

CHAPTER 4: RESEARCH DESIGN AND ANALYSIS

4.1 Introduction

Extensive research has been conducted in the area of career choice and development from diverse disciplinary perspectives. As a result, a range of research methods has been adopted to study and understand the concept of career development. Young and Borgen (1990) in their review of 'Methodological Approaches to the Study of Careers' note that much of the careers research reflects the positivist, empirical tradition, claiming that in the disciplines of psychology and sociology, the quantitative approach has prevailed. However, the idiosyncratic nature of careers mean that positivistic studies do not fully capture the complexity of people's careers. Young and Borgen (1990) similarly argue that a fundamental issue for the social sciences and the study of careers has been the 'failure of the positivist tradition to deal meaningfully with the complexity of human action, and with human consciousness and agency' (Young & Borgen, 1990: xiii).

Young and Borgen (1990) also point to the focus on psychological models of research versus interdisciplinary research. They note that in the United States, the study of careers has been generally a study of individual behaviour and action, not that of the effect of environments, organisations, or social policy on individual behavior. Watts (1981 as cited by Young & Borgen, 1990) comments on the evolution of career development theory in the United States and in Britain:

It is intriguing that theories of career development in the USA have been so heavily dominated by psychologists whereas in Britain the contributions of sociologists have been much more prominent. The dominant focus in the USA has been on the actions of individuals, while in Britain indigenous theoretical work has been more preoccupied with constraints of social structures.... The failure of the American social-structural evidence to have much influence on career development theory seems to be due basically to cultural and historical factors. From the beginning of its independent existence, the USA has been formally committed to the proposition that all men are created equal.... As a result, there is a belief that the individual controls his own destiny, that if he has appropriate abilities and, if these can be appropriately developed, his fate lies in his own hands. (Young & Borgen, 1990: 3)

As outlined in the previous chapters, there have been many social, economic and political changes that have significantly influenced the contemporary work environment. The problem with the positivistic North American tradition of focusing solely on individual behaviour with regard to career development, is that researchers have failed to account for the influence of contextual changes on the careers of men and women. Such research divorces itself from the individual's lived experience of the world. The use of his in the above quote also emphasises that the focus on career development is in relation to males, rather than referring also to women.

Further, whilst research on career development has been conducted in other countries (Arthur, Inkson, & Pringle, 1999; Burke & McKeen, 1995; Hakim, 2000; White, Cox & Cooper, 1992), research needs to be conducted in Australia to understand and explore the contextual factors influencing career development. As Pringle and Mallon (2003) argue, all careers evolve within a country's unique historical, economic and sociopolitical context. They therefore believe that due to social structures, such as national context; gender; and ethnicity may mean that theories on career may not be applicable to everyone. The social and work trends in the accounting profession in Australia may mean that the patterns of career development are different to those discussed in overseas studies. **Thus the value of this research is to examine the concept of career development in a specific professional context in Australia.**

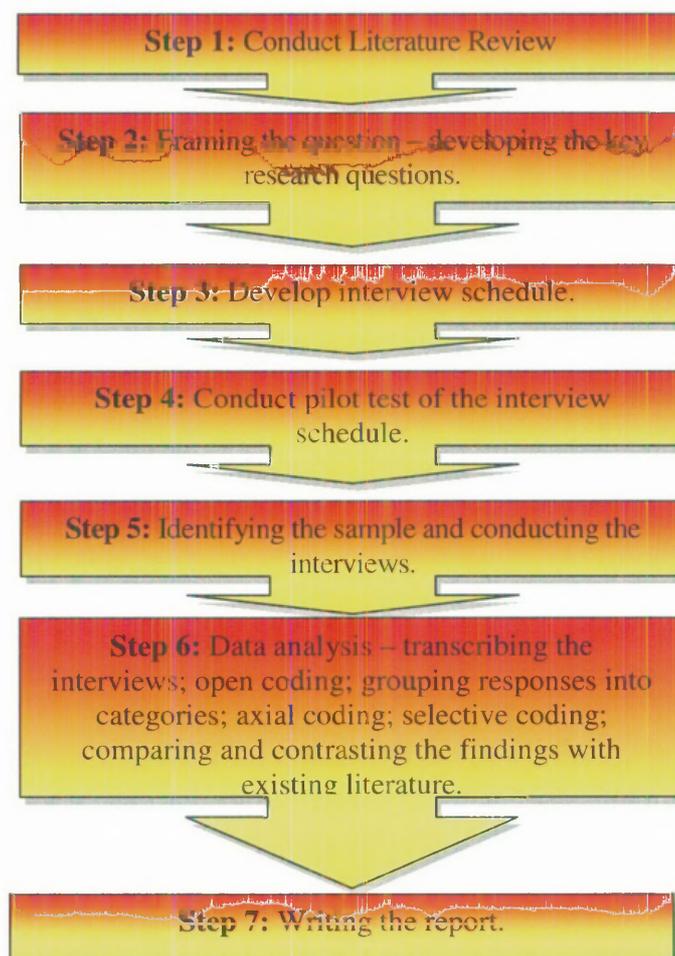
Young and Borgen (1990) cite a number of studies that have been conducted effectively from an interpretive perspective, where researchers have used narrative as a paradigm for careers research (Cochran, 1990), a biographical/hermeneutical approach (Bujold, 1990) and action theory research (Poikingshorne, 1990). This chapter seeks to outline the importance of conducting careers research from an interpretive or qualitative approach.

The other major limitation of research to date in the field of career theory has been the limited theoretical and empirical research focusing on the similarities and differences in the career development of men and women. Thus, the aim of this research is to enhance our understanding of how men and women in the accounting profession in Australia articulate and conceptualise what career and career success mean to them; how the men

and women perceive a range of personal, inter-personal and organisational factors influence their career development; and how the men and women make sense of their career trajectories. This chapter outlines the research paradigm and methodology used to conduct the study. It has been conducted using an interpretive and grounded theory approach.

This chapter will outline the steps taken in the research process. As presented in Figure 4.1, the first step involved conducting the literature review. Second, framing and developing the research questions. Third, developing the interview schedule. Fourth, conducting a pilot test of the interview schedule. Fifth, identifying the sample and conducting the interviews. Sixth, conducting the data analysis. Finally, writing the report.

Figure 4.1 Steps in the research process



4.2 The normative paradigm versus the interpretive paradigm

The two main research paradigms are that of the normative/positivistic philosophy and the interpretive/phenomenological tradition. There are several distinctions between the two paradigms.

The emphasis of interpretive research is to understand and describe meaningful social action in specific contexts. In contrast, the purpose of positivistic studies is the discovery of laws that can be predicted and controlled. The social action under investigation in this research is the concept of career development. The specific context chosen for analysis is that of the accounting profession in Australia. The emphasis is on exploring the career experiences of men and women, the meaning of it in their lives, and the factors influencing such experiences. The purpose is not to predict and control for individual career development, but to understand the suite of factors which are interrelated in terms of the career experiences of accounting professionals (as outlined in Chapters 1–3).

Importantly, interpretive studies recognise the importance of the interplay between human behaviour and the changing situation or context. Positivistic research in contrast assumes stable pre-existing patterns of order (Guba & Lincoln, 1994). Given the many social, political and economic changes to the contemporary work environment (as outlined in the preceding chapters), and the fact that careers are constantly changing due to interaction with those factors, an interpretive research framework will provide the most appropriate method to explore such a fluid and ever changing topic.

A drawback of the positivistic philosophy is that values in the research are generally masked. Interpretive philosophies on the other hand, recognise that values are an integral part of social life; and that no group's values are wrong, only different (Guba & Lincoln, 1994; Hussey & Hussey, 1997). Furthermore, interpretive philosophies recognise the role of the researcher in the research process, whereas positivistic paradigms believe that the researcher is independent or objective from what is being studied.

Finally, normative or positivistic studies tend to focus on establishing cause and effect relationships, and rely on using quantitative data. Methods include the use of experiments, quasi-experiments or surveys. Interpretive research typically involves qualitative data obtained through interviews, participant observations, story telling or document analysis.

The assumptions of the interpretive paradigm were therefore considered the most appropriate for the topic being researched for a number of reasons. First, the interpretive approach allows the researcher to explore and understand a phenomena (career development) based on how the research participants make sense of that phenomena. This study adopted semi-structured interviews to explore how the men and women in the research articulated and made sense of their career development. The value of using interviews is outlined in more detail in section 4.6. Positivistic studies would not enable the researcher to draw out the richness and idiosyncratic nature of careers. Second, the interpretive paradigm allowed the research to be both deductive and inductive. This is outlined in section 4.9.

