

CHAPTER 1: INTRODUCTION AND BACKGROUND

1.1 Introduction

Since its origins in the 1950s, the field of career theory has evolved into a complex and diverse area that has received considerable attention by scholars. Trying to make sense of the plethora of research however, is a difficult task due to the diverse range of disciplinary perspectives covering the field of career theory. Ornstein and Isabella (1993) for example, argue that the study of careers involves a range of disciplines, including psychology, sociology, anthropology, counselling psychology, and labour economics. They also believe it encompasses a range of management perspectives, including human resources, organisational behaviour, and organisational theory.

This research has been conducted from a human resource management perspective, so only those theories that relate to the individual and their career development within the organisation have influenced the design of the research. A human resources (HR) perspective has been adopted for two main reasons. First, the HR discipline encompasses studies about organisations and their employees, the parameters of which best describe the purpose of this research. One of the main motivations to undertake the research has been to discover and explore the HR implications regarding career development, that is, what can organisations learn from having a greater understanding of the factors influencing men's and women's career development. Second, my background is HR, thus I do not possess the skills and knowledge to focus on psychological-based research or research in other disciplines. Perspectives regarding career selection, socio-cognitive models and career counselling for example, have therefore not been explored in this research.

It is important to encourage continued research in the areas of career choice and career development as it can provide academics, individuals (both male and female) and organisations with greater insight into and understanding of the employment relationship.

The type of career a person has can shape their life, affecting their attitudes and behaviour, as well as defining their role in society (Brown & Brooks, 1996). The last few decades have witnessed many social, economic and political changes which have influenced the contemporary work environment. The increasing involvement of women in the workforce, the growing need to balance work and family life and the changing importance of career in people's lives are impacting the career decisions of both men and women. Organisations need to acknowledge this change in career orientation by designing human resource policies that better accommodate and manage employees' work and non-work lives. By doing so, they may be in a better place to attract, retain and develop valuable employees. This is particularly relevant given the increasing competition for skilled labour in Australia. The question confronting both researchers and organisations is whether the traditional view of career development (typically for males), in which an individual enters the workforce early in life, slowly progressing up the organisational hierarchy, remaining in it full-time until retirement, is relevant for men and women in today's dynamic world.

There are also a number of theoretical problems with some of the existing theories of career development which support the need for continued research in the field. Young and Borgen (1990) for example, argue that:

Critical examinations of the career literature have engendered several criticisms, not the least of which are problems with definitions and terminology, the inadequate integration of individual and contextual factors, and the real limitations of some of the reported research in terms of external validity. (Young & Borgen, 1990: xii)

It will be explained later in this chapter, that this research will be addressing the concerns over the lack of integration between 'individual and contextual factors' by isolating the study to a particular occupational context, and by exploring a range of personal, inter-personal, and organisational factors that may influence career development.

1.2 Aim of the research

Based on the theoretical problems, the broad aim of this research is therefore to enhance our understanding of how men and women in the accounting profession in Australia conceptualise their own sense of career and career success, and how this meaning shapes their career development and behaviour in the organisation and in their personal lives. The accounting profession was used as the context for the research so that individual and contextual factors could be integrated.

An important perspective to consider when examining the career patterns of men and women, are the factors influencing such career development. These encompass the personal factors, such as gender, family situation, age, personality and motivation; interpersonal factors, such as networks and mentors; and organisational factors, including organisational culture, the existence of flexible work practices, opportunities for work experience and/or training, career management strategies, and the size and type of the organisation. As Probert comments

We need to understand the meaning and significance of work (both paid and unpaid) in people's lives: the place which individuals would like work to occupy in their lives; and the ways in which they would prefer to combine paid and unpaid work. We need to understand the factors which influence the choices and attitudes of individuals and families in relation to these matters as well as the specific barriers or obstacles which confront people in achieving the type and amount of employment which is right for them. (Probert, 1997: preface)

A key aspect of Probert's comment for this research is the focus on choice. It will be argued that an individual's choice with regard to career development is constrained or enabled by the factors mentioned above. The research seeks to account for those situational constraints when exploring the concept of career development.

1.3 Why conduct the research

Whilst there is an extensive range of career development models (as discussed in Chapter 2), these models fail for a number of reasons to fully encapsulate the issues faced by men and women in today's constantly changing organisational environment. Based on a review of the literature, there are four main problems with the existing theories including contextual problems; the definition of career success; the need by some researchers to identify predictable career patterns for men and women; and the issue of studying men versus women.

1.3.1 Contextual problems

Whilst the existing theories provide a general model of men's and women's career development, they fail to account for the contextual factors currently influencing the careers of men and women. In particular, the majority of research has been conducted in Britain or North America, with few studies being carried out in Australia. Some researchers note the importance of understanding people's careers within their context, or the environment in which they develop (Poole & Langan-Fox, 1997). Therefore studies that propose a model that encompass men and women from various organisational contexts, can be flawed. Collin (1998) argues that in career theory and research, researchers have tended to explore the individual and the environment as independent variables, thereby failing to see the important interaction between the two. Collin believes that the study of careers is not 'individual but contextual and relational, not traditionally developmental but protean' (Collin, 1998: 421).

The first major contextual issue that needs to be considered is the social context in which careers evolve. Many of the early theories of career development, such as Super (1957) and Levinson, Darrow, Klein, Levinson and Mckee (1978), were developed between the 1950s and 1980s. At this time, women's involvement in the workforce was quite limited and so too was the level of social, governmental and organisational support helping them

balance work and family. Men tended to enter the workforce early in life and remain in it full-time until retirement. Women on the other hand worked until they were married, after which they usually became full-time housewives and mothers. However over the past few decades women's participation in the workforce has steadily increased, so that they now account for 44.4 per cent of the workforce (Australian Bureau of Statistics, 2004a). The percentage of women working part-time of total women employed has also increased from 41.7 per cent to 45.7 per cent from 1993 to 2003 (ABS, 2004a). However, the percentage of women working part-time (of total persons working part-time) has actually fallen from 75.1 per cent to 71.2 per cent over the same period (ABS, 2004a).

Given these demographic changes to the Australian labour market, it is time to re-evaluate the context of the current work environment in Australia. While elements of the earlier models of career development may be juxtaposed in today's society, their real applicability should be called into question. Two reasons for this is that the research was either conducted overseas and/or carried out some time ago. Research needs to be conducted in the current Australian context in order to obtain a contemporary understanding of career development for Australian employees.

The other major contextual influence that is relevant relates to the industrial segmentation of the workforce. One of the limitations of the existing models of career development is that they are based on a broad spectrum of individuals, that is, the people sampled have been drawn from a range of industries. In Australia, the representation of women in the workforce varies tremendously among industries (Kramar, 1998). The level of organisational support also differs between the public and private sectors. Generally, women employed in the public sector tend to have greater access to policies that are more sensitive to their career needs and career paths, especially regarding work schedules, child care and career breaks (Kramar, 1998). In contrast, there are fewer requirements for providing flexible workplace policies by private sector organisations. By focusing on a specific industry, such as the accounting profession, the issue of career development can be explored by removing inconsistencies that may arise due to occupational

differences. The accounting profession for example, is quite male-dominated at the senior hierarchical level, despite the fact that men and women enter the profession in relatively equal proportions (Morley, O'Neill, Jackson and Bellamy, 2001). In contrast, occupations such as education and nursing are extremely female-dominated. The differing levels of occupational segmentation among such professions is therefore bound to have an influence on the organisational culture, workplace policies and career opportunities faced by men and women. In order for academic researchers to make realistic comparisons between the career experiences of men and women, they thus need to be employed in a similar profession. For this reason, the accounting profession in Australia has been chosen as the context within which the research is based.

In order to discuss the issues relating to the importance of context to the research, section 1.4 describes the context of the Australian work environment and outlines how it has changed over time. Section 1.5 then goes on to outline the contextual issues currently characterising the accounting profession in Australia.

1.3.2 Definition of career success

A second criticism of the careers research to date relates to the nature of the people sampled. Studies that focus on so called 'high flyers' (White, Cox & Cooper, 1992) imply that successful people only include those who achieve senior managerial positions. As Powell and Mainiero (1992) suggest, chief executive officers are often assumed to have reached the highest level of career success that can be achieved, because their positions are literally at the top of their organisation's hierarchies. However, these people may not necessarily be the most successful employees in their organisation. The meaning of career success for some people, does not necessarily correspond with achieving a senior managerial role. O'Leary (1997) argues that success for some women may centre on achieving a rewarding and challenging career or balancing work and home life.

Recent theorists such as Arthur and Rousseau (1996) and Hall (1996a) argue that careers in the twenty-first century will be characterised by a greater focus on achieving psychological success, such as job satisfaction or family stability, rather than objective success, such as vertical promotion. Therefore, the research in this thesis seeks to explore both subjective and objective measures of career and career success.

1.3.3 The emphasis on predictability

A third problem highlighted by the literature review is the importance that some researchers have placed on developing a model which predicts the career behaviour of men and/or women. Pringle and McCulloch-Dixon (2003) argue that any inclusive career model needs to value the number and variety of life experiences rather than over emphasise consistency and predictability. Super (1957) and Levinson et al. (1978) for example, conceptualise first men's careers, and then women's careers, as following a 'predictable' pathway through a series of age-related stages. The need to identify predictable career patterns for men and/or women by some researchers, is a major limitation of their theories. The careers of men and women cannot be simply conceptualised as following a predictable pattern, but rather an attempt should be made to better understand the suite of factors that influence their careers. Only then by recognising the complexity of people's careers, can individuals and organisations realise that no one model, or single workplace policy can accommodate the needs of everyone.

1.3.4 Men versus women

Finally, not all researchers focus on studying both men and women when examining the notion of career development. Given the significant demographic changes involving women's participation in the workforce, it is necessary to understand the career behaviour of women. Some researchers (Super, 1957) as outlined in the next chapter, attempt to generalise male models of career development to women. Other researchers (Gutek & Larwood, 1987; Hakim, 2000) simply focus on developing a theory for women's career development. In order to better understand the issue of career development, the career history of both genders needs to be analysed so we can understand the similarities and differences between the two.

It is essential to study the adult development of both genders if we are to understand either. We cannot adequately understand men by the study of men alone, nor women solely by the study of women. (Levinson, 1996: 6)

Smith (1997) similarly argues that more empirical research into gender differences is timely, because of the rapidity and magnitude of social change which challenges assumptions about careers, especially for women. A more accurate understanding of career paths would examine the similarities and differences between men's and women's careers, in relation to the meaning of career and career success and the factors influencing their career experiences.

1.3.5 The role of the organisation

So far the argument for conducting continued research on career development has been presented from a theoretical basis, however the role of the organisation should also be considered. This research has been conducted from an HR perspective, so the purpose has been to explore and understand the implications of career development for organisations. As will be discussed in Chapter 3, there are a number of organisational factors that can influence the career prospects of men and women, including the opportunities for mentoring and networking; education, training and development; organisational culture; politics; and career management strategies. Thus it would be useful to examine what role the organisation plays in the provision or implementation of such policies. Mallon and Cassell (1999) for example, suggest that one of the significant barriers to women's career development are organisational policies that fail due to a lack of effective monitoring and serious attention to actual implementation in the workplace. Therefore this study will also seek to investigate the role of organisational factors in influencing career development.

There are three main reasons why it would be useful for organisations to conduct such research. Firstly, if organisations wish to retain and utilise the full potential and talent of their workforce, the effect of these organisational influences needs to be understood from the perspective of both women and men. Second, by furthering their understanding, organisations will be able to design workplace policies on recruitment and selection, training and development, performance appraisal, remuneration, career development and conditions of service that will better accommodate the needs of its employees. Finally, research suggests that failing to better accommodate the needs of employees, especially women, can result in considerable cost to the organisation (Equal Opportunity for Women Agency, 2002).

1.4 The Australian context

The following section seeks to outline some of the contextual influences that have changed the composition and characteristics of the Australian labour market. The aim is to provide a background to the study, that encompasses the social, political and economic changes in today's work environment.

Over the past few decades the study of careers has changed dramatically with the increasing involvement of women in the workforce. Whilst this trend is common across many Western countries, it is discussed here to highlight what it has meant for Australian working patterns. Traditionally it was the male who had to make career choices, selecting a vocation and then usually remaining with it for life. Most women on the other hand, were expected to choose home making as their ultimate career path. Initially, they may have chosen a temporary career, but it was expected that this would be given up once they married and started a family. This expectation was also shared by employers (Probert, 1997), who responded to the level of commitment women seemingly displayed by not considering many women for career advancement.

In World War II women were recruited into manufacturing, farming and war production to fill the void left by men going off to war. They also remained employed in the white collar and service sectors in which they were already prevalent (Poole & Langan-Fox, 1997; Probert, 1997). However, following the end of the war, women were expected to give up paid work and return to the domestic sphere so that servicemen could return to their jobs (Probert, 1997).

Women's participation in the workforce began to grow steadily during the 1950s and 1960s. Post-war industrial and economic growth in Australia meant that many women became better educated as they sought to remain in the workforce (Poole & Langan-Fox, 1997). Shortages in industries such as teaching and nursing resulted in women being recruited into the labour force in substantial numbers. However, they were still viewed as second-class citizens at work, overwhelmingly concentrated in low-wage and low-status

occupations. There was an assumption that women had a different attachment to the workplace than men as they did not derive a sense of personal identity and worth from their paid work, nor did they act as the sole breadwinner of the family (Poole & Langan-Fox, 1997; Probert, 1997).

Women were thus likely to be satisfied with less interesting jobs, few career prospects and lower pay than men, for their fulfilment lay in the domestic sphere, with the care of children and the home. (Probert, 1997: 306)

In 1960 a woman with a permanent position in the Commonwealth Public Service or in the banking industry for example, had to choose between marriage and her job (Patton, 1998; Poole & Langan-Fox, 1997). Women who required time off to have a child were not expected to keep their jobs or receive paid maternity leave. Until 1969, women were paid three-quarters of the male wage for doing the same work, and were legally denied access to a range of traditionally male occupations (Probert, 1997). In 1969 the Commonwealth Arbitration Commission granted equal pay to women. The decision was limited to women who could claim to be doing work 'of the same or like nature' to men, and was not applicable to work that was usually performed only by women. This meant that only 18 per cent of working women were affected by the decision (Probert 1997)

Today the pay gap in Australia between men and women is still significant, with the ratio of female to male total average weekly earnings at about 85 per cent (ABS, 2004b). The total full-time ordinary weekly earnings for males is \$1000.10, compared to \$847.80 for women (ABS, 2004b). The Equal Opportunity for Women Agency (EOWA, 2002) for example, reports that women's lifetime earnings are significantly affected by having children. In 1986 a woman with secondary education and two children was likely to earn \$510,000 less over her lifetime than her childless counterpart (EOWA, 2002). By 1997, women were twice as likely to return to the workforce when their children reached pre-school age as they had been in 1986 (EOWA, 2002). Consequently, the lifetime earnings gap had narrowed to \$172,000 (EOWA, 2002).

