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Appendix A: Interview Schedule

1. Could you please briefly describe your career history to date?
 - a. What are your career goals?
 - b. Have you worked in other organisations or industries? What prompted you to leave these organisations or other industries?
 - c. Have you had any career breaks? If so, why?
 - d. Have you ever changed your employment status, such as from full-time to part-time or casual work etc?
2. What are your career aspirations/goals? Have these changed over time and do you anticipate them changing in the future? Why?
3. In your own words, how would you describe a successful career? Has this definition changed over the course of your life, and do you anticipate it to change in the future? Why?
4. What factors if any, have impeded or encouraged your career development? Was the influence positive or negative?
 - a. Has planning, or the prospect of planning for a family influenced decisions about your career?
 - b. Have your parents, family or significant others had any influence on the decisions you have made about your career? If so, how?
5. Have you previously, or do you currently have access to an informal or formal mentoring system inside or outside your organisation, and has this influenced your career development?
6. Have you previously, or do you currently belong to a formal or informal network inside or outside your organisation, and has this influenced your career development?
7. What does your current or previous organisation do, or what is it about your current or previous organisation that has had an influence on your career development? Such as, performance reviews, working hours, organisational culture, opportunities for training and development, organisational politics?
8. Are there any actions the organisation could take to further assist you in your career planning and development?
9. Do you think the responsibility for managing a career rests with the individual, the organisation, or a combination of both?
10. Do you think men and women have equal opportunities for career development
11. What were the critical success factors in your career?
12. Are you satisfied with your career to date?

Appendix B

Self- Administered Questionnaire

In what year were you born? _____

What is your current marital status?

- ₁ Single (Go to Q4)
- ₂ Living with a partner
- ₃ Married
- ₄ Divorced

How would u describe the division of household/family responsibilities?

- ₁ Equal with your spouse/partner
- ₂ The majority carried out by you
- ₃ The majority carried out by your spouse/partner

Do you have children?

- Yes (Go to 5)
- No (Go to 8)

How many? _____

What are their ages? _____

Do they still live at home?

- ₁ Yes, they all do
- ₂ Yes, some do
- ₃ No

Do you have any elder care responsibilities?

- ₁ Yes
- ₂ No

What is your HIGHEST educational qualification or nearest equivalent?

- ₁ School Certificate (year 10)
- ₂ Higher School Certificate (year 12)
- ₃ Certificate – TAFE College or University
- ₄ Diploma – TAFE College or University
- ₅ Bachelor degree – University or CAE
- ₆ Postgraduate qualification (*please specify level*) _____

Which category best describes your annual level of compensation (base plus bonus pay) at your current employment?

- ₁ < \$50, 000
- ₂ \$50, 001 – \$100 000
- ₃ \$100, 001 – \$300 000
- ₄ \$300, 001 – \$500, 000
- ₅ over \$500, 000

What proportion of total household income does your pay represent?

- ₁ 100%
- ₂ more than your spouse/partner
- ₃ less than your spouse/partner
- ₄ equal to your spouse/partner

What is your current position in the organization? _____

How long have you held this position?

What are the conditions of your employment?
Please tick whichever are applicable.

- ₁ full-time
- ₂ part-time
- ₃ casual
- ₄ permanent
- ₅ contract

How long have you been with this organization? _____

Do you have any staff reporting to you?

- ₁ Yes (Go to 17)
- ₂ No

1. If so, how many? _____

Appendix C

Dear Participant,

We are writing to request your assistance in a PhD research project being undertaken by Theresa Smith at the University of New England (supervised by Dr Alison Sheridan). Theresa's research topic is "Exploring the Career Experiences of Men and Women in the Accounting Industry".

The aim of the research is to enhance our understanding of how men and women define their own sense of career and career success, how this definition may change over the life course, and how this meaning shapes their career development and behaviour in the organisation and in their personal lives. The main research questions that Theresa is seeking to investigate in this study are:

1. Are there differences in how men and women define career success?
2. Does this definition change over the life course?
3. Do personal factors, such as economic and family background, family commitments, personality and motivation and age; social factors, such as mentors and networks; and organisational variables, such as organisational culture, workplace policies, opportunities for training and development, and working hours, influence the career behaviour of men and women differently?
4. Do men and women follow different career paths?
5. What role does the organisation play in influencing the careers of men and women through the provision and implementation of workplace policies?

We would greatly appreciate your organisation's participation in the research. The data collected from the research will be extremely useful to your organisation. In the current competitive climate of trying to retain and utilise the full potential and talent of your workforce, it is important to understand the issues concerning career development from the perspective of both women and men. Furthermore, the research can be used by your organization to guide the design of 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 your employees. If you wish, a report will be provided to your organization summarising the findings of the research.

In order to complete the research Theresa would like to interview a range of men and women employed within your organisation. The interview will be semi-structured and is designed to obtain the following information from your employees: personal and family details; educational qualifications; career history to date; current role within the organization; career aspirations; and their view of the organization regarding its culture, structure, conditions of employment and workplace policies. The interview should take approximately one and a half hours (1.5) hours and cause a minimum of disruption to

your employees' work schedule. Subject to your approval and the willingness of employees, Theresa would like to commence the interviews in the coming weeks. The interviews can be conducted either face-to-face or via telephone.

The interview will be tape recorded and then transcribed. The material will be kept confidential and not provided to any other person or organization. The names of the employees will be kept confidential at all times by a system of coding, such as respondent 1. The name of the organisation will also remain confidential by coding, such as Company A. The results of the interview will be used in my Ph.D. thesis. The results may also be used in the future in any conference paper, journal or book publication. The audio tapes and transcriptions of the interviews will be kept confidential and locked in a cabinet for five years following the research, after which they will be destroyed.

If your organisation agrees to participate in this research, could you please distribute a copy of the attached information sheet to 6 male and 6 female employees. The information sheet outlines the purpose of the research, the employees' rights and confirmation of their participation. The employee is free to terminate their involvement in the research at any stage. They may also choose not to answer any questions put forward in the interview. If possible, Theresa would like the sample of employees to include: both part-time and full-time employees; people employed at various levels within the organisation, such as partner, principal/director, senior manager, middle/junior manager, as well as graduates and recent appointments. This will ensure a suitable cross section of employees is obtained. Employees can be drawn from either Brisbane, Melbourne or Sydney, with preference for the latter location if possible.