4.3 Qualitative versus quantitative research

According to Denzin and Lincoln (2002: 3) qualitative research involves ‘an interpretive, naturalistic approach to the world’. The researcher studies things in their natural settings, ‘attempting to make sense of, or to interpret, phenomena in terms of the meanings people bring to them’ (Denzin & Lincoln, 2002: 3). Qualitative research emphasises the ‘socially constructed nature of reality, the intimate relationship between the researcher and what is studied, and the situational constraints that shape inquiry’ (Denzin & Lincoln, 2002: 3).

Young and Borgen (1990) argue that the subjective dimensions of career suggest that career behaviour is meaningful to individuals, and that its meaningfulness is represented in how they describe it. Interpretive or qualitative studies therefore serve to emphasise the meaningfulness and intelligibility of human experience that is the career development

of men and women, particularly to the person whose experience it is.

Flick (1998: 2–3) similarly argues that: ‘rapid social change and the resulting diversification of life worlds are increasingly confronting social researchers with new social contexts and perspectives’.

The rapid changes confronting the current social context have been outlined in Chapter 1. These changes to the contemporary work environment call into question the validity and relevance of the existing theories of career development. For this reason, the research required a paradigm that would explore these social changes and one which offered a flexible design to gain depth and richness of data. A qualitative paradigm was therefore considered appropriate for the research requirements of obtaining sufficient detail and a variety of career experiences from men and women with accounting backgrounds. Qualitative research offers data collection methods that can obtain information from an observation of participants’ lives to see their activities in a natural setting, or a discussion with participants of their thoughts with regards to their behaviours (Taylor & Bogdan 1997). Taylor and Bogdan (1997) suggest that by adopting this paradigm, new insights and information may be obtained in order to generate an in-depth understanding of a distinctive event or action. The findings in the case of this research are presented as a holistic/dynamic framework that will be used to conceptualise the experiences men and women have during their careers.

Furthermore, qualitative data collection methods allow actors to use their own understandings of events in analysing social settings (Denzin & Lincoln, 2002; Taylor & Bogdan, 1997). They are considered useful in helping researchers understand processes by which events and actions take place, and reflect knowledge of individual social actors (Denzin & Lincoln, 2002; Taylor & Bogdan, 1997). In this case, in-depth interviews enabled the respondents to discuss the key events and actions in their lives relating to their career development, and how respondents made sense of those issues. This was achieved by analysing the language and talk of the respondents.

In contrast, quantitative research focuses on the 'measurement and analysis of causal relationships between variables, not processes' (Denzin & Lincoln, 2002: 8). A quantitative approach would have meant developing standardised measures where respondents' career experiences would be grouped into limited preconceived categories, thereby restricting the richness and in-depth quality of the data within the study. Denzin and Lincoln (2002) therefore argue that quantitative researchers are unable to capture the real life experiences of their respondents because they have to rely on remote, inferential empirical methods and materials largely removed and abstracted from the lived experiences of the research respondents.

Denzin and Lincoln (2002) also state that qualitative researchers are more likely to confront the constraints of the everyday social world. 'They see this world in action and embed their findings in it' (Denzin & Lincoln, 2002: 10). In contrast, quantitative researchers abstract from this world and rarely study it directly.

They seek a nomothetic or etic science based on probabilities derived from the study of large numbers of randomly selected cases. These kinds of statements stand above and outside the constraints {and enablements} of everyday life. (Denzin & Lincoln, 2002: 10)

4.4 The interpretive process

An abductive interpretive approach (Blaikie, 2000) was chosen because it offered the most appropriate framework for the purpose of this research. Blaikie states that:

the abductive strategy...takes various forms and is associated with a range of Interpretive approaches to social enquiry... For Interpretivism, the social world is the world interpreted and experienced by its members, from the 'inside'. Hence, the task of the Interpretive social scientist is to discover and describe this 'insider' view, not to impose an 'outsider' view on it ... Interpretive social science seeks to discover why people do what they do by uncovering the largely tacit, mutual knowledge, the symbolic meanings, motives and rules, which provide the orientations for their actions...the abductive research strategy entails ontological assumptions that view social reality as the social construction of social actors. It is their creation and does not exist independently of their social activities together... Social reality is regarded as the product of processes by which social actors together negotiate the meanings for actions and situations: it is a complex of

socially constructed mutual knowledge—meanings, cultural symbols and social institutions... Social reality is the symbolic world of meanings and interpretations (Blaikie 2000: 114–116)

An abductive strategy was considered appropriate given that it assumes the social actor is not independent of their social context. Chapters 1 to 3 outlined the importance of understanding an individual's career development in the social and organisational context in which their careers evolve. Thus in order to learn and understand the concept of career development, it was considered important to allow respondents to describe their career experiences or own view of the reality of their careers as they perceived it. The interpretive process allows the researcher to uncover and understand the language which respondents used to make sense of, and talk about their career. It helps to explore how the men and the women in the research socially construct their career development.

4.4.1 Framing the question

In interpretative studies Huberman and Miles (2002) argue that the research questions must be how and not why questions. Such studies examine how 'problematic experiences are organised, perceived, constructed, and given meaning by individuals' (Huberman & Miles, 2002: 351). Based on the literature review, this qualitative study was designed to explore and interpret the career behaviour of men and women. It can be seen that the three research questions listed below are 'how' questions. Specifically, these were enacted as:

1. How do the men and women in the research make sense of and conceptualise their career trajectories?
2. How do men and women in the research articulate and conceptualise what career and career success means to them?
3. Based on the perceptions of the men and women in the research, how do the following factors act to constrain or enable career development: personal factors, such as gender, balancing career and family, and the importance of family and friends; inter-personal factors, such as mentors and networks; and organisational factors, such as opportunities for education, training and development, work experience, organisational culture, politics, equal opportunities within organisations, and organisational career management?

These three research questions were developed from the literature review outlined in Chapters 2 and 3. In particular, the personal, inter-personal and organisational factors listed in question 3 were identified by previous researchers as having an influence on career development. Thus this research has taken elements from a range of existing theories, explored their applicability with the respondents, and integrated them into a set of pathways to reflect the experiences of men and women employed in the accounting profession in Australia.

The factors influencing career development can be referred to as the sensitising concepts that were used to guide the development of the interview schedule. Sensitising concepts are concepts that the researcher brings to the data (Patton, 1990). These factors are explored in the research in order to understand whether respondents perceive these factors to have a constraining or enabling influence on their career. The results are compared and contrasted with existing literature as part of the iterative data analysis process. The purpose is to identify whether there are any emerging themes.

4.5 Grounded theory

Whilst the research did not strictly adhere to the grounded theory approach, it did follow the Strauss and Corbin (1990, 94) approach to conducting grounded theory research (as outlined in figure 4.1). The advantage of interpretive research paradigms is the interplay between the researcher, the research participant and the social context of the study. Understanding and explanation must be sought from the data relating to the specific context being researched. Based on this foundation, a more general explanatory theory may be 'grounded', which should proceed beyond the a priori assumptions and subsequent 'explanations' and 'verifications' of positivist research (Glaser & Strauss, 1967).

Grounded theory is a methodology for generating theory, originally developed by two sociologists, Barney Glaser and Anselm Strauss (1967). Their work arose from both the philosophical and sociological traditions, and from qualitative and quantitative methodological frameworks. Strauss came from the University of Chicago with its tradition of qualitative research. Glaser was educated at Columbia University and was influenced by the quantitative traditions.

In contrast to positivist researchers, who develop hypotheses which seek to confirm or disconfirm, a grounded theory approach commences with an area of study which then allows relevant theoretical constructs to emerge from the research process. The theory is

formulated through iterative analysis of data, and through the development of core concepts whose interrelationships are explored in order to generate an explanatory theoretical framework (Glaser & Strauss, 1967). An important feature of the grounded approach is the emphasis on understanding the world of the actors as they have consciously or unconsciously constructed it, and to provide the foundations for developing a theory that will serve as a future basis for explanation (Glaser & Strauss, 1967).

Following Glaser and Strauss's seminal work on grounded theory, the two researchers have diverged with regard to some of the key assumptions underlying their original theory. The main difference in their approaches relates to the approach taken to generate the focal research issues. Glaser (1992) prefers to approach the research process with an open mind. For example, he selects an organisation or topic for study and allows issues to emerge in the course of the research process. Strauss and Corbin (1990, 1994) on the other hand, are more specific and prefer to identify a phenomenon or issue for study before commencing the research process. Glaser (1992) also prefers an analytical method which is more general in its frame of reference, while Strauss and Corbin (1990) adopt a more structured set of analytical steps.