Over the past few decades women's participation in the workforce has steadily increased, so that women now represent 44.4 per cent of the workforce (ABS, 2004a). According to

the ABS, in 1947 the male participation rate was 87.3 per cent compared to 24.9 per cent for women. By 2003 men's participation rate fell to 72.0 per cent whilst women's rose to 56.0 per cent (ABS 2004a). Of the total employed population, the proportion working part-time rose from 23.5 per cent in 1993 to 28.5 per cent in 2003 (ABS, 2004a). The percentage of males employed part-time increased from 10.2 per cent in 1993 to 14.8 per cent in 2003, whilst female part-time workers rose from 41.7 per cent to 45.7 per cent over the same period (ABS 2004a). Poole and Langan-Fox (1997) have attributed this trend to the growth in the variety of jobs and opportunities newly available to women, the change in attitudes toward women's employment outside the home; and the increased role of women's earnings as a major portion of the family's income. The increase in women's involvement in the workforce has implications for their ability to balance work and family.

According to Probert (1997), the vast majority of young Australian women today expect their adult lives to include long stretches of time in the paid workforce and a shorter period of time raising children at home.

They confidently expect to move between the public world of work and the private world of the home, experiencing the very different demands and rewards of each, in ways that were unthinkable thirty years ago. (Probert, 1997: 305)

This is reflected in the statistics on the age at which women are getting married, having children, and the number of women remaining in the workforce following childbirth. The median age of men at their first marriage has risen from 27.0 years in 1993 to 29.0 in 2003, while the female age has risen from 24.8 to 27.1 over the same period (ABS, 2004c). With regard to the median age of mothers at their first birth, it has risen from 26.6 in 1993 to 27.9 in 2000 (more recent statistics are not available at the time of writing) (ABS 2004c). More interesting has been the increase in the proportion of women over 35 giving birth for the first time (as a percentage of all women over 35 giving birth), rising from 12.7 per cent in 1992 to 19.8 per cent in 1993, to 24.7 per cent in 2000 (ABS, 2004c).

Another social pattern worth commenting on is the relationship between household composition and those employed. Of couple families with children aged under 15, the percentage with both parents employed has risen from 50.6 per cent to 57.5 per cent between 1993 and 2003 (ABS, 2004c). Of all one parent families with children aged under 15, the percentage with the one parent employed rose from 41.1 per cent to 46.0 per cent from 1993 to 2003 (ABS, 2004c). These figures are relevant when considering the effects on government and organisational policies of how parents balance work and family and use child care arrangements.

The final demographic trend worth noting is the transition to retirement. Given the aging of our population, this is becoming an increasing area of concern for Government, organisations and society as a whole. According to the ABS (2004a) of persons aged 55 to 64, the participation rate of males has remained relatively static at 60.9 per cent in 1993 compared to 63.1 per cent in 2003. Meanwhile, the participation rate for females has increased significantly from 25.6 per cent to 40.2 per cent over the same period (ABS, 2004a). The percentage of males employed part-time (of the total males employed 55 to 64) has risen from 12.7 per cent to 17.2 per cent over the ten year period to 2003 (ABS, 2004a). While for females, it has risen from 50.1 per cent to 51.6 per cent (however it was 52.6 per cent in 2002) (ABS, 2004a).

The demographic statistics discussed in this section reveal a number of trends about the Australian workforce which are relevant for understanding the current context of career development. First, women's involvement in the workforce has steadily increased, both in terms of their participation rate and the proportion of women working part-time. Second, there has been an increase in the number of both parents in paid employment, and this has implications for balancing work and family. Third, there has been an increase in the workforce participation rate of men and women aged 55 to 64, which indicates they are prolonging their careers. These demographic patterns will help to provide the contextual background to the results found in this research about men and women employed in the accounting profession in Australia.

In addition to these demographic trends, there have also been changes to the attitudes towards work in Australia (Trinca & Fox, 2004). Trinca and Fox (2004) suggest that during the 1960s the workforce was dominated by white middle-aged men who felt that they had no option but to work. Among the younger generation, Trinca and Fox (2004) argue that the emphasis was on finding a vocation with meaning; that is working for a greater cause, rather than for the work itself. This attitude carried over to the 1970s. During this period, there was full employment and the workforce was characterised by large public service departments, with the corporate sector having less influence on how individuals viewed work and themselves (Trinca & Fox, 2004). By the 1980s, Trinca and Fox (2004) argue that the emphasis was on work in order to make money. Jobs were also harder to obtain, so individuals were more interested in remaining in the one job. The end of the 1980s and start of the 1990s saw downsizing and retrenchments on a large scale (Trinca & Fox, 2004).

By the 1990s, Trinca and Fox (2004) believe that there was a change in the attitudes to work, with it becoming the centre of many people's lives. 'Work was crucial to survival, both physically and emotionally' (Trinca & Fox, 2004: 6). They claim that work became a key part of our identities:

It is no longer enough simply to have a sound, well-paid position. It must give purpose and meaning. If you clock off psychologically, it means you don't get it. Work has colonised our lives, and the organisation is more influential in our society than ever. (Trinca & Fox, 2004: 8)

The increased involvement of women in the workforce has also meant that people are increasingly faced with the dilemmas of how to combine work and family life. Trinca and Fox (2004) argue that technological advancements have both constrained and enabled this balancing act. On one hand, increased technology has meant that employees are encouraged to work 24/7, using email and the internet to keep in touch with work during and after office hours. On the other hand, the technology has meant that telecommuting is now a realistic possibility and allows employees the flexibility of working from home (Trinca & Fox, 2004). Finally, Trinca and Fox (2004) believe that in

terms of managing a career, the responsibility has transferred from the employer to the employee, with the latter now responsible for carving out their own career.

These changes in social attitudes towards work, as outlined by Trinca and Fox (2004), will help to contextualise and explain the attitudes of the men and women in this research. It will also be useful to explore whether these attitudes still exist or have changed in the new millennium.

1.5 The Australian accounting context

In 2001, the National President of CPA Australia, Joycelyn Morton, commented that:

Accounting today is a really exciting and challenging area and a great start to your career... You can start off as a graduate and eventually become the CEO. The potential for advancement is unlimited, especially as exciting new areas open up such as e-business, financial planning and management accounting. (Australian Society of Certified Practising Accountants 2001: online)

Despite this statement, and whilst women have entered the accounting profession in ever increasing numbers in recent years, differences between women and men in their career progression, status and job satisfaction have become an area of concern. Whilst research in the accounting profession in Australia is quite limited, the literature does suggest that there are clear differences in career achievements and professional contentment between the genders (Morley, O'Neill, Jackson & Bellamy, 2001).

There are a number of trends that currently characterise the accounting profession in Australia. First, men and women are entering the profession in relatively equal numbers (Morley et al., 2001). The second notable trend is that as women progress up the hierarchy their proportional representation decreases. Whilst women comprise about half of all accounting or business graduates today, their increasing presence in the profession is not being followed through to the highest ranks of the organisation, with the proportion of women at senior levels still quite small (Morley et al., 2001). Exploring the career

patterns of women in this profession, may therefore provide an understanding of why women's representation is so low.

Third, women continue to take career breaks for having children (Morley et al., 2001). Fourth, women and men in the profession have also demonstrated a growing demand for flexible work practices (Morley et al., 2001).

Fifth, there are a number of career paths available for people with an accounting qualification, including in accounting firms, the corporate sector, the government sector, and academia, or through self-employment. It would therefore be interesting to explore some of the influencing factors behind men and women following such varied career trajectories.

Finally, as the comment by Joycelyn Morton above highlighted, people with an accounting qualification have the opportunity to pursue senior decision-making roles within business, including chief financial officer, chief executive officer, and to join a board of directors. This type of influential career path open to individuals was another reason for choosing the accounting profession. In their research on the board composition of Australia's top 50 publicly listed companies, Bay and Petit (1998) report that boards in both the finance and resource sectors place a higher reliance on people with experience in the same or closely-aligned businesses. They also state that general management skills are considered important when appointing new members, followed by finance and legal skills. In her study of females on the boards of directors in Australia, Sheridan (2001) similarly states that five (11 per cent) respondents have accounting qualifications and expertise. For the various functional areas of business, Sheridan (2001) also reports that more than one third have financial expertise (37 per cent). In light of the range of options available to those with accounting qualifications, the accounting profession was seen as a rich source to explore the variations that may occur in career paths.

1.5.1 The accounting profession

The most recent study conducted by the ABS of businesses in the accounting services industry in Australia is the 2001–2002 study. The ABS classifies the accounting services industry as those units whose primary activity is the provision of accounting, auditing or bookkeeping services. According to the ABS (2002), many accounting practices are conducted via a single entity (such as an accountant operating as a sole practitioner or accountants operating in partnership). Other practices are conducted via more than one entity, such as an accounting firm and a service entity (ABS, 2002).

According to the ABS (2002), at the end of June 2002 there were 9,860 accounting practices operating in Australia, employing 81,127 persons. Employment in accounting practices has increased by 21.5 per cent between 1995 and 96 and between 2001 and 02, which is equivalent to an average annual growth rate of 3.3 per cent. Of the 81,127 persons working in accounting practices at the end of June 2002, 57.3 per cent are practicing accountants.

The benefit of basing the research in the accounting profession is that there are a number of organisational types that individuals can be employed in, thereby providing a rich source of information about the career development of men and women. As mentioned here, accountants can be employed in sole practice, in accounting firms, or service firms.

1.5.2 Research in the profession

In Australia there are several major professional accounting associations, including The Australian Society of Certified Practising Accountants (ASCPA or CPA); the Institute of Chartered Accountants of Australia (ICAA); and the National Institute of Accountants (NIA).

Morley et al. (2001) conducted a survey, *Gender Issues in Australian Accounting*, which explores a range of issues including home and work environments, job responsibility, salaries, work satisfaction and career goals. The survey is based on questionnaires mailed to 1500 female and 1500 male members of CPA Australia, with a response rate of 40 per cent. According to Morley et al. (2001) there are several key findings. First, women still assume the major proportion of household responsibilities and child care, even in dual income households. Second, the most important determinates of job satisfaction for both sexes are a good balance between work and personal life, good working relationships with staff, respect for one's supervisor or manager and variety and challenge at work. Third, the study reveals that professional development is equally important to male and female accountants, with 90 per cent receiving employer support in this area (Morley et al., 2001).

Analysis of CPA's membership reveals that women have been graduating with accounting majors in almost the same numbers as men and are now entering the accounting profession at a similar rate to men (Morley et al., 2002). For example, women's membership has increased steadily from 5 per cent in 1978 to 31 per cent in 2000. In the under 30 age group, 56 per cent of members are women, while the proportion for males is only 24 per cent (Morley et al., 2002). More than half the candidates enrolled in the post-graduate CPA Program are women (Morley et al., 2002).

It is generally believed however, that female accountants (as with other professions) are not advancing at the same rate as their male peers. According to O'Neill et al. (1998) a study of the membership of CPA reveal that there is anecdotal evidence suggesting the

under-representation of women in senior positions, the existence of a 'glass ceiling', the absence of role models, perceived barriers to female career progression and the existence of a 'boys club' culture in organisations. O'Neill et al. (1998) also report that the data on the numbers leaving the ASCPA reveal an interesting trend. While female membership has a higher net growth rate than males, females are leaving the ASCPA at a higher rate than males, despite their generally younger age. Women who join the ASCPA, allow their membership to lapse at a greater rate than men. According to O'Neill et al. (1998), research conducted by the ASCPA's Victorian Division (1994) into women who allow their membership to lapse indicate that family commitments are a significant factor in only a minority (17 per cent) of cases.

O'Neill et al. (1998) also comment on the membership data of the ASCPA. They report that females are more likely than males to be employees in both public practice and the commercial/industrial sector. There is a predominance of men in high-level management positions. In terms of primary job function, a higher percentage of females work in management accounting while more males are in general management. Academe and teaching involves a greater proportion of females (3 per cent) than that of the male membership (2 per cent) (O'Neill et al., 1998). In Australia, 18 per cent of the membership work in public practice; 21 per cent are female with a predominance (82 per cent) of them being employees. This is very different from males, where only 35 per cent are employees with the majority being principals (O'Neill et al., 1998). O'Neill et al. (1998) suggests that these differences may be a consequence of large numbers of Australian women being admitted to the ASCPA very recently.

In 1995 the other major professional accounting body, the Institute of Chartered Accountants of Australia (ICAA) conducted similar research regarding women's poor representation at the top. The study reports that the main problems keeping women out of the top ranks of the accounting profession are their unwillingness to place promotion before lifestyle, their lack of mentors to help them overcome career obstacles, and their less-effective networking compared with that of men (Business Review Weekly, 2000).

The study also highlights the problem of the male-dominated culture in accounting and in the broader business community.

In 2001 ICAA completed a further study on the Work and Lifestyle of male and female chartered accountants. According to the study, young chartered accountants rate a balanced lifestyle and job satisfaction as the most important elements in their career. According to the study, international mobility and power and status are the two least important determinants of career satisfaction (ICAA 2001).

The study reports that job satisfaction is not necessarily gender-related, with most respondents surveyed reporting that they are satisfied with their current position. According to the ICAA (2001), findings also reveal that 52 per cent of males and 55 per cent of females are reasonably satisfied with their current position, while 24 per cent of males and 21 per cent of females are very satisfied. However, a significant proportion of those surveyed (25 per cent) indicate that their career expectations have changed since completing their professional year. The ICAA believes that this trend reflects the need for greater balance between work and lifestyle (ICAA, 2001).

Flexibility appears to be particularly important to the female chartered accountants. The ICAA (2001) study highlights that career opportunities for women have improved significantly in the previous five years with the number of senior management roles held by women almost doubling. However women report that long hours, inflexible work arrangements, low salaries and lack of recognition are barriers to their career progression, particularly in the Big Five accounting firms (ICAA, 2001).

1.5.3 Summary

Based on this discussion of the accounting profession, there are several reasons why it has been chosen as a context to base the research. First, the discussion shows that 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 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.

By concentrating solely on the accounting profession, some of the contextual factors, such as occupational classification, can be controlled. Such an approach will still enable the sample to be drawn from a range of organisational sizes, organisational levels, career stages, ages, and employment status, such as full-time versus part-time employees. The

sample will also include a range of organisational types, including chartered accounting firms, the corporate sector, sole practice, and academic institutions. Studying both men and women will highlight any similarities or differences that may exist in the career patterns between the genders.

It should be noted however, that such a sample will only comprise white collar professionals, who by the very nature of their occupation, are generally highly qualified individuals. Accountants have typically completed some form of post-secondary qualification, whether it be through TAFE (Technical and Further Education) or university. TAFE is a form of post-secondary education in Australia. It offers courses in accounting and book keeping, however the levels are not as advanced or highly valued as a university degree. Some individuals complete further professional qualifications, such as those offered by the professional accounting bodies. By completing such educational requirements, it further suggests a certain degree of career commitment on their behalf.

