectivity and acknowledgement of a particular occupational community and membership become particularly important.

We have to observe that accountancy has served as a means of social mobility for many of its constituent members no matter what their origin. The occupation depends on skills which are in relatively short supply: but we would also expect that those in the occupation would try to mould it in ways which reflected their own characteristics (see the Institutions of Accounting, below). In such circumstances there will inevitably be exclusions practiced on

those deemed not to share those values through prejudicial (mis)representations or in order to have access to greater rewards by reducing competition. Due to these essentially subjective processes, they may not even be perceived clearly by those discriminated against. Being discriminated against on the basis of ascribed characteristics is psychologically difficult to deal with and we anticipate that subjects may choose denial, or more commonly move to areas where the chances of being psychically damaged are less (some of course will be politically aware and be willing to act on such awareness). Such responses are evident in our previous work on women accountants (Johnston and Kyriacou, 2006) and in the analysis of men below. However, the lack of clear divisions on race grounds and the operation of market forces in the occupation mean a situation of some fluidity: the other side is the ability of whites – and white men in particular – to maintain social economic and organizational superiority. In the context of a racialized British society, even at the upper levels those who can be marked as unequal are given the less attractive more routine work to do, with fewer chances for promotion.

In so far as the upper reaches of accountancy are inextricably linked with the management of the networks of capitalism, the exclusion of those from ethnic minorities serves to maintain the racialization of capitalism. Both gender and ethnicity are of course visible markers for exclusion. Whatever positive points there may be about maintaining the communality of “people like us”, there is inevitably a corresponding exclusion. We argue (see below) that accountancy as an occupation has developed a particular culture or communal identity which operates to exclude. This identity is open to challenge more from the necessity to include those with relevant market skills than from positive efforts towards inclusivity. If we typify accountancy as a modernist project, then we have a site of contestation between the commonality of the upper reaches of the occupational institutions and the necessity to be open to a wide market for labour.

2.2 Masculinities

There are two considerations of masculinity for us. One is located in the masculine projections, and historically, claimed masculine character of accountancy. This is explored more fully in our section on the institutions of accounting, below.

The other is to try to analyse masculinity, aiming to explore how conceptions of being masculine may vary by ethnicity. This is of course a whole research project by itself, but some attempt at outline has to be made in order to understand the experiences of accountants from ethnic minority backgrounds. The starting point for both has to be coming to some understanding of masculinity itself. For present purposes we draw on MacInnes (1998).

A very simple point is that “gender” includes men too, although most of the work in this area has understandably focused on women. MacInnes has a core argument (1998, page 1) that “the terms masculinity and femininity (are) an ideology people use in modern societies to imagine the existence of differences between men and women on the basis of their sex where in fact there are none.” He argues further that these ideas serve to provide psychological defences against the psychic insecurities of the terrors of modernity. MacInnes (1998) takes the radical view that the common conceptualisation of masculinity is that it is an empirically existing form of identity (and thus is connected to oppression, exploitation and results from and reproduces patriarchy), is a misconception, and that he wishes to argue that “masculinity does not exist as the property, character trait or aspect of identity of individuals.” Masculinity exists only as ideology or fantasy about what men *should* (emphasis in original).

For our present purposes, there is an important link between this conceptualisation and our view of the place of racism in accountancy. For MacInnes argues (1998, page 3) that the spread of market relations in modern societies has involved a formal commitment to equality of all human beings – a universalism, while these societies still maintain systems of inequality derived from patriarchal eras which are undermined by this universalism. “Gender is the fetishistic ideology inevitably created by this transition and its contradictory social forces”.

As in our discussion of racism the requirements of organisations which have to have at least large elements of rational calculation run counter to the organisations as evolved political and cultural structures with strong tendencies towards discrimination. In both situations market relations are paramount: the modern person is defined in this view primarily in terms of the contracts that they are able to make: possession of a particular sexed body becomes increasingly immaterial in terms of social identity. This is of course a substantial challenge to some current thinking on gender. For the purposes of analysing our respondents' accounts of their experiences, we are not so much concerned with the debate as such, as with being alert to both particular versions of being male and to the particular concerns that emerge. From the data on the responses on females, for instance, we can see that where being female matters is in not being able to enter fully into a contractual situation because of child care responsibilities as a primary focus. But what MacInnes (1998) is really arguing is that we have to accept that our concepts of masculinity and femininity are ways of hiding from the realities of modern societies. In so far as we as individuals have learned to experience our identities as either masculine or feminine this is a hard point to accept, however it might follow the logic of modernity. Yet the reduction of identity to having identity shaped solely by relation to wage labour does at least raise the possibility of resistances. But for the moment we can expect accounts which start from work experiences to reflect current self-representations in terms of gender. The lesson we take from this kind of argument is that we should not take accounts of masculinity (where they do appear) as empirical, materially based facts, but as self representations which *may* reflect the work situation, but may in case be a personal construction of masculinity which has lost any real materialist base. In particular, we would be very wary of identifying any particular configuration of masculinity with any particular ethnic group. Gender, from this point of view is more about defending existing rights base on inequalities than an expression of essential "maleness". Thus expressions of masculinity should be explored more for the ways in which they are rationalisations of (frustrated?) dominance than in any other way. Naturally, we allow for particular ethnic groups being nearer or further from the social

construction of patriarchy. However, we would also expect there to be signs of contestation and crisis. Disentangling work responses, responses to ethnic discrimination and representations of masculinity is of course fearsomely difficult. But oral history as a method does at least allow for exploration of the issues and relationships rather than assuming *a priori* that researchers know what to ask for.

