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## Women students and staff in accountancy: The Canterbury tales

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### **Abstract**

*The growing body of literature about women's experience of the working environment indicates that women have different experiences to men. Some of this literature narrows the focus to women in the professions, including in the accounting profession, and women as academics. There is scant literature about the experiences of women as students of accounting. This study provides experiences of women accounting academics and students as an accounting department became a much less male-dominated domain. Female students' decisions to attend university were influenced primarily by family and friends, many of them women. Student-staff and staff-staff relationships varied depending on the personalities involved, with some gender discrimination being perceived by earlier graduates and the first women staff members. The commerce degree opened up job opportunities, particularly for women who graduated in the middle of the twentieth century. Many graduates perceived gender discrimination when they entered the business world, and female academic staff at appointment and on applying for promotion.*

**Keywords:** *Academic staff; accounting; gender; students*

## Introduction

Women studying and teaching accounting in universities over the last century have not had their voices heard in the accounting history literature. These women have faced specific hardships and have “personal recollections on the events and circumstances of the time” (Collins & Bloom, 1991, p.28), which add “richness” (Tyson, 1996, p.107) to the growing body of literature on gender in accounting.

Extant literature indicates that women have different experiences to men at work. Some of this literature narrows the focus to women in the professions, including in the accounting profession, and women as academics, with some statistics about representation of women in accounting education. However, the research on women’s experiences as accounting academics is sparse. This study makes a contribution by eliciting experiences of women lecturers in a university accountancy department as the proportions of female staff have increased. The respondents reveal their perceptions about attitudes of colleagues and their experiences in employment and promotion.

As there is little in the literature about the experiences of women as students, and particularly in what has been a male-dominated subject, this study also contributes by examining the experiences of women university students pursuing a career in accountancy. Over the period covered by the respondents’ stories, the department changed from male dominance, in terms of both student numbers and total staff, to equal numbers of female students and significant female representation on staff, both in numbers and in seniority and administrative positions. The perceptions and recollections in the narratives reveal the impact of the social conditions on the respondents (Tyson, 1996).

As many of the respondents in this study eventually entered the accountancy profession, their experiences of life at work compared to life as a student add to the literature on gender in the professions. The open-ended questionnaire used in this study, like oral history interviews, has enabled all these “previously unprivileged informants to describe, explain, and interpret their own actions through recollection and reconstruction” (Tyson, 1996, p.94).

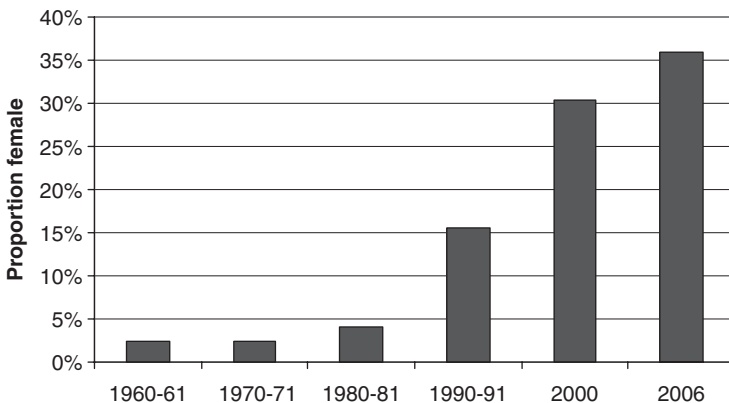
The article is organized as follows. The next section examines the literature on women in the professions and in academia, highlighting the areas in which research is needed. The following section provides an historical background about commerce and particularly accounting education at the University of Canterbury, drawn from both primary and secondary sources. The research method is covered in the section entitled “The tale tellers”, followed by the findings (“tales”) from the students and staff. Discussion and conclusions are provided in “A tail-piece”.

## Literature on women

### Women in the professions

The literature on gender in the workplace includes studies of women in the professions, including the accountancy profession. Most of the gender in accountancy literature discusses inequity in numbers of women compared to men being admitted to the profession and reaching senior levels. These studies and their key findings are reviewed later.

During the last two decades there have been many studies of women in the professions, such as psychology (see for example Walsh, 1985), law (for example Spurr, 1990; Laband, 1993), medicine (e.g., Kirschstein, 1996; Dobson, 1997), and engineering (for example Layne & Chin, 1998). This interest in women in the professions is also evident in the accountancy literature, particularly in regard to the numbers of women entering the profession (for example Ciancanelli *et al.*, 1990). In New Zealand (NZ) where this study is carried out, although “there were never any formal barriers to the entry of women into the accounting profession ... participation was small and slow to grow” (Emery *et al.*, 2002, p.9), being less than two per cent for the first half of the twentieth century. The number of women in what is now called the New Zealand Institute of Chartered Accountants has been growing steadily from 2.5 per cent of membership in 1960–1 to 36 per cent in 2006 (see Figure 1). In contrast, French and Meredith (1994, p.231), documenting the successful inroads of women into the accounting profession in the USA, found that “by 1988, women had attained numerical equality with men”.



**Figure 1. Female membership of NZ accountancy profession (Source: NZSA, 1961, 1971, 1981, 1991; ICANZ, 2000, NZICA, 2006)**

Some studies of women in accountancy have examined experiences of prejudice in trying to gain membership of accounting bodies (for example Lehman, 1992; McKeen & Richardson, 1998). Others have examined the lack of opportunity for advancement in the profession (New Zealand studies include: Neale, 1995a,b, 1996; Whiting & Wright, 2001; Whiting & Van Vugt, 2006) and the increasing contribution that women are making to professional bodies (Devonport, 2008).