Given that the sample is thus restricted to the accounting profession, the results of the study are not generalisable across all occupational categories. However, given the professional nature of the sample, the results may be used to understand or be compared with the career development of other professionals.

1.6 Aim of the research

As stated earlier, the aim of this research is to enhance our understanding of how men and women in the accounting profession in Australia conceptualise their own sense of career and career success, and how this meaning shapes their career development and behaviour in the organisation and in their personal lives. An important perspective to consider when examining the career patterns of men and women in the accounting profession, are the factors influencing such career development. These encompass the personal factors such as gender, family situation, age, personality and motivation; inter-personal factors, such as networks and mentors; and organisational factors, including organisational culture, the existence of flexible work practices, opportunities for work experience and/or training, career management strategies, and the size and type of the organisation.

1.6.1 Key research questions

Based on the discussion so far concerning current theories of career development, this qualitative study seeks to explore the career behaviour of men and women in the accounting profession in Australia with a view to investigating the following three key 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?

The purpose is to develop a contemporary understanding of the factors found to influence career development for men and women in the accounting profession in Australia. From this, a general explanatory framework can be developed to illustrate the career stages men and women in the accounting profession progress through during their career.

1.7 Research design

This research was conducted using an interpretive and grounded theory approach. Interpretive studies allow the researcher to understand and describe meaningful social action or phenomena in specific contexts (Denzin & Lincoln 2002). In the case of this research, the social action under investigation is the issue of career development. The specific context chosen for analysis is that of the accounting profession in Australia. Whilst the research did not strictly adhere to the steps of grounded theory, the Strauss and Corbin (1990, 1994) approach to grounded theory was followed in the data collection and analysis. That is, a list of key themes or factors influencing career development were identified from the literature review and were used to guide the interview process. Semi-structured interviews were adopted as the research tool used to draw out the career experiences of the respondents. The result was the identification of a range of factors found to influence the career development of the male and female respondents. This information, combined with the existing literature, was used to develop a framework to describe the career stages men and women progress through in their career. The details of the research design and methodology are outlined in more detail in Chapter 4.

1.8 The sample

A total of 59 respondents were interviewed for the research, comprising 30 men and 29 women. All of these respondents were drawn from the accounting profession in Australia. 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, chartered firms, the corporate sector, the not-for-profit sector, as well as 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. Purposive, convenience and snowball sampling techniques were used to obtain the sample.

1.9 Main contributions

The main contribution of this research has been to integrate components from a range of existing theories on career development in order to develop a contemporary understanding of career development for men and women in the accounting profession in Australia. The research has identified the key personal, inter-personal and organisational factors found to influence the career development of the men and women interviewed. As a result, a framework that describes the career stages men and women progress through in their career is discussed. The metaphor of a career journey or road map is used to conceptualise this framework. Whilst the findings of this research confirm elements of some of the existing theories on career development, the benefit of this research is that those elements have been integrated into the one conceptual framework.

1.10 Delimitations of the research

The main delimitation of this research is the sample chosen for analysis. As outlined previously, only men and women employed in the accounting profession were used in this study. The sample was limited to this group in order to control for variations that may occur due to occupational differentiation. The results are therefore not generalisable to all sectors of the population, however some comparisons may be made to other white collar professions. The study may also act as a catalyst for other researchers to explore the career experiences of men and women in other organisational or occupational contexts.

A second delimitation of the research is that the sample only includes men and women who are currently employed. The research has not captured any individuals who have left the workforce permanently or for a lengthy period of time. The career stories of such individuals would have revealed another aspect of career development. As Marshall commented in her study of women managers who had left their organisations:

Stories of women managers who leave speak from an important realm of women's experience. They can help us understand more about women's lives in organisations and their career and life choices. (Marshall, 1995: 13)

The third delimitation of the research is that the majority of interviews were conducted via the telephone, rather than face-to-face. This is because the researcher is vision impaired, and face-to-face interviews were considered extremely difficult to conduct logistically.

Finally, this research was conducted using an HR framework, and thus it is recognised that this limits the research and its methodology to only one perspective.

1.11 Conclusion

The purpose of this chapter has been to introduce the research topic and provide the background to the research. The reasons for conducting the research were discussed, along with the problems of the existing theories relating to the topic. A background was provided with regard to the current context of the work environment in Australia. More specifically, the accounting profession was outlined in order to highlight the contextual basis for the research. The research questions were also identified. This was followed by a brief discussion on the research methodology, sample, and delimitations of the research. The following chapters, commencing with the literature review, discuss these areas in more detail.

CHAPTER 2: THEORIES OF CAREER DEVELOPMENT

2.1 Introduction

The purpose of this chapter is to summarise some of the major existing theories of career development. This literature review has been used to guide the development of the overall research problem and the three key research questions of the thesis. The aim of this review is to compare and contrast the current context of career development in the accounting profession in Australia with reference to existing theories and determine whether the theories are still relevant and applicable. In this chapter the existing theories have been summarised and critiqued. Four key problems with the existing theories have been noted, including the contextual problems with the existing theories and their applicability in the current Australian work context; the definitions of career success; the need to identify predictable career patterns for men and women by some researchers; and the concentration on developing models based on one gender, thereby failing to examine the similarities and differences between men and women.

The chapter begins with an outline of how previous researchers define *career*. This is followed by a discussion of a range of career development theories, including those relating to adult development, theories on women's career development, an Australian theory, and current research and thinking in the field of career theory. As outlined in Chapter 1, this research has been conducted from a human resource management perspective, so only those theories that relate to the individual and their career development within the organisation have influenced the design of the research. A human resources (HR) perspective has been adopted for two main reasons. First, my career experience is in HR, thus I do not possess the skills and knowledge to focus on psychological-based research or research in other disciplines. Perspectives concerning career selection, socio-cognitive models and career counselling have therefore not been explored in this research. Second, the HR discipline encompasses studies about organisations and their employees, the parameters of which best describe this research. One of the main motivations behind undertaking this research is to explore the HR implications of career development for organizations. It is also impossible to discuss all

the theories on career development so only the salient theories relating to HR are discussed in this chapter.

2.2 Defining career

According to Arthur, Hall and Lawrence (1989: 7), a career is 'the evolving sequence of a person's work experiences over time'. The two principal themes of work and time intertwine to give a 'moving perspective'. Arthur et al. (1989) recognise the importance of work and the meaning of work in people's lives. They argue that the notion of careers reflects the relationships between people, organisations and society.

Similarly, Gutek and Larwood (1987) define a career as the interaction between an individual and an organisation(s) over a period of time. The career may include a series of related jobs within one organisation or different jobs within various companies. The transition between these roles represents the development of the career.

Schein (1996) identifies both an internal and external definition of career. He argues that the internal career is subjective and describes where the individual is going in their work life. In contrast, the external career encompasses the formal stages and roles defined by organisational policies and societal concepts of what an individual can expect in their chosen occupation.

In the above three definitions, the researchers recognise that career involves an interaction between a person, the organisation and society. Therefore this research seeks to explore the influence of a range of personal, inter-personal and organisational factors on the career development of men and women in the accounting profession in Australia (these are described in more detail in the next chapter). Schein (1996) acknowledges the importance of understanding the subjective nature of career. Thus the research will also examine how men and women in the accounting profession define career and career success and how this shapes their career behaviour.

2.3 Theories of career development

There is a vast array of literature focusing on the theories of career development. Whilst it is impossible to review all the theories, a brief synopsis is provided here. The main theories discussed cover a range of research, including theories on adult development; theories regarding women's career development; and recent research into career development. Much of the research on careers has been influenced by the theories on adult development by Super (1957) and Levinson et al. (1978), so the discussion begins with these two theorists. The theories relating specifically to women are outlined here to compare them with the traditional theories that focus on men. The discussion also focuses on the work of Arthur and Rousseau (1996) and Hall (1996a) who propose the notion of a boundaryless career. They claim that this theory will characterise career development in the twenty-first century. This theory has been discussed in order to determine if their claims are relevant for men and women in the accounting profession in Australia. The theories reviewed in this chapter provide a broad cross-section of the existing theories on career development.

According to Brown and Brooks (1996), the origins of career development theory did not emerge until Frank Parsons advanced the three-step formula at the beginning of the twentieth century. Parsons comments:

In the wise choice of a vocation there are three broad factors: (1) a clear understanding of yourself, your aptitudes, abilities, interests, ambitions, resources, limitations, and their causes; (2) a knowledge of the requirements, conditions of success, advantages and disadvantages, compensation, opportunities, and prospects in different lines of work; (3) true reasoning on the relations of these two groups of facts. (Parsons 1909, as cited in Brown & Brooks, 1996: 1–2)

Brown and Brooks (1996) argue that whilst Parsons' ideas cannot be called a theory, they formed the first conceptual framework developed for career decision making and became the first guide for career counsellors.

[Parsons] believed that if people actively engage in choosing their vocations rather than allowing chance to operate in the job hunt process, they will be more

satisfied with their careers, employers' costs will decrease, and employees' efficiency will increase. (Brown & Brooks, 1996: 2)

Following the above work, a traditional concept of career development based on men's careers was formed. The theory is centred on a series of jobs that ascend the organisation's hierarchy, coupled with an increasing level of remuneration, responsibility, recognition and respect among one's colleagues, more freedom to pursue one's own interest or to select one's projects (Gutek & Larwood, 1987; O'Leary, 1997; Still & Timms 1998; White, 1995). The more an individual's career progresses in this manner, the more it is judged successful (Gutek & Larwood, 1987). In contrast, women's career development models did not emerge until the 1980's and tend to emphasise a more diverse range of personal priorities, needs, values and ambitions (Gutek & Larwood, 1987; O'Leary, 1997). They differ from the male career model in several respects, including the definition of career and success; and the fact that women's careers are characterised by more non-linear and multiple career trajectories.

In an effort to explain the theories of women's career development, O'Leary (1997) focuses on the meaning of career success and career ambitious. Instead of traditional models of career development that emphasise career success characterised by a linear progression up the organisation's hierarchy, associated with an increasing level of prestige, responsibility and remuneration, O'Leary (1997) believes that in women's career theories, the emphasis is on achieving a rewarding and challenging career. O'Leary (1997) proposes that with regard to traditional careers, the career ambitious individual is competitive, and career success is measured by objective measures, such as salary, position or promotion. In contrast, O'Leary (1997) argues that when adopting a more holistic women's career development framework, the career ambitious individual is one who measures their success in subjective measures, such as challenging work, satisfaction or sense of growth and development.

O'Leary (1997) defines challenging work as that which extends a person both professionally and personally. Rewarding work fulfils a person on a fundamental or values-based level, for example, work that allows the person to excel and thereby gain

significant personal satisfaction (O'Leary, 1997). Alternatively, it may involve the opportunity for flexible working hours or working from home in order to better balance a person's working and personal life. O'Leary (1997) also defines rewarding work as that which accommodates a person's particular work style or preferred organisational culture. Alban Metcalfe's (1989) research, for example, shows that women rate the intrinsic values such as a challenging job, development opportunities, quality of feedback and autonomy, significantly higher than men do. In contrast, men are significantly more concerned with extrinsic factors such as high earnings, fringe benefits and job security (Alban Metcalfe, 1989).

As the above discussion demonstrates, it is important to understand how men and women define career and success as this drives their motivation behind their career choices and development (O'Leary, 1997; White, Cox & Cooper, 1997). My research will therefore explore how men and women in the accounting profession in Australia define career and career success. This will help to better understand their career behaviour.

2.3.1 Theories on adult development

Research on careers has been greatly influenced by the theories of adult development, with two of the prominent theories being developed by Super (1957) and Levinson et al. (1978). The following discussion will highlight the major difference between the two theories. Super (1957) suggests people may be in any career stage at various times in their life, whilst Levinson et al. (1978) suggest that career development is linear and progresses according to biological age.

Super (1957) describes the dynamics of how people choose and implement a self-concept through their work. By self-concept he means an individual's self identity. Super (1957) proposes that people experience four different psychological states as they progress through their career—level of interest; satisfaction; motivation; and commitment. A career stage is determined by a person's perceptions and circumstances in relation to their career (main determinants), with age as a secondary determinant. The other variables

include biological; societal; and psychological variables (Super, 1957). Drawing on the work of Super (1957), my research will explore how men's and women's personal circumstances, perceptions, and age influence their career development (if at all).

Super (1957) uses the self-concept as the construct for examining career development. His model of career development focuses on a life-span approach with five life stages.

The growth stage extends from 0 to 14 years of age. During this period the self-concept begins to form through identification with key figures in the family and school and with increasing social participation (Super, 1957).

The exploratory stage covers from 15 to 25. This period is characterised by the emergence of the self-concept through the process of experimentation and testing. The self-concept emerges from what Super (1957) calls reality-testing—a process by which the young individual tests ideas of self on the environment, retaining those aspects of the self-concept that bring satisfaction and rejecting those that do not (Super, 1957).

The establishment stage covers from 25 to around 45. Here the individual finds an appropriate field and thereby cements their place within it. There may be some further experimentation early in this period, resulting in one or two changes before the life work is found or before it becomes clear that the life work will be a succession of unrelated jobs (Super, 1957).

The maintenance stage extends from 45 to retirement. The concern here is to hold on to a place already made in the world of work. Usually little new ground is broken, but there is a continuation along existing lines (Super, 1957). The decline stage covers from retirement to death.

Super (1957) believes that these stages are neither linear, nor have a single end point. Rather, a person can pass through the cycle of exploration through to decline a number of times. However, within each cycle, career progression is still conceptualised as upward.

One problem with this model is that it does not allow for those individuals who may not always experience upward career progression. For example, in the accounting profession an individual may reach partner in a large firm, but then choose to become a partner in a smaller accounting firm in order to reduce the pressures of work.

Super (1984) extends his earlier 1957 work, proposing that career patterns found for men are stable, conventional, unstable, and multiple-trial. He believes that these patterns for men are essentially applicable to women if modified to take marriage and childbearing into account (Super, 1984). Super (1984) identifies seven categories of women's career patterns—the stable homemaking pattern (women who married early into full-time homemaking); the conventional career pattern (work until marriage and then homemaking); the stable working pattern (work in the paid workforce for life); the double-track career pattern (ongoing combination of career and homemaking roles); the interrupted career pattern (a return to work, usually following children leaving home); the unstable career pattern (irregular movement in and out of the workforce); and the multiple-trial career pattern, indicating a multiple-change work life. This theory is similar to that proposed by British sociologist Catherine Hakim (2000). She suggests that women's careers can also be categorised depending on whether women are home orientated, work orientated, or a combination of both. Her theory is presented later in this chapter.