If possible, we would also like access to the following data. First, an employment profile of the organisation outlining the number of employees (both male and female, hierarchical levels within the organisation, turn over and promotion rates, and the status of employees (full-time, part-time, permanent, casual or contract). Second, details of any workplace policies and practices regarding: leave, flexible work practices, provisions for child care, career planning, training and development, staff and/or management development programs, and details of any formal or informal mentoring and network programs. This information will be used in the thesis to provide a brief description of the size and structure of the organisations featured in the research.

This research project has been approved by the Human Research Ethics Committee of the University of New England (Approval No. HE 02/223, Valid to March 2004)

Should you or your employees have any complaints concerning the manner in which the research is conducted, the Research Ethics Officer can be contacted at the following address:

Research Services
University of New England
Armidale, NSW 2351.
Telephone: (02) 6773 3449 Facsimile (02) 6773 3543

Email: Ethics@metz.une.edu.au

Once again, we would greatly appreciate any assistance you and your organisation could provide. If you have any questions about the purpose of the research or you wish to discuss the matter further, please contact Theresa, whose contact details have been provided below.

Yours sincerely,

Dr Alison Sheridan
Ph D supervisor
Telephone
Email:

Theresa Smith
PhD candidate
(02) 6773 3074
asherida@une.edu.au
tsmith24@pobox.une.edu.au

Appendix D

INFORMATION SHEET

Dear Participant,

This research is being conducted as part of my Ph.D that I am completing at the University of New England. The research is entitled "Climbing the Corporate Ladder – Understanding the Career Experiences of Male & Female Business Professionals". The purpose of this research is to enhance our understanding of how men and women define their own sense of career and career success, how this definition may change over the life course, and how this meaning shapes your career development and behaviour in the organisation and in your personal lives.

The following is a form outlining the purpose of the research, your rights as a participant and confirmation of your participation.

There are a number of important reasons for conducting the research. Firstly, if organisations wish to retain and utilise the full potential and talent of their workforce, the issues surrounding career development should be understood from the perspective of both women and men. Second, by furthering our understanding of how the careers of men and women develop, organisations will be better placed 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 employees. Third, the research will also assist professional associations, such as the NIA, in providing activities that better support their members in relation to professional training and development. The NIA will be appropriately acknowledged in the write up of the thesis and all resulting publications. Further, details of all research results will be made available to the NIA and yourself if you so wish.

If you agree to participate in the research, you will be asked to participate in a semi-structured interview. The interview is designed to obtain the following information: personal and family details; educational qualifications; career history to date; current role within the organization; your career aspirations; your view of the organization regarding its culture, structure, conditions of employment and workplace policies. The interview will be tape recorded and then transcribed. This material will be kept confidential and not provided to any other person or organization. Your name will be kept confidential at all times by a system of coding, such as respondent 1. The interview should last approximately one hour and will be conducted either over the telephone or face-to-face in the coming weeks.

The results of the interview will be used in my Ph.D thesis. A report will be provided to the NIA based on the findings, however your name will be kept confidential. The results may also be used in the future in any conference paper, journal or book publication. The audio tapes and transcriptions of the interviews

will be kept confidential and locked in a cabinet for five years following the research, after which they will be destroyed.

If you are interested in participating in this research, could you please complete the confirmation section at the end of this letter and return it via e-mail or to the address at the top of this letter. Please retain a copy of this letter. You are free to terminate your involvement in the research at any stage. You may also choose not to answer any questions put forward in the interview.

This project has been approved by the Human Research Ethics Committee of the University of New England (Approval No. HE 02/223)

Should you have any complaints concerning the manner in which this research is conducted, please contact the Research Ethics Officer at the following address:

Research Services

*University of New England
Armidale, NSW 2351.
Telephone: (02) 6773 3449 Facsimile (02) 6773 3543
Email: Ethics@metz.une.edu.au*

If you have any questions about the purpose of this research, your involvement, or results of the study please do not hesitate to contact me.

Yours sincerely,

Theresa Smith
Telephone: (02) 6773 3074
Email: tsmith24@pobox.une.edu.au

The following is a statement confirming that you have agreed to participate in the research, are over the age of 18 and are willing to have the interview tape recorded.

I (the participant) have read the information contained in the Information Sheet for Participants and any questions I have asked have been answered to my satisfaction. I agree to participate in this activity, realising that I may withdraw at any time. I agree that research data gathered for the study may be published, provided my name is not used.

.....
Participant or Authorised Representative Date

.....
Investigator Date

Please retain a copy of this letter.

Appendix E: Career History of the Respondents

The following is a brief summary of the career history of the 59 respondents interviewed in the research.

E.1 Career history of the men

Respondent 3 was the oldest person interviewed in the research, born in 1938. He began working for company A in 1955 and was to retire in 2003 after 48 years with the firm. He became a partner in 1965 and soon after that assumed a leadership role within the firm, acting as managing partner for the majority of his career. He was also chairman of the firm for a lengthy time until recently when he has cut back to being part time. At the time of the interview he was very near to retirement. He began working part time in 2002.

After university, respondent 4 worked for a professional services firm for three years, completing his professional year to qualify as a chartered accountant. He then moved to country NSW with his wife where he worked for a large accounting practice for one year. He then moved to company A in order to be closer to family and to raise his children. He has been working there for three years. His current position is supervisor. Respondent 4 is located in a different town to the other four respondents interviewed from company A.

Respondent 8 worked with a bank for a short time following high school, before leaving to commence a university degree in accounting. He combined study and work in a small accounting practice in country NSW. After ten years, respondent 8 moved interstate with his wife and children, to head up a new accounting practice. He was seeking more challenging and senior career opportunities. However, since he had no other family there and he did not like the firm, he then searched for employment in a large NSW regional town. Respondent 8 applied for a job at Company B. He does not necessarily have aspirations of becoming a partner. Due to his age, he is not able to become a partner at Company B, however the role of associate is an option.

After completing the HSC, respondent 9 commenced a cadetship with a second tier chartered accounting firm in Sydney in 1986. He studied part time and worked about 4.5 days a week. In 1990 he finished his course and then completed his professional year. Respondent 9 then moved to company B in 1992. He became partner in 1996 at the age of 28.

Respondent 11 was recruited at university to join Company B and started at one of their offices in 1991. In 1995 he moved to their main office, becoming partner in July 1997. In 2002 respondent 11 became responsible for another office. He moved to this location because it allowed him to move closer to where he grew up. Respondent 11 also recognised that there were better long term career possibilities at the new location.