Although the present study is not specifically about women in the accountancy profession, it does contribute some insights into how women found the transition from university to working life, as the respondents experienced some discrimination at transition points in their lives.

### **Women academics**

Although women have been gaining an increasing presence in some professions, there has been a more limited presence of women in academic positions. Research has examined “discrimination in the publication process, appointments, salaries, and tenure” (Robbins & Kahn, 1985, p.2), with two journals each dedicating an entire issue to articles on sex discrimination in academia (*Journal of Social Issues*, Vol.41, No.4, 1985; *Gender, Work and Organization*, Vol.10, No.2, 2003).

Research on women in accountancy departments has focused mainly on under-representation in numbers at all levels (Norgaard, 1989; French & Meredith, 1994; Carolli *et al.*, 1996), especially at higher ranks (associate professor and full professor) (Jordan *et al.*, 2006). Explanations for inequities in universities as a whole include low numbers of women applying for most posts advertised (Goode & Bagilhole, 1998); and men being appointed at higher levels on incremental pay scales than similarly qualified women, resulting in the men being more highly paid thereafter (Knights & Richards, 2003). Accounting studies have not looked at these issues. This study reveals perceptions of discrimination at the time of appointment and on applying for promotion.

### **Women students**

Although there is a growing literature on women in academic positions in accountancy departments, there are only a few studies of women as students in accountancy departments during the time that the ranks of students have been evolving from male-dominated domains towards an equal gender balance.

Some of these studies look at how characteristics of female students affect their choice of subjects to study (Bebbington *et al.*, 1997) and their learning styles (Jenkins & Holley, 1991). Gender-related studies of the academic performance of accounting students have conflicting results, with some finding no difference in performance between male and female students (for example Canlar & Bristol, 1988; Williams, 1991; Park *et al.*, 1994; Carpenter *et al.*, 1993) and others finding that women students perform better than men (for example Mutchler *et al.*, 1987; Smigla & Zimmerman, 1998).

However, only Emery *et al.* (2002) touch on the motivations of their female interviewees to study accounting and some of their experiences while studying. This study explores these issues in detail, and with many more participants, in one university accounting department.

### **Research focus**

The literature on gender and accounting reviewed above has focused mainly on women in the accounting profession. There is little written about women as accounting students or as accounting academics. This study presents the experiences of 31 women graduates and 10 women staff of the Department of Accountancy, Finance and Information Systems at the University of Canterbury, to gain an understanding of the factors influencing the decision to attend university and study accounting, the decision to advance to a higher degree, relationships with students and with staff, and post-university experiences. This study provides both an historical and an up-to-date narrative of the lived experience of women through changing times.

## **In the beginning ...**

### **The University of Canterbury**

The University of Canterbury, founded in 1873, was the second university established in NZ. From its earliest days, “Canterbury College of the University of New Zealand”, as it was called until 1935, allowed both women and men to attend classes on equal terms.

The great majority of matriculated students at Canterbury sought a BA degree. One of the three founding professors, John Macmillan Brown, was a major influence on both the Canterbury BA and the number of women enrolling for it. He has been described as a radical feminist in the context of mid-Victorian New Zealand (Gardner, 1979, p.71). His efforts and encouragements resulted in women arts students dominating the total college enrolment in 1893, and in 1891 and 1898 women arts graduates outnumbered men. “Of all those who had graduated [in all disciplines] by 1914, women made up 34.6 per cent of the total at Canterbury College” (Coney, 1993, p.206). It is little wonder that Gardner (1979, p.106) describes Canterbury as enjoying a commanding lead in NZ as a “women’s” university until about 1900.

### **Commerce education at Canterbury**

#### *Degrees*

The degree of Bachelor of Commerce (BCom)<sup>1</sup> was first offered at Canterbury in 1906, with accounting (that is, techniques of elementary book-keeping) being a required subject for the first examination. In 1961, two stages of accounting were compulsory for all BCom students. Stage one and two accounting continued to be compulsory until 1976.

**Table 1. University of Canterbury BCom graduates 1910–2006**

Years	BCom graduates	Proportion female (%)
1910–20	5	0
1921–30	18	11
1931–40	80	9
1941–50	163	5
1951–60	99	3
1961–70	398	6
1971–80	902	17
1981–90	1911	31
1991–2000	2978	41
2001–6	2583	46

The first BCom graduate, George John Park, was capped in 1910; the first woman BCom, Esther May Buck, in 1921. In the period from the first BCom graduate in 1910 until 1960, there were 365 BCom graduates. Of these only five per cent (20) were women. These proportions have risen in each decade since then, as shown in Table 1.

There has been a close relationship between the university and the professional accounting body since the latter was incorporated in 1908 as the New Zealand Society of Accountants (NZSA). Although membership of the profession did not depend on attainment of a university degree until 1995, university graduates were able to satisfy the professional syllabus by passing designated university courses as part of their degree. However, many professional accountants obtained their qualification through study at technical colleges and private commercial colleges followed by a professional examination in accountancy, which was conducted by the NZSA until 1987 (Colquhoun, 1996; Hay & Maltby, 1997; Malthus & Fowler, 2005).

In 1917, a Master of Commerce (MCom) degree was first offered, with papers to be chosen from economics and law. The first MCom graduate, Henry Leslie Wise, was capped in 1925. Of the 50 MCom graduates between 1925 and 1960, only one was female, Jean Isabel Paul, who graduated in 1938. The proportion of women postgraduates has also risen in the last four and a half decades, as shown in Table 2.