Levinson et al. (1978) propose their own theory of career development based on in-depth interviews of 40 males. Like Super (1957) they propose a series of age-related life stages, which encompass unique activities and adjustments. Levinson et al. (1978) propose several eras—pre-adulthood, 0–22; early adulthood, 17–45; middle adulthood, 40–65; late adulthood, 60–80; and late late adulthood, 80 plus. Levinson et al. (1978) believe that each era or stage is age-linked and lasts about five to seven years. The stages are often separated by transitional periods of questioning and reassessment, and this is when major changes may occur. Drawing on Levinson et al.'s (1978) work, my research will also explore whether the respondents reassess or re-evaluate their careers at various

stages in their life. This will address the first research question on how respondents make sense of their career trajectories.

Levinson and Levinson (1996) detail a further study to determine the generalisability of their 1978 theory through in-depth interviews with women. Once again they use only a very small sample size of 45 women drawn from a broad spectrum. Therefore the generalisability of the results should be called into question. Levinson and Levinson (1996) believe it is important to study the adult development of both men and women in order to better understand both sexes. They report that the women in their study progress through the same age-related stages as the men in the earlier research, but issues such as culture, social stereotypes, and sexism create some gender differences (Levinson & Levinson, 1996).

Levinson and Levinson (1996) identify two major roles for women, that of traditional homemaker and that of career woman. This is similar to the work of Hakim (2000) and White et al. (1997) described later in this chapter. These divergent roles often create conflict for the women. According to Levinson and Levinson (1996), career women and homemakers experience the same sequence of periods in life, but in different ways. My research will seek to explore what influence home-making commitments have on the career development of the men and women sampled. This will address the third research question which asks whether personal factors, such as balancing career and family influence career development.

The problem with Super's (1957) and Levinson et al.'s (1978) theories is that they are based on the traditional model of men's careers, in which males progress through a series of jobs that ascend the organisation's hierarchy and are coupled with increasing pay, power and responsibility. Both researchers describe men's careers as a lifelong, uninterrupted experience of work. They attempt to predict the career behaviour of men as passing through a series of seemingly neatly organised age-related stages. Levinson and Levinson (1996) also argue that the model for women's careers is linear. Levinson et

al. (1978, 1996) also fail to acknowledge the possibility that both men's and women's careers may be non-linear, and not always focused on upward progression.

Research conducted by Orstein and Isabella (1989) in the United States of 204 female managers from an urban telecommunication firm, shows little support for the validity of the Super and Levinson models when applied to professional women. They argue that since women do not generally adhere to the traditional model of career development, their attitudes, satisfaction and commitment to their working life are more a function of age rather than career stage.

Smart and Peterson (1994) surveyed 498 professional women in Australia via a self administered questionnaire to test the validity of Levinson's (1978 & 1986) model. The women sampled were chosen in order to replicate each of Levinson's seven employment stages, from age 22 through to age 60. Smart and Peterson (1994) examine 12 dimensions of career-related thinking, six involving satisfaction and six tapping other aspects of career attitudes and planning. Smart and Peterson (1994) seek to explore whether Levinson's hypothesis is correct: that is, Levinson proposed that cyclic alternation between stability and transition in the life structure predicts that there should be empirically discernible contrasts between adjacent stable and transitional phases in a person's vocational attitudes, goals, and career behaviour.

Smart and Peterson (1994) report that Levinson's hypothesis of a regular cyclic alternation between adjacent stable and transitional career periods is supported for only one dimension of satisfaction (pay satisfaction). Smart and Peterson (1994) also report that there are statistically significant differences among the age periods for work involvement; for intent to remain; and for willingness to move for promotion. They also state that the women in the research become steadily more involved in their work with increasing age.

Smart and Peterson (1994) also identify three other significant patterns of contrast over the age periods, including work involvement; willingness to move for promotion; and

intent to remain with their present employers. These findings provide some support for Levinson's (1986) theory. Levinson (1986) claims that career attitudes can change every 5 years. According to Smart and Peterson (1994: 257), their results highlight a number of significant differences in attitude between adjacent career stages that are only five years apart. They state that these relatively rapid shifts in career orientation suggest that Levinson may be correct in proposing that more stages than Super's (1957) four, are needed in order to adequately characterise the progression of psychological change which punctuates working life from career entry to retirement. Smart and Peterson (1994: 257) also explain that specific patterns of age differences observed on the 'intent to remain' and 'move for promotion' variables in this study are more closely in keeping with the predictions of Super's (1957) theories than of Levinson's (1986). In summary, Smart and Peterson (1994) state that their research provides mixed evidence as to how well the career development of their sample of female health professionals' can be described by Levinson's (1986) theory.

My research will seek to explore whether men's and women's careers can be characterised by a series of age-related stages, as proposed by Levinson (1978, 1996).

2.3.2 Theories of women's career development

As discussed in the previous section, researchers have tended to study the career history of educated white males. When women's career development has been studied, it has usually been compared to that of the male model, both in relation to women's career choices and women's career development (Gutek and Larwood 1987). As Gutek and Larwood (1987: 172) argue, 'the modal pattern of men's careers is unlikely ever to provide a good fit for the modal pattern of women's careers'. They believe that women's career development is different from that of men for four reasons:

1. There are varying social expectations regarding the type of careers men and women choose.
2. Husbands and wives have a differing level of commitment in relation to accommodating each other's careers. Women are more generally expected to move, or to adapt to their husband's career.
3. Who assumes the role of the parent in the household? It is women who typically assume the primary carer role in the family. Women who work outside the home for pay still perform significantly more household tasks than do their male partners, and they enjoy less leisure time.
4. Organisational factors may influence career development. In comparison to men, women tend to face more constraints in the workplace, including discrimination and various stereotypes detrimental to career advancement.

Based on these four issues, my research will focus on examining two of them. First, who assumes the role of the parent in the home. This will shed some light on the third research question which looks at the influence of trying to balance work and family on career development. My research will also investigate what influence organisational factors have on career development, also answering the third research question.

In proposing a comprehensive theory of women's career development, Gutek and Larwood (1987) believe that five issues need to be addressed: career preparation, the opportunities available in the society, the influence of marriage, pregnancy and children,

timing, and age. They also feel that most of the problems and stages identified for men are important. They suggest that a theory of women's career development can be conceptualised as a tree of possible alternatives (or network, as described by White, 1995), each combination of which has a potentially different outcome. They believe that such a conceptualisation is preferable to an age-linked stage theory because it overcomes problems of incorporating timing and age.

White however, comments that the Gutek and Larwood (1987) model has a major weakness:

Although the network model may provide greater flexibility in thinking about women's career development, it does not provide a clear set of predictions. The infinite number of alternative options available to an individual, combined with the lack of a clear outline of the dynamics of the career decision-making tree, make the model impossible to test empirically. (White, 1995: 6)

Whilst White (1995) may criticise the Gutek and Larwood (1987) model for its flexibility and infinite career alternatives, it should be recognised that it is difficult to predict the career development of women due to the varied suite of factors influencing their careers. Furthermore, Gutek and Larwood's (1987) theory is now quite dated. Any theory of women's career development should seek to incorporate the suite of factors. My research will therefore attempt to explore the inter-relationships of a range of factors which influence the career development of both men and women. These are outlined in the next chapter.

In her review of literature on women's careers, Gallos (1989) identifies a number of reasons why the career development of women is uniquely different from that of men. She argues that when male-based standards of career and career success are used, it is easy to assess women who choose to forge a career that combines achievement and nurturance as failing professionally. She asserts that it is easier to discuss what a woman's career is not, rather than define what it is. Gallos (1989) argues that women have a distinctly different developmental voice. She points to fundamentally different career perspectives, choices, priorities, and patterns for women that are influenced by cultural expectations, employment opportunities, marital demands, childbirth, and family

concerns. My research will explore whether Gallos' claim that men have distinctly different expectations regarding career compared to women is applicable to my sample. All three of my research questions aim to explore the similarities and differences between men and women. This is where research has failed in the past to compare and contrast both genders.

Powell and Mainiero (1992) propose a model of women's career development that conceptualises careers as cross-currents in the river of time. Their approach focuses on two types of success: success in career; and success in relationships with others, such as with family. During the course of an individual's career a different emphasis will be placed on career versus relationships at any particular point in time. This focus is moderated by the influence of various personal, societal, and organisational factors. My research has drawn on Powell and Mainiero's (1992) work by also exploring a range of personal, inter-personal and organisational factors on career development. However the benefit of my research is that it also focuses on men.

Astin (1984) suggests a model of career development that explains the occupational behaviour of both men and women. Astin (1984) bases the model on previous empirical evidence and other theoretical models relating to career choice and development. The model proposes that work motivation is the same for men and women, but that they make different choices because their early socialisation experiences and structural opportunities are different. Importantly, Astin (1984) recognises the influence of the social context on the individual and their work behaviour. The model includes four major constructs: motivation, work expectations, sex-role socialisation, and the structure of opportunity. She suggests that an individual's motivation for work behaviour is related to the need for survival, pleasure, and the need to make a societal contribution. Career choices are therefore related to accessibility of various occupations and the individual's expectation that these three needs will be met (Patton & McMahon, 1998). Astin (1984) believes that these expectations are related to early gender socialisation and the structure of opportunity which interact with each other. The structure of opportunity refers to such factors as: distribution of jobs; sex-typing of jobs; discrimination; job requirements; the

economy; family structure; and reproductive technology. Changes in these structures may influence women's career expectations. Hakim (2000) also acknowledges the importance of these factors in her theory. Astin (1984) argues that men are not always subject to the same constraints and lowered expectations, resulting in their career and adult development differing from that of women.

Drawing on Astin's work, my research will examine the constraints and enabling factors that may influence the career development of the men and women. Like Astin, my research also recognises the importance of understanding the social context in which careers evolve. The social context of my research is the accounting profession in Australia.

White, Cox and Cooper's research (1992) details interviews with 48 women in the United Kingdom about their career experiences. Among the women are managers and entrepreneurs in commerce and industry, including professions such as law and accountancy. The sample was obtained via women's business networks. The researchers propose an age-linked stage model of the careers of the successful women. One problem with this research is that only those women who have achieved senior positions are considered successful. White (1995) explains that the results of the White, Cox and Cooper (1992) research suggest that the women passed through specific life stages. White (1995: 9) states that 'the nature, duration and exact timing of certain life events differed, but certain developmental tasks appeared to be predictable'. White (1995) points out that the model is similar to that of Levinson et al. (1978). The women in the study experience periods of stability, followed by periods of questioning and change. White (1995) notes that the main difference between this research and the Levinson (1978) model relates to the timing of relationship and family events.

White (1995) summarises the findings of the research and believes that there are several age-related stages. The first stage is early career development. Over half of the women in the research make a late commitment to their careers or have no coherent direction in their early working lives. According to White (1995), a small proportion of women

believe that family issues delay the commencement of their careers. Thirty-one per cent of the women in early career decide that they will always work and enter their chosen occupation in the bottom ranks. Only a very small number of women become entrepreneurs in the early stage (White, 1995).

White (1995) notes the next age stage as the early 30s transition, with the average age of the women being 33. She reports that it is a time when women consider whether to have children or not, with a number of the women waiting for their careers to become established before having children. White (1995) comments that this is a transitional period for the women. It is followed by a decision to have a child and to take minimum maternity leave, or to remain childless.

The third stage which White (1995) identifies is the settling down or late 30s transition. According to White (1995), after four years of renewed commitment to their careers, the women enter another transitional phase. Some women begin to express regrets about not having children, whilst the mothers begin to feel the strain of work and family. The women resolve the conflict by changing organisations or becoming self-employed. White (1995) also notes that some women in this phase experience the glass ceiling. She reports that these women make spiralling moves, changing organisations to gain promotion.

White (1995) classifies the fourth stage as achievement and maintenance, with the average age of women being 46.8 years. After the women resolve career and family issues, they reach a period of achievement and rebalancing. White (1995) explains that during this stage the childless women rationalise their decision not to have children. The women in the study believe that career and family are mutually exclusive for them. The achievement stage is followed by a period of maintenance. The research is halted at this stage due to the lack of numbers to draw any conclusions about older women.

My research will draw on the age-related stages identified by White et al. (1992) to consider whether an age-related framework for men's and women's career development

is relevant for men and women in the accounting profession in Australia in the twenty-first century. This will answer the first research question outlined in section 1.6.1 which asks how men and women in the research make sense of their career trajectories. White et al. (1992) also explored a range of factors influencing career development in their research. Given the similarities between aspects of White et al.'s (1992) research, reference to their work is made throughout this thesis. The added benefit of my research is that the sample also includes men.

British sociologist, Catherine Hakim (2000), examined longitudinal and cross-sectional data obtained from a range of European countries to propose a preference theory in which she argues women's preferences influence their employment choices and the need for social policies. She believes that there are four central tenets to preference theory. First, she proposes that there have been five changes in society and the labour market, which have developed a new scenario of women's choice.

1. the contraceptive revolution, which has given women control over their own fertility
2. the equal opportunities revolution, which has helped to improve women's equal access to all positions, occupations, and careers in the labour market
3. the expansion of white-collar occupations, which she argues are far more attractive to women than most blue-collar occupations
4. the creation of jobs for secondary earners, that is people who place less priority on paid work compared to other life interests, such as family
5. the increasing importance of attitudes, values, and personal preferences in the lifestyle choices of individuals.

By highlighting these changes to the labour market, Hakim (2000) acknowledges the importance of understanding women's career development in the current context. Hakim's recognition of context strengthens the case for why it is necessary to conduct research in an Australian context to assess the impact of these labour market changes.

In the second tenet of preference theory, Hakim (2000) argues that women are heterogeneous in their preferences and priorities in the conflict between family and

employment. They are also heterogeneous in their employment patterns and work histories. Hakim (2000) proposes three categories to describe whether women are work- or home-orientated: home-centred, work-centred and adaptive groups of women. She considers the social constraints and contextual influences that help determine the relative sizes of the three groups in any given social setting. The primary focus of home-centred women is on managing household and family responsibilities. These women may attain some level of qualification and employment before marriage, but choose to leave the workforce following childbirth. Hakim (2000) estimates that this group represent about 20 per cent of adult females. In contrast, the work-centred group, who comprise approximately 20 per cent of women, have a high level of career commitment. They may choose to have children, but will return to work following childbirth. Adaptive women represent about 60 per cent of women. They attempt to balance both family and work (Hakim, 2000). This is similar to the research proposed by Levinson et al. (1978) and Nieva and Gutek (1981) mentioned previously.

In the third tenet, (2000) Hakim suggests that the heterogeneity of women's preferences and priorities creates conflicting interests between groups of women. In contrast, Hakim (2000) believes that men's interests are comparatively homogeneous. It should be questioned however, whether all men's interests are homogeneous. The validity of this latter assumption is an issue which will be pursued further in my research by exploring whether men focus on work and/or home.

In the final tenet, Hakim (2000) proposes that women's heterogeneity is the main cause of women's variable responses to social engineering policies. She believes that there are two principal interactions between women's preferences and public policy as determinants of behaviour. For example, Hakim suggests that policies targeted at home-centred groups, will:

encourage this group to expand to its maximum size, will persuade most adaptive women to give priority to family life over other activities, and will probably reduce the size of the work-centred group to its smallest size. (Hakim, 2000: 10)

Similarly, Hakim suggests that policies which greatly favour the work-centred group will 'encourage this group to expand to its maximum size and will probably reduce the size of the home-centred group, as reflected in behaviour' (Hakim, 2000: 10). Whilst government policy can improve women's access and opportunities, Hakim (2000) fails to recognise that there are other factors that work in conjunction to influence their career orientation, such as the level of support offered by organisations.