After leaving university, respondent 12 worked in the banking industry for one year before moving to Company C. He is now the manager of group finance and statutory reporting at Company C. He has held this position for the last three years and been with the firm for a total of 17 years. Respondent 12 estimated having around 11 or 12 jobs during his career to date, including working in multiple locations. He is currently re-evaluating his career.

After finishing university, respondent 13 worked in two different organisations in the corporate sector in accounting roles. He was hoping to broaden his accounting experience, but realised the firms were too small, so looked elsewhere. He then joined company C on the third year of their graduate program. He had actually applied for a position with them immediately after leaving university, but had not been successful. Respondent 13 wanted to stay with the firm long term from the outset. He has been with the company for the last ten years and has held around eight or nine positions, including working in other site locations. For the last 15 months, respondent 13 has been working in a remote location of Australia. Like other respondents, he admitted that he enjoyed the constant job changes.

After completing university, respondent 14 joined a professional services firm. He remained there three years whilst completing his professional year. He then worked in a corporate sector company for 13.5 years in about eight different roles. He then joined company C in 2001 as the commercial manager for a business unit. Two years ago he took up a position as CFO for another business unit within company C. Until now, respondent 14 has remained strictly within the finance area, but he has aspirations of moving into a line management role, such as CEO of a business unit. This is within Company C if the opportunity presents itself.

Respondent 19 has had a career that has included working in three countries, from Canada, to the Cayman Islands and then to Australia. After receiving his qualifications, he worked for two different professional services firms in Canada. He then moved to the Cayman Islands with his wife, and continued to work for one of the firms. His wife, who was Australian, wished to return home so they moved to Australia. There he worked for a professional services firm for two years before moving to company C. Respondent 19 has been with the company for two years as a Senior Finance Accounting Advisor. He has aspirations of taking on more senior roles, such as CFO and would like to remain with the firm if the right opportunities present themselves.

After university, respondent 20 commenced employment with a professional services firm in 1987. He worked there until 1990 when he got married and then transferred to Sydney because his wife lived and worked there. He worked there until the end of 1991 when he moved back to his home city and joined another professional services firm. Respondent 20 stayed with them moving through the ranks, becoming a senior manager and left there in about 1996 to join a second tier firm. He was looking for a friendlier type of organisation than just the big five at that time. He stayed there for about another four years. In both firms respondent 20 considered becoming partner, but ultimately chose not to. At the beginning of 2000 he established his own consultancy business, as well as a separate small audit practice with another partner.

Respondent 21 has had a diverse career. He had a scholarship with one of the top professional services firms throughout university. After graduating in 1989, he commenced employment with that firm. He stayed there for about four years, advancing to a senior supervisor level. Respondent 21 then travelled and worked overseas. He then returned to Australia and in early 1997 joined his current company. Respondent 21 started off in a middle management role within finance, but very quickly had an opportunity for promotion and became CFO.

Respondent 25 joined the Reserve Bank of Australia in 1982 after leaving university, progressing through various roles. He left them in August 2002 to take up a lecturing position in accounting at a large university. Respondent 25 is currently focused on achieving short term goals, such as completing his masters, finishing his current three year contract and then deciding where to go, possibly start a PhD. He has mentioned he may be interested in progressing to senior lecturer or associate professor, but this will involve increasing his research and publications.

Respondent 27 was born, educated and worked for some time in Europe before moving to Australia. As is the custom in his home country, he combined study and work for several years. He initially trained as an industrial clerk. After his first block of training, respondent 27 switched to the accounting area. He attributed this move to a supportive boss who gave him lots of challenging tasks. The firm was experiencing staffing difficulties so respondent 27 was asked to stay longer than the planned three months, ultimately remaining in the area. He then went on to university to study a degree in industrial economics. Since respondent 27 was already a qualified book keeper, he studied and worked part time in this role. He then opened his own management consulting business. Since he was still quite young and did not have a large reputation, he tended to work for small to medium sized enterprises. In 1994 respondent 27 briefly came to Australia as a trainee to follow his wife's career move, before returning to Europe to complete his university degree. This trip encouraged him to want to return to Australia permanently. After completing his Honours in Europe, he returned to Australia in 1996. Respondent 27 established a management consulting business providing book

keeping services, setting up accounting information systems to small and medium sized enterprises. At the end of 1997 respondent 27 and his wife returned to Europe as their visa was due to expire and his wife had been offered a postdoctoral fellowship at a European university. Once again he established a management consulting business, specialising in internet consulting for small business. Then a previous boss got him a job as a finance assistant at a new software company in 2000. He was responsible for his own area and setting up plans and working with other departments and getting major projects established. In 2001 his wife applied and got a job at an Australian university, so he looked to finding a job nearby. Ultimately he applied and received a job as an Ecommerce lecturer at the same university within a few months.

The immediate goal of respondent 27 is to complete his PhD. He indicated he is interested in continuing to pursue an academic career. Respondent 27 also mentioned that his career would depend on his wife's career as well.

Respondent 29 was the youngest of the academics interviewed for the research. He was born in 1976. After completing an accounting degree at university he worked for a professional services firm for two years before returning to university to become an academic. He has completed his masters and is currently undertaking his PhD. Respondent 29 has goals of completing his PhD, and progressing to a senior role at the university. He does not have goals of becoming a Dean or pursuing an administrative role.

Respondent 30 has been employed at the university for the past 15 years. His career started as a graduate with a professional services firm in Sydney. He also worked overseas in America for the firm for two years before returning to Australia. Respondent 30 resigned from the firm in 1985 to undertake his Masters. After completing his degree he was offered a full time position at the university. For the first ten years of his university career, respondent 30 also managed a travel business, which was quite successful. He has been a senior lecturer for the last two years. Respondent 30 is now approaching retirement, and wishes to stop work in three years.

Respondent 31 joined company D in 1987 as a graduate out of university. In 1990 he was seconded to London for one year. In 1992 he went to Africa on secondment for two years. Respondent 31 returned to Australia in January 1995. He became partner in 1997. He then worked in Asia for 3.5 years with the company. He returned to Australia in February 2001. Respondent 31 became managing Partner in 2003 in Melbourne. Overall he has worked in around 40 different countries.

Respondent 35 joined Company D after finishing university in 1986. He progressed through a series of roles, including two overseas placements. He became partner in 1997. Respondent 35 has been with Company D for a total of 18 years.