As ever it is worth reiterating that representations of masculinity, however logically unfounded in material aspects of sexual difference, are nonetheless real in their effects. So we really would expect both individuals, and particular occupational structures to represent themselves as overtly masculine, in terms of the stereotypes of our own times, achieving thereby real domination over women. As MacInnes (1998 page 55), argues “Many powerful men are obnoxious, homophobic and misogynist, and these qualities appear to be vital to maintaining and reproducing a social order which maintains the subordination and oppression of women.” MacInnes, (1998) does not extend this into accepting that instrumental attitudes are somehow associated with male sex – this too is a current social construction, while there are a large amount of ways of being “masculine”. Furthermore, MacInnes, (1998) explicitly warns against using masculine for any particular features that we do not like.

However, at the same time we should not reduce political structures simply to matters of personal identity. Class and organisational structures are real means of structuring inequalities and it can be a gross misconstrual to see them as in some sense male: we ourselves have observed how difficult it is to see the real structures of domination in accountancy when there are such obvious targets as the almost ludicrous insistence on dated masculine stereotypes.

Personal identity is important, but it should not lead us to substitute psychotherapy for class analysis: social structure is shaped by the major factors of class race and sex. Concern for upbringing should not blind us to the effects of material child poverty. The forgoing is an attempt to lay out

some theoretical perspectives that ought to inform our analysis of male ethnic minority accountants. They may be tentative, but they do help explain the nature of our respondents' accounts. Before moving on to our analysis, we look briefly at the occupational structures.

3. Exploring the Institutions of UK Accountancy

In Willmott's (1986) study which examines the historical organisation of the accountancy profession in the UK through a focus on the emergence, development and role of accountancy bodies, Willmott suggests that these professional bodies/associations have emerged as political bodies in order to defend the interests and preserve the scarcity of their members' labour. Social closure is practiced by these bodies as a way of denying entry to those which do not meet specific entry criteria in training for membership.

Furthermore, Willmott (1986, page 555) suggests that competition between the major associations has been a key factor in the emergence, merger and failed integration of accountancy bodies. Due to competition for services, each body has prided itself on differentiation from other rival bodies in an attempt to protect its interests (Abbott 1988). Each association has its own particular entry requirements, detailed training requirements, socialisation processes, rituals, qualification and codes of ethics. Appeals to professional adherence of ethical codes, or appeals to 'True and Fair' at times of crisis in order to ward off competition or loss of self-regulation appear to be commonplace (Cooper et al 1990; Mitchell et al 1994; Sikka et al 1995a; 1995b). In turn the suggestion is that the accountancy bodies are political bodies that are differentiated by aspects relating to socialisation, training and qualification. Therefore, accountancy is not a homogenous profession as it may comprise chartered, certified, management and public sector workers, which are situated in a wide range of locations (Johnston & Kyriacou 1999; 2006). This is important, as this will have implications with respect to the narratives which are gathered and explored as neither the occupation nor the working environment of the respondents will be at all homogenous.

With regards to an illumination of accountancy firms as sites where accounting work takes place, UK accountancy is now dominated by the activities of five large accountancy firms, who operate on a global scale. Studies of the actual operation of accountancy firms are rare. The pioneering work of Coffey (1994a; 1994b); Hanlon (1994, 1996, 1997, 1999); Anderson-Gough et al (1998a; 1998) and Grey (1994; 1998) provide insights into several operational aspects of accountancy firms which have previously remained unexplored. The cited studies are useful in providing a partial illumination of the operation of accountancy firms where accounting work takes place. The studies by Anderson-Gough et al (1998a; 1998b) and Grey (1994; 1998) reveal particular structures at play within accountancy firms that suggest that aspects of surveillance bear significantly on an individual's behaviour which in turn has implications on the construction of the professional accountant.

Hanlon's (1997) paper, which examines the chartered accountancy profession through a focus on socialisation processes experienced by accountants and the evaluation criteria involved in the promotional process to partnership, offers a partial insight into the activities of accounting firms. Hanlon (1997) suggests that accountants if they are to seek promotion must engage in tasks or aspects that promote their visibility, such as socialising, playing sports and so forth.

Hanlon's paper offers an exploration of aspects of the partner-trainee relationship and aspects relating to the client-accountant relationship through empirical data. Although Hanlon's paper has been criticised by Sikka and Willmott (1997, page 833) for remaining silent with respect to gender aspects, we would argue that Hanlon's work is revealing in the sense of what appears to be unexplored and silenced. Hanlon's work focuses upon aspects of accounting work relationships which are constructed through notions of accountancy professionalism, which is constructed male (Kirkham and Loft 1993). We would agree with Sikka and Willmott (1997) that aspects concerning gender may be highly relevant to understanding socialization, entry, promotion and control processes in accountancy. We wish to take this argument further through this paper to suggest that aspects relating to ethnicity will also have an impact on these processes.