In 1961, the various colleges of the University of New Zealand became autonomous universities, one of these being the University of Canterbury. In the same year the first chair in accounting was filled by Professor Athol S. Carrington and from then on the MCom and other postgraduate degrees could be designated as being solely “in accounting”, rather than “in economics and accounting”. The first people to graduate “MCom in accounting” were Roger Neil Taylor and Alastair Neil McPhail in 1966.

**Table 2. University of Canterbury postgraduate commerce degrees 1961–2006**

Years	MCom graduates	Proportion female (%)
1910–20	0	0
1921–30	1	0
1931–40	21	5
1941–50	20	0
1951–60	8	0
1961–70	74	7
1971–80	146	11
1981–90	107	22
1991–2000	282	33
2001–6	40	45

Years	BCom(Hons)	Proportion female (%)
1997–2006	341	50

The first doctorate (PhD) degree in accountancy was conferred on Roger Hopkins in 1971. Up until the end of 2006, a total of 11 doctorates have been awarded in the subject of accountancy (or “accountancy, finance and information systems” since 1994), five of them to women. However, six of the PhDs have been in disciplines other than accountancy, four being in Information Systems and two in Finance. Of the five PhDs in accountancy, three have been awarded to women.

In 1997, a BCom honours (Hons) degree was introduced, comprising what used to be the first year of the MCom – four taught courses. After completing a BCom(Hons), students need to write a thesis to gain the MCom. Proportions of females among postgraduate commerce degrees specifically designated as “in accountancy” are shown in Table 3.

#### *Lecturing staff*

In the early days, accounting was listed under Economics and History in the university’s *Calendar*.<sup>2</sup> James Morrison appeared in *Calendars* from 1907 onwards as the first Assistant Lecturer in Accounting. In 1920, he was joined by two assistants. From 1929 onwards, Accountancy was listed as a distinct department, with three staff (all males, two part time) until 1933. From 1934 to 1944 there were six staff members, increasing to as many as 13 in the years until 1960. All of these staff members from 1934 until 1960, even the heads of department, were part time. In 1960, the first full-time appointment was made (Roger Hopkins) and in 1961 the first professor was appointed. However, until the 1990s there were many appointments of part-time and temporary lecturers, most of them men who were working in accounting firms and lecturing as a sideline.

There was no full-time female lecturer in the accountancy department until 1980, when Maree Sheehan (later Chetwin) was appointed as a lecturer in

**Table 3. University of Canterbury postgraduate commerce degrees in accountancy 1961–2006**

Years	PhD in accountancy	Proportion female (%)
1971–80	1	0
1981–90	1	0
1991–2000	1	100
2001–6	8	50
Years	MCom in accountancy	Proportion female (%)
1961–70	25	0
1971–80	47	15
1981–90	16	44
1991–2000	45	31
2001–6	16	56
Years	BCom(Hons) in accountancy	Proportion female (%)
1997–2006	140	47

Note: <sup>a</sup> Until 1961 the degrees were designated as being “in Economics and Accountancy”.

commercial law. She was the first woman in the department to be promoted to Senior Lecturer, in 1995, and also the first woman to be promoted to Associate Professor, in 2005. The first woman professor (June Pallot), and only the second woman of this rank in the university, was appointed in 1997.<sup>3</sup> The second woman professor, Amanda Ball, was appointed in 2006. Numbers of female academic staff appear in Table 4.

Although the university encouraged enrolment of female students from its inception, there were few women lecturers in the early years. A biology lecturer was appointed in 1916, a history lecturer in 1921, and an art lecturer in 1928, and there was also a female English lecturer.

In the 1930s, four women were appointed lecturers, another five in the 1940s, four in the 1950s; but with the increased student rolls in the 1960s and perhaps, too, greater awareness of the part women were playing in the world, twenty were appointed. “... [M]ost women appointees have held junior positions in their departments, but there have been exceptions and a few senior lecturers have been appointed; ... a reader in Classics in 1966, and ... Professor of Geography in 1971” (Federation of University Women, 1979).

Among NZ universities, the University of Canterbury does not have a good record of gender balance overall. The proportion of female academic staff in the university as a whole is one of the lowest percentages in the country (see Table 5). Bennetts (2006, p.A1) reported that Canterbury “had the lowest proportion of senior women of all eight NZ universities in 2005, with women making up just 6.29 per cent of professors and associate professors”. This

**Table 4. Department of accountancy female academic staff 1980–2006**

Period <sup>a</sup>	No. of females	Average proportion of academic staff (%)
1980–5	1	9
1986	3	21
1987–8	2	16
1989–93	3	27
1994	4	27
1995–6	5	29
1997	6	35
1998	7	39
1999	8	38
2000–3	9	39
2004	8	36
2005	9	36
2006	8	35

*Note:* <sup>a</sup>These staff numbers are as reported in the university *Calendar* with this date. As *Calendars* go to print late in the year before issue, the staff lists represent the staff in the previous year. After 1976 Associate Lecturers were not included in the lists in the *Calendar*, nor were part-time lecturers after 1981.

*Source:* University of Canterbury Calendars.

contrasts strongly with the NZ overall average of over 30 per cent at these two ranks (see Table 6). The Department of Accountancy at the University of Canterbury also has historically had a disproportionate number of women staff at the lower ranks (see Table 7).

In the last decade and a half this department has been at the forefront of the move toward equality of numbers of women academics within the University of Canterbury by appointing a high proportion of women (in the 2006 *Calendar* 35 per cent of academic staff are women compared with the university average of 29

**Table 5. NZ Universities: Female proportion of academic staff**

University	2000 (%)	2005 (%)
Waikato	41	48
Massey	37	43
Otago	37	43
Victoria	36	43
Auckland	36	41
Canterbury	25	32
Lincoln	26	30

*Source:* Association of University Staff.