Respondent 37 finished high school in 1968 and joined a professional services firm (Company E). He studied and worked there five years. He briefly worked as a tutor for one year whilst completing his Masters, however since he had a wife and child to support, he returned to the firm. Respondent 37 completed his professional year by 1976 and was also made a manager. He worked in New York for one year in 1981, before returning and becoming partner at the age of 30. This was followed by a three year placement overseas from 1982 to 1985. In 1986 he commenced a normal partner career. In 1991 he was elected by the partners on to the local executive committee. In 1998 respondent 37 became part of the national partnership and took over as the managing partner for the audit practice. In July 2002 he took on his current role as national chairman of company E. In total, respondent 37 has been with the firm 33 years.

Respondent 38 was one of the few male respondents who did not initially embark on an accounting related career, but waited until he was 22. He started in the motor spare parts industry driving a truck during school holidays and continued that after school. Respondent 38 progressed to managing the motor company until it went into liquidation. He worked with the liquidators (company E) for a couple of months and then they offered him a job. This led respondent 38 to begin an accounting career. He studied for six years part time and then completed his professional year. Respondent 38 became a partner in

corporate recovery in 1985 and then became the partner in charge of corporate recovery. Respondent 38 then progressed to be state Chairman in company E. He has been working with the firm since 1977.

Respondent 39 finished university in 1999 and acquired a graduate position with a large professional services firm in January 2000. He has remained with the organisation since then. He spent six months in New Zealand in 2003 on secondment with the organisation. His current position is senior consultant. Respondent 39 wishes to progress to manager level. He is undertaking further post graduate studies to expand his knowledge in the area and to broaden his career options. He would like to remain with the current organisation, progressing through the ranks. Respondent 39 also has the goal of becoming partner within the next ten to 12 years.

Respondent 41 was the youngest person in the research, born in 1981. After high school he completed an accounting degree at university. Whilst at university he worked at a local medium sized regional accounting firm part time. During the holidays he worked full time. After completing university he worked there full time for twelve months. He then moved into the corporate sector working for one of the large mining companies. After 12 months he was transferred to another office location. He has been with the company for 18 months as a graduate accountant. His future career goals are to finish the CPA. Then to move into a lead accountant role. Beyond that, it depends on what career opportunities are available. He wishes to stay with the organisation for the foreseeable future whilst there are career paths available. Respondent 41 would be interested in an overseas position or moving to another company if the right opportunity arose.

Respondent 42 left school at the age of 16 and started working for a small accounting practice in country NSW. At the same time he studied a diploma in accounting through TAFE by correspondence. He left that practice after five years when it was sold to another company, whose business reputation he did not approve of. He went into partnership with another colleague. Respondent 42 operated the business for five years and sold it in 1975. He then worked on a contract basis overseas for three to four years.

After returning to Australia in the late 1970s, respondent 42 has been self-employed in his own accounting practice. First it was in Sydney operating a small management consulting practice. With the arrival of children he and his wife chose to return to the country to establish his own practice. He had the business from 1985 to 2003 before selling the majority of the business. Respondent 42 now works around 25 hours a week.

Respondent 43 also embarked on an accounting career late in life. After leaving school in 1964 he worked as a telephone technician for three different companies before being retrenched. He then moved to Sydney Water in a similar role. Following this, respondent 43 moved to an electronics store in 1982. During this time he was based in Sydney. However he then move to the country to run his own electronics franchise for 3.5 years, until going bankrupt. Following this, respondent 43 had a series of jobs, including bus driver, computer consultant, and book keeper for a local book store. After realising limitations in his accounting knowledge, respondent 43 realised that he needed to undertake further studies. A friend persuaded him to go to university. From 1992 to 1994 he was a mature age student studying a combined Bachelor of Financial Administration and a Graduate Diploma in Financial Management. Upon completion he applied to several organisations in the local town for a position, but was unsuccessful. Respondent 43 believed that he was not young enough to be able to be moulded into their likeness. He then moved to Sydney to find work. Respondent 43 worked for two not-for-profit organisations as an accountant over a five year period. He then briefly worked as a book keeper through an accounting contract agency. However, after the organisation lost a major client, he was out of a job. He then moved to his current position as Finance and Office Manager for another not-for-profit organisation, where he has been employed for the last three years. Respondent 43 intends to keep working for the foreseeable future.

Respondent 44 started his career in the accounting industry straight out of high school as a cadet cost accountant. He tried to study full time, but with the necessity of money, combined both work and part time university studies. He then worked for a public utility, followed by roles in two different NSW Government departments. He then joined his

current employer (an IT company) in 1998, in an IT role dealing with accounting software. The main motivation for changing to this role was for a higher salary and for the flexibility. Respondent 44 does not have any future career goals. He hopes to retain his current job until he retires at 60 or 65. He would like to do some part time work in retirement.

After finishing high school, respondent 50 started with one of Australia's four major banks in 1977 as a junior clerk, then progressed to teller, then supervisor, all in Sydney. He was then transferred interstate for two years, which was a highlight of his career. When respondent 50 returned to Sydney, he opened a franchise of the bank in NSW. He moved into financial services in 1990, where he is still today. For the past ten years he has been a senior consultant in Business Services, in the area of superannuation. Respondent 50's future career goal is to move into an executive manager position within the bank, earning more salary. If the position does not arise, he may consider leaving the bank.

Respondent 53 was born in the United Kingdom and came out to Australia in 2000. Before moving to Australia he worked for ten years in the United Kingdom, including as a science teacher in the adult education field. When he came to Australia he completed a Graduate Diploma in Financial Management at university from 2000 to July 2001. Whilst studying, respondent 53 worked part time for an accounting firm in regional NSW. After completing his studies, he worked for that firm for 20 months full time. Respondent 53 then applied and got a job in Western Australia as he had family based there.

Respondent 53 admitted that he did not initially intend on staying in Australia. Coming out to study was just a means of travel and would allow him to return to the United Kingdom with additional skills. Respondent 53 does not have specific career goals. Becoming partner does not appeal to him, there is too much risk and stress involved.

Respondent 55 was born in 1963 and has been with the one employer (the same bank as respondent 50) for 21 years. He started in the Bank Branch network and was there for three years. He then progressed through a series of roles, including administration, operations, financial management, and various project management roles. For the last three years respondent 55 has been a project manager in the IT Division. He would like to remain in this division, but progress to a more senior role. He would prefer to stay working at the bank. His current work situation is somewhat unstable, so he admitted that he may be forced into seeking a position outside the bank. He would have liked to retire at 55, but has recently re-signed his housing loan which requires him to work until he is 65.