Our argument is constructed through a number of observations. Firstly, the institutional structures of UK Accountancy have historically been masculine. This has been well documented by a number of accounting researchers (Kirkham and Loft 1993; Loft 1990; 1992). These studies explore the exclusion of women in accountancy through an illustration of the barriers that women faced to advancement. However, as noted previously, the studies which primarily explore gender in accounting, treat women as a homogenous group. Therefore, aspects of ethnicity were not explored relating to women (Kyriacou 2000). Bearing this in mind, it appears pertinent to explore the experiences of minority ethnic men in accounting. Secondly, our previous work (Johnston & Kyriacou 1999) into aspects of ethnicity and inclusion and exclusion in UK accounting, indicates that the variables of gender and ethnicity interact with the institutions of accountancy to socially construct accounting experiences. In our 1999 study, we illustrated at length not only the masculine structures of UK accountancy but also its 'whiteness'. This 'whiteness' has historically been constructed through the notion of professionalism. The recent work of Hanlon (1994; 1996) suggests that the institutional structures of accountancy are constructed as masculine. Taking the studies of Kirkham & Loft (1993) and Hanlon (1994) into account in order to shed light on the institutions of accountancy we can see that the accounting profession can be conceptualised as white and masculine. Therefore, how is the profession experienced by our minority ethnic men if they are different to the institutional structures which make up accountancy? . This is what we aim to explore through our respondents narratives.

4. Gathering Narratives

4.1 Some Practical and Methodological Considerations

The first issue that we were faced with concerned locating respondents for this research. Due to past experience (Kyriacou 2000) we had an overview of some of the problems which could be encountered these included; advertising for respondents, getting participation from publications and editors to publicise

the research, and finally issues concerning ethics in the exploration and documentation of live histories. Another issue which could potentially be stifling in the research process, concerned notions of commonality and difference with respect to the researcher undertaking the interviews (Song & Parker 1995). It was found that in Kyriacou (2000) notions of commonality assisted in the research process and helped to build rapport. Also it was suggested by Song & Parker (1995) that the ethnic identity of the researcher may have a part to play in the gathering of information in an interview. For example, if respondents feel some sense of commonality between themselves and the researcher they may feel at liberty to disclose more information in the interview. This argument was supported by the findings of Kyriacou (2000). For these reasons, we decided early on that we would employ a researcher to conduct the interviews in order to maximise notions of commonality on the part of the interviewer. Hence, we employed an ethnic male researcher whose background was Sri-Lankan to conduct the interviews.

With regards to locating respondents we wrote to a number of accountancy magazines and ethnic publications. A copy of the letter that we sent to the editor, together with an indication of the publications that we targeted and an indication of respondents which came forward can be seen in the Appendix section. Prior experience suggested that these publications had been successful in the past with regards to publishing our letter to the editor and also some success was achieved with regards to obtaining respondents (Kyriacou 2000). Finally, we considered the timing of the publication of these narratives. We felt that it was 'safer' to publish these some time after their capture, as we did not want to expose any particular individual through fear of being identified. Of course the usual changing of respondents and company names have been undertaken to ensure anonymity as far as possible.

4.2 Narratives and Themes

Oral history is messy, and a neat tie-up with a theoretical framework is more than can be expected from a partial exploration of respondents' subjective assessment of their working lives. For the purposes of this paper we have

selected some pertinent themes: we do not assert that this is the whole story. Within these themes, some things are notable for their absence rather than being specifically mentioned in either positive or negative ways. So few of our respondents identified a different kind of masculinity from their own as operating in accounting organisations: but what is missing is any statement of identity with the undoubtedly masculinist ideology of accounting (see above). So as much has to be read into silences as into statements. Yet even within these accounts there are elements of masculine assumptions and the formal language of accountancy used to express emotional states.

Many of the themes of visibility and opting for public sector work are shared with the experiences of women accountants from ethnic minorities. Except that the men interviewed are very much more aware of the exclusions and other factors which have shaped their choosing to go in this occupational direction.

In order to deal with the data we will comment on some of the main themes, and then explore one account in rather more detail, to attempt to bring out the experiences of the respondents. It is worth noting that although we have identified these themes, they are in fact intertwined, as one would expect with subjective accounts.

4.2.1 Social exclusion

There can be a straightforward exclusion from the workforce through lack of appropriate work status, or the difficulties in pursuing a course of study to qualification. There may be a refusal of British firms to recognise the validity of other national qualifications. Entry into the right firm is reportedly much more difficult “much more difficult than being a woman”, with multiple job applications being rejected, even for equivalent qualifications.

But a more constant theme is that of looking for recognition, of being acknowledged as a member of the firm or of the occupational community. This can appear as outright rejection (see later accounts of racism), but also appears more in the guise of either opting for self employment, or entering

public sector work with an explicit notion of public service – a proxy acceptance of social worth through public service.