**Table 6. All NZ universities: Female proportion of each academic rank**

	1994 (%)	1995 (%)	1996 (%)	1997 (%)	1998 (%)	1999 (%)	2000 (%)	2001 (%)	2002 (%)	2003 (%)	2004 (%)
Professor	7.0	7.7	9.1	10.1	10.4	10.8	10.4	11.4	12.2	13.8	13.2
Assoc. Prof.	8.2	8.6	7.3	8.5	10.1	11.8	12.6	12.0	15.1	17.2	18.9
Senior Lect.	19.3	19.5	20.4	21.3	23.5	25.9	31.3	33.0	34.3	36.6	37.1
Lecturer	40.0	40.4	42.8	44.8	45.5	45.0	48.9	50.1	51.9	49.6	50.5
Other	55.4	54.6	56.1	54.0	53.7	57.9	59.3	58.9	56.1	56.7	57.9

Source: Association of University Staff.

**Table 7. University of Canterbury Department of Accountancy: Male (M) and female (F) staff at each academic rank**

	1961		1966		1971		1976		1981		1986		1991		1996		2001		2006	
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F
Professor	1	0	1	0	1	0	2	0	2	0	2	0	1	0	1	0	2	1	2	0
Assoc. Prof.	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	1	0	1
Senior Lect.	0	0	1	0	4	0	4	0	4	0	7	0	4	0	6	1	7	4	7	4
Lecturer	2	0	5	0	3	0	4	0	4	1	2	3	2	3	5	4	3	4	5	3
TOTAL	3	0	7	0	8	0	11	0	10	1	11	3	7	3	12	5	13	9	15	8

Source: University of Canterbury Calendars.

per cent), and having had two women professors of accounting and four women heads of department.<sup>4</sup> However, even with the appointment of women professors and promotion of existing staff to senior lecturer and above, the percentage of women staff at lecturer level and below is still higher than the percentage of males (50 per cent and 41 per cent respectively in the 2008 *Calendar*).

## The tale tellers

This study, detailing the experiences of women studying and teaching accountancy at the University of Canterbury in the century from 1906, when commerce teaching began, adds to the literature on gender in accounting history by giving a voice to a group, women in academia, whose experiences have until now been undocumented (Hammond & Sikka, 1996; Tyson, 1996; Gaffikin, 1998).

From a list of all female BCom, BCom(Hons), MCom and PhD graduates from 1906 until 2005, the researchers attempted to contact a representative range of graduates, despite the difficulties of name changes on marriage. Some difficulties were also experienced in making contact because of a lack of up-to-date addresses and because some of the earlier graduates were deceased. Of the 20 women graduates from 1906–60, addresses were obtained for only 10, and five of these women responded. A list was compiled of BCom graduates from 1961 onwards who had majored in accountancy; from this list a random sample of 27 graduates was selected for whom addresses could be found. Three responses were received. All of the 40 women BCom(Hons)<sup>5</sup> and 30 women MCom in accountancy graduates were sent surveys, with five and 15 responses respectively. All three women PhD graduates responded. Holders of higher degrees also answered many of the questions sent to the BCom graduates, providing up to 31 “tales”.

The 13 female academic staff members who worked or are working in the department were sent questionnaires, nine responding to the questionnaires and another having an informal conversation about her experiences. Table 8 summarizes the responses.

This study was begun in 1993, before the method of oral history had been widely disseminated in the accounting history domain. Although the research instrument was a questionnaire,<sup>6</sup> it consisted mainly of open-ended questions, thus giving respondents an opportunity to share their recollections and perceptions of their time at the university and beyond. Most respondents gave detailed answers to questions, analogous to those elicited in oral histories, capturing “their own stories about the past in their own words” (Tyson, 1996, p.90). These “tales” are used to “explore gendered relations ... from the perspective of those who experienced them” (Walker, 2008, p.594). Quotations in the following sections are the respondents’ own words.

**Table 8. The tale tellers**

Period	Highest Degree	No. surveyed	No. of responses
1906–60	BCom	10	5
1961–2005	BCom	27	3
1997–2005	BCom(Hons)	40	5
1961–2005	MCom	30	15
1961–2005	PhD	3	3
Total		110	31
1980–2005	Academic Staff	13	10

## The students' tales

### Family background

None of the parents of the five respondents who graduated before 1960 had attended university, and, of the 52 parents of later graduates, only eight fathers and three mothers had degrees. Despite this, most of the respondents had their parents' encouragement and support in attending university, one set of parents being "very proud [that I was the] first member of the family to reach university study".

However, some family members had reservations about university study. One father preferred that his daughter "work in a local accountant's office, study part-time and live at home!". Another pair of parents wanted their daughter "to have worked 1–2 years first". One older sister "told me I would either 'get hard or get hurt'. To some extent she has been right on both counts". One father "was disappointed because he saw accounting as dry and a bit nasty" and another father thought accounting "was a dry subject but a good profession to get into".

Two daughters noticed a change in their parents' attitudes. Both left school at the end of the sixth form and entered the work force. When one later put herself through university, "[My parents] couldn't understand why I wanted to go ... if I was going to waste my time and money going to university then it might as well be in an area that was useful. They thought law would have been better. Nowadays, they have changed their attitude once they have seen where it has taken me and how much better off I am than what I would have been". The widowed mother of the other "was against my attending university when I left school ... I finally started, 18 years after leaving school. On seeing my achievements, she decided to make up for lost opportunities herself, and has been doing some papers herself lately".