Respondent 57 was born in 1976. After finishing high school he worked as an assistant accountant with a sporting company for 3.5 years. He left the company when it went into voluntary liquidation. In December 2003 respondent 57 moved to his current role as assistant accountant with a medium to large rural merchandising company, which is listed on the stock exchange. He has also been studying part time.

Respondent 57 is not sure what career opportunities exist for him at the present organisation. He would like to move into the financial or corporate field. To seek promotions and more responsibility. Ultimately he would like to run or manage a finance department, and possibly become a financial controller. His aim is to achieve this within seven to ten years.

Respondent 58 was born in 1961. After finishing high school he worked as a bank teller with one of the major banks in Sydney. Meanwhile he studied four years part time in a Bachelor of Commerce. Then he completed one year full time. He then moved into the Head Office at the bank, where he had two roles. Respondent 58 then left the bank to work for a mining company for seven years, employed as their banking accountant and system accountant. During that time he also completed a Graduate Diploma in Business Information Systems. In 1993 he moved to Melbourne to work as a systems accountant with another organisation. He worked there until the end of 1998. During that time,

respondent 58 completed his MBA part time over three years. He then moved to a professional services firm as a Consultant and stayed for two years. He then moved to his current company (an IT consulting organisation), where he has been working for the last three years .

Respondent 58 is unsure of his future career direction. It is something that he is considering now. Respondent 58 is not sure whether he will stay with the organisation. He does have headhunters that approach him periodically about potential job opportunities. His future depends on the future of the industry. He would be interested in returning to the banking sector, or pursuing a test manager role. Respondent 58 may even consider becoming self-employed and working on a consulting or contract basis. This would make his home life easier as he could work from home and choose his hours and projects.

Respondent 59 was born in 1951 and had a series of jobs. He initially studied electrical engineering at university, but decided to leave that part way through and work in mainly clerical jobs. Then he started studying accounting externally. Respondent 59 then moved into a chartered accounting practice for 6–7 years and finished his degree. In order to further his accounting knowledge, he enrolled in a Masters' degree in the late 1980s. At the same time he worked as a tutor. In the early 1990s, respondent 59 took up a position with a telecommunications company in Papua New Guinea for two years. He then returned to Australia and got a job with the Commonwealth Government as the divisional accountant in government department for three years. Respondent 59 then moved to become the Corporate Services Manager in a government funded authority, which lasted 3.5 years. The position involved liaising with a Government Senate Committee. Respondent 59 then took a position with an engineering corporation. This position involved working in the Solomon Islands for two years. Respondent 59 then chose to pursue an academic career, beginning briefly with a position at a New Zealand university for one year. Due to family and health reasons he returned to Australia and took up his current position as a level B lecturer in accounting. He has held the position for 5.5 years.

Respondent 59 has aspirations of remaining in the university sector. He is interested in a professorial position. He did not rule out returning back to the corporate sector if the right opportunity arose.

E.2 Career history of the women

Respondent 1 started as a graduate out of university at Company A 30 years ago, and still works there now as a manager. She worked full time for the first nine years of her career before taking six months off to have her first child. She returned to work part time for another 12–18 months and then had another six months off to have her second child. Respondent 1 then returned part time for two days a week until her second child went to school. She worked part time around school hours. When her last child left school (about 12–24 months ago) she came back full time.

Respondent 2 has been employed in the accounting profession for around eight years, ever since she left university. Her first job was with a single partner firm in regional NSW, where she worked for 1.5 years. However she found the work not very challenging and felt the partner was not up to date with current standards. She moved to a large regional agricultural consulting and accounting practice. The firm then transferred respondent 2 to a newly established branch. She only worked there for six months because she could not get along with the manager, whom she thought was incompetent. Respondent 2 then moved to Company A in 1999 in order to be closer to her family and home town. She started as an intermediate and is now a senior accountant.

After university, respondent 5 worked in a junior book keeping role for six months before moving to a small country accounting practice. She worked there for four years. She then moved to company A in 2002. Respondent 5 wanted to work for a larger firm and to have more job variety. She is now a senior accountant. Respondent 5 indicated an interest in becoming manager, but not partner. She felt that the longer working hours and

extra responsibilities would make it difficult to both manage work and have a family. Respondent 5 anticipated having children and thought she may remain in the workforce part time. Respondent 5 did admit she had considered a career outside the profession, but would not make the change due to all the study and work she had put into her current occupation.

Respondent 6 started as a cadet with one of the major professional services firms in Sydney in 1990. There she balanced work with completing her university degree. After five years she moved to a regional firm to be closer to family. She started as a senior accountant and made partner by 2000 at the age of 28. She wishes to continue learning and developing in her role.

After finishing her university degree, respondent 7 worked in a professional services firm for eight years in a capital city. Initially she had aspirations of 'going up the ladder'. However she decided that becoming a partner was not her goal, so she moved into commerce. She was then interested in becoming managing director or general manager. So she then worked as a financial controller in three different corporate sector organisations. During this period she worked part time to have children. In 2002 she moved to Company B in order to be closer to family and for lifestyle reasons. She is continuing to work part time, but is gradually working toward full time employment. She is working toward becoming an associate in the firm, but she does not have goals of becoming a partner.

After university, respondent 10 worked for a regional firm before moving to Company B in order to be closer to her family and to her husband. She was also seeking a higher position and more challenging work. Respondent 10 has the goal of taking on more responsibility and is interested in becoming a manager, but not a partner.

After leaving university, respondent 15 worked for a professional services firm for four years. She then worked and travelled in the United Kingdom for three years. When she returned to Australia she joined Company C. Over 13 years respondent 15 progressed

through a number of positions in the firm, ultimately progressing to Vice President of Corporate Finance in 2001. She remains single and does not have any children. She has no specific future career goals, other than taking on other senior roles, or possibly looking for external roles if they do not materialise within the firm.

Respondent 16 combined completing a university degree with working for a professional services firm for eight years. She then took a career break to travel and work overseas for 2.5 years. On her return to Australia, she continued to work in the same firm, but in a different area in order to broaden her skills. She then worked in the private sector for two years. Respondent 16 then moved interstate in order to have a career change, working as a lecturer in accounting at a university. This was followed by work for a professional services firms on a part time basis. The decision to work for the last two organisations was that she believed they would better enable her to balance work and having children. Respondent 16 then progressed through a series of jobs in the mining industry in remote locations. She is now the Finance and Administration Manager for a business unit of Company C, and continues to live and work in a remote location of Australia.