This also appears in the frequently expressed desire for more qualifications. 'Sush' having just completed an MBA is intent on a Doctorate in Business Administration, even though this will eat into his other desires of moving to chief executive in the public sector where he works. Partly this is continuing the trajectory of success and social mobility through education, but it may be also to defer the kind of direct action required in the competition for senior posts.

Inability to make a career – to feel the exclusion - can also lead to political and public service, perhaps again as a way of gaining acceptance and respect for ones contribution to the community. Other aspects may mean, as it does for 'Mohammed', changing ones name, on the grounds that ones personal name is felt to be too hard for English co-workers. The same respondent reports a lack of support in some jobs, essential in such an experienced-based trade as accounting.

Even for 'Stephen' who has had considerable recognition within the profession, there is the observation that he was used to being the only black (sic) at conferences. And he reports difficulties in establishing the networks which drive the upper levels of the profession. 'Bobbi' reports that senior management was almost entirely white, as well as almost exclusively male.

What is also evident from the personal accounts that we have is that although there is a fair amount of movement from job to job (as is quite common for accountants), there is not much identifiable career progression, the pattern being more of a series of moves from sector to sector. At least one respondent 'Justin' said clearly that both support and sensitivity were easier to come by in the government sector.

The exclusion for some respondents can be double edged: their social mobility means a social niche which removes them from the understanding of

their own family, while their perceived ethnicity subtly excludes them from acceptance by the milieu of other accountants.

4.2.2 Foreign qualifications

This is somewhat of a grey area since some respondents are recent immigrants, or even would be immigrants. But what is clear is that there is a general resistance by firms in the profession to those with anything other than recognisable British qualifications, and that this resistance extends to offering training or offering first jobs. In general terms, accounting firms load the dice against those who may have struggled against impoverished ethnic backgrounds by demanding high A level qualifications which favour those in a position socially and economically to choose better schools in a school systems (in England) notorious for its class discrimination. Educational qualifications of international standing were ignored in the case of one of our respondent, and entrants then have an additional hurdle of persuading prospective employers that their qualifications are indeed equivalent. These entrance difficulties also make it difficult to set up the networks which are such an important part of the profession's upper reaches.

4.2.3 The work environment

It is a curious feature of our respondents' oral histories that the work they do is barely illuminated. The social relations around their work, however are visible, illustrating the way in which accountancy is essentially a social activity, rather than a production routine – even although most of our respondents are at the “grinding” edge of accounting work. Respondents clearly identify the need to fit in, to be accepted, to be able to communicate. There is evidence in the accounts of essentially emotional states being expressed in the learned rational calculative accounting language –“ I am risk averse”. Even while ‘Surag’ is stressing that he has no communication problems, he has changed his personal name to an English one: even while he observes that there are no Asian faces above him, he is stressing that promotion will be on merit and competition.

‘Stephen’ is equally ambiguous, noting that there are ‘non-PC ‘ remarks, that jobs were offered and then turned down, and that mentors are necessary, yet,

“there have been few problems”. The tendency for our respondents to feel that they have somehow been found wanting is evident: what is surprising is the reluctance to blame the structures of the institutions of accountancy. There can be a recognition of a ‘back office’ and a ‘front office’, without noticing being stuck for longer – or permanently – in the back. As already observed, some do have an awareness of not being able to progress and move into the public sector or self-employment.

4.2.4 Visibility

A two way process: the absence of people from ethnic minorities at higher levels: a feeling that the respondent is isolated. ‘Stephen’, “There is surprise, I’m a black accountant, it’s not obvious, I don’t have an accent, also so my name doesn’t give it away”. “I was used to being the only black.”

A difference with women from an ethnic minority background occurs here: the men express a sense of difference and isolation which is missing among the women.

It seems that the men have greater difficulty in accepting efforts to treat them as invisible. Possibly to a greater extent they identify with the masculinist culture and are correspondingly aware of the ways in which their efforts to communicate and integrate are not reciprocated. Connected to the notion of visibility is the inter-related idea of ‘mentoring’. In order to gain visibility, mentoring can be used to guide respondents in the social aspects of accounting. This is vital to preclude rejection, and to work out how best to fit into the occupational cultures.

4.2.5 Racism

In contrast with the women there is a greater perception of racism: but in line with the theoretical argument outlined previously, this is often seen as being covert. ‘Stephen’, “At this level people are good at hiding their true feelings.” “It’s intimidating being black and intelligent.” “...colour was an issue, I think.” ‘Bobbi’ (accounting) is difficult, it’s difficult for anybody, even if you are a girl, it’s difficult, know what I mean?” “....(racism) is always at the back of my mind...”

The reaction to barriers leads some to consider setting up on their own accounting practice as self employed, also reporting 'Charles' that they have struggled with their firms and are still looking for social recognition.