Hakim (2000) notes that her Preference Theory contrasts with previous theories as she proposes that women are not a homogeneous group, but heterogeneous in tastes and preferences. She believes that values and preferences are becoming increasingly important determinants of lifestyle choices and behaviour. Hakim (2000) acknowledges that this emphasis on values and preferences differs from many other theories of social change. She argues that attitudes and preferences are usually treated as the separate domain of social psychologists, while sociologists and economists focus on social structural, political, and economic factors. Hakim (2000: 288) believes that a 'multidisciplinary approach demands that all these threads are brought together, to produce a holistic, rather than fragmented theory of social change'.

Hakim also acknowledges that her theory contradicts the perspectives of some feminists:

preference theory presents problems for many feminists because it forces them to confront the problem of women's conflicting interests, and how they interact with the divergent interests of men and women. (Hakim, 2000: 9)

She notes that some feminists may not be willing to accept that there are two groups of women whose interests coincide with and complement the interests of men. For example, Hakim (2000) suggests that home-centred women are supportive of men receiving priority for jobs because their own standard of living depends on the success of their male partner. With regard to work-centred women, Hakim (2000) argues that they have the same interests and priorities as most men, such as placing higher importance on career achievement compared to family life. Hakim (2000) further concludes that the interests of and issues faced by adaptive women, conflict with those of males. The problem with this argument is that Hakim (2000) does not recognise that home-centred

women for example, may be forced into such a role due to a lack of career options or supportive organisations.

In summary, there are a number of aspects of Hakim's (2000) theory that are relevant for this study. First, Hakim (2000) recognises that changing social conditions have influenced women's involvement in the workforce, and thus reaffirm the need for contemporary research. Second, Hakim (2000) acknowledges that women may be heterogeneous in their attitudes to work and family. This heterogeneity will be an important issue to explore among the women in my research. Third, Hakim (2000) also suggests that men may be homogeneous in their attitudes. My research will seek to explore whether this assumption is accurate regarding men's careers.

Pringle and McCulloch-Dixon (2003) propose a broad, non-linear model to explain women's career development. Their work is based on the results of research conducted in New Zealand of 75 men and women from a range of occupations who were interviewed about their career experiences (see Arthur, Inkson & Pringle, 1999). They recognise the importance of taking into account a diverse range of experiences in their model, which is not designed to be deterministic of women's experiences. They argue that their model is built around four facets: explore; focus; rebalance; and revive, each of which is separated by a reflective period of reassessment. Their findings are based on earlier research conducted by Arthur, Inkson and Pringle (1999) where the career stories of 75 men and women in New Zealand from a range of occupational levels and the major ethnic groups are explored.

Citing Marshall (1989), Pringle and McCulloch-Dixon (2003) focus strongly on the issues of agency and communion, which represent contrasting forms of human response to uncertainties in the environment. They define agency as control over the environment and is evidenced through self-protection, self-assertion, and self expansion. It is 'doing'. In contrast, Pringle and McCulloch-Dixon (2003) conceptualise communion as 'being'. They believe it is not being passive, but rather a choice of 'letting things happen' (Marshall, 1989: 283, as quoted in Pringle & McCulloch-Dixon, 2003).

Pringle and McCulloch-Dixon (2003: 299) believe that existing career theories of white men have 'emphasised agency, whereas for women the emphasis is directed to seeking a balance of communion and agency'. Unlike the developmental theories of Super (1957) and Levinson et al. (1978), Pringle and McCulloch-Dixon (2003) do not deliberately link their facets with age, but argue that they are more closely linked with dominant life activities. However, some life activities are more obviously age-linked, such as childbearing and retirement, while other aspects such as paid work, study, family responsibilities and travel can occur at any point throughout one's adult life (Pringle & McCulloch-Dixon, 2003). Pringle and McCulloch-Dixon (2003) comment that women's career theories focus on the role of relationships, while male-based theories emphasise the importance of paid work activities.

In the first facet of Pringle and McCulloch-Dixon's (2003) theory—explore—they suggest that it is a period of testing limits and possibilities. The woman will either move away from, and/or in reaction to, the boundaries established by family, educational and church institutions. It is a time when a woman investigates her potential through work or educational demands, through intimate relationships, through experiences afforded by travel, whether to another town, country or culture (Pringle and McCulloch-Dixon, 2003: 295). They argue that this period is generally short-term and most women will settle into a more stable period to allow a focus on work, relationships, and/or children.

Second, during the focus facet a woman will concentrate her full energies on mainly one aspect of life, whether work, study or family (Pringle and McCulloch-Dixon, 2003).

Third, rebalance may occur when a woman chooses to alter her life course period. 'The individual rebalances intellectual, emotional, physical, and spiritual concerns' (Pringle & McCulloch-Dixon, 2003: 296). The rebalance may be directed toward paid work, increasing material assets, family, community orientation, or service to others. Pringle and McCulloch-Dixon (2003) argue that it is a consequence of the need to rationalise the woman's values and life activities.

Finally, Pringle and McCulloch-Dixon (2003: 297) propose the revive facet: In the struggle to find a balance between agency and communion, after a life of accommodating the 'other', women often seek the freedom to investigate other activities and interests in a more agentic way. During this period, women may experience an increased energy and exploration of activities that may have been adolescent interests or other dreams.

Pringle and McCulloch-Dixon (2003) argue that each facet can be linked by a period of reassessment. This may be derived from 'internal needs and desires, a quest for balance between agency and communion, or sparked by serendipitous external events' (Pringle & McCulloch-Dixon, 2003: 295). It may be a time of positive reflection which may lead to new directions.

A criticism of Pringle and McCulloch-Dixon's (2003) model is the strong similarity between the rebalance and revive facet. Greater clarity needs to be provided as to whether the key distinction between these two facets is age-linked. For example, do women only experience the revive stage around retirement age, where as rebalance occurs in middle or late adulthood? The model does support some of the work of the developmental theorists of Super (1957) and Levinson (1978), as well as more recent researchers such as White et al. (1997).

A number of other theories that have sought to explain women's career development focus on individual differences between women and men on specific variables, including research by Farmer (1985), and Betz and Fitzgerald (1987). Farmer (1985) proposes that background characteristics and personal variables interact to foster career and achievement motivation. Background variables (gender, race, social class, school location, age) interact with personal psychological variables (self-esteem, values, homemaking attitude and commitment, success attributions) and environmental variables (societal attitude to women working, support from teachers and parents). She classifies these constructs into three components:

1. mastery, defined as the tendency to choose difficult tasks and to persevere in the face of problems
2. aspirations, defined as the level of education or occupation to which one aspires
3. career centrality, defined as the extent to which one sees involvement in career as central to one's adult life.

Finally, in their major review of the career psychology of women, Betz and Fitzgerald (1987) summarise the literature and identify four sets of factors that influence women's career choices. They include: individual variables, such as self-concept, ability, liberated sex-role values; background variables, such as parental support, parents' education level and occupational status, work experience; educational variables, such as type of school attended, level of education achieved and subjects studied; and adult lifestyle variables, such as marriage and family size. According to Patton and McMahon (1998) these variables are hypothesised to be causally ordered. However they note that one limitation of the theory is its focus on highly educated women.

In summary, Powell and Mainiero (1992) believe that there are two main themes that summarise the field of theory on women's career development. First, women's career and life development involve a complex range of choices and constraints. Second, issues of balance, connectedness, interdependence, and issues of achievement and individuality are manifest in women's lives. Powell and Mainiero (1992) conclude that research in the field needs to address the multiple and conflicting personal, organisational, and societal factors that might influence women's development. My research will therefore seek to address this statement by ensuring that a diverse range of personal, inter-personal and organisational factors are explored in examining the career development of respondents. In order to better understand career development between the genders, both men and women will be included in the research. Only then, can the similarities and differences be examined and understood.

2.4 More recent theories

2.4.1 An Australian theory of career development

Poole and Langan-Fox (1997) detail research into the educational and career decisions of Australian women over a 17-year period (1973 to 1990). The research is a combination of qualitative data (in-depth interviews) and extensive quantitative data (questionnaires from 3,000 males and females). Poole and Langan-Fox (1997) focus on mapping the career trajectories of women and comparing their findings to existing models of career development. They explore the meaning of career to the respondents, and how this definition differs between men and women, as well as defining what constitutes a rewarding or successful career. They argue that existing theories do not successfully capture women's experiences and often ignore the importance of socio-political context on career paths and opportunities.

Poole and Langan-Fox propose a contextual framework to explain career development. They suggest the concept of the life career in which:

both women and men have multiple options, various pathways, career networks, even career disconnections (e.g., unemployment, retrenchment) which are seen as legitimate journeys over the life course, and not perceived as deviant patterns. (Poole & Langan-Fox, 1997: 39)

This idea of possible career trajectories is similar to the network theory which Gutek and Larwood (1987) propose.

The results show that women's career paths are not linear, but characterised by more career transitions, interruptions, constraints, conflict, ambivalence and compromise. Although few differences between males and females exist in career orientation, Poole and Langan-Fox (1997) report that in the qualitative analyses there are gender differences. The research reveals that factors such as marriage, family, and prevalent socio-cultural values influence women's career trajectories and constrain actual career and salary opportunities. There are also gender differences in how respondents define career success and rewards. Subjective factors, such as work satisfaction are more important in women's perceptions of career success than objective factors, such as salary

and status. Poole and Langan-Fox (1997) therefore conclude that women choose and value careers based on more intrinsic than extrinsic rewards. It will be interesting to explore in my research whether men and women in the accounting profession define career and success similarly to those people sampled in Poole and Langan-Fox's (1997) research.

Poole and Langan-Fox (1997) also examine the issue of role conflict arising from the need to balance work and family life. The study reveals that some women often feel constrained in their career pursuits due to socio-cultural devaluing of the mother or homemaker role, financial constraints, and limited advancement in traditionally male-dominated fields. Given that my research is based in the male-dominated field of accounting, it will be worth exploring whether the women in the sample suffer similar constraints as discovered by Poole and Langan-Fox (1997).

The research reveals that the following issues of conflict influence career progression, including childbearing; child care; housework; and time management. Major transition points or interruptions in women's careers are defined by educational attainment, birth of a first child, and geographic relocation. Poole and Langan-Fox (1997) also report that career choice for women is not always characterised by rational decisions, but that they sometimes drift into careers based on the timeliness of opportunities that arise.

One of the major criticisms of Poole and Langan-Fox's (1997) research is that only females are included during the interview phase, thereby omitting more detailed information about the career paths of males. Whilst the researchers include both men and women in the quantitative phase, the conclusion of gender differences in career trajectories would have been stronger if in-depth interviews with males had been conducted. The survey results of the males are compared only with other empirical findings that existed at that time. A further limitation of the study is the extended time frame in which the research was conducted (1973 to 1990). In addition, the findings of the research were not then published until 1997. As mentioned throughout this literature review, the significant changes in the Australian workplace over the past two decades mean that to some extent, the results of this research are outdated.

2.4.2 The boundaryless career

Researchers such as Arthur and Rousseau (1996), Atkinson (2002), De Meuse et al. (2001), Hall (1996a), and Templer and Cawsey (1999), suggest that the traditional view of an individual's career is no longer relevant in the twenty-first century due to changes in society, the nature of work and of the employment relationship. Individuals can no longer assume an uninterrupted, lifelong career path. This concept of the employment relationship has long been referred to as the psychological contract. Schein (1978) and Levinson et al. (1978) propose the notion of the psychological contract to describe the relationship between the employee and the organisation. The traditional view of the psychological contract is characterised by a mutual understanding between the employee and the organisation. It is expected that employees will work hard, cause few problems, and generally conform with the manager's requests. In return, it is expected that employers will provide good jobs and pay, offer many advancement opportunities, and generally guarantee lifetime employment. The traditional view characterises the employment experience as a stable, predictable world; the employee will be loyal to the employer and, in return, the employer will provide job security for the employee (De Meuse et al., 2001).

After noting changes in the psychological contract, researchers in the 1990s propose the notion of a 'boundaryless career'. Both Arthur and Rousseau (1996) and Hall (1996a) suggest that careers in the twenty-first century will no longer be automatic nor linear. Instead the career will be directed by the individual, not the organisation, and driven by changes in the person and in the environment. The individual will need to be more flexible and adaptive. Employment transitions will occur across roles, organisations and occupations. Hall (1996a) terms it a 'protean career'. This term is derived from the Greek god Proteus, who could change shape at will (Hall, 1996a).

Second, success will be measured in psychological terms, such as achieving job satisfaction or family stability, rather than objective terms, like vertical promotion (Hall, 1996a).

Third, a career will be characterised by a focus on continuous learning. It will not be measured by chronological age and life stages, but by continuous learning and identity changes. In contrast to Levinson et al. (1978), Hall (1996a) believes that a career will be a series of short learning stages, emphasising career age, not chronological age. Hall (1996a) believes that the emphasis will be on those individuals with know-how rather than those with learn-how. Job security will be replaced by employability. There will also be a focus on integrating work and life.

Finally, Hall (1996a) suggests that the individual must develop new competencies related to the management of self and career. The individual must learn how to develop self-knowledge and adaptability, 'metaskills' (Hall, 1996a).

Similarly, Allred, Snow and Miles (1996) believe that the responsibility for career management in the twenty-first century will rest with the individual, rather than with the organisation.

The locus of responsibility for managing an individual's career has shifted over time. In the classical professions of medicine and law, an individual was responsible for managing his or her own career. In early corporate careers, this responsibility shifted to the company, as it assumed control over most aspects of a manager's professional life. In many current organisations, the responsibility for managing one's career is frequently shared by the individual and the company. The business environment and organisational forms of the twenty-first century will return responsibility for competency development and career management to the individual. Individuals in the future will need to possess the cumulative set of skills generated by organisational evolution (i.e. technical, commercial, collaborative, and self-governance skills), and they will create the organisation they need to facilitate their work. (Allred, Snow & Miles, 1996: 18)

My research will explore whether the claims of Arthur and Rousseau (1996), Allred, Snow and Miles (1996), and Hall (1996ε) are relevant for men and women in the accounting profession in Australia.

2.4.3 New theory of careers for the new economy

Given the many social, economic and political changes that have influenced the current work environment, Arthur, Inkson and Pringle (1999) also propose a new theory of careers in order to accommodate the new economy of the late twentieth and early twenty-first century. Their research details the career stories of 75 men and women, encompassing nine occupational groups in New Zealand, from top management to basic jobs, such as garbage collector. They base their analysis on a modified version of age-based career stage theory. They identify three key stages in career, which they refer to as *fresh energy*, *informed direction* and *seasoned engagement*.