Strauss and Corbin state that grounded theory:

... is discovered, developed, and provisionally verified through systematic data collection and analysis of data pertaining to that phenomenon. Therefore, data collection, analysis and theory stand in reciprocal relationship with each other. One does not begin with a theory, then prove it. Rather, one begins with an area of study and what is relevant to that area is allowed to emerge. (Strauss & Corbin 1990: 23)

The Strauss and Corbin (1990) approach was adopted for this research. This approach was chosen over the Glaser (1992) approach because the former allowed for a research topic to be identified and used to guide the research process. The topic chosen in this research was that of career development. Since the purpose of the research was to explore the relevance of existing career development theory in the current Australian context, the aim was more in line with the Strauss and Corbin approach (1990, 1994).

The approach enabled a list of factors found to influence career development to be developed from the literature review, and to be used to guide the interviews.

Adopting the Strauss and Corbin (1990) approach, a number of steps were followed in the research process. First, the existing theories of career development were presented and discussed. Second, from here, a range of possible factors found to influence career development were identified. These core themes were used to guide the data collection during the interview phase. However, an important feature of the grounded theory approach is that it allows for new salient issues to emerge from the data collection stage. This is known as an inductive approach. The flexible nature of the semi-structured interviews allowed respondents to identify any additional factors that they saw salient in their career development. Third, the grounded theory approach allows a theory or general framework to emerge from the iterative analysis of the data. In this case, the career stories of respondents are used to develop a framework that describes the career stages men and women progress through in their career. The final step involves analysing the interview data and comparing and contrasting it with the existing theories. The data analysis process is described in more detail in section 4.9.

Strauss and Corbin (1990) state that new theory should be built to describe changes and evolution of human behaviour and to advance the body of knowledge when it is considered that previous theories are increasingly irrelevant and inadequate to respond to a changing world. Given the many social, economic and political changes that have influenced the contemporary work environment (as outlined in Chapters 1–3), this grounded theory research has enabled an in-depth exploration of the suite of factors that currently influence the careers of men and women in the accounting profession in Australia. The ultimate purpose is to develop an explanatory framework that not only describes the general career stages men and women may progress through, but attempts to understand how respondents consciously and unconsciously construct their meanings of career development and how these meanings will impact on future theories of career development. The framework of a set of age-related pathways is presented in Chapter 5.

4.6 Research strategy

As discussed earlier, the methodological emphasis of the grounded theory approach is on allowing the research participant's own interpretations and meanings to emerge with minimal prompting or predisposition by the researcher. Given this premise it was decided that the best way in which to enable participants to describe their career experiences, was to adopt semi-structured interviews as the research tool to draw out the career stories of respondents. Rich and meaningful data are necessary in order to develop and propose new theories that are grounded in data (Strauss & Corbin, 1990). Thus semi-structured interviews were considered the appropriate research tool to use. As Kvale summarises:

The qualitative research interview attempts to understand the world from the subjects' points of view, to unfold the meaning of peoples' experiences, to uncover their lived world prior to scientific explanations. (Kvale, 1993: 1)

According to Charmaz (2001), there are several reasons why qualitative interviews best serve a grounded theory approach. First, the interviewer assumes more direct control over the construction of data. Second, interviews are a flexible tool that allow ideas and issues to emerge, and allow the interviewer to pursue these leads (Charmaz, 2001). Third, Charmaz (2001) argues that grounded theory interviewing allows the researcher to narrow the range of interview topics to gather specific data for their theoretical frameworks. In the case of this research, the interview focused on understanding the range of factors that respondents experienced during their careers. The interviews start with the participant's story and explore it by locating it in a basic social process. During the interview, respondents in the research were asked to describe their career story; the contextual factors influencing that story; and the constraining and enabling factors that they used to construct their own meanings of career development.

The semi-structured interview also enables a form of story telling to occur, which is a research tool in itself. Within organisational research, stories are increasingly recognised as a powerful research tool (Cochran, 1990; Cohen & Mallon, 2001; Crotty, 1998). With regard to studying careers, stories illustrate how individuals make sense of their careers as they unfold through time and space, 'attending to both the holistic nature of career as well as to specific career transitions' (Cohen & Mallon, 2001: 48). It enables the researcher to 'build a rich, complex, multifaceted, and integrated picture from the perspective of situated individuals' (Cohen & Mallon, 2001: 48). The purpose of using interviews was to provide the research participants with the freedom to describe what was important to them, and the freedom to narrate their career stories, their perceptions, and their feelings.

This research technique has been used effectively by several researchers. Marshall (1995) in her study of 'Women Managers Moving On' interviewed 17 women about their career stories. Sinclair (1998) in her study of 'Doing Leadership Differently' interviewed 11 women and 12 men about their experiences as senior leaders in their organisations. Wacjman (1998) interviewed 60 men and women across three organisations about their experiences of management. White, Cox and Cooper (1997) used in-depth interviews to explore the career development of 48 successful women in Britain. Finally, Arthur, Inkson and Pringle (1999) used interviews to investigate the career experiences of 75 men and women in New Zealand. Marshall describes the process of story telling through interviewing as:

The stories presented here have been created through an iterative and consultative process. Each was initiated as the person—in specific, but diverse, circumstances, and with their conscious and unconscious purposes—told their story to me. Most participants were actively making sense of what had happened to them, reviewing this in retrospect. Some may have been seeking 'plausible' explanations for events which had significantly jarred and disrupted their lives. (Marshall, 1995: 29–30)

A further advantage of the semi-structured interview method is that it allows respondents to identify critical incidents or moments in their careers. These critical incidents are the

result of the social and organisational context in which individual's careers are developing, and are therefore an essential explanatory outcome of the interview (Thompson et al., 2002). The work of Giddens (1991) emphasises the importance of critical moments in understanding people's experiences and the interplay between self and society. Giddens (1991) proposes that individuals embark on a project of self within which they experience fateful moments. This is when life events occur which lead the individual to a crossroads, or where an individual learns of information with fateful consequences. This requires the individual to consider the consequences of particular choices and actions (Giddens, 1991). He argues that these fateful moments can become potentially empowering experiences. Giddens believes that the empowerment and skills gained through a fateful moment have important effects:

Fateful moments are transition points which have major implications not just for the circumstances of an individual's future conduct, but for self-identity. For consequential decisions once taken, will reshape the reflexive project of identity through the lifestyle consequences which ensue. (Giddens, 1991: 143)

During the interviews, many of the respondents identified critical moments in their careers which led them to embark on a different career trajectory, or provided them with the necessary skills and experience to assume a more senior position within their organisation. Highlighting these critical incidents or constraining and enabling forces therefore became an important component and outcome of the research process.

4.6.1 Interview schedule

The interview schedule (see appendix A) was semi-structured with a series of open-ended questions that were designed to investigate the main research questions outlined earlier. These questions were only meant to be used as a guide to steer the interview around the key themes identified in the literature review. Whilst respondents were all asked the questions outlined in the interview schedule, their exact wording and sequence varied among the interviews. This was because the main purpose of adopting a semi-structured interview schedule was to ensure that the data collection process would be flexible, that is, would allow respondents to 'tell their story' and identify issues that were critical to their own individual career development. This is a distinguishing feature of grounded theory research. As Silverman (1993) suggests, the aim is to establish a rapport with the respondents and to avoid manipulating their responses. Since the respondents were answering similar questions, their responses could be compared and contrasted.

Denzin and Lincoln (2002) list three advantages of unstructured or semi-structured interviews. First, they allow respondents to define their experiences in their own unique way. Second, as mentioned above, no fixed sequence of questions is necessary. Third, and probably of most importance, is that it allows respondents to raise critical issues not contained or addressed by the interview schedule. This assists in the inductive approach as it allows emerging themes to be highlighted and enables respondents to discuss the inter-relationships of concepts. As discussed below, in the early stages of the interview process, one of the respondents raised the issue of equal opportunities to career paths. This was considered an important issue, so it became a permanent question in the interview schedule for all of the remaining interviews. The question required respondents to make a personal judgment on whether men and women have equal access to opportunities in their organisations. Whilst it relied on their perceptions, their responses proved informative. The purpose of the question was to explore whether equal opportunity and the issue of gender was an influencing factor in the men's and women's career development. Equal opportunity (EO) refers to the structural and attitudinal factors within any organisation that enable or constrain equal access to career

development for all employees. The issue of EO is linked to the third research question. Structured interviews would not have allowed for this flexibility in data collection, thereby restricting the responses of the respondents.

4.6.2 The interview questions

For the following discussion on the interview schedule, please refer to Figure 4.2 which illustrates in colour each interview question's relationship to the three key research questions. It should be noted here that the interview questions were approved by the University of New England's Ethics Committee.