### Motivations for university study

Parents and other relatives, such as husbands, sisters and cousins, were among the most influential factors in the decision to attend university. Self-motivation was

an equally important factor. Some respondents said they had “always intended to go to university”, accepting it as a natural continuation of their studies: “just as a child at intermediate school accepts high school as a natural eventuality”; this was also found by Emery *et al.* (2002). Others who came to university as mature students said they “needed to do something interesting” or “to prove to myself that I could get a degree”. One felt that qualifications would provide “a better standard of living ... choices, freedom”. For some respondents, peers were also an important influence in their decision to attend university. As a 1940s graduate put it: “Being in the A stream at [Girls High School] many of my school friends were aiming to go to university whether for social or serious reasons”. Some of the respondents were influenced by their teachers and careers advisers, university graduates who “were role models and mentors for generations of their pupils, whom they encouraged to attend university” (Coney, 1993, p.207).

Two respondents decided to go to university as a result of school achievements: “my exam results gave me a surprise and I realised I could go to university”; “I ... had done well in School Certificate Book-keeping”. For another respondent, “a desire to get away from home (common at 17/18 years old) also had an impact – university was a legitimate way to escape”. A polytechnic course, “New Outlook for Women”, inspired one mature woman to attend university; “[the] virtual full-cost government funding then available” was a draw-card for another. A mother whose husband had left her “decided to go back to university and gain my professional qualification to provide for my children and hopefully set them a good example”.

### **Motivations for studying accountancy**

A graduate from the 1940s mentioned that there were then limited acceptable employment opportunities for women. As she put it: “I personally confirmed that I did not want to nurse, work in a retail establishment or factory, go on the stage or perform housework in a live-in situation. That eliminated most openings except teaching”. This respondent was too young on leaving school to enter teacher training. As she was “fascinated by figures”, she chose to do commercial training. Another 1940s graduate also chose commerce over teaching. Emery *et al.*'s (2002, p.29) eight interviewees who joined the profession from 1941–1952 also “chose accountancy as a career ... because they did not want to be nurses, librarians or teachers”.

Most of the early women graduates, like their male counterparts, worked during the day in offices in the city, studying part-time and attending classes before or after work. Two of these decided to study accountancy in order to improve their positions: one said she “wished to get ahead in business life”; another “did Accounting 1 with the aim of making myself more acceptable for a clerical job”.

Half of the later graduates, who went straight from school into university study, also chose accountancy because of better “prospects for jobs, consulting

and overseas travel". Seven of these later graduates were led into accountancy by their interest and ability in mathematics. Other reasons for choosing accountancy included "feminism of the late 60s/early 70s ... wanting to do 'something different' ", and even a self-employed woman who "wanted to do [her] own accounts".

Half of the respondents had studied accounting at high school, usually only for one or two years in the senior school. Success in accounting at school was a determining factor in choosing it as a university subject. As one respondent said: "winning a prize and scholarship initially stimulated my interest. I had a number of alternative professional occupations earmarked but being good at accounting swayed my decision".

The most common reason for not studying accounting at school was streaming of classes or schools, a common practice in NZ high schools until the 1970s; for example: "I was ... doing a 'Professional Course': mathematics, two foreign languages, science, classical English and history"; "I was 'above' the book-keeping stream"; "Commerce was the second to bottom stream".

Some respondents lacked interest in accounting while at school. This may have been because they "had little, if any, understanding of what it involved", although other respondents mentioned subjects such as history, languages, arts, music, literature and manual subjects as being more appealing or desirable.

For nearly all of the students before the 1960s, their initial aim was to pass only the accounting subjects required for admission to the Society of Accountants. Having completed these successfully, these students then decided to continue and complete the papers required for the BCom. Only one of these early students changed her direction to accountancy: "originally [I] intended to be a mathematics teacher and took an arts course but after one year at university I decided I did not want to be a teacher – I was very young and of a retiring nature – so looked around for something else to study and decided to try commerce".

Nearly all of the later graduates started straightaway on a BCom. However, a few changed direction. One woman, after gaining a PhD in an arts subject, tried stage one accountancy; winning a prize encouraged her to carry on and complete a BCom degree. Two people switched from science, one "because I had friends who did it and the lecture slots fitted me better", another because "[I] quickly learnt that there was no money in science". Another changed from a major in management to accounting after enjoying the first year accounting paper.

### **Life as a student**

Most graduates had good memories of their student life: "Strange as it may seem (and it did seem strange to my friends), I even found studying pleasant because I gained a feeling of accomplishment when a topic 'clicked', and even more when I went into an exam knowing I had done as much preparation as I could". Space prevents the recounting of tales about course organization, coming to grips with using computers, adjusting to university timetables, overcrowding in the library

and timetabling problems, all of which comments could just as easily have been made by male students.

Nearly all respondents had favourable memories of staff: “the personality of the lecturers”; their “positive attitude to their students” and being “generally helpful and friendly”; their “sense of humour, and ... understanding when a particular topic proved difficult”. However, respondents differed in their perception of lecturers’ treatment of women students. In the era in which there were only male lecturers, there were a number of ways in which lecturers treated women students differently: “they mostly ignored me”; “returned servicemen received preferential treatment”; “one tutor ... enjoy[ed] verbal harassment of female students”; “One law lecturer quite unknowingly used to ask me at least one question in every three in a large class ... In the end I kept a tally one evening, and ... asked him if he was aware of the tally of questions I had had to answer that night. He was genuinely surprised, and the next day rang me at work to apologise”; “One tutor was condescending, always asking me, ‘Now, do you understand that, dear?’ – until I came top in the first term test – he never asked me after that!”.