The researchers argue that many careers do not fit traditional theories, nor indeed do they make objective sense. They use Karl Weick's work on enactment to extend our current thinking on careers. According to Arthur et al. (1999), Weick proposes that the career is not defined by a series of occupational classifications, rules of professional practice or organisation based systems of human resource management. The researchers also recognise the importance of the individual's own exertion of will and choice and activity (Arthur et al., 1999).

In the stage Arthur et al. (1999) label *fresh energy*, the researchers explore career behaviour driven by the desire for exploration and novelty. They illustrate that new jobs, projects, and directions energise the career and provide fresh learning. The stage is characterised by discontinuities as individuals experiment and seek to find their way in the world. It may consist of periods of going away, such as overseas travel or relocation to the city, and where learning is accelerated in new settings. It is also a period of what Arthur et al. (1999) call *self-designed apprenticeships*, where individuals develop their own learning agenda and are prepared to trade immediate earnings for learning of long-term value. In contrast to formal and structured vocational apprenticeships, individuals seek out their own forms of learning through acquiring new skills and experience. Finally, Arthur et al. (1999) focus on defining moments of 'truth' or insight as the

participants make retrospective sense of discontinuous and exploratory experience and establish broad plans for the future.

Arthur et al. (1999) note that in the early career phase, the focus of those individuals who enter the workforce with little or no qualifications and skills, may be on putting bread on the table. For them, work is less about career than job. The researchers explain that this stage of *fresh energy* can occur throughout an individual's career life, such as a female's renewed emphasis on career after her children are raised. Similarly, it can occur in older people, who may lose enthusiasm for established careers, and seek to focus their energies on new directions, hobbies or volunteer work (Arthur et al., 1999).

The researchers label the next stage as *informed direction*, and it is where individuals concentrate on advancement in an occupation or skill and establishment. Arthur et al. (1999) focus on people in their middle years (mid 30s to early 50s). They note that careers are facilitated or constrained by an individual's social roles and responsibilities, such as family commitments or the traditions of ethnic background. The researchers report that family accommodations are a central part of women's careers, with those aged over 40 and Caucasian tending to give priority to their home life. Many women do this, however, they follow this early phase by increased assertiveness and work accomplishment in middle adulthood, either by establishing their own businesses or by accelerating their careers (Arthur et al., 1999). There is also a tendency for some women in their late 20s and early 30s who deliberately plan when they will have children, and how it will fit in with work and other goals (Arthur et al., 1999). This is similar to the work of Hakim (2000) who suggests that women may be either home-centred, work-centred or a combination of both. A striking trend that Arthur et al. (1999) notes is the paucity of young women with children. In contrast, Arthur et al. (1999) report that for the men, family acts as a backdrop and only in a few cases is there evidence of career adjustments for family needs. It will be worthwhile to investigate whether the same patterns emerge in my research.

In the phase labelled *seasoned engagement* the researchers highlight several career trajectories. The key issue is the level of employment security for individuals, and whether it is based on occupation or organisation (Arthur et al., 1999). On one hand, Arthur et al. (1999) identify people in their late 40s and early 50s, who may remain out of work because their qualifications and experience are now irrelevant. In contrast, some individuals are in the cruise mode in their late 50s and 60s. The stage is also characterised by those people looking to phased retirement, who gradually reduce their work commitments. Some place emphasis on lifestyle as the end, and merely see work as the means to that end (Arthur et al., 1999).

Much of Arthur et al.'s (1999) work is similar to the aged link theories of Super (1957) and Levinson et al. (1978). However, the one key area of difference is that Arthur et al.'s (1999) first two stages, may not always be aged linked. Further, an individual may experience recycling in their career, in which they may pass through the *informed direction* stage and return to *fresh energy* depending on life circumstances. Drawing on this theme, my research will examine whether the men and women in the accounting profession similarly experience periods of rebalance as also proposed by Levinson (1978, 1996).

Similarly to Hall (1996a), Arthur et al. (1999) introduce the concept of *career competencies*—knowing-why; knowing-how; and knowing-whom. Knowing-why competencies provide the motivational energy on which an individual's efforts are based. Knowing-how competencies include the skills and understanding that individuals accumulate through their work and education. Knowing-whom competencies comprise both the ability to relate to others and also the networks developed. Arthur et al. (1999) believe that career competencies transform into career capital. For example, a graduate who acquires qualifications early in life (know-how) may enable them to find their first job. This may provide further inspiration (knowing-why), expertise (knowing-how) or network connections (knowing-whom) which a subsequent employer may value.

The researchers explain that these career competencies are derived from the reciprocal benefits exchanged between people and organisations (Arthur et al., 1999). They identify bounded benefits and boundaryless benefits (Arthur et al., 1999). Bounded benefits exist whilst the person is employed, and include money or work satisfaction for the individual, and work performance for the organisation. In contrast, boundaryless benefits are continuous, such as skills and experience acquired by the individual, or new procedures and customers retained for the organisation. Arthur et al. (1999) argue that the boundaryless benefits enhance a person's overall career competencies in the three key areas of knowing-why, knowing-how and knowing-whom.

The one drawback of Arthur et al.'s (1999) study, is that the sample consists of participants with a range of occupational and professional backgrounds. It is therefore difficult to draw comparisons between the participants' careers given this diverse background and the differing contextual factors that would influence their personal circumstances. My research will focus on analysing a group of respondents from a similar background, that is, the accounting profession. This will control for any variables that may occur due to occupational differentiation.

2.5 Conclusion

The theories of career development outlined in this chapter are presented in order to highlight the existing literature on the topic. The purpose of this research is to explore whether these theories are relevant in the current context given the many social, economic and political changes to the Australian work environment. The aim of the research is to explore and reflect on the relevance of these existing theories to the accounting profession in Australia.

In reviewing some of the theories, four key problems are identified. First, many of the existing theories were developed between the 1950s and 1980s, so the currency of their relevance and applicability may be called into question. Second, not all studies have examined an individual's definition of career and success. Third, some theorists have

attempted to develop a one-size-fits-all model of career development aimed at predicting the career paths or behaviour of men or women. Researchers need to recognise the importance of taking into account a diverse range of factors influencing career development in proposing a model, and one which is not designed to be deterministic of men's and women's experiences, but inclusive of a range of possibilities. Finally, most studies have focused on either studying men or women in isolation, rather than conducting research that explores the similarities and differences between the genders concurrently.

In conjunction with Chapter 3, the literature review has thus been used to develop the three key research questions. From the review of the theories on career development, several key themes emerge. First, there is a need for research to explore the similarities and differences between women and men in examining career development. Second, the research needs to investigate the influence of a diverse range of factors found to influence career development (details of which are provided in the next chapter). Third, there is a need for research which examines how men and women conceptualise career and career success, and how these influence their career behaviour. Finally, the review of literature has highlighted that a number of researchers recognise the importance of contextual factors in influencing career (Astin, 1984; Hakim, 2000). This research will therefore be confined to the accounting profession in Australia in order to control for these contextual influences.

The aim of the research will therefore be to provide a new conception of career development relevant for men and women in the accounting profession in Australia. Whilst the results of the study may not be generalisable across all sectors of society, they do have some relevance for white collar professions. The research may prove a catalyst for further studies to be conducted in other occupational or organisational contexts. The main contribution of this research will be to integrate components from the range of existing theories on career development in order to develop a contemporary understanding of career development for men and women in a particular organisational and cultural context of the accounting profession in Australia.

CHAPTER 3: FACTORS INFLUENCING CAREER DEVELOPMENT

3.1 Introduction

Career development involves one's whole life, not just (an individual's) occupation. As such, it concerns the whole person. More than that, it concerns him or her in the ever-changing contexts of his or her life. The environmental pressures and constraints, the bonds that tie him or her to significant others, responsibilities to children and aging parents, and the total structure of one's circumstances are also factors that must be understood and reckoned with. In these terms, career development and personal development converge. Self and circumstances evolving, changing, unfolding in mutual interaction, constitute the focus and the drama of career development. (Wolf & Kolb, 1980 as cited in Patton & McMahon 1998: 5)

This definition of career development highlights the importance of understanding the individual, the environment, and the interplay between the two when exploring the concept of career development. The purpose of this chapter is to outline a range of factors that have been shown to influence the career development of men and women. There are three types of factors: personal; inter-personal; and organisational. Personal factors relate to the individual and their circumstances, such as the influence of balancing work and family, and age. The key inter-personal factors that researchers such as Powell and Mainiero (1992) and White, Cox and Cooper (1997) find to be most relevant, include the influence of mentors and networks. Finally, organisational factors encompass organisational culture, workplace policies and access to training and development.

3.2 Family background

Chapter 2 discussed how some researchers recognise the importance of how the work and personal lives of people are inexorably intertwined (Gutek & Larwood, 1987; Powell & Mainiero, 1992; Rapoport and Rapoport, 1980; White, Cox & Cooper, 1997). Sekaran and Hall (1989) argue that the links between work and family are so strong that focusing on career development without simultaneously considering the family's developmental needs, may produce an incomplete understanding of career dynamics. Therefore one of the major influencing factors considered necessary to explore in relation to career development, is that of balancing work and family. This issue of balancing work and family is so complex that an entire thesis could be devoted to its examination, however for the scope of this research only a brief summary of the salient issues is presented in this chapter.

Wajcman (1998) argues that it is the interface between work and family where gender differences are most apparent and this difference influences men's and women's experience of organisational life and career behaviour. The major constraining factor on the balance between work-family life is the failure of individuals, organisations and society to make the transition from the traditional view of mothers as the primary care givers to a more receptive and supportive attitude that encourages both men and women to move freely between the worlds of work and the home. Furthermore, as Blair-Loy (2003) highlights, employers and clients assume that high-level workers will be dedicated to their jobs and will not spend significant amounts of time on other obligations, such as family. Therefore, many women are seen as being less career committed if they take career breaks or choose to spend more time with the family.

Much of the theory on work-family proposes that individuals are forced to move between two worlds, that of work and that of the home (Blair-Loy 2003; Campbell Clark, 2000; Friedman & Greenhaus 2001; Kanter, 1977; Marshall, 1995; Patton & McMahon, 1998). This often results in role conflict, role overload, and role ambiguity, and can influence job satisfaction (Burke, 1999; Burke & McKeen, 1995; Marshall, 1995; O'Driscoll &

Humphries, 1994; Rotondo, Carlson, & Kincaid, 2003). Blair-Loy (2003) argues that career orientated women who spend too much time with the family violate the work devotion schema, whilst work orientated women who evade or delegate family responsibilities violate the family devotion schema, thus creating work–family conflict. Glezer and Wolcott (1999) in their analysis of the Australian Institute of Family Studies Family Life Course Study report that that between 25 and 40 per cent of respondents indicate that their job interferes with family life to some extent.

Blair-Loy (2003) argues that when it comes to work–family balance, broad historical, social, and cultural forces shape the options of individuals and these same forces shape how such individuals personally respond to the options. Whilst much research has been conducted overseas in the area of work and family, it is important to encourage more research in Australia to fully appreciate the social, political cultural and economic factors influencing the work–family context here. Some of the issues influencing the work–life balance include: the division of household labour; the consequences of taking career breaks; and the consequences of work–family collision.

3.2.1 Division of household labour

As outlined in Chapter 2, Gutek and Larwood (1987) argue that a major factor influencing women’s career trajectories is the role of the parent. It is women who typically assume the primary carer role in the family. Women who work outside the home for pay still perform significantly more household tasks than do their male partners, and they enjoy less leisure (Baxter, 2002; Glezer & Wolcott, 1999).

When discussing results of the Australian Institute of Family Studies research, Baxter (2002) argues that Australia has seen major changes in the labour force participation rates of married women, patterns of family formation and dissolution, changes in women’s levels of economic independence and men’s and women’s attitudes to gender and family roles. However little is known about the impact of these changes on the division of labour in the home. Baxter (2002) explores this issue using national survey data

collected in Australia in 1986, 1993 and 1997. The research indicates that Australian women do about two thirds of the childcare tasks, at least three-quarters of the routine everyday indoor housework tasks, and spend about three times more hours per week than men on the latter. The research also shows that only 18 per cent of the sample employ paid help with domestic labour, and this is predominately for outdoor work, such as mowing lawns, gardening and home maintenance/repairs (Baxter, 2002).

Baxter (2002) also notes from the research that there are some changes in the proportional responsibilities of men and women in the home, with men reporting an increased share of traditional indoor activities. However, she states that overall, both men and women are spending less time on housework. For example, Baxter (2002) reports that women's time on housework has declined by six hours per week since 1986. She concludes that whilst the gender gap between men's and women's involvement in the home is decreasing, it is not the result of men increasing their share of the load, but is due to the large decline in women's time spent on domestic labour (Baxter, 2002). Baxter (2002) also reports that by 1997, as women increased their hours of paid work, their involvement in domestic labour decreased, mirroring the result for men.

Thus one of the major factors influencing the work-life conflict is the gendered division of household labour. Despite women's increasing involvement in the workforce, they continue to assume primary responsibility for household duties. It is these second shift responsibilities that have implications for women's career choice and development.

My research will therefore explore whether the division of household labour influences the respondents' ability to balance work and family. A question on the division of household responsibilities has thus been included in the demographic questionnaire (shown in Appendix B). For example, if men assume a greater share of household tasks, does this make it easier for women to balance a family and a career? This will help to answer my third research question outlined in section 1.6.1, which asks whether respondents perceive personal factors, such as family commitments, to influence their career development.

3.2.2 Dual career couples

A growing social trend in Australia has been the growth in dual-career couples. Dual career couples refer to when both partners are simultaneously pursuing a career. Of all couple families with children aged under 15, the percentage of both parents employed has risen from 50.6 per cent in 1993 to 57.5 per cent in 2003 (ABS, 2004c). Smith (1997) states that the dual-career relationship implies a psychological commitment of marital or de facto partners to both family relations and their individual careers. Managing simultaneous careers can therefore create conflict and stress, and this is compounded further by the presence of children. It can also have negative consequences for the organisation. Since this research is conducted from an HR perspective, these negative consequences will be explored.

Limited research has been carried out in Australia examining the issues of dual-career couples. Research into dual-career couples shows that they experience higher levels of stress, work–family conflict and overload than single-career couples (Elloy & Smith, 2003). Elloy and Smith (2003) state that career demands for dual-career couples can mean significant commitment, extended working hours and study requirements, which can lead to role overload. As a result, Elloy and Smith (2001) argue that dual-career couples are probably more susceptible to the combined effects of home and work overload.