Recognising racism can be hard: 'Bobbi' at one point in the interview said that he had not really perceived any racism, but further on acknowledged that it was harder for Asians – even more difficult than being a girl (sic), and that there were only a few occasions of encountering Asians at higher levels of management, while there was no effective monitoring of ethnicity and progress. Those who do try to change the system are treated as outcasts. Interestingly this was in reference to the efforts of Professor Prem Sikka to challenge ACCA – the struggle has been noted by those it might most affect.

While overt racism barely features, (the clearest is , “I haven't had particularly bad treatment, nothing I can't cope with”, and “...they are surprised – I'm a black accountant, It's not obvious, I don't have an accent and my name doesn't give it away.”), institutional racism appears in recognition of how rare it is to meet someone from their own background.

Some of these issues emerge more clearly in the account we look at in more depth below.

4.3 The Account of 'Vincent': An ACCA in the Public Sector

Vincent is a British born Nigerian who spent his formative years mainly in Nigeria, but with a great deal of British contact. He returned to Britain with an undergraduate degree (in Sociology) with the intention of qualifying as an accountant. Although Nigeria has its own accountancy qualifications Vincent thought the English institutions had the better reputation, ...”because of the old boy network...white collar..you know, stiff neck, public school image it has..”

On being asked whether he was satisfied with being qualified and having a job he replies, “ ..it's been very disappointing....people from minority groups ...find it difficult getting suitable forms of employment,, and ,, I say suitable,,because they are different from ..forms of employment... you could be employed but in reality .. it could be disguised employment, you could be in

a form of employment.. but in reality you might be better off being unemployed because you'd be doing work that is beneath you...the disappointment basically stems from the facts that I can't get a job because I haven't got the experience. I can't get the experience because I can't get the job... so I've been chasing my tail for quite a while. I've been able to rise to a certain level with my current employers because of my thick skin. I've put up a fight at every stage of the way to get where I've gone, and my experience is not unique, it's not an isolated occurrence, a lot of people.....who happen to come from a minority background share a similar experience of having to fight for everything along the way ...getting support from your line manager and supervisor. I have encountered things like prospective employers see your cv , but the name throws it ...year in and year out.. You find yourself in this position where you can't get a job than would pay you the same level of salary as you've attained in your present occupation or your current status..

..”What I mean is .. I've psychologically come to terms with the fact that ..it's not going to be easy for me...black people never have it easy...people from ethnic minority groups never have it easy . White people have it easy, it's like an unwritten code book that the enemy has to recognise and accept that there are obstacles along the way. If I know that someone's likely to be antagonistic to a request that I'm going to make, I'd still make that request all the same. But I'd go there prepared, I'd go there with the expectation of no for an answer. That's what I mean by thick skin.....you know you are going to have to be very persistent to get a yes answer.”

Despite this section, in response to a question about positive or negative experiences in work, he says,

....”I haven't encountered any blatant racism personally...erm ...because my organisation has an equal opportunities policy. People are more cautious of the way they manifest their prejudice. And it's rather unfortunate that ...you know as human beings we all have our own prejudices..erm..it could be racial, it could be sexual, well gender oriented, it could be based on professional ...erm...morals, it could be based on beliefs you know they are all forms of prejudices. As far as minority groups are concerned the prejudices we face

are racial...and some of the things we encounter at work are so ...psychologically based that if you're not clever you would not realise that this is prejudice staring you in the face. Take a basic situation like the usual socialising..you know, a work group...and they interact with one another ...shared experiences...well if you're isolated..if you're ostracised....you are not a leper...you...there's nothing wrong with you physiologically ...you are not physically disabled.. you fit into the environment perfectly and at the same time...you are ostracised. After a while you'd realise that the reason for being ostracised is because you come from a different racial background and that the is the most prevalent form of ...erm...social, well, the most prevalent form of racial prejudice....where your face doesn't fit. I mean in my organisation there are very few black people in top management...very few and it's simply because ..the face doesn't fit...the age-old stereotype ..that alone speaks for itself....I mean if one was to ...if one was to make a statistical analysis of theyou know compare a breakdown of minority groups...along all scales...in my organisation, you'd find more people from minority groups at the bottom of the ladder and fewer white people at that same level and the converse would be at the top of the ranks?"

'Vincent' continues, to observe that he has had to be persistent in matters of re-grading. If a post occupied by someone from an ethnic minority is vacated and occupied by a white person, then the post will be re-graded to a higher salary. While 'Vincent' is aware of organisations which have tried to implement training policies in order to reinforce equal opportunities statements, they really are just lip service and have little positive outcomes for change. Vincent does have a view on the political factors behind racism....