From 1971, part-time female staff were employed by the department, and one respondent from the era noted a difference between male and female lecturers: “The women were more sympathetic to women [while] most of the male lecturers were indifferent in their attitude”. An early graduate felt alone in a class of males: “How I would have liked a role model or mentor!”. This contrasts markedly with the situation experienced in the 21st century: “[There were] many women role models, e.g., the lecturers”.

One respondent detected a “male chauvinist attitude ... particularly [Mr X] who tried to dissuade me from enrolling for my BCom and my MCom”. However, another respondent commented about the formality of the same person: “[Mr X] used to call the females Miss and Mrs, but also referred to the men as Mr. However, I cannot recall any distinction in treatment”.

Many later graduates said they had no unpleasant memories of the department and all graduates from the 1990s onwards said they did not perceive any difference in treatment by their lecturers because of their gender.

It should not be assumed that all women students’ experiences are identical (Haynes, 2008). Therefore, interviewees were asked if they believed their experiences were different from other women in their BCom class. One woman said: “I was less focused on my career beyond university ... Being supportive of and supported by females was more important to me than some”, whereas another woman said that apart from one friend she did not have much contact with other women at university. Another woman felt different because she came from a school in a low socio-economic area: “There were probably only 10–15 [students at the] University of Canterbury from this school in 1978 ... My father is an unskilled labourer, then

working at [a] Freezing Works". One woman managed to maintain her music and competitive skating career all through undergraduate studies, but felt that that restricted her "involvement in the social side of university life". Mature students returning to studies experienced the difficulty of not being a contemporary of their classmates. Some mentioned having childcare and household responsibilities, less opportunities to socialize, and difficulties in getting to know other students. However, mature students considered that their aims were higher: "[I was] here by choice and effort, so [I was] working hard; not just aiming to pass, but to excel"; "[I was] more determined and focussed and committed".

Most respondents thought that their male classmates treated them not differently from male students, "except they probably held doors open for us" ... "I do not think any male student felt I obtained any advantages not open to them". "We females were there with serious intent – I like to think that the males took their cue from us". "There were, of course, some romances between male and female classmates".

### **The student experience**

Although many of the experiences of these women graduates at university would have been similar to those of their male classmates, there were some differences because of gender. Some of these women did not have positive encouragement from their parents to study at university nor to study accountancy. However, others were encouraged by parents, peers and teachers, many of whom were women. Few of the respondents had university-educated parents. These findings contrast with Emery *et al.*'s (2002, p.29) eight interviewees, who were encouraged to enter accountancy by male advisors and "generally came from well-educated families". Some women students perceived gender discrimination by several male staff members, and they felt the lack of women role models.

Also there were differences in experiences because of the social conditions current when the graduates attended university. Graduates in the 1940s and 1950s were resisting social norms that said that teaching, nursing, and office work were acceptable occupations for women, and those only until they married. They were also going against the trend of training high school girls to be good housewives and mothers (Coney, 1993). Secondary pupils up until the 1980s often did not have any exposure to commerce subjects because of "streaming" into "higher" classes. However, the rise of the women's liberation movement from 1970 onwards in NZ, "a conference on Education and the Equality of the Sexes ... in 1975", legislative reforms in the 1970s and 1980s improving women's rights in employment, and feminist teachers' encouragement to girls to study non-traditional courses (Coney, 1993, pp.193, 211) resulted in increasing numbers of women students choosing to study accounting. Also employment and government schemes enabled women to enter academic life, as recounted by the respondents.

We now turn to the experiences of students who continued on to higher degrees.

### The postgrads' tales

There was only one female MCom graduate in the 56 years from 1906–60 during which the degree was classified as “in economics and accounting”. This woman could not be traced. None of the five women MCom graduates in the 1960s majored in accountancy. Seven women graduated MCom in accountancy in the 1970s, and since then an average of more than 40 per cent of postgraduates in accounting have been female (see Tables 2 and 3).

#### Motivations for postgraduate study

There were various reasons for women deciding to continue or return to further study, the most common being that the higher degree provided a competitive advantage (for example, “to give me an edge over men I would be competing with for jobs”) and more opportunities in the job market (such as moving into academia later on). The desire to undertake research was another drawcard.

Some graduates saw pursuing a higher degree as a way of getting out of chartered accountancy: “I was bored ... doing basic accountancy work. I didn't like the attitude of the partners there to females”. There were various other incentives for continuing on with postgraduate degrees: “My husband's encouragement, because he didn't want me to work”; “There was scholarship funding available”. Graduates in the 1990s faced an over-supply of accountants: “If you weren't young, preferably male and had A grades it was hard to get into a good accounting firm”.

After 1996, when the Institute of Chartered Accountants of NZ increased the academic requirement to four years of university study, many students with high enough grades fulfilled this requirement by completing the BCom(Hons) year: “otherwise I probably wouldn't have bothered”. All but one of these students went straight from BCom to BCom(Hons) without working in between.

Two early graduates considered but did not pursue MCom degrees:

The war years had affected my generation; many of us knew from the depression years of our schooling and the upsurge of jobs which would be required on demobilisation that we had to consider how our new qualifications would be reviewed ... I knew I, the only BCom graduate in the office, was over-qualified for any usual female clerk position; to pursue an MCom would not improve openings for me.

My boss had only BCom and I didn't want to jeopardise my job by getting a higher degree.

No later graduates (1960s onwards) mentioned that they had been prevented from doing an MCom.

### Life as a postgraduate student

Most postgraduate students enjoyed the small class sizes and the seminar style of teaching: “Interesting subjects, good students (only three of us, but we had good arguments)”; although “there were times when it would have been nice to have [had] more people to bounce ideas off”.

As postgraduates, they experienced a changed relationship with staff: “[I remember] discovering my ex-teachers to be lovely human beings”; “it was nice to be known by name”. Only two felt that staff members treated postgraduate women differently from the men in their classes, one saying that “[Mr X] did not want me in his course”.