Smith (1997) details research which explores the career transitions of 15 dual-career managerial couples within Australian organisations. Smith (1997) reports that 13 of the 15 couples in her research plan their careers jointly, and provide mutual support for partners' transitions. Sixteen respondents recall key decision points which required difficult deliberation due to simultaneous careers. Seven women report that they gave up interstate and overseas promotions because it may have disrupted their partner's career (Smith, 1997). In four cases, relocation generated considerable marital discord, particularly when study programs were curtailed or deferred as a consequence. Smith

(1997) concludes that for dual-career couples, ad hoc career decision making is more common than a long-term joint strategy, due to the difficulty of managing simultaneous careers. Further, dual-career partners experience similar frequencies of career changes, but women experience shorter tenure and more frequent job changes (Smith, 1997). She also reports that job changes for both partners are vertical moves, however a proportion of women make lateral moves or involuntary and random transitions in order to accommodate family commitments (Smith, 1997).

Smith (1997) reports that some of the benefits of dual-career couples are perceived as emotional support, financial security, and networking contacts. Smith (1997) concludes that the implications for organisations are that more flexible career paths, employment practices and managerial conventions, are needed to assist the career development of dual-career couples, and to enhance employee retention and organisational productivity. Couples in Smith's (1997) study for example, express resentment at employer reliance on managerial mobility, and disappointment at the dearth of practical support for relocators and their families. Other couples want career counselling from employers to help in the decision-making process (Smith 1997).

My research will also investigate whether aspects of dual career couples are inter-related to other factors that influence career development of men and women in the accounting profession. This responds to the third research question regarding the personal factors influencing career development.

3.2.3 Consequences of taking career breaks or working part-time

One of the major issues surrounding the work-life debate is the impact of family responsibilities on an individual's career commitment. The conundrum faced by working parents is the commitment to the job versus commitment to family.

Marshall (1995) argues that women may be disadvantaged beyond a certain level of the hierarchy where 100 per cent commitment to the organisation may be expected. In her

study, she reports that despite their relative career success, women with children are more likely than men to believe that having children has damaged their careers.

In discussing research conducted in Sweden, Schwartz (1996) reports that parental leave has a greater tendency to reduce women's job satisfaction and promotion opportunities. Twenty-three per cent of mothers who returned to work report decreased job satisfaction, compared to 16 per cent of fathers. The problem for women is that on their return to work they are assigned less challenging tasks. Twenty per cent of women report that their promotion opportunities have worsened since taking leave, compared with eight per cent of men (Schwartz, 1996). Furthermore, Schwartz notes that the study reveals fathers' participation in parental leave helps to equalise women's employment situation. When fathers took 20 per cent or more of the leave, mothers tend to work more days per week, earn higher incomes, and experience less of a drop in post-birth income from pre-birth level (Schwartz, 1996).

Burke and McKeen (1995) examine the relationship of employment gaps to measures of work outcomes and emotional wellbeing among female chartered accountants in Canada. The results show that women who have more employment gaps are older, more likely to be currently employed part-time, more likely to be married, and if married to have more children, spend more time on household duties, have an earlier first degree, and work fewer hours. They also tend to work in larger departments, serve longer in their present positions, remain longer with the employer, and hold more previous jobs (Burke & McKeen, 1995). The results also reveal that women with more employment gaps are less job involved and are less optimistic about their future career prospects.

In discussing the results, Burke and McKeen (1995) note that most professional accounting organisations tend to be very demanding employers, associating a temporary break from work with lower commitment. They argue that this may lead to less organisational investment, such as less training, fewer challenges and assignments, and less coaching and mentoring. As a consequence more women become frustrated with their career and the possibility of further advancement (Burke & McKeen, 1995).

This finding is similar to a British study where 68 per cent of male and female accountants surveyed believe that working part-time reduces their career opportunities, while 65 per cent agree that they can not further their careers without working full-time (Jackson & Hayday, 1997). Of the full-time workers, 72 per cent of women and 82 per cent of men feel that their careers will suffer if they move to part-time work (Jackson & Hayday, 1997).

My research will therefore seek to explore how the following experiences of male and female accounting professionals in terms of their career development interact. First, whether it is men or women who take a career break when children are born, as well as exploring the type and length of their leave; second, how having children or taking a career break has influenced the career development of the respondents; third, whether the respondents (typically females) have experienced any negative attitudes or treatment from their organisation; and finally, whether the type of organisational context has an influence on the treatment of working mothers. In particular, does the context of the accounting profession have an influence on the length of career breaks and part-time work undertaken by respondents? This information will help to answer the third research question (see section 1.6.1) on whether family commitments influence the career development of the men and women sampled.

3.2.4 Consequences of work–family collision

Much of the research on the work–family conflict focuses on the nature of time and psychological strain (Blair-Loy, 2003; Friedman & Greenhaus, 2001; Marshall, 1995; Rotondo, Carlson & Kincaid, 2003; White, Cox & Cooper, 1997). Rotondo et al. (2003) state that time-based conflict occurs when time devoted to one role makes it difficult to participate in, or comply with, the expectations of another role, such as a child’s medical appointment conflicting with a work commitment. They define strain-based conflict as strain from the demands of one role intruding into and interfering with participation in another role, such as being physically exhausted from work that an individual is unable to undertake household tasks. Some of the common results of work–life conflict are increased levels of stress, decreased performance at home and work, and decreased life and work satisfaction (Blair-Loy, 2003; Brough & Kelling, 2002; Friedman & Greenhaus, 2001; Rotondo, Carlson & Kincaid, 2003).

Weston et al. (2002) define the conflict as ‘spillover’ and this is commonly used in discussions of links between work and family life. Negative spillover occurs when work and family interfere with each other, when stressors increase in both domains at the same time, and when negative moods from one domain are transmitted to the other. Positive spillover, on the other hand, occurs when one domain improves functioning in the other (Weston et al., 2002). Not surprisingly, research suggests that personal wellbeing is eroded by negative spillover and enhanced by positive spillover (Weston et al., 2002).

In discussing the results of the Australian Institute of Family Studies Family Life Course Survey, Glezer & Wolcott (1999) report that significantly more men (40 per cent) than women (28 per cent) feel that work interferes with home life. The research also shows that 35 per cent of women compared to 28 per cent of men report that their partner’s work adds to family tension (Glezer & Wolcott, 1999).

Glezer and Wolcott (1999) report that the impact of work on family and personal lives varies across age groups and stages of people’s lives. Work tends to interfere the most

with home life for those in the age ranges where child rearing and job and career demands are at a peak. For example, more than 40 per cent of men and 30 per cent of women aged 30–49 years feel work interferes with home life (Glezer & Wolcott, 1999). Older women aged 50–60 plus and men aged 60 or over (20 per cent) are least likely to feel this strain, although men aged 50–59 (35 per cent) are still feeling the effect of work demands on home life (Glezer & Wolcott, 1999).

One fifth of the women in White et al.'s (1997) study report conflict between their home and work lives. The women state that they work so hard on their careers that they do not have any psychological or physical energy left for their personal lives. According to White et al. (1997), the women in their research do not view work and family as mutually exclusive. Some feel that career and family are mutually enriching and they feel that a stable base is important when pursuing a career. These women state that they do not have a lot of time to spend with their families, but they suggest that the time they do have is 'quality time' (White et al., 1997).

The collision of the family and career world often therefore resulted in sacrifices or what Friedman and Greenhaus (2001) refer to as 'tradeoffs', which leads to dissatisfaction among the respondents. Friedman and Greenhaus (2001) argue that the more people believe they are making a tradeoff, the less satisfied they are with their careers, their families, and their lives. They report that in their study nearly 43 per cent of men and women surveyed believe that they have to decide which is more important to them, their career or their family (Friedman & Greenhaus, 2001). In their study of 623 working men and women in the United States, Rothbard and Edwards (2003) similarly report that for men, increased work time investment reduces time devoted to family, but increased family time investment does not affect time devoted to work. However, for women, increased time investment in either work or family reduces time devoted to the other role (Rothbard & Edwards, 2003).

My research will therefore explore how satisfied the respondents are with their ability to balance work and family. It will also investigate whether respondents report any

consequences of balancing work and family, such as increased stress, decreased job satisfaction, or increased conflict. This will also help to answer the third research question on whether personal factors, such as family commitments, influence career development.

3.3 Age

The age of individuals has an effect on the decisions they make about their career (Gordon & Whelan, 1998; Levinson, 1978, 1996; Simpson & Altman, 2000; Still & Timms, 1998; Super, 1957). In early career, the younger men and women seek to establish a foundation for future career advancement by obtaining the necessary skills and experience to progress. Then as men and women reach their late twenties and thirties, their career paths differ. Women with children typically have more unstable career trajectories compared to males (Gutek & Larwood, 1987; Powell & Mainiero, 1992). Little research however, has been conducted to compare the career trajectories of older women and older men. My research will seek to explore whether there is a link between age and career paths.

Gordon and Whelan's (1998) research details interviews with 36 highly successful professional women in Boston aged over 35. According to the researchers, the women identify needs concerning career advancement, family maintenance, self and society and emphasise a strong need for ongoing achievement (Gordon & Whelan, 1998). Seventy-eight per cent of the sample report a need for renewed work-family balance. Seventy per cent report a need for more personal time, while 65 per cent of the women in the research report a need for continued achievement, accomplishment, and perceived value to the organization (Gordon & Whelan, 1998). The researchers explain that the midlife women spend significant time meeting the needs of coworkers, bosses, subordinates, spouses, and children. They argue that midlife women recognise the need of sometimes putting themselves first, or trying to find their essence, their authentic selves (Gordon & Whelan, 1998).

The researchers note that the women use a variety of individual strategies that allow them to cope during their midlife careers. To set clear personal boundaries is a strategy adopted by 83 per cent of women (Gordon & Whelan, 1998). They achieve this by

establishing new or different limits, focusing on core activities, making tradeoffs, purchasing services, and accepting their own egocentrism (Gordon & Whelan 1998). To address their need for continued achievement and accomplishment: the women create societal definitions of career and success (72 per cent) by developing individual definitions of success, confronting political realities, or changing their work setting (Gordon & Whelan, 1998). According to the researchers, meeting their career and professional development needs is viewed as the responsibility of the organisation (Gordon & Whelan 1998).

Still and Timms (1998) examine the career and life decisions of 33 managerial and professional women in Australia in their fifties. The purpose of the research is to contribute to the development of a life perspective of older women, especially those with a career focus. The research is useful in highlighting the career experiences of older women, a group that has received little research attention.

The research shows that most of the older women interviewed do not follow a linear career, rather they have a series of jobs which provide varying levels of fulfilment. Still and Timms (1998) point out that this pattern contrasts with Levinson's (1996) study in which the women are seeking success, fame and achievement.

Most of the women attribute their advancement and success to luck, chance, or accident, that is they seem to have an external locus of control. This contrasts the findings of Rosenthal (1995) and White et al. (1997) who report that the women in their research have an internal locus of control, attributing their successes to their hard work and ability. According to Still and Timms (1998), some of the women in their research are also clearly unsatisfied with their present work and are therefore experiencing a lack of direction in their careers.

Still and Timms (1998) report that for these older women the emphasis is on maintaining a quality of life and job satisfaction, rather than achieving greater financial rewards or professional status. Still and Timms (1998) argue that this correlates with the

maintenance stage of White et al.'s (1997) model of the careers of successful women. The stage is characterised by continued personal growth and expansion, and success and consolidation.

According to Still and Timms (1998), the research identifies five related areas or factors which older career women must contend with. First, the male culture and gender discrimination at work. Despite their lengthy experience, the older women report gender barriers; the existence of territorial instincts of male colleagues; and resentment by male colleagues to their promotion (Still & Timms, 1998).

The second issue the researchers highlight is the nature of the women's working lives. The researchers report that most of the women are satisfied with their level of occupational attainment, however, a number believe that they have not reached their full potential and that they are currently disadvantaged because their career paths are long, often indirect, and not necessarily involving formal qualifications (Still & Timms, 1998).

The third factor the older women have to contend with is 'ageism'. Still and Timms (1998) comment that some women believe that age poses no barrier to either their career or their future. Such women are either undertaking doctoral studies or seeking a new professional direction. However, according to Still and Timms (1998), most women are conscious of age discrimination or the unfavourable perception towards their physical and chronological aging. Still and Timms (1998) propose that there are two groups of women in their 50s: pre-55; and those post-55. According to Still and Timms (1998), the women in their early 50s are relatively optimistic about their future; whereas the women in their late 50s are more pessimistic.

The fourth factor relates to the second double-burden of responsibility. Still and Timms (1998) believe that older women face a second 'double burden': balancing the demands of a career with elder care responsibilities.

The final issue to consider is that of retirement. Still and Timms (1998) identify a number of issues: whether the woman's spouse helps with household responsibilities; the conflicting attitudes to retirement between women and their spouse; and the varied career aspirations.

This brief discussion on age and career has highlighted a number of issues for exploration in my research. First, how do the career aspirations and development of various age cohorts influence career development? Second, what are the key challenges facing men and women at various ages in their life? Third, does the age of respondents have positive or negative implications for their career development? Exploring these issues will help to answer all three key research questions.

3.4 Inter-personal factors

3.4.1 Mentors

The mentor relationship has been identified as an important contributor to job and career development. The role of mentors is to provide both career and psychosocial support (Tharenou & Zambruno, 2001; White, 1995). Career support encompasses sponsorship, coaching, challenging work assignments, protection, and visibility. Psychosocial support includes role modelling, friendship, acceptance, and counselling (Tharenou & Zambruno, 2001).

The purpose of this section is to highlight some of the key findings on the career-related benefits of mentoring. My research will seek to explore whether mentoring does act as an important influence on the career development of men and women in the research. My research will also provide a greater understanding on the types of mentoring programs that exist in the range of organisational contexts featured in the study. Furthermore, it will be interesting to examine whether mentoring is not prevalent in the accounting profession as reported by other researchers. For example, Morley, O'Neill,

Jackson and Bellamy (2001) report in their study of the accounting profession in Australia, that a large majority of participants (77 per cent) do not have a formal mentoring scheme available in their organisation. Only 22 per cent of participants report having a mentor available to them in their organisation (Morley et al., 2001).

Tharenou and Zambruno's (2001) research examines whether mentoring is more positively related to career advancement for women than men. Their initial research details a survey of 5019 Australians employed in both the public and private sector. They continue the research one year later by surveying 3220 of the respondents again. Beyond organisational, job and individual variables Tharenou and Zambruno (2001) report that gender differences arose in the links between mentor support and career advancement. In contrast to men, women who report greater career support from their mentors, report more advancement a year later in terms of promotion. For both men and women, career advancement is positively related to career and psychosocial support a year later (Tharenou & Zambruno, 2001).

Other researchers such as Schor (1997) and Eddleston, Baldrige and Veiga (2004) report that both women and men who progress to senior positions credit the nature and quality of their relationships with other people as key contributing factors. These relationships include those with mentors and informal networks with colleagues. Eddleston et al. (2004) believe that mentoring positively influences a woman's sense of marketability. However they report that unlike men, women's exposure to mentoring does not affect the number of promotions they are offered.

Burke and McKeen's (1997) research compares managerial and professional women with and without mentors. The results reveal that women with mentor relationships are younger, in higher level positions, have shorter job tenure, work more hours and extra hours per week and attach higher priority to their careers. Women with mentor relationships also indicate more favourable work outcomes, but similar levels of psychological well-being. The women with mentors also express greater optimism

regarding career prospects and work more extra hours per week (Burke & McKeen, 1997).