Respondent 16 has been considering her future career moves quite considerably for some months now. She would like to move from a general management role to something more finance related, such as a business analyst. She did have a time frame in which she would have liked to make the career change, and indicated that this time has expired. There appears to be limited opportunities available to her. Respondent 16 has indicated that she could consider another site role and is keen to leave the isolation of the current location. She has even looked externally for roles, and has been short listed for a couple. Respondent 16 indicated that she would like to stay with Company C, however if an opportunity does not arise, she will consider going elsewhere.

Respondent 17 was the youngest employee interviewed from Company C. Before starting university, she deferred her studies for one year in order to work overseas. This was with an engineering company that her father was involved with. She started her career as a graduate with a professional services firm. She spent five years in audit in the

mining and energy division. Respondent 17 had always been interested in this area. From there she moved to company C. Respondent 17 has held two positions in the company. She moved to her current role because the previous role involved too much travel. Respondent 17 admitted being quite ambitious and wanting to continue progressing up the hierarchy, ultimately achieving a senior finance role.

Respondent 18 was the only employee interviewed who worked part time at company C. She has been with the organisation for 4.5 years. Prior to that she worked for a professional services firm for five years. Her current position is the manager of audit services. Respondent 18 started as a senior internal auditor. She went on maternity leave in July 2002 and returned to part time work in February 2003. She intends remaining part time. Respondent 18 wishes to continue progressing and taking on new and more challenging roles.

Respondent 22 also had a diverse career path. After graduating from university she worked for a professional services firm for 4.5 years from 1983 in audit roles. She then spent 3.5 years with another professional services firm. After that she spent 18 months with a small grocery retailer/wholesaler as their financial controller. Respondent 22 then worked overseas in London with a chartered firm for one year. She then returned to Australia and worked for an engineering and construction firm for four years. Respondent 22 then left to have her first child. During her leave from the company she undertook casual contract work for clients of the professional services firm where she had been working. Respondent 22 also performed some casual TAFE teaching. She moved to her current employer, another engineering firm in June 1999. She has been the CFO for the last year.

Respondent 22 has aspirations of maintaining a similar position as CFO, but progressing to a larger business unit within the firm. She revealed that she had no specific career aspirations or plans when she left university. She thought they had probably evolved over the years.

Respondent 23 has had quite a remarkable career history. She left school at the age of 15 at a time when most women were expected to get married and be full-time mothers. She followed this tradition and got married and had one child. However, she was forced to return to work when the marriage broke up and she had the child to support. After looking through the paper respondent 23 decided that there were a number of accounting jobs and that it paid well. So she completed a diploma course through TAFE. She met her second husband, left TAFE and began work as a tax consultant for ITP for three years. Then the family moved interstate and her daughter started school, so she decided to undertake a university degree in accounting. Respondent 23 worked and studied for 6.5 years.

Respondent 23 then worked for a small country practice, before going to work for one of her clients. This job represented a turn around in her career because it meant transforming a company on the verge of liquidation into a thriving business again. She then worked as a financial controller for another company in financial difficulty. She sacked her boss and within three months had turned the business around. Respondent 23 then sold the business to a large advertising company, who then employed her as a finance director/general manager. Her salary went from \$55,000 to \$155,000. She worked there for 3.5 years. She was probably the highest paid female in a very male dominated business. Respondent 23 left the company due to the stress of long working hours, work levels, and problems with the managing director. In 2001 respondent 23 then established an accounting practice at the age of 42.

Respondent 24 started working with a small single partner country accounting firm in 1985. From 1987 to 1989 she completed her degree at university. She worked briefly in Brisbane for six months in 1990 and returned to the small firm in July 1990. She worked full time until February 1996 when her first child was born. She returned to work part time in July 1997, working around 20 hours per week until February 1998 when her second child was born. She then remained out of the workforce until the end of 2000 in order to retrain as a primary school teacher. During that time respondent 23 performed casual work for her previous employer, but based at home. From December 2001 until

July 2002 she returned to the firm working part time. Since then she has been teaching periodically at a local primary school. She has also worked part time for the accounting firm when there was no teaching work. Respondent 24 changed to a teaching career because she felt it would be more fulfilling and had better working hours that enabled her to balance work and family.

After completing university in 1974, respondent 26 worked in the public sector for two years as research officer in an accounting and finance area. Respondent 26 then worked as an accounting lecturer for a university in the United Kingdom for two years. She then returned to Australia and took up a position as tutor with a major University in 1979, where she still works today. Respondent 26 progressed up the hierarchy, becoming associate professor in 1993. She wishes to retire within three years.

Respondent 26 has never had the desire to pursue a higher academic position, such as professor, dean or an administrative role. She has had opportunities for chair positions throughout her career, but has not pursued them. Respondent 26 admitted feeling comfortable in her current role and at the university. She believed that at chair level she would have not done anything really different.

Respondent 28's career included employment in an accounting role in the corporate sector, operating a small accounting practice and work in education in accounting. She worked in commercial organisations for approximately four years. Then when she had her first child she went part time working as a tutor at a college for two years until she had her second child. Respondent 28 then operated a small accounting practice part time. This continued for five years. She then returned to part time tutoring, followed by three years full time. Respondent 28 then moved to the university where she is currently employed and has been there for twelve years. Her role includes teaching and administration, but no research. Around 95 per cent of her work is administrative. Respondent 28 hopes to retire in four to five years.

Respondent 32 was born in the United Kingdom and trained as a chartered accountant in London at a professional services firm. She then worked in the corporate sector in the United Kingdom and United States for 3.5 years. Respondent 32 moved to Australia 12 years ago and became a senior manager with a professional services firm. Within one year she became a partner at the age of 30. Respondent 32 then moved to New Zealand to help establish a practice over there. Respondent 32 then joined Company D in New Zealand as a partner. She returned to Australia five years ago. She is currently at a crossroads in her career, and not sure where to go. Respondent 32 felt that her career was not planned.