More resources were available to postgraduate students: “access to the library and permission to attend sessions with visiting speakers”; “[your] own space to work in”; “support/advice from supervisors ... in carrying out research”; as a result they had opportunities of “learning to write, learning to research, getting more confidence in giving a presentation”.

However, compared with undergraduate study, the volume and pressure of work was significantly higher. For one woman, “the workload was such that my health suffered, and it was nearly three months after the course ended before I was fully recovered. One of my two classmates could not cope with the strain and left ... I am glad I did not know what was involved before I started or I might not have attempted the MCom course”. Another thought that a female classmate dropped out because “she couldn’t handle criticism of her work – she took it personally, whereas the attitude of the guys was, ‘How dare they criticise what I think!’”.

Classmates provided “interaction and support”, “camaraderie”, “collegiality” and “fun”, although one woman felt that she was “the underdog, not posh enough”. Only four postgraduate women felt that their male classmates treated them differently from the men in the class. One detected an attitude of “why are you bothering with masters study?”. Another stated that “the younger or richer male classmates had a superiority complex. The older or shy ones were ‘fatherly’”. One felt that she was treated differently “due to my age and experience rather than anything more sinister”.

### The doctors’ tales

Nine of the 10 doctoral graduates (male and female) from the department were already lecturing (three of them not at Canterbury) when they commenced their doctorate and they continued in academia on completion. The other one (a female) commenced doctoral studies instead of moving away from Christchurch to an assistant lecturing job at another university that would have entailed “uprooting my life and moving”.

The motivation for commencing a doctorate was the prospect of advancement in their academic careers: “I saw it as a requirement for the job of lecturer ... it’s very difficult to go far in academia without a PhD nowadays”; “We had to do research as part of our job so it seemed obvious to do research towards a PhD”.

### **Postgraduate experiences**

In summary, motivations for postgraduate study included competitive advantage in the job market, different career prospects than chartered accountancy and the pursuit of an academic career. The early BCom graduates were not encouraged to continue study even if they were able. Respondents were able to “generate insights about [this event] that did not happen” (Tyson, 1996, p.93), considering that being more highly qualified than the men they worked with would be a disadvantage.

Some MCom women in the 1980s and 1990s perceived different treatment from staff or classmates because of their gender. Women reacted differently than men to the pressure of the postgraduate workload, with women becoming sick or giving up rather than fighting back as men tended to. This was in a period during which society was gradually adopting the “women can do anything” message of the women’s liberation movement (Coney, 1993). Recent postgraduates did not perceive any differences related to gender.

### **Tales of the workers**

Most of the early BCom graduates, who studied part-time, remained in the same employment (three in an accountant’s office, one as accountant in a company) after graduating, but they moved into better jobs: “I was interested in becoming accountant of the company and succeeded in that aim”; “I remained with the same firm ... but only because I eventually was offered a partnership”. One early graduate moved to the economics section of a government department.

Later BCom graduates mostly turned initially to chartered accounting, for a variety of reasons. One “lacked confidence to go into a business directly”; another was told at a corporate sector job interview “that they were not interested in employing women”. For others, they were attracted to public practice because of “variety and independence”, because “auditing was considered [the] best post-graduation experience” or “on advice by lecturers”. Having a scholarship from a CA firm or having work experience as well as the degree ensured an accounting position. Other employment destinations include computing, marketing, management accounting, government departments, the corporate sector, academic tutoring, self-employment; or “any [employer] that considered offering a job to a woman with three children who wanted a lot of concessions (part time, holidays off)”.

Six respondents, four of them early graduates, gained a higher than average public profile through rising to senior positions: partner in a CA firm, company secretary (two respondents), head of a high school maths department, chairperson of the Commerce Commission, and company director. This was despite women in senior positions being practically unheard of at the time (Coney, 1993).

All but one BCom(Hons) graduate went into chartered accountancy firms, the other remaining in academia. After graduating with MCom degrees, respondents went in equal numbers into chartered accountancy, academia and the corporate sector (in accounting, information technology and finance positions).

Having a postgraduate degree opened up employment opportunities: "Some firms who were not interested in me with a BCom were once I had an MCom"; "I got offered every job I applied for". However, having to move for employment was an issue for some: "I wanted to work in tax, which is where I went but there were not many jobs in that field in Christchurch – therefore [I was] compelled to move to Wellington"; "[A bank] had a dealing role which appealed, but I decided I did not suit the lifestyle, which involved living for a fortnight at a time in Sydney, Auckland and Wellington for at least a year". Two respondents with children were unable to move to desirable positions.

Once again, space prevents the inclusion of the tales about the differences between academic and commercial life, the latter of which was considered to be more real, "cut throat ... complex ... challenging", exciting, commercial, practical and demanding than life as a student. Experiences of "sinking or swimming", being given high levels of responsibility, and facing ethical dilemmas would have been common for male graduates too.

However, interpersonal relationships within business were different from those experienced at university. Many respondents detected a prejudice against them as women, even very recently. Up until the 1960s, "salary levels were low and in most cases under 65 per cent of comparative men's awards", women could not participate in residential Summer Schools held by the accounting profession, bankers and insurance companies would not lend funds to women without a male guarantor, it was impossible to obtain "professional income sickness cover before 1975" and when it was obtained it cost "about 10 per cent more than [that] provided for my partners". Preference for males was not only noted by the 1940s graduate who stated that: "Undoubtedly, being a female delayed my promotion to partner level ... [T]he firms ... were reluctant to break the old boy network ... no network existed for women"; even graduates in the 1980s and 1990s noted that females "would not get as good a job ... as ... male counterparts" and knew of male friends from university who "have gone on to make a lot more money and [climb] higher up the ladder".