Figure 4.2 Summary of Interview Questions and their Relationship to the Research Questions

Research Questions

1. How do the men and women in the research make sense of and conceptualise their career trajectories?
2. How do men and women in the research articulate and conceptualise what career and career success means to them?
3. Based on the perceptions of the men and women in the research, how do the following factors act to constrain or enable career development: personal factors, such as gender, balancing career and family, and the importance of family and friends; inter-personal factors, such as mentors and networks; and organisational factors, such as opportunities for education, training and development, work experience, organisational culture, politics, equal opportunities within organisations, and organisational career management?

INTERVIEW SCHEDULE

1. Could you please briefly describe your career history to date?
 - a. What are your career goals?
 - b. Have you worked in other organisations or industries? What prompted you to leave these organisations or other industries?
 - c. Have you had any career breaks? If so, why?
 - d. Have you ever changed your employment status, such as from full-time to part-time or casual work etc?
2. What are your career aspirations/goals? Have these changed over time and do you anticipate them changing in the future? Why?
3. In your own words, how would you describe a successful career? Has this definition changed over the course of your life, and do you anticipate it to change in the future? Why?

4. What factors if any, have impeded or encouraged your career development? Was the influence positive or negative?
 - a. Has planning, or the prospect of planning for a family influenced decisions about your career?
 - b. Have your parents, family or significant others had any influence on the decisions you have made about your career? If so, how?
5. Have you previously, or do you currently have access to an informal or formal mentoring system inside or outside your organisation, and has this influenced your career development?
6. Have you previously, or do you currently belong to a formal or informal network inside or outside your organisation, and has this influenced your career development?
7. What does your current or previous organisation do, or what is it about your current or previous organisation that has had an influence on your career development? Such as, performance reviews, working hours, organisational culture, opportunities for training and development, organisational politics?
8. Are there any actions the organisation could take to further assist you in your career planning and development?
9. Do you think the responsibility for managing a career rests with the individual, the organisation, or a combination of both?
10. Do you think men and women have equal opportunities for career development?
11. What were the critical success factors in your career?
12. Are you satisfied with your career to date?

Question 1 in the interview schedule required respondents to outline their career history to date. The purpose of this question was to detail the career path of respondents, thereby answering the first research question. Question 2 is also based on the first research question. It required respondents to outline their future career goals and aspirations.

Question 3 required respondents to define their own sense of career and career success. It was designed to answer the second research question. It was suggested in the literature review that such conceptualisations had an influence on the career development of respondents. Previous research had examined whether men and women defined career and career success in objective terms, such as money and promotions (Powell & Mainiero, 1992; O'Leary, 1997), or in subjective terms, such as job satisfaction and being able to achieve a work life balance (Powell & Mainiero, 1992; O'Leary, 1997). The purpose of the question was also to explore whether there were any gender differences between the responses of the men and women interviewed from the accounting profession. The final part of question 3 asked respondents whether they anticipated their definitions would change in the future. While it was recognised that this type of question would be difficult for respondents to answer given the unpredictability of their future careers, it was included in the interview schedule to explore and shed more light on the issue.

Questions 4 to 9 related to the third research question. The aim of these questions was to determine (based on the perceptions of the respondents), whether the listed factors had a constraining or enabling influence on their career development. These factors had been identified from the literature review detailed in Chapter 2 and 3. More specifically, question 4 addressed the personal factors that were suggested to have an influence on an individual's career development. Questions 5 and 6 examined the importance of interpersonal factors on careers. Questions 7 to 9 relate to the influence of organisational factors on career development.

Question 9 was not initially included in the study. However after the third interview, respondent 3 suggested that such a question would be a useful inclusion to the research. He believed that one of the important issues in relation to career development in the accounting profession is whether men and women have equal access to career opportunities. Respondent 3 felt that women did not always have equal access and this had negative implications for their careers. Question 9 was then included as part of the interview schedule and was asked of the remaining 56 respondents. The question is

linked to the third research question which asked whether respondents perceived organisational factors had a constraining or enabling influence on their career development.

Question 10 was added to the research after the first five interviews. One of the respondents spontaneously revealed the critical factors that led to their current career achievements. It was decided that this too would be a useful addition to the interview schedule. It related to the third research question.

Finally, question 11 asked respondents about their level of satisfaction with their career. This helped to enrich the career stories of participants, as well as addressing the first and second research questions.

To summarise, it can be seen that the first research question is covered by questions 1, 2 and 11. The second research question is explored by question 3. while the third research question is investigated by questions 4–10.

An advantage of the grounded theory approach is that it recognises the researcher's participation in the research act and their ability to change the nature of the phenomenon under study (Glaser & Strauss, 1967). It means that additional changes can be made to data collection instruments, such as the addition of interview questions. As mentioned above, within the first few interviews, additional questions (9 and 11) were added to the interview schedule as shown in appendix A. These questions became common themes that needed to be raised in the subsequent interviews. These adjustments to the interview schedule allowed emergent themes to be probed, such as do men and women believe they have equal access to career opportunities within organisations. The adjustments to the interview schedule also allowed and constituted an inductive approach for the study. One of the major advantages of having a flexible interview schedule is that it enhances the quality of data collected as it allows for any emerging themes or salient issues to be highlighted by particular individuals and circumstances.

The interview process was particularly informative, inspiring, stimulating and emotional. The majority of respondents were extremely open, honest and quite reflective about their career experiences. The details of the process will be described in more depth in the next chapter.

4.6.3 Demographic questionnaire

Along with the interview schedule, a self-administered questionnaire was developed in order to obtain basic demographic details about the respondents. As seen in appendix B, the questionnaire consisted of 17 close ended questions. Initially, this questionnaire was handed to respondents at the conclusion of the face-to-face interview. However, after the first five respondents were interviewed (all from one company), it was decided that the questions in the self-administered questionnaire would be asked as part of the interview. This was for three main reasons. Firstly, it removed any doubt as to whether the self-administered questionnaires would be completed and returned to the researcher. Second, by asking the demographic questions at the start of the interview, these responses provided a better context to the main questions asked later in the interview. Finally, since not all interviews were carried out face-to-face, but rather via the telephone, it was more practical to administer the demographic questionnaire verbally.

4.6.4 Pilot test

A pilot test of the interview was conducted using three participants in Armidale, NSW. It involved one male and two female participants. The purpose of the pilot test was to ensure that the scope of the questions encouraged participants to provide a brief history of their career to date, their aspirations, their definition of career and career success, and the factors influencing their career development. It was also designed to test the participants' understanding of the questions asked, and whether there needed to be a particular order in which to ask the questions. With regard to the latter, the pilot test confirmed that the participants needed a free and open framework in which to describe their career stories. Thus it was decided that the interview schedule did not need to be delivered in a pre-determined sequence or exact wording. The pilot test also confirmed that the interview could be performed within the required maximum limit of 90 minutes. All pilot interviews were approximately 75 minutes in duration.

4.7 The sample

4.7.1 Sampling method

As outlined in Chapter 1, it was decided that the best way in which to research the career development of both men and women, would be to confine the study to a particular context. Any profession or industry could have been chosen for analysis, as each would yield a rich source of information regarding the issue of career development. For the purposes of this research, the accounting profession was selected as a context for examination for a number of reasons. First, there are a number of career paths open to individuals in the accounting profession, including in accounting firms; in the corporate sector; in government; in academic institutions; and through self-employment. Second, the accounting profession allows individuals to pursue a pathway into more senior positions, such as chief financial officer; chief executive officer; or as a director on the board of a company. It would therefore be useful to explore the reasons why men and women follow such varied career trajectories. Also, it would be useful to explore the role that the range of organisational contexts have on career. Third, men and women are entering the accounting profession in relatively equal numbers, however the majority of senior positions are held by men (Morley, O'Neill, Jackson & Bellamy, 2001). Researching career patterns in this profession may provide a greater understanding of why women's representation is so low at the senior levels. Fourth, with increasing attention also being focused on achieving a work life balance by both men and women in the accounting profession (ICAA, 2001; Morley et al., 2001), organisations have been encouraged to design flexible work practices that accommodate the needs of their employees. This research will explore how men and women in the accounting profession thus conceptualise what career and success mean to them. Finally, men and women employed in the accounting profession are required to complete on-going professional development in order to keep their accreditation. To obtain a chartered accountant (CA) status, individuals are required to complete their professional year (PY) with one of the professional bodies. It will be useful to explore how the regulatory nature of the profession may influence the career development of men and women. It should be noted

that only individuals currently employed in accounting roles were included in the sample.