Following university, respondent 33 started working with Company D in 1972 in the tax practice. She was promoted to manager level in 1976 at one major office and then transferred to an interstate office in 1982. Respondent 33 made partner in 1983. In 1985/86 she took over leading the tax practice in that office and took over the office in 1991 as managing partner. In 1996 respondent 33 began phasing out as a tax practitioner and began leading industry groups in the practice. She then returned to her original office location as a senior partner. Respondent 33 hopes to retire in a couple of years.

Respondent 34 has been with Company D for 19 years. She was born and educated in Canada and started with Company D there. After working there one year she sort out an 18 month international transfer, which was quite typical of other employees at the firm. Respondent 34 was transferred to Australia during the 1980s when there was a shortage of accountants, and so the firm brought her out with permanent residence status, even though she originally did not intend to stay. The turning point in her career was as a manager at the age of 28, when she was given a major project to run. Respondent 34 became partner at the age of 34. She was recently elected on to the Board of Partners at company D. She is currently at a crossroads in her career, and not sure where to go next.

Respondent 36 did not embark on a career in the accounting profession until later in life. She originally enrolled in an Arts/Law degree at university, but withdrew when her husband had a serious accident. For two years she was an aerobics instructor. At the age

of 21 she joined the Department of Defence as a clerical officer. After three years most of the positions were militarised, so she joined the Australian Tax Office. Respondent 36 then undertook studies in the accounting area. First an Associate Diploma in Business, followed by a Masters degree in accounting at university. In 1994 she moved to the United Kingdom where she continued to complete her CPA qualification externally. Respondent 36 worked for a commercial organisation in an accounting capacity for three years. Then she worked for a chartered firm, where she remained for three years. In 2000, respondent 36 returned to Australia and took up a position as a senior manager with Company D. She held this position for one year before becoming a Director, which she has held for the last 2.5 years.

Respondent 36 is currently considering becoming a partner. The firm has approached her to become partner, so she expects the promotion to occur by 2005. This was never an initial career goal.

Respondent 40 was born in the United Kingdom in 1965 and she came to Australia in 1992. She completed university studies in the United Kingdom and then worked for a public accounting practice, followed by work as a company accountant in the corporate sector. When respondent 40 moved to Australia she had her first child and was on home duties for a while. She then completed her teacher training at university and worked as a high school teacher for one year, teaching accounting and legal studies. Respondent 40 taught at one university for a few years on a contract basis. She then relocated interstate to take up a permanent teaching position at another university. However, respondent 40 relocated again interstate to accommodate her husband's career. She taught in high school for one year until she obtained a permanent teaching position at the university where she now teaches. She has been there two years as an associate lecturer in accounting.

Respondent 40 anticipates remaining at the university until her second child has gone to school. She may even consider returning to public accounting. Respondent 40 admitted

she has mixed views about her future career direction. Her contract terminates in June 2005 so she will have to make decisions about her career at that point.

After completing her accounting degree, respondent 45 was employed as a graduate accountant with a large multi-national IT company. She worked there from 1985 to 1990. She briefly then undertook temporary work whilst making arrangements for her wedding. She did not want to assume too much work at that time. Respondent 45 then worked for a large manufacturing company for one year as a Finance and Office Manager. In 1992 she had her first child. She then only worked limited hours as a book keeper for her husband's factory. Respondent 45 assumed the role full time for 18 months, working around three to 3.5 days per week. Her daughter was cared for by a friend/nanny. She continued to work up until her second child was born, still only taking one week's maternity leave. In December 1994 respondent 45 began working full time for a manufacturing business as the assistant administration manager, which was both an accounting and management role. She worked there until April 1996 when she took three years off after the birth of her third child. Respondent 45 returned to work in around March 1999 for a second tier accounting firm in Sydney, and has been working there ever since. She works part time.

Respondent 45 does not have any specific career plans for the future. She enjoys the challenge of her current job, so is content to stay there for the time being. Her role has developed partly into a management role, in that she is responsible for managing work flow.

Respondent 46 was born in 1948. She has had a particularly mobile career history. After leaving high school she was a nurse for one year, before switching to bookkeeping. During the 1960s, respondent 46 worked for the Tax Office, however became bored quite quickly in the role. She then worked for an insurance company. At the time the company had a policy of not employing married women, so respondent 46 was forced to leave when she got married. She went and joined another company as a bookkeeper. The company was just starting to computerise and so they tested the employees to see

who would be the most suited to head up the computer department and respondent 46 was chosen. This was around 1969. However, the company felt that since she was a young married woman, they could not give her a job because she may leave to have children. So she left. Respondent 46 then worked for a mining company. After a couple more job and geographic moves, respondent 46 decided she was in a rotten marriage and needed to undertake more qualifications in order to leave and support her children. So by the early 1970s she went back to school by correspondence. She completed the qualifications necessary to become part of the NIA, finishing by 1980.

Respondent 46 then had a series of jobs in different organisations. The critical point in her career came when her business partner left due to fraudulent behaviour, her marriage finally ended, and, and at the age of 41 she had a mild stroke due to the stress. During this time, respondent 46 had established her own small consulting business part time, mainly dealing with superannuation. Respondent 46 then met her second husband and they both decided to leave the city and move to the country in 1998. Respondent 46 was able to continue her consulting and superannuation business in the country. She then took over two tax Franchises and began managing those. She is now also working on developing a product line of self managed super funds with a younger male colleague.

At the age of 56, respondent 46 aims to continue working full time for the next nine years, at which time her male colleague will be groomed and ready to take over the business. By that time she hopes to be working no more than 15 hours a week and to be off for three months of the year. Respondent 46 hopes that her pay out figure for the business is sufficient to finance the purchase of a caravan and 'join the grey nomads'. She would like to travel around the country providing a locum service to other tax franchises.

Respondent 47 did not initially embark on an accounting career. After finishing high school she found a job as a kitchen hand and then saved enough money to complete a typing/secretarial course. From there, she got a job delivering mail for a reinsurance broker. Respondent 47 then moved into reception work and then secretarial work with

the organisation. She then completed a shorthand course. Part of her duties as a receptionist was to do typing work for the accounts department. After two years, respondent 47 was offered a job in the accounts department because she had learnt the skills from doing the typing for them. Respondent 47 was then faced with the decision to follow a career in the underwriting side of the business, or to pursue more accounting related work. She took advice from the CFO of the company, who persuaded her that accounting was a much more transferable skill. She then became an assistant accountant. She also started doing her diploma in accounting through TAFE. Respondent 47 was told that she could not become a full accountant until she completed her diploma, even though she was already assuming full responsibilities of such a role.