"...as far as the disabilities act is concerned then the government is pretty tough on it...as far as the issue relating to gender is concerned .. the government is pretty tough on it. But as far as the racial issues are concerned the government is very sloppy ..and it's no wonder that you have a far right and you have two groups on the far right...one is an extreme far right , who goes about bashing peoples' heads in order to achieve their prejudicial objectives...and the other one I one that will pat people on the back ..and you

know, use all forms of covert and erm..overt measures to subjugate minority groups . I mean if you look at the Tory party for instance, what's the difference between the Tory party and the BNP..violence, that's all. The BNP go about with baseball bats and knives which the Tories don't, but they are equally racist.Unfortunately one cannot divorce politics from what goes on in the profession....if I was to take the structure of the ACCA for example ..the political structure...it's mainly composed of white men.. there are few women.. and there are few people from minority background and yet this is the body that prides itself in its international status, a body that says that the majority of its members are abroad and yet you've got white men in the committee ..in the council..I mean how does one reconcile that .. I mean there's a persistent trouble maker, Professor Prem Sikka who has been doing everything to bring about a balance in the way the council is run to ensure that democracy prevails...but the form of democracy the council operates now is diabolical...you know I support Professor Sikka, every step of the way, and I'm pretty sure that...there's so many people out there who are ready to support him....I mean he's been silenced because councillors now introducederm... a new regulation tht if you are to be nominated to stand for election as a member of the council you must not speak against anything that the council brings up....or any of its policies.....but the fact remains that the council is dominated by white men....they are all white English men...one has to draw ones own conclusion from these things.”

And on being questioned about why 'Vincent' has gone for public sector jobs:
“...I haven't had a choice, and that's what you'd find with most ethnic minority professionals....most of them are concentrated in public sector organisations..because the public sector is more geared towards equality issues. Public sector organisations have equal opportunity policies, I mean they have come to take more positive steps...now the private sector has....there is tokenism whereby a company say right they have employed one black person and that's there quota, they've filled their quota.....tokenism because there is no policy to ensure that equality issues are given priority, and it's not a problem to them ...Some (black) people work in the private sector organisations, tell tales of woe ...you know if they get called names,

they can't do anything about it because the company hasn't got a policy that could mean disciplinary steps being taken against ...you know racial issues, racial abuse, or racial confrontation” .

“I think there are about two or three other, no there are about four other senior accountants from minority groups in the whole of my department, no in the organisation...it confirms....that the accountancy profession especially is still very racist....other disciplines tend to have a bit of flexibility in terms of giving people a chance, but within the accountancy profession there is still a high degree of bigotry and racism...and you know I'm saying that because I feel bitter, but its just a basic truth.”

“ I was actually sayingthere's this school of thought ..that believes..that it's a lot easier forwomen of colour ...or women from minority groups to acquire higher positions than it is for men... it all stems from the belief that women have..are less likely to be fighters at work....than they are...than men are...therefore if they employ a black ..a woman into a position they readily accept that position and probably wouldn't aspire for...you know...a higher rate of career progression.. as a man will...and... I've seen that happen in so many instances...they see a man as a threat and a woman as less of a threat.....”

5. Conclusion

The accounts suggest that blatant racism is rare. However, as explored through our theoretical sections, racism does not have to operate at an overt level to be harmful. Other forms of racism which take on more subtle forms can be equally damaging or harmful in their effects. These include; social exclusion from the accounting workforce, the distrust of foreign qualifications and the lack of role models and social networks. These forms of racism usually operate in a covert way. Nevertheless, these forms of racism are still harmful in their effects as they have the ability to exclude those who seek to gain entry to the institutions of Accountancy. The consequences of covert racism have been startling for our respondents. Few have chosen self-employment as an option to bypass any exclusion that they may encounter as

a result from trying to get the jobs that they are seeking in the private sector and have been unable to attain. This notion of opting out suggests that more independence can be achieved as respondents appear to have more autonomy over the work situation and environment. The other option which appears available to respondents takes the form of seeking public sector jobs. These jobs appear to be more attainable and progress appears less subject to obstacles, as the existence of equal opportunities may secure more opportunity to inclusion. However, what appears clear is that institutional exclusion is experienced by the respondents which appears to have caused them to re-think and reassess their career paths.

Bibliography

Accountancy Age, 'Profession Not Biased Against Ethnic Groups', Letter to the Editor, 18th January 1996, page 11 (London).

Accountancy Age, 'How Xenophobia Put the Breaks on My Career', Letter to the Editor, 1st February, 1996, page 13. (London).

Accountancy Age, 'Profession in the Dock on Racism Allegations', Letter to the Editor, 1st February, 1996, page 13. (London).

Anderson-Gough, F., Grey, C., Robson, K., (a) "**Making Up Accountants: The Organizational and Professional Socialization of Trainee Chartered Accountants**," (England: Ashgate Publishing Ltd, 1998).

Anderson-Gough, F., Grey, C., Robson, K.,(b) "Work Hard, Play Hard' : An Analysis of Organizational Cliché in Two Accountancy Practices," **Organization**, Vol.5, No.4, 1998, pp.565-592.

Asechemie, D., "African Labour Systems: Maintenance Accounting and Agency Theory," **Critical Perspectives on Accounting**, 8, 1997, pp. 373-392.

Chua, W.F ., "Radical Developments in Accounting Thought," **The Accounting Review**, October 1986, pp.601-632.

Coffey, A., J.,(b) "Collective Responsibility and Individual Success: The Early Training Experiences of Graduate Accountants," in Coffey, A., Atkinson, P., eds., **Occupational Socialization and Working Lives** (England: Avebury, Ashgate Publishing, 1994).