A range of non probability sampling methods were used in the study. Probability sampling methods were not considered necessary as the purpose was not to develop a sample that was representative of the entire population. As discussed above, the aim was to limit the sample to those people with an accounting background or qualification. The sample was also not designed to be representative of the entire accounting profession.

Grounded theory research involves open sampling, the aim of which is to uncover as many potentially relevant categories as possible, along with their properties and dimensions (Strauss & Corbin, 1990). The sampling has to be open to those persons, places and situations that provide the greatest opportunity to gather the most relevant information about the topic under investigation. Strauss and Corbin (1990) state that the sampling can be quite indiscriminate, in the sense that there is no form of probability sampling. The categories used to guide the selection of respondents in this research included gender, and organisational context. This is a form of variety sampling within the theoretical sampling technique. In choosing and maximising variety in a sample, a heterogeneous sample is used by searching for similarities and differences in respondents' experiences (Patton, 1990). This research followed the sampling technique suggestions of Strauss and Corbin (1990: 131) who aimed to 'uncover as many relevant categories as possible along with their properties and dimensions'. Thus purposive, convenience, and snowball sampling methods were adopted in this research.

Purposive sampling is where subjects are selected because of some key characteristic. Patton (1990) developed a number of sub categories of purposive sampling, including stratified purposeful sampling. The aim is to highlight characteristics of particular subgroups of interest, thus facilitating comparisons. In the case of this research, the stratified samples selected were gender, such as men and women; organisational type, such as sole practitioner, chartered firm, corporate sector, and educational institutions;

and organisational size, such as small, medium and large, to reflect the tiered structure of accounting firms in Australia. This enabled a cross section of respondents to be drawn from the range of accounting related careers that respondents could pursue.

From there, convenience and snowball sampling was further used to select the sample group. Convenience sampling is where the sample is selected because they are easily accessible. This non probability sampling method avoids the cost and time associated with conducting random or systematic sampling (Hussey & Hussey, 1997; Patton, 1990). For example, to sample small to medium sized accounting firms, it was considered convenient to draw the sample from the local regional area. This limited the cost and resources needed to interview the sample. In order to include respondents from educational institutions, a limited number of academics were contacted from four Australian universities. A number of respondents were also sampled because they were known to the researcher or were identified through contacts in the accounting profession.

Snowball sampling relies on referrals from initial subjects to generate additional respondents (Hussey & Hussey, 1997; Patton, 1990). This technique was employed throughout the data collection process. At the end of many of the interviews, respondents were asked to identify any other potential participants in the research. This assisted significantly in increasing the sample size. The respondents identified as potential new subjects were then carefully considered to see if they suited the overall sampling framework of the study. Even though convenience and snowball sampling were used to select most of the sample, some care was taken to ensure that a reasonable cross section of men and women were chosen for analysis.

Strauss and Corbin (1990) state that participants and their location depends on what is to be sampled not number or sample size. Goulding (1998) indicates that in some grounded theory research, a minimum of 12 was enough for theory building, while in other studies eight to 24 interviews were the basis for development of theory. O'Callaghan (1996) argues that sample size should vary and that there is no specific number or predetermined characteristics when a study is focused on searching for meaning and understanding and

does not aim to generalise. It was felt that 59 respondents represented an adequate sample size because convergence had been reached in the data collection process. No new information was being obtained from the interviews, and a cross section of respondents had been sampled. Furthermore, grounded theory researchers sample incidents, not individual people and aim to gather rich new ideas in facilitating an interpretative analysis for building dense conceptual models (Strauss & Corbin, 1990). The incidents focused on by the sampling method used in this research include the different career paths open to individuals, whether that be in the corporate sector, not-for-profit sector, education, sole practice or in a chartered firm.

A total of 59 respondents were interviewed for the research, comprising 30 men and 29 women. The respondents covered a broad spectrum of variables including gender; age; employment status; and organisational type. They were employed in a range of organisations, including universities, the corporate sector, chartered accounting firms, and in sole practice. Participants included both part-time and full-time employees, employed at various levels within an organisation (such as manager, senior manager, partner), and a range of ages. The diverse sample enabled a cross-section of men and women to be interviewed, resulting in a range of career experiences to be uncovered. A description of the sample is provided below.

4.7.2 Company A

Company A is a medium sized accounting firm located in regional New South Wales. The practice has offices in six locations and has approximately 100 employees, including 11 principals (partners). Respondents 1 to 5 were from Company A. All of the respondents, apart from respondent 4, were located in the same office.

4.7.3 Company B

Company B is a medium sized accounting firm located in regional New South Wales. It was ranked in the top 50 in the Business Review Weekly's Top 100 accounting firms in

Australia in 2002 (BRW, 2002). The firm has offices in six locations. It has approximately 100 employees, with 13 partners. Respondents 6 to 11 were employed with Company B. Respondents were located in three different offices.

4.7.4 Company C

Company C is a large corporate sector organisation drawn from the mining and resources sector. The Company has over 35,000 employees. A total of eight respondents were interviewed from Company C (12–19)—four males and four females. Two of the respondents worked in remote locations in Australia, whilst the other six respondents worked at the company's headquarters.

4.7.5 Company D

Company D is one of the top four professional services firms in Australia. A total of six respondents (31–36)—two males and four females—were interviewed from the organisation. They were located in Brisbane, Sydney and Melbourne. The organisation has over 4,000 employees.

4.7.6 The other respondents

The remaining respondents were drawn from a range of organisations. See Table 4.1 for a summary of these remaining respondents. Respondents 25–30, 40 and 59 were employed in four different universities. Respondents 37–39 were employed in two of the major professional services firms. Respondents 21 and 22 were employed as Chief Financial Officers for two companies. Respondents 20, 23, 42, 46, 47, 49, 51, 54 and 57 all operated their own accounting practice. Respondents 50 and 55 were employed in one of the major banks in Australia. Respondents 45 and 52 were employed in the same second tier accounting firm based in Sydney. Respondents 44 and 58 were employed in an IT company. Respondent 43 was the only person employed in the not-for-profit sector. Respondent 24 had trained and worked as an accountant, but recently retrained as a primary school teacher. She indicated that she floated between the two occupations

depending on the availability of work. The remaining four respondents were employed in various corporate sector organisations.

Table 4.1 Summary of Remaining Respondents

	Respondents
university	8
corporate sector	10
accounting Firm	5
not-for-profit sector	1
sole Practice	9
teaching	2

4.8 Data collection

The initial focus of the research was to formally approach a range of accounting firms from different tiers in the industry. A letter and information sheet (Appendices C and D) was mailed to the Human Resource Manager or Practice Manager of the top four accounting firms, as well as three second tier sized firms. The names of these firms were taken from the Business Review Weekly's Top 100 Accounting Firms (by revenue) for 2002 (Business Review Weekly, 2002). Unfortunately this process did not result in positive feedback. Only one firm, Company A agreed to participate in the research.

Glaser and Strauss (1967) note that one of the important advantages of conducting grounded theory research is the freedom to make adjustments during the collection of data. Such changes can include the addition of cases to explore particular themes that emerge. Thus in order to overcome initial response difficulties, the sample was widened to include professionals in the broader accounting industry. This led to respondents being drawn from the corporate sector and from academic institutions. As a result, a much broader sample of respondents was obtained, and this improved the richness of the data gathered. Strauss and Corbin (1990) believe that it is important for the researcher to move on to explore new ideas or different information when gaps in the data emerge during the interview phase and data analysis. By making adjustments to the number of respondents sampled and interview questions asked, this research has addressed these emergent themes and opportunities to build and add to existing theory.

Strauss and Corbin (1990) also argue that a certain degree of flexibility is necessary to enable the researcher to respond to and make the most out of data relevant situations that may arise during the research process. They believe that rigidity in sampling hinders theory generation, which is the main purpose of grounded theory research.

The respondents were identified via a number of means. First, the Who's Who in Business in Australia was used to compile a list of the senior partners of the top four professional services firms. The same letter and information sheet was mailed to the 62 individuals on this list. This resulted in only two responses, which is not surprising given their time consuming career roles. These two respondents were interviewed and they helped to identify other potential respondents. This snowball technique enabled a further seven respondents to be identified. Respondents were contacted via telephone and a suitable interview time arranged. Due to time, resources and the random way in which respondents replied, it was decided that the interviews would be conducted via the telephone. Furthermore, given that the researcher is vision impaired, it was easier to conduct the interviews via the telephone.