Respondent 47 then left to have her first child. She was not expecting to return to the company. She was upset because she was replaced by a male who was given twice the salary and did not have any qualifications. This persuaded respondent 47 to complete a university degree in accounting. After six months on leave, the organisation asked her to return, but only if she was degree qualified. She returned to the organisation and worked in a series of roles for the next several years. However respondent 47 got to a point where the work was the same and no longer challenging, so she resigned and left six months later when a replacement was found. Respondent 47 then had six months break from the workforce, before another reinsurance company offered her a job. She took that for 15 months.

Then respondent 47 and her husband decided to establish their own consulting business in order to have more flexibility and variety. They have been operating the business from home for the last twelve months. Respondent 47 provides a book keeping and accounting service, whilst her husband focuses on strategic planning for small businesses. Respondent 47 works part time as she is raising two year old twins and an 11 year old child.

Respondent 48 has worked in a number of accounting related fields. After finishing high school she has worked in the commercial sector, had limited work in the public sector.

and also worked in the education field. She has progressed through roles from accounts payable, to accounts receivable clerk, to assistant accountant, to accountant, to senior accountant and to financial controller in different organisations. Each time she changed jobs the motivation was to move up a step in her career and to increase her salary. Most of her early roles were from one to two years in duration. The longest employment history that respondent 48 held was with an organisation in the corporate sector, where she stayed for 12 years, progressing through roles. Respondent 48 left this company three years ago and began working on a contract basis through a temp agency. Respondent 48 explained that she had reached the most senior position in the organisation and was tired of working the long hours for a fixed pay. She believed contracting would provide increased pay and greater flexibility.

For the last three years, respondent 48 has also been employed as a teacher at TAFE, teaching accounting related courses. Part of her work has also involved teaching special projects. For example, a small business course to a group of Indigenous women. Respondent 48 wishes to remain teaching, but also continue her contract work in the commercial sector. Respondent 48 is also a Greek interpreter part time.

Respondent 49 is the second oldest woman in the study, born in 1944. After finishing high school she studied finance part time at TAFE. Respondent 49 first worked in a solicitor's office, followed by six months in the Anglican Church office as a secretary. She then worked for a chartered accounting firm interstate for 18 months. When the practice split up, she went with one of the partners to another firm of chartered accountants. Then she became pregnant and resigned to have her first child in 1967.

Respondent 49 and her family then moved to regional NSW for her husband's work. She admitted not working much at this time because of the child and also because the profession were not very accepting of working mothers. She had her second child in 1969. Respondent 49 then remained out of the workforce for ten years whilst she recovered from a serious car accident. She then completed further accounting qualifications at university, finishing it in 1978. Respondent 49 then moved to the city

with her family. Over this period of time, respondent 49 had developed a small client base of clients who she performed accounting work for. Respondent 49 worked as a teaching assistant at university for one year. She left this job due to the lack of pay and the long drive to work. Respondent 49 then performed some contract work as well as working part time with a couple of accounting firms.

Finally in 1982, respondent 49 established her own accounting practice. She still works full time. Respondent 49 has no specific plans for retirement, but anticipates working for at least another five years.

Respondent 51 was born in 1962 and had several jobs before deciding on an accounting career. After leaving high school she held a series of unrelated jobs in several different organisations. Respondent 51 then completed a accounting degree. She then worked in the Australian Tax Office for ten years. Respondent 51 established her own accounting practice in Sydney in 1996.

Respondent 51 is currently at a point of change in her life and career. A number of personal circumstances, the death of her father and a career change for her husband, mean that she is reevaluating her career options. She has the option of focusing on property development with her husband, expanding her own business, or putting her business on hold whilst her husband pursues an opportunity that will involve travel around Australia.

Respondent 52 graduated in 1982 and started working for one of the large professional services firms. She was based in the audit division and reached the grade of senior manager. In 1993 she left after ten years to have a family. Then the following year she did some TAFE teaching on a part-time basis. She then returned to the professional services firm to complete a special assignment. Respondent 52 then had her second child and she remained out of the workforce for two years. In 1997, respondent 52 returned to work part time with a small one partner accounting firm. She stayed there 6.5 years until November 2003 when she moved to the current organisation. Since starting with the firm, respondent 52 has steadily increased her hours of work so that she now works

school hours. Respondent 52 indicated she is reasonably happy at her current organisation and is not looking for any career change yet.

Respondent 54 was born in 1957. After she graduated, she worked for various corporate sector companies. During that time she also maintained her Tax Agent registration so was able to complete tax returns for family and friends. After the birth of her second child 17 years ago, respondent 54 was retrenched. She then began working as a consultant for other public accounting practices, believing that this work would provide greater flexibility. With the introduction of the GST, respondent 54 chose to establish her own accounting practice in 1999.

Respondent 54's future goals are to expand the business and maybe employ some help. She does not have any specific retirement plans, but may retire around 55–60.

Respondent 56 is the oldest person interviewed in the research, born in 1932 in Poland. She moved to Australia in her twenties. After her marriage broke up, she moved from Victoria to Sydney in 1958 and approached the Chartered Accountants looking for work, but they refused to recognise her Polish qualifications. She then found a job in the travel industry running a travel agency until 1970. Respondent 56 built the business up quite well, but left when it went bankrupt. She then performed some travel consultancy work for a British and American syndicate wanting to establish a travel business in Australia. However that failed. Respondent 56 was then approached by a printing company, which had dealings with, and worked for them for 18 months until it dissolved. She then went into the printery business herself. By the mid 1980s respondent 56 felt she was becoming stagnant in the job and the emerging technology was affecting her business. She finally reentered the accounting field when a friend's husband offered her a job as an accountant, where she worked for six years. Respondent 56 then started being concerned about securing her financial security in older age, so purchased a cleaning company with 13 staff. She ran it in parallel with the accounting work. Ultimately she was forced to close the business due to tax issues over employing staff. In addition, her partner in the

accounting firm died in 1989. So at the age of 58 she chose to go back to school, and completed the accounting course within two years. She became accredited in 1992.

Respondent 56 then established her own accounting practice. She found clients through her local church, and local businesses in and around her home suburb. Respondent 56 then moved to the country in 1997. She initially moved to the country to 'retire and grow roses'. However, she had around 90 clients and they all wanted her to remain in business. Respondent 56 is now working because she likes the mental stimulation. She has no plans for retirement.