Coffey, A., J.,(c) "Timing is Everything: Graduate Accountants, Time and Organizational Commitment," **Sociology**, 28, 1994, pp. 943-956.

Collins, M., Bloom, R., "The Role of Oral History in Accounting," **Accounting, Auditing, and Accountability Journal**, Vol.4, No.4, 1991, pp. 23-31.

Cooper, D., Hopper, T. "**Critical Accounts**," (London: Macmillan, 1990).

Gilroy, P., 'There Ain't No Black in the Union Jack: The Cultural Politics of Race and Nation', (London, Routledge, 1987).

Grey, C., "Career as a Project of the Self and Labour Process Discipline," **Sociology**, Vol.28, No.2, May 1994, pp.479-497. Grey, C., "On Being a Professional In a Big Six Firm," **Accounting, Organizations and Society**, Vol.23, No.5/6, 1998, pp.569-587.

Hammond, T. **The Minority Recruitment Efforts of the Major Public Accounting Firms in New York: A Sociological Analysis**, Unpublished Doctoral Dissertation, (University of Wisconsin-Madison, USA, 1990).

Hammond, T.A., "Some Considerations in Attracting and Retaining African-American Doctoral Candidates in Accounting," **Issues in Accounting Education**, Vol.10, No.1, 1995, pp. 143-158.

Hammond, T.A., "From Complete Exclusion to Minimal Inclusion: African Americans and the Public Accounting Industry 1965-1988," **Accounting, Organizations and Society**, Vol.9, No.3, 1997, pp. 79-97.

Hammond, T., Sikka, P., "Radicalizing Accounting History: The Potential of Oral History," **Accounting, Auditing, and Accountability Journal**, Vol.9, No.3, 1996, pp. 79-97.

Hammond, T., Streeter, D., "Overcoming Barriers: Early African-American Certified Public Accountants," **Accounting, Organizations and Society**, Vol.19, No.3, 1994, pp.271-288.

Hanlon, G., "**The Commercialisation of Accountancy: Flexible Accumulation and the Transformation of the Service Class**," (London: MacMillan, 1994).

Hanlon, G., "'Casino Capitalism' and the Rise of the 'Commercialised' Service Class- An Examination of the Accountant," **Critical Perspectives on Accounting**, Vol.7, 1996, pp. 339-363.

Hanlon, G., "Commercialising the Service Class and Economic Restructuring: A response to My Critics," **Accounting, Organizations and Society**, Vol.22, No.8, 1997, pp.843-855.

Hanlon, G., "International Professional Labour Markets and the Narratives of Accountants," **Critical Perspectives on Accounting**, Vol.10, No.2, April 1999, pp. 199-221.

Harding, S., ed., ***"Feminism and Methodology: Social Science Issues"***, (USA: Indiana & Open University Press, 1987).

Johnston, R., Kyriacou, O. 'Inclusion, Exclusion and Ethnicities: An Exploration of the Institutional Structures of UK Accountancy: ***Critical Perspectives on Accounting Conference***, Second draft, (New York, April 1999).

Johnston, R., Kyriacou, O. (2006) 'Accounting For (In)visibilities: Resistance, Gender and Control', ***Accountancy Business and the Public Interest***, <http://visar.csustan.edu/aaba/aabajourVol5-No2.html>.

Kirkham, L., Loft, A "Gender and the Construction of the Professional Accountant," ***Accounting, Organizations and Society***, Vol.18, No.6, 1993, pp. 507-558.

Kyriacou, O., (2000) ***'Gender, Ethnicity and Professional Membership: The Case of the UK Accounting Profession'***, Unpublished Doctoral Thesis, University of East London.

Kyriacou, O., (2001) "On Trying To Do Oral History in Accounting Research", Paper accepted for presentation at the Research Forum of the ***American Accounting Association***, Annual Meeting, Georgia, Atlanta, August.

Loft, A., "Accountancy and the Gendered Division of Labour: A Review Essay," ***Accounting, Organizations and Society***, Vol.17, No.3/4,1992, pp. 367-378.

Loft, A., ***"Coming Into the Light,"*** (London: CIMA, 1990).

MacInnes, J., ***The End of Masculinity***, (Open University Press, Buckingham, 1998)

Martin, R., R., ***Oral History in Social Work: Research, Assessment, and Intervention***, (USA: Sage Publications, 1995).

Miles, R., (1989) "Racism", Routledge, London.

Mitchell, A., Puxty. A, Sikka. P., Willmott, H., "Ethical Statements as Smokescreens for Sectional Interests: The Case of the UK Accountancy Profession," ***Journal of Business Ethics***,1994, pp. 39-51.

Mumford, M., Chartered Accountants as Business Managers: An Oral History Perspective," ***Accounting, Business and Financial History***, Vol.1, No.2, 1991, pp. 123-140.

Ramdin, R., (1999) 'Reimagining Britain: 500 Years of Black and Asian History', Pluto Press, USA.

Rattansi, A., (2007) ***Racism: A Very Short Introduction'***, Oxford University Press, Oxford.