The academic respondents were contacted via email. The names were obtained by consulting the web sites of accounting departments at three universities in Australia. These respondents were emailed the introductory letter and information sheet. A total of 18 individuals were targeted, with eight respondents replying. Whilst eight respondents initially agreed to participate in the study, only seven were actually interviewed. The other respondent went overseas and did not return until after the interview phase was concluded. As mentioned above, it was not feasible to conduct these interviews face-to-face because of cost and the researcher's vision impairment, so they were carried out via telephone as well. The remaining academic respondent interviewed (respondent 27) was a contact from a fourth university. He was interviewed face-to-face.

Organisations were also targeted in the corporate sector in order to interview staff from their accounting/finance departments. The introductory letter and information sheet was mailed to eight organisations taken from the Who's Who in Business. The companies were chosen at random. Only one company responded (Company C). The Human Resources Manager of the Accounting and Finance division of this company then helped to identify eight respondents for the research. Five of these respondents were interviewed face-to-face over three days at the company's headquarters in Melbourne. Three were

conducted via telephone as two were located in remote areas of Australia and the third was not available during the scheduled block time to carry out the interviews.

Fourteen of the respondents were drawn from the National Institute of Accountants (NIA) NSW division. The introductory letter and information sheet was sent to the NSW Office of the NIA, who agreed to email the research request to their members. They have around 5,000 members in NSW. Eleven respondents replied via email to the research request. From there, a further three participants were identified by the respondents (snowball technique). Once again, these respondents were contacted via telephone and a suitable time was arranged to conduct the interview over the telephone.

The remaining respondents were identified through contacts and via articles in newspapers highlighting the individual. In the case of the latter, the respondents were contacted after the researcher read about them in the newspaper. All of these respondents were mailed the introductory letter and information sheet asking them to participate in the study. They were then interviewed over the telephone.

In total, only 12 interviews were conducted face-to-face and the remaining 48 via telephone. In general, the latter method was the most feasible in terms of cost, convenience, accessibility, and in relation to the volume of data it provided (Cooper & Emory, 1995; Frankfort-Nachmias & Nachmias, 1996; Hussey & Hussey, 1997; Lavarkas, 1990). The respondents were drawn from across Australia, including from Queensland, New South Wales, Victoria, Western Australia and the Australian Capital Territory. To travel to each of these states for face-to-face interviews therefore would have been too costly and time consuming, and so telephone interviews represented the most practical method of data collection. Also, the researcher is vision impaired so telephone interviews were considered more feasible than face-to-face interviews.

The interviews ranged from 20 to 90 minutes in duration, with the majority taking around 60 minutes. They were conducted between April 2003 and June 2004. All the interviews were taped by audio cassette and then transcribed on the computer using Microsoft Word.

The interviews were content analysed and responses categorised into the key issues relating to the research questions. The method of data analysis is explained below in section 4.9.

4.8.2 Limitations of the data collection process

There were a number of limitations of the research. The first limitation related to the sampling process. For each of the major organisations (companies B & C) included in the research, the employers were responsible for identifying the respondents to be interviewed. The employers were asked to select employees who would represent particular categories. For example, a mix of male and females, a mix of hierarchical levels (such as manager and partner), both part time and full time employees, and employees with varying lengths of tenure with the organisation. Respondents drawn from Company A volunteered to participate in the research. However respondents from Companies B and C were identified by a senior member of the organisation. It could be argued that bias could have occurred in the cases of companies B and C because the employers could have only selected successful and satisfied employees. However I believe this bias was avoided at company C. The Human Resources Director responsible for choosing participants included employees whom she knew were not satisfied with their current position or with the organisation.

Second, there are limitations associated with using interviews, such as whether interviews compromise feelings of confidentiality. The responses of participants may be restrained due to fears over confidentiality. In this research, respondents were assured that their names would not be used, so they were assigned a coding, such as respondent 1.

Third, events that have occurred prior to the interview may influence the respondents' answers (Marshall, 1995). For example, a mother may have had a particularly stressful morning with her child, and therefore comment that she struggles to balance work and family commitments. This type of bias is difficult to avoid and must be seen as a caveat on the findings of this research.

The fourth limiting factor was the number of interviews (47) that had to be conducted via the telephone, rather than face-to-face. Telephone interviews were considered more feasible to conduct because the researcher is vision impaired and travelling around Australia to conduct face-to-face interviews would have been very difficult. The concern with such a method is that respondents may not be as open and honest over a telephone than they would be in person. Despite the method of conducting the interview, respondents still appeared free and comfortable to discuss their career story. This is evidenced by the fact that the data generated by both the telephone and face-to-face interview were similar. Both forms of interviewing resulted in respondents relating the details of their career experiences, including the factors influencing their career development, their level of satisfaction with their career, and their definitions of a career and success.

There was only one telephone interview that was conducted with some constraints. Respondent 47 had two-year-old twins. Whilst the telephone interview was being conducted, the respondent from time to time had to attend briefly to her children. For example, the twins were having breakfast at the time of the interview. At one stage, the respondent was talking to me whilst lifting her children out of their high chairs. At other stages, the children could be heard playing and watching television in the background. Whilst this provided some slight added noise, the respondent appeared to be quite comfortable and calm about carrying on with the interview. Overall, the respondents appeared open and honest with their remarks and happy to relate their experiences no matter the medium of interview method.

The fifth limitation of the research was the non-response bias (Hussey & Hussey, 1997). Like most research, the initial response rate was not 100 per cent, that is, not all individuals agreed to participate in the research. It needs to be recognised that this research therefore fails to capture the career experiences of these people. For example, the sample did not include any individuals who had left the workforce altogether. Thus the results do not reflect all aspects of career development. Also, those people that agree

to participate in the research may do so because they have a particular interest in the topic of career development, and therefore their comments and responses may reflect such interest and knowledge.

Finally, it should be acknowledged that the results of the study are not generalisable to other men and women in the accounting profession, or from other occupational or industry contexts. The purpose of the study was not to obtain a representative sample from the accounting profession, but to include men and women with a range of demographic and organisational backgrounds within the profession.

4.8.3 The Role of perceptions in the interview process

Qualitative research produces descriptive data, including individual's own written or spoken accounts. A number of scholars have recognised that in qualitative research, not all of these personal accounts of an individual, situation, phenomenon, activity, text, institution, or problem are equally useful, credible, or legitimate (Bogdan & Taylor, 1975; Denzin & Lincoln, 2002; Flick, 1998; Kvale, 1993; Maxwell, 2002). The criticism of the interview method is that the knowledge obtained is not objective, but subjective in the sense that it depends too much on the subjects interviewed and on their own perceptions of the world.

It needs to be recognised that the career stories and experiences discussed by respondents are subjective, and based on their own perceptions and interpretations. In reporting and analysing the results of the interviews, the researcher therefore has to acknowledge that there is no means of verifying the truth of these statements. As Denzin & Lincoln (1994: 12) argue: 'any gaze is always filtered through the lenses of language, gender, social class, race and ethnicity. That people behave on the basis of what is perceived rather than what is'. Bogdan and Taylor (1975) recognise that whilst the researcher may not view these statements as the whole truth, an empathy is developed that allows the researcher to see the world from the respondents' points of view.

Perceptions play a major role in this research. For example, the third main research question is based on the respondents' perceptions on how a range of factors act to constrain or enable their career development. It should be acknowledged that perceptions can vary from individual to individual, and is mediated by the social context in which they exist. 'Each telling, like light hitting a crystal, reflects a different perspective on this incident' (Denzin & Lincoln, 2002: 6). For example, in this research a number of respondents were interviewed from the one organisation. Each individual may have their own view and perceptions about that organisation, its culture, practices etc. No one perspective is necessarily true, as each individual's experiences of organisational life are different and influenced by contextual factors, such as their age, gender or family commitments.

Ambrose and Schminke believe that in order to understand organisational life, the researcher must recognise the importance that a respondent's perception plays in the process:

Individuals do not react to the truth in organisational settings any more than they do in other settings. Rather, they react to their perceptions of the truth. Therefore, understanding perceptions may be even more important to understanding organisational issues—and individuals' responses to them—than understanding the truth that underlies them. (Ambrose & Schminke, 1999: 463)

Bogdan and Taylor similarly comment that:

Just as different people may interpret the same things differently, so too may the same person interpret things differently at different times. A person's perspective on an event or an experience can change over time. The qualitative researcher is thus likely to find that her or his subjects appear inconsistent in their statements and behavior. (Bogdan & Taylor, 1975: 11)

Bogdan and Taylor thus argue that the task of the researcher is to:

Cut through common sense understandings of truth and reality'. What appears to be false or inconsistent according to your perspective and your logic may not be according to your subjects'. And while you do not have to agree with your subjects' views of the world, you must know, accept, and present them for what they are. (Bogden & Taylor, 1975: 11)

The comments of Bogden and Taylor (1975) also emphasise an important issue in collecting interview data, that is, respondents may often make conflicting comments during the interview. It is the researcher's responsibility to identify these inconsistencies and highlight their significance to the reader.