The women in White et al.'s (1997) study also identify mentors as providing both psychosocial and career support. While none of the successful women are involved in formal mentoring schemes, most of them identify an individual who is influential in their careers. Only 12.5 per cent of women indicate that they do not have a mentor. Thirty-eight per cent state that their confidence is raised because their mentor has faith in their ability and it is reinforced by encouragement and support (White et al., 1997).

According to Powell and Mainiero (1992), the most likely candidates to mentor women are senior managerial men who have achieved substantial power and responsibility. They suggest however, that due to issues of intimacy and sexual attraction, male-female mentoring relationships often involve tension and anxiety. In an effort to avoid these issues, the relationship can often remain superficial, with the individual's full developmental potential left untapped. The other problem concerns the willingness of male managers to mentor women. Powell and Mainiero (1992) refer to earlier research which suggests that male executives may prefer to mentor and promote other men to leadership positions because they prefer peers who are similar to themselves. These difficulties in establishing and carrying out cross-gender mentoring relationships therefore present a major developmental barrier to women's career success (Powell & Mainiero, 1992).

Powell and Mainiero (1992) argue that the alternative is to have women mentor other women, however this has its own problems. Firstly, the opportunities for mentoring are limited due to the paucity of women in senior management positions (Powell & Mainiero, 1992). Secondly, there is the issue of tokenism among senior managerial women. According to Kanter (1977), people in token positions enjoy the uniqueness their position affords and view others around them as a potential threat to their achievements. Therefore such women may be reluctant to encourage or mentor younger women who could pose a threat to their position.

My research will explore whether and in what way do the respondents have access to a formal or informal mentor. The analysis will focus on the gender of both the mentor and mentoree, the types of mentoring, its benefits, and influence on the respondents' careers. This will help to answer the third research question which asks if inter-personal factors, such as mentors, influence the career development of the men and women in the research. Whilst previous research may have examined a range of issues associated with mentoring, my research will only concentrate on those issues that link mentors to career development.

3.4.2 Networks

As mentioned in Chapter 1, there are a number of professional associations in the accounting industry. CPA, ICAA, and NIA all represent networks that accounting professionals can join. Membership can be for several reasons: either to obtain professional recognition; obtain access to ongoing professional support and development; or for career and social benefits. Within these professional associations, a number of networks are supported, such as specific women's networks. Given the accounting profession's focus on networking, it was considered to be an important factor that should be explored in this research. There is a need to explore what networks exist, who belongs to such networks, what are the benefits for individuals, and what influence do they have on career development.

The purpose of this section is therefore to provide a brief overview on the research relating to networking. It is not designed to be comprehensive, but to touch on some of the key issues relating to career development. The purpose of my research will seek to contribute further to the field of networking by discussing its relationship with the accounting profession in Australia.

Travers and Pemberton (2000) identify that networks can assist in an individual's career development. They define networks as including both formal and informal relationships

that may involve people inside and outside the organisation. They cite two types of networks: instrumental and expressive. Instrumental ties can include the exchange of information and expertise, professional advice, political and sometimes material resources (Travers & Pemberton, 2000). These networks may enhance developmental opportunities, for example by providing career direction and advice, exposure to senior management, and by assisting in obtaining key projects, as well as support for promotion. On the other hand, expressive networks encompass friendship and social support (Travers & Pemberton, 2000). These are usually characterised by a higher degree of trust and informality.

In her study of middle to senior managerial women in the United Kingdom, Marshall (1995) notes that some of the respondents report very supportive relationships with other women, mostly outside their own organisations. These networks of friends are highly significant reference groups for discussing career aspirations and work challenges, and gaining a more distanced perspective on them. Similarly, Sheridan (2001), in her study of women on the boards of public companies in Australia, explains that one of the most important characteristics for attaining a directorship position (as identified by the respondents) is to have business contacts. Many of the respondents highlight the significance of 'who you know'. Thirty-five per cent of the women have gained their board appointment through the CEO's recommendation, while a further 33 per cent attribute their appointment to the recommendation of another board member.

Rutherford (2001) argues that failure to be included in the informal networks of an organisation can cause exclusion from potential business information; exclusion from client contact; and detrimental repercussions for career progression. It can also lead to a feeling of isolation and personal distress. She proposes that informal exclusion is powerful and often difficult for women to complain about. Burke, Rothstein, and Brastor, (1995) attribute this exclusion to several factors. First, women may not be aware of informal networks and their importance and potential usefulness. Second, women may not be as skilled as men in building informal networks. Third, both women and men may prefer to communicate with others similar to themselves. Fourth, as the dominant group,

men may want to maintain their dominance by excluding women from informal interactions (Burke, Rothstein, & Bristor, 1995).

In their research, Burke, Rothstein and Bristor (1995) survey managerial and professional men and women in order to investigate their interpersonal networks, both inside and outside an individual's organisation. The sample includes 57 women and 55 men who are in early and mid-career stages. Respondents report an average of 4.9 individuals in their inside networks and 2.8 individuals in their outside networks (Burke et al., 1995). The researchers state that there is a higher percentage of men in both networks, but the difference is smaller in external rather than in internal networks. Seventy-one per cent of the internal network are male, compared to 54 per cent in the outside network (Burke et al., 1995). According to Burke et al. (1995), respondents interact with inside and outside network members about once a week. Inside network members hold staff rather than line jobs, are at slightly higher organisational levels and are only modestly connected to powerful organisational leaders. Outside networks consist mostly of friends and spouses (Burke et al., 1995).

Burke et al. (1995) report that the networks of women and men differ somewhat. Women's networks contain more women than men's networks. Women also receive a greater number of developmental functions from their outside network, with a similar tendency from their inside network (Burke et al., 1995).

According to Burke et al. (1995), the most common developmental functions respondents receive from inside network members are: listening to opinions; support; encouragement; caring and interest; and information on the customs and values of the organisation. The most common developmental functions the respondents receive from outside members include caring and interest; listening to opinions; moral support; encouragement; and reassurance (Burke et al., 1995).

From the above discussion, it is clear that both mentors and networks can help facilitate career and personal development. In the absence of mentors, networks can be useful as they can often last longer, are not hierarchical, and involve two-way helping (Burke et al.,

1995). In addition, while mentors may be particularly important in the early career stage, networks can be useful at all stages. For example, internal networks can influence human resource decisions such as promotion (Marshall, 1995; Sheridan, 2001; White, Cox & Cooper, 1997).

My research will examine the types of networks accessed by men and women in the accounting profession, including whether they are formal or informal, internal or external to the organisation; their advantages and disadvantages; and the effect they have on the respondents' careers. This also answers the third research question regarding if interpersonal factors influence career development.

3.5 Organisational factors

A number of researchers recognise the importance of organisational factors in influencing the careers of men and women (Burke, 2002; Gutteridge et al., 1993; Mallon & Cassell, 1999; Tharenou, Latimer & Conroy, 1994). Such factors include organisational culture, workplace policies, and organisational career management. Some organisations even have specific human resource strategies directed at career development.

In their survey of 1000 large United States organizations, Gutteridge et al. (1993) examine the organisations' career development practices and attitudes. The researchers compare their findings with similar surveys of organisations in Europe, Singapore and Australia. Gutteridge et al. (1993) report that organisations share some basic goals and concerns, such as how to develop employees to meet new challenges, how to use career development to enhance competitiveness, and how to refine the role managers play in career development. According to Gutteridge et al. (1993), survey respondents report that their organisations derive the greatest benefits by linking career development initiatives to specific business objectives. The respondents also emphasise the need for managers to support career development initiatives by helping employees identify their skills, interests, and values; align their career goals with the needs of the organisation; and by encouraging continuous communication and feedback to their supervisors (Gutteridge et al., 1993).

3.5.1 Organisational strategies supporting work–life conflict

One of the major strategies an organisation can implement to address work–family conflict is to implement family friendly policies. Strachan and Burgess (1998) define the family friendly workplace as one which recognises the non-workplace family responsibilities of its employees and develops and implements policies that allow employees to balance them. Policies may include flexible working arrangements; permanent part-time work; job-sharing; career break schemes; paid or unpaid maternity, paternity and family leave; and assistance with child-care and elder care responsibilities.

With regard to the provision of flexible work arrangements by organisations in Australia, of the families with at least one parent employed, 56 per cent indicate that they use one or more work arrangements to assist them to care for their children (ABS, 2003a). The most frequently used forms are flexible working hours (35 per cent) and permanent part-time work (24 per cent) (ABS, 2003a). According to the ABS (2004d), in 2002 70 per cent of employed mothers utilise work arrangements to help them care for their children, an increase of 2 per cent since 1993. In contrast, only 30 per cent of employed fathers use work arrangements to help them care for their children in 2002, but this is an increase of 6 per cent since 1993 (ABS, 2004d). This increase suggests that society is undergoing change with regard to child care and work arrangements. These changes to people's working lives reinforces the need for contemporary research into career development in Australia.

In his research, Burke (2002) examines the relationship of managerial and professional women's and men's perceptions of organisational values supportive of work-personal life balance and their job experiences, work and non-work satisfaction and psychological wellbeing. Managerial women who report organisational values more supportive of work–personal life balance also report greater job and career satisfaction, less work stress, less intention to quit, greater family satisfaction, fewer psychosomatic symptoms and more positive emotional wellbeing. Managerial men who report organisational values more supportive of work-personal life balance also report working fewer hours and extra hours, less job stress, greater joy in work, lower intentions to quit, greater job,

career and life satisfaction, fewer psychosomatic symptoms and more positive emotional and physical well-being (Burke, 2002).

Research also focuses on the business and financial benefits of implementing work–family friendly policies. The cost of losing a woman who leaves the organisation following childbirth is well documented. In Australia, the EOWA (2002) estimates that when a skilled employee leaves an organisation the cost can be considerable. EOWA (2002) estimates that the cost of replacing an experienced employee may range from 70 per cent to 130 per cent of their annual salary. They comment for example, that the banking and finance sector tend to lose many high performing women after seven to ten years, by which time it costs about \$65,000 to \$80,000 to retrain a replacement to the same level of experience (EOWA, 2002).

The above research demonstrates that if organisations fail to implement family friendly policies, then detrimental implications may result, for example, decreased job satisfaction, decreased performance, higher turn over, and the cost of replacing valued staff.

My research will investigate what workplace policies exist in organisations, what are the attitudes towards such policies, and how these influence the respondents' ability to balance work and family. The purpose is to answer the third research question. Given that my sample includes a range of organisational types within the accounting profession, the results will provide a broad perspective on the types of workplace policies offered and their perceived influence on career development.

3.5.2 Impact of education, career encouragement, training and development, and work experience

Tharenou et al. (1994) report that work experience increases training more for men than women, who have less experience than men in the same age group. The results also show that work experience and education influences men's training more positively than women's training. In turn, training has a more positive impact on men's advancement than on women's. According to Tharenou et al. (1994), skills (training, education, and work experience) appear to be the most powerful influences on men's managerial advancement and are better rewarded for men than for women.

Tharenou et al. (1994) also argue that career encouragement from colleagues and senior management is important for women as it increases their awareness of the initial and continued training needed for managerial skills and to give them the confidence to undertake such training. The results of their study show that career encouragement increases training and development more positively for women than for men, who report less encouragement from superiors, especially when ages 35 to 44 (Tharenou et al., 1994). Tharenou et al. (1994) also suggest that training and development for women may provide them with the necessary managerial skills which they may not obtain through their current positions or experience. However, they suggest that the impact of training is greater for men than for women, as women attend fewer internal training courses, conferences or industry meetings (Tharenou et al., 1994).

Similar to the concept of obtaining relevant work experience, an early challenge in an individual's career can often lead to a more challenging managerial position, whereas a less challenging initial position can lead to a less mobile career path (Kanter, 1977; Larwood & Gattiker, 1987). In White et al.'s study (1992) for example, almost all of the women identify a significant event or turning point which impacts on their careers. Thirty per cent state that they have been given a challenge early in their careers which in turn has given them the opportunity to prove their abilities. Other key events for the women

(as noted in the study) include achieving senior corporate positions at a very young age, or in situations where the level of seniority was previously unknown for a woman. Nine of the women in the sample report that they have been responsible for the success of a new venture, or expanding an existing business. According to White et al. (1997), successfully managing these early challenges are claimed to raise self-confidence which leads the women to seek further challenges.

My research will investigate how important the following factors are on the career development of men and women in the accounting profession: work experience; training and development; and key challenges. It will be interesting to explore whether the requirements for ongoing professional development in the accounting profession pose problems for men and women trying to balance work and family. This will address the third research question.

3.6 Conclusion

As section 2.2 outlined, Arthur, Hall and Lawrence (1989) argue that the notion of careers reflect the relationships between people, organisations and society. This definition of career development highlights the importance of understanding the individual, the environment, and the interplay between the two when exploring the concept of career development. As Chapter 2 also described, a number of researchers (Astin, 1984; Poole & Langan-Fox, 1997; Powell & Mainiero, 1992; Super, 1957; White, Cox & Cooper, 1997) recognise that a range of personal, inter-personal and organisational variables have an influence on an individual's career development. It should be acknowledged here that most of these studies were based on white ethnic individuals.

The purpose of this chapter is therefore to highlight the diverse range of factors that have been found to influence career development. The most salient personal factors discussed include the influence of age; family commitments; personality; and motivation. The inter-personal factors included the influence of mentors and networks. Whilst there may be other inter-personal factors, such as socio-cultural influences, researchers such as Powell and Mainiero (1992) and White et al. (1997) state these to be the most salient factors. Finally, organisational factors that have been found to impact on career development encompass the workplace policies, organisational culture, and opportunities for training and development.

Much of the discussion focuses on the influence these factors have on women's career development, rather than that of men. This is because there is limited research that examines the impact of these factors on both sexes. The purpose of my research is thus to explore how men and women in the accounting profession in Australia perceive a range of personal, inter-personal and organisational factors influence their career development. The aim of the research will be to develop a picture of the pathways men and women in the accounting profession progress through in their careers.

To summarise then, the three key questions that this research aims to investigate are:

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?

The purpose is to enhance our understanding of the career stages that men and women in the accounting profession in Australia progress through in their career, and whether there is a means of presenting this information in a form that is useful for society and organisations to act on. Given that the study is qualitative in nature and based on men and women from the accounting profession, the results are not generalisable across all occupational classes. However, the findings may provide a catalyst for further research in other occupational or organisational contexts.

The main contribution of this research will be to establish whether components from the range of existing theories discussed here can be integrated in order to develop a contemporary understanding of career development for men and women in the accounting profession in Australia. Whilst the findings of this research may confirm elements of the extant literature, the benefit of this research is that those elements have been integrated into the one conceptual framework. The methodology employed will allow for the exploration of other relevant factors (as per the deductive and inductive comment in section 4.4).

The following chapter outlines the research design and methodology.