- Romero, P., W (1988) (ed) '**Life Histories of African Women**', Ashfield Press, London.
- Said, E., (1978) '**Orientalism: Western Conceptions of the Orient**', Penguin, London.
- Sennett, R., Cobb., (1972) '**The Hidden Injuries of Class**', Norton, USA.
- Sikka, P., Willmott, H., "The Power of Independence: Defending and Extending the Jurisdiction of Accounting in the UK," **Accounting, Organizations and Society**, Vol.20, No.6, 1995, pp. 547-581.
- Sikka, P., Willmott, H., (b) "Illuminating the State-Profession Relationship: Accountants Acting as Department of Trade and Industry Investigators," **Critical Perspectives on Accounting**, 6, 1995, pp.341-369.
- Sikka, P & Willmott, H., "On the Commercialization of Accountancy Thesis : A Review," **Accounting, Organizations and Society**, Vol.22, No.8, 1997, pp. 831-842.
- Song, M., Parker, D., "Commonality, Difference and the Dynamics of Disclosure in In-depth Interviewing", **Sociology**, Vol.29, No.2, May 1995, pages 241-256.
- Vaz, K., M. (1997) (ed) '**Oral Narrative Research With Black Women**', Sage Publications, USA.
- Wieviorka, M., **The Arena of Racism**, (Sage, London 1995)
- Willmott, H., "Organising the Profession: A Theoretical and Historical Examination of the Development of the Major Accountancy Bodies in the UK," **Accounting, Organizations and Society**, Vol.11, No.6, 1986, pp.555-580.
- Woodward, K., ed., "**Identity and Difference**," (London, Sage Publications in Association with the Open University Press, 1997).
- Yow, V., R., **Recording Oral History: A Practical Guide for Social Scientists**", (USA: Sage Publications, 1994).
- Zimmerman, B., (1996) '**How To Tape Instant Oral Biographies**', Guarionex Press Ltd, New York.

APPENDIX

Letters to Editors and Notices

In June 2000, the following letter and notice was sent to a number of Accounting and Ethnic audience publications requesting assistance with this research. The letters were sent on university headed paper (Middlesex University). Table 1 and 2 (below) show full details of these publications.

LETTER

To 'The Editor'
XXXXXXXXXX
XXXXXXXXXX

14th June 2000

Dear Sir/Madam,

We are currently researching the experiences of ethnic minorities in the accountancy profession. The particular focus of our work concerns the experiences of ethnic minority men.

For this work we are seeking to hear from relevant people who would be willing to share their experiences with us.

It is in this context that we are seeking your assistance. We would be very grateful we you could publish the following notice in your forthcoming edition of 'XXX'.

Your help is greatly appreciated.

Yours faithfully

Orthodoxia Kyriacou BA(Hons) MA PhD
&
Roger Johnston MA(Hons) PhD, Queen Mary & Westfield College.

NOTICE

We are two academics who are currently researching the experiences of ethnic minorities in the accountancy profession. For this work we are trying to collect the experiences of men from Afro-Caribbean, African and Asian origin.

We would be grateful to hear from men who have entered the accountancy profession and also from those who have tried but for a variety of reasons were unable to.

We can be contacted at the following addresses shown below. All interviews and correspondence would be treated in the strictest confidence.

Dr O Kyriacou
Middlesex University Business School
The Burroughs
College
London NW4 4BT
Email: o.kyriacou@mdx.ac.uk
r.j.johnston@qmw.ac.uk

Dr R Johnston
Business Studies Co-ordinator
Queen Mary & Westfield
London E1 4NF
Email:

Locating Respondents: Articles Placed

TABLE 1. Below illustrates information concerning the ‘Accounting’ publications that we wrote to in June 2000. Information on when our letter to the editor requesting assistance with our research was printed if at all, in the Magazine is also shown, together with numbers of respondents generated by each letter through its appearance in a particular publication.

TABLE 1. ACCOUNTANCY PUBLICATIONS CONTACTED

<u>Name of Publication</u>	<u>Publication Date</u>	<u>No. of Male Respondents</u>
1. Accountancy	September 2000	3
2. Accountancy Age	Website: 18 July 2000	0
3. Accounting & Business	Unpublished	X
4. Accountancy Ireland	August 2000	0
5. CA Magazine	Unpublished	X
6. Financial Management	September 2000	1
7. Public Finance	23-29 June 2000	5
		<u>Total = 12</u>

Notes: 1) One woman came forward from the ‘Financial Management’ Publication.

TABLE 2. Depicts information relating to a number of publications that are predominately aimed at specific ethnic groups, such as African, Asian and Afro-Caribbean audiences. To our knowledge, no letters have been published.

TABLE 2. ‘ETHNIC’ PUBLICATIONS CONTACTED

<u>Name of Publication</u>	<u>Publication Date</u>	<u>No. of Male</u>
----------------------------	-------------------------	--------------------

		<u>Respondents</u>
1. The Asian	Unpublished	0
2. The Caribbean Times	Unpublished	0
3. Eastern Eye	Unpublished	0
4. Voice Magazine	Unpublished	0
		<u>Total = 0</u>