This approach is consistent with the interpretivist paradigm, where the role of the researcher is to view human behaviour as a product of how individuals interpret their world. Strauss and Corbin (1990) explained that whilst the respondent's view of such reality may not reflect the truth, it is the researcher's responsibility to present the subject's views in the manner in which they were expressed. They argued that by presenting this faithful account, the researcher's biases and presence does not intrude upon the data. 'Objective reality can never be captured. We can know a thing only through its representations' (Denzin & Lincoln, 2002: 5). As Kvale (1993) argues, the subject matter is no longer objective data to be quantified, but meaningful relations to be interpreted. Thus the strength of the interview method is the researcher's ability to capture the multitude of subjects' views of a theme and to picture a manifold and controversial human world (Kvale, 1993).

It should also be noted that the perceptions of a respondent with regard to a particular theme is often made using metaphoric language. It is this metaphoric language that led to the development of a metaphor to conceptualise career development (as discussed in Chapter 9). The use of metaphors generated from the respondent's perceptions or story have been recognized by a number of researchers as a useful tool in presenting data (Morgan, 1983, 1986; Inkson, 2004).

4.9 Data analysis

The grounded theory approach requires that 'joint collection, coding and analysis of data...be done together as much as possible. They should blur and intertwine continually, from the beginning of an investigation to its end' (Glaser and Strauss, 1967: 43). This process accommodates the interaction between researcher and research phenomenon in contrast to positivist research. It involves analysing the data and coding the interviews based on the key themes. In this way, hypotheses and concepts emerge from the data during the research process. Thus Glaser and Strauss (1967) argue that grounded theory is more likely to be a successful foundation for research and practice than theories logically deduced from a priori assumptions.

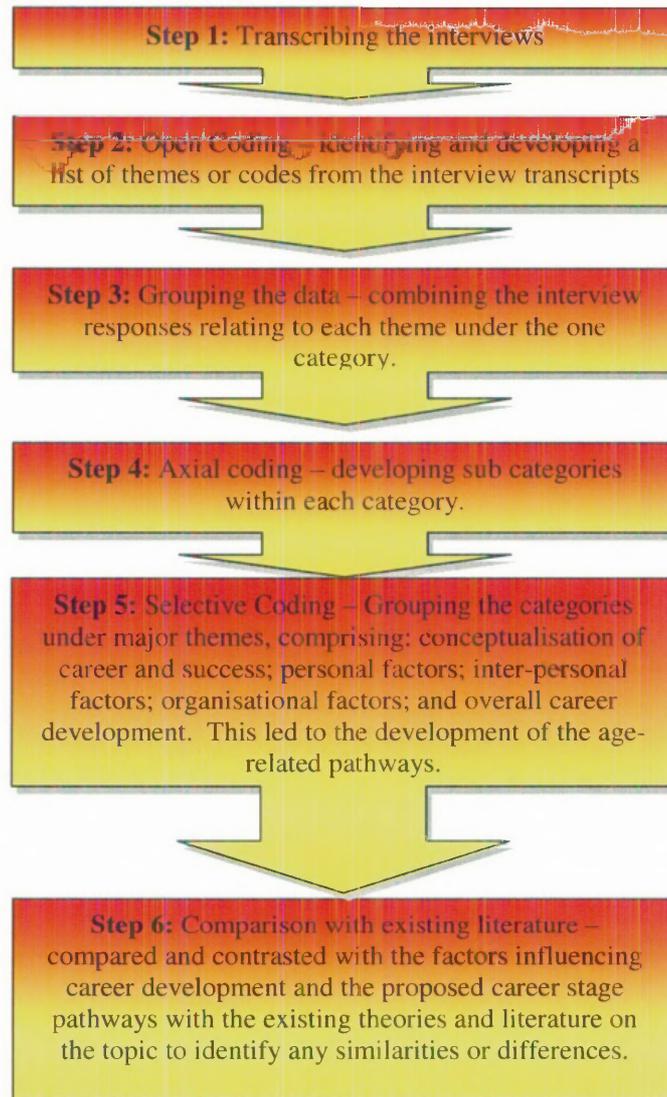
Strauss and Corbin state that the analytical procedures of the grounded approach are designed to:

1. Build rather than only test theory.
2. Give the research process the rigor necessary to make the theory 'good' science.
3. Help the analyst to break through the biases and assumptions brought to, and that can develop during, the research process.
4. Provide the grounding, build the density, and develop the sensitivity and integration needed to generate a rich, tightly woven, explanatory theory that closely approximates the reality it represents. (Strauss & Corbin, 1990: 57)

There were six main steps in the data analysis phase based on the grounded theory approach. These steps have been outlined in Figure 4.3. First, each interview was audio taped and then transcribed. Second, each interview was content analysed and coded for emerging themes. The grounded approach to data analysis is dominated by the process of coding, which Strauss and Corbin define as:

the operations by which data are broken down, conceptualised, and put back together in new ways. It is the central process by which theories are built from data. (Strauss & Corbin, 1990: 57)

Figure 4.3 Steps in the Data Analysis



This second step involved codification, classification and thematisation (Bouma, 1993). The interview transcripts were systematically read and the key issues, concepts and opinions were identified through thematisation. Bouma (1993) argues that the researcher should then count the frequency of the themes, ideas and concepts that are highlighted in analysing the interview transcripts. The benefit of this step was to identify the number of respondents who cited a particular factor as a relevant influence on their career development.

Strauss and Corbin (1990) refer to this process as open coding, where themes or categories are generated from the transcribed interviews. This step involved an in-depth analysis of each interview transcript. Each interviewee response was content analysed to identify which theme it related to. This process was repeated for each of the respondents' responses to the interview questions across each of the 59 interviews. Initial codes were assigned in order to distinguish between key themes or categories of data. The types of codes developed included 'mentoring', 'networking', 'balancing career and family' and so on, resulting in 20 codes. These codes related to the three research questions outlined earlier in this chapter. See Table 4.2 for a list of the 20 codes.

Table 4.2 List Of Codes Derived From The Interview Transcripts

Code	Research Question	Code Description
1	-	description of the organisations
2	2	Conceptualisation of career and career success
3	3	balancing career and family
4	3	Importance of family and friends
5	3	critical incidents during childhood and adult life
6	3	mentors
7	3	networks
8	3	performance reviews
9	3	education
10	3	training and development
11	3	key challenges and work experience
12	3	organisational culture
13	3	politics
14	3	equal opportunity and the role of gender
15	3	organisational career management
16	1	critical factors for career achievement
17	1	level of career satisfaction
18	1	level of career planning
19	1	career change and trajectories
20	1	pursuing senior positions

Third, after each interview transcript had been coded, all the responses relating to each code were combined into one category. For example, with all of the respondents who referred to mentoring, their responses were grouped and categorised under that heading.

In the fourth stage of data analysis, axial coding was conducted, where the initial coding categories were organised into new categories to put data back together in new ways by making connections between a category and sub categories (Strauss & Corbin, 1990). During this step, data were coded interpretively. The themes or categories identified during the second phase of data analysis were analysed and broken down into sub categories. For example, the major category or theme of 'balancing work and family' was divided into sub categories, including the division of household labour, existence of family support networks, and attitudes toward part time work. Since I am vision impaired, this process of axial coding has not been presented in a diagram as it would provide no meaning to me.

In the fifth stage of data analysis, selective coding was employed. Here the results of open and axial coding schemes were compared and integrated (Strauss & Corbin, 1990). This was done by comparing the constructed codes, grouping the codes into a core category, and relating each core category to other categories. The purpose was to categorise, sort and group together categories that share some qualities or dividing a set of objectives or conditions into more condensed and mutually exclusive abstractions and concepts, as discussed by Strauss and Corbin (1990). To illustrate, the 20 themes were ordered and grouped based on how they addressed the three key research questions. For example, code 2 addressed the second research question; codes 3–6 related to the personal factors influencing career development (third research question), codes 7 and 8 discussed the inter-personal factors influencing career development (third research question), whilst codes 9–15 related to the organisational factors (third research question). Finally, codes 16–20 addressed the first research question. Chapters 5–8 are divided into sections discussing these 20 categories and their sub categories. Chapter 5 addresses the first research question by discussing the key themes in the career development of respondents. Chapter 6 explains how respondents conceptualised career and success, thereby answering the second research question. Finally, chapters 7 and 8 address the third research question, with Chapter 7 examining the personal and inter-personal factors. Chapter 8 then focuses on the range of organisational factors found to influence career development. Table 4.3 provides a list of the 20 categories and those with sub categories.

Table 4.3 Key Categories and Sub Categories

Code	Category Description	Sub Categories
1	description of the organisations	
2	Conceptualisations of career and career success	
3	Balancing career and family	<input type="checkbox"/> family background <input type="checkbox"/> career focus <input type="checkbox"/> planning for a family <input type="checkbox"/> household responsibilities <input type="checkbox"/> family support networks <input type="checkbox"/> dual career couples <input type="checkbox"/> taking a career break <input type="checkbox"/> travel and working hours <input type="checkbox"/> part time work <input type="checkbox"/> attitudes towards part-time work <input type="checkbox"/> the size and structure of the organisation <input type="checkbox"/> experiences of balancing work and family <input type="checkbox"/> strategies for balancing work and family <input type="checkbox"/> the work–life collision
4	Family and friends	<input type="checkbox"/>
5	critical incidents	<input type="checkbox"/>
6	mentors	<input type="checkbox"/> types of mentoring programs <input type="checkbox"/> external mentoring programs <input type="checkbox"/> female mentors <input type="checkbox"/> benefits of mentoring <input type="checkbox"/> acting as a mentor <input type="checkbox"/> formal versus informal mentoring programs <input type="checkbox"/> negative mentoring experiences
7	networks	<input type="checkbox"/> access to networks <input type="checkbox"/> external networks <input type="checkbox"/> internal networks <input type="checkbox"/> women’s Networks
8	performance reviews	<input type="checkbox"/>
9	education	<input type="checkbox"/>
10	training and development	<input type="checkbox"/>
11	key challenges, critical incidents and work experience	<input type="checkbox"/>
12	organisational culture	<input type="checkbox"/> old boys’ culture
13	politics	<input type="checkbox"/>
14	equal opportunity and the role of gender	<input type="checkbox"/> role of gender
15	organisational career management	<input type="checkbox"/> attitudes towards career management <input type="checkbox"/> company C <input type="checkbox"/> universities <input type="checkbox"/> professional services firms <input type="checkbox"/> corporate sector
16	critical factors in career achievement	<input type="checkbox"/>
17	level of career satisfaction	<input type="checkbox"/>
18	level of career planning	<input type="checkbox"/>
19	career change and trajectories	<input type="checkbox"/>
20	pursuing more senior positions	<input type="checkbox"/>

The process of coding is both inductive and deductive. As Strauss and Corbin (1990) note, the researcher deductively proposes statements of relationships or suggests possible properties of phenomena. The researcher then attempts to verify these deductions with the data by comparing incident with incident

There is a constant interplay between proposing and checking. This back and forth movement is what makes our theory grounded (Strauss & Corbin, 1990: 111).

The deductive process involved analysing the interview data in order to compare and contrast it with existing theories. It will be shown in the following chapters that some of the results of this research are similar to existing findings on career development. In general, the process of data analysis was characterised by a constant comparative method to compare specific codes, concepts, themes and patterns of relationship generated from the interview data. These were then combined to enable an understanding of the current context of career development in the accounting profession.

The process of data analysis also allowed for induction. Induction is the process of observing facts to generate a theory or highlight emerging themes from the data analysis (Ghauri et al., 1995). The results discussed in the following chapters therefore also highlight emerging themes of the research. It is this process of induction that is often more informative as new themes are identified, compared to merely reporting findings that are similar to existing research.

The analysis process allowed the research questions to be explored and investigated and new questions to be raised. For example, do men raise the same issues as women? Which themes are more important for younger respondents versus older respondents? Do men use the same language as women to discuss their careers?

In the final stage of data analysis, the interview data were compared and contrasted with the literature on the existing theories of career development. This is discussed in Chapter 9. In grounded research, literature can be used as data to assist in the development of the generated theories (Strauss & Corbin, 1990). This process has two purposes. Firstly, to

stimulate the emergent theory by providing concepts and relations that were verified against actual data (Strauss & Corbin, 1998). Secondly, to compare the emerging themes with existing literature to examine similarities, extensions and differences as Strauss and Corbin (1990: 53) state: 'to give validation of the accuracy of your findings. Or, you might want to point out how yours differ from the published literature and why'.

According to Strauss and Corbin (1990), the purpose of data analysis in grounded theory is to understand and explain the data collected and to give it a structure, with a view to determining its meaning and significance for the respondents, the researchers and readers. The result is the development of a general explanatory framework. Thus following the identification of the key factors that influence the career development of men and women, the first results chapter presents a proposed set of pathways to describe the stages that men and women progress through in their careers. The similarities and differences in these career stages are also discussed.

4.9.1 Categorising the data

In the previous section it was highlighted that an important step in the codification of data is the development of categories. The purpose of this section is to briefly discuss the value of categorisation and how the technique was employed in this research to analyse and present some of the interview data.

Many researchers use categorisation or classification systems as an analytical tool for developing general ideas or presenting information (Bailey, 1994; Dey, 1993; Kipnis, 1997). Dey (1993) for example, explains that the development of a set of categories allows the data to be organised using a variety of distinctions. The similarities and differences between the categories of data can then be analysed. This is particularly useful for this research whose aim is to explore whether there are any similarities and differences between the men's and women's responses to the three key research

questions. As Bailey (1994) believes, without classification there would be no theories, reasoning, data analysis, or social science research.

Dey (1993) points out that categorising should not be confused with the labelling of data. In the previous section it was outlined how a range of 20 codes were used to label and identify the data. However, the process of categorising goes one step further. For example, the label dog can be applied to an animal in order to distinguish it from a cat or cow. However categories of dogs, such as kelpie, border collie, or golden retriever can be used to further distinguish between a group of dogs. These categories provide a more detailed description of the group and assist in the interpretation of data. In the case of my research, categories have been developed to help describe and distinguish between the experiences of the male and female respondents.

The technique of categorisation has thus been adopted in the research to analyse and present and discuss three key sets of data. First, it has been used in order to describe and distinguish between the age-related pathways or stages the male and female respondents progress through in their careers (see Chapter 5 section 5.4). Second, categorisation has been used to distinguish between the objective and subjective terms that respondents use to articulate what career and success mean to them (see Chapter 6 section 6.2). Third, categorisation was used to distinguish between the four groups used to conceptualise how men and women balanced work and family commitments (see Chapter 7 section 7.2.2).

Bailey (1994) argues that the key to successful categorisation is the ability to ascertain the *fundamental characteristics* on which the classification is to be based. It is highlighted in Chapter 5, that for this research, the foundation for the age-related pathways is based on the language and talk of the respondents, many of whom referred to age or stages when making sense of their career development. The objective and subjective categories proposed in Chapter 6 are based on using definitions discussed in existing literature on the topic. The four categories outlined in Chapter 7 were based on gender, division of household labour, and how the respondents managed career and family.

It should be highlighted here that the categorisation process does involve some bias, as it is imposed by the researcher. The limitation of this research is that the categories were only developed by the researcher, with no other individuals employed to categorise the data and thereby improve its validity. It is also acknowledged that the categories discussed in this research only apply to the men and women interviewed, and cannot be generalised to other accounting professionals or men and women in the broader community. They have merely been used in order to better make sense of the interview data.

4.9.2 Statistical Tests

Following the categorisation of data into objective and subjective terms used to conceptualise career and success, some basic statistical analysis was undertaken. Z Test calculations were carried out in order to determine if there were any significant gender differences in the number of subjective and objective terms listed by the male and female respondents. Z tests calculate the level of significant difference between two independent proportions (Ferguson & Takane, 1989). Significant difference occurs when the Z value is greater than a certain level; ($Z > 1.645$ for this research), with $P < 0.05$. the results of the Z Tests are discussed in Chapter 6.

Ferguson & Takane (1989) recommend that 30 individuals in each group is the minimum sample size needed to perform Z Tests. The sample sizes in the research were 29 women and 30 men. It is therefore acknowledged that the tests have been calculated using only the very minimum standard. The purpose is not to generalise the results to other men and women in the accounting profession, or to other demographic contexts, it is merely a way of making sense of the results of the research for this specific context.

4.10 Conclusion

Interpretive studies allow the researcher to understand and describe meaningful social action or phenomena in specific contexts. As explained in this chapter, the social action under investigation in this research is the issue of career development. The specific context chosen for analysis is that of the accounting profession in Australia. A grounded theory approach has been used to explore the career experiences of men and women. Through semi-structured interviews their career stories unfolded. The following four chapters outline the results of the data analysis. The results have been divided into four chapters due to the large volume of data. Each chapter relates to one of the three key research questions. The results begin with Chapter 5 which addresses the first research question.