Two tales from 1980s graduates illustrate the dilemmas for women:

There has been the occasional irritant, e.g. the temp who wants to ask you out and makes it obvious to everyone in the office, or the boss who persistently comments on your legs or clothes. These are superficial problems, and easily remedied. Not so easy is the case of the new manager at a senior level (and thus older) who has not worked with women very much. I have encountered this situation twice. Apart from proving my worth by superior work, there is very little I feel able to do about it.

Is there a glass ceiling for women in commerce? ... For me, the glass ceiling, if any, is self-imposed. I do not enjoy, nor do well, the things which would carry me much further up the ladder. While technically strong, I dislike the politics and find the social requirements daunting.

### The employment challenge

The tales in this section show that gender prejudice was experienced by women graduates entering the workforce not only in the first half of the twentieth century, but up to the 1990s when legislation was starting to impact favourably on conditions for working women. However, inequalities still exist: a 2008 survey carried out for the NZ Institute of Chartered Accountants found that “to our embarrassment ... women’s remuneration falls short of that of men doing the same work ... the [average] salary differential is \$44,130” (Gill, 2008, p.22). In addition, Haynes and Fearfull (2008, p.188) claim that “lack of female role models, lack of mentoring and networking opportunities, and persistent ‘macho’ cultures adopted by firms in respect of the long-hour working week continue to present barriers to women’s progression in accounting”. There is therefore a challenge for accounting workplaces to make changes that will enable women accountants to fully participate and progress in the future.

### The lecturers’ tales

All but one of the 10 lecturers who responded were graduates of Canterbury. They had therefore had an evolving relationship with staff, initially as undergraduates, where the sheer numbers prevented anything more than occasional contacts, then as postgraduates, where the relationships grew closer because of the small class sizes, and finally as staff, where they were colleagues.

Women lecturers enjoyed the “autonomy in teaching/research”, noting that “it’s nice to be able to manage my own work and my own time”. Some particularly enjoyed carrying out research; others thought that the teaching was “terrific”: “I used to enjoy seeing ‘the lights come on’ when students finally understood something new”. The only adverse comments about teaching were one reference to the burden of marking exams and another to teaching in the taxation course, where “every year for 3 years the ‘[tax] system’ changed”. Social interaction was appreciated, “such as quiz nights, bowling, Xmas party etc.”; “I thought it was a very collegial department”.

In the 1980s and 1990s, some female lecturers perceived that their male colleagues treated them differently because they were females. One respondent felt that some male staff “tended to treat women as having primary interests in cooking and fashion, rather than in accounting and academic research”. One woman recounted how, if the secretaries were away, the (male) head of department would ask “the girls” – women lecturers – to answer the phones; “the guys were never asked”. If another woman came into work on a Saturday, a certain male colleague “always asked me why I wasn’t at home looking after my children. Every week I said, ‘They’re my husband’s children too, so he is looking after them today.’ He never seemed to get it”.

Several respondents expressed disappointment in appointment procedures, with “male colleagues with similar qualifications [getting] continuing appointments in preference”, “variability of contracts/terms of employment” and “some potentially interesting opportunities [being] passed on on a ‘who knows who’ basis”.

For me, the worst gender-related experience at university was to find ... that the university would not employ [a] husband and wife in the same department ... to prevent block-voting etc. ... I thought it was insulting to assume that married people were more likely to behave improperly than unrelated people – and it was always going to be the wife who would suffer, as men invariably had better jobs and higher pay.

There were similar criticisms in relation to promotion, including “not as much of a promotional opportunity” as for male colleagues and “poor departmental success in promotions”.

### **Moving into academe**

The negative experiences of these respondents as women academics are consistent with other studies of women in academia: male chauvinism and disappointments in appointment and promotion. As Haynes and Fearfull (2008, pp.188–9) point out, women accounting academics “are in a double bind. They work in a sector in which women are under-represented, at the same time in a field which is regarded as inherently masculine in nature, with masculine social norms”. However, as the proportion of women staff has increased and with women now attaining senior positions by both promotion and appointment, it appears that conditions of employment for women in the department are improving.

### **A tail-piece**

#### **Contribution**

Carnegie and Napier (1996, p.15) showed how critical and interpretive accounting history research has “provided positive encouragement for investigating the widest range of periods, locations, entities, ...activities, individuals ... in which accounting was implicated”. Loft’s (1992, p.376) review of the literature on gender in the

accounting profession argued that “it is important to examine the position of women in the whole of the accountancy function, not just in professional accountancy”. She mentioned women accounting academics as one possible extension of the literature. Walker (2008), adding his voice to those of Collins and Bloom (1991), Hammond and Sikka (1996) and Tyson (1996), advocated oral history being used to amass this knowledge. This study has added the dimension of women in accounting *academia*, eliciting the experience of students of accountancy both in the university and as they enter their careers, and also including the experiences of women lecturers in accountancy. The open-ended questions enabled the capture of some personal experiences and recollections, giving readers of today an insight into something of the life of women students and staff in an accounting department of a university as the department became a less male-dominated domain.

The findings demonstrate that in some areas early students and staff perceived discrimination because of their gender, particularly at transition periods, such as when deciding whether or not to study accounting or to pursue a higher degree, on entering the workforce, and on applying for promotion.

Although there were many instances in which female students faced similar experiences to males, in some areas the experiences of female students were different because of their gender. As early women students had limited job opportunities, the commerce degree increased the possibilities, resulting in early graduates’ attaining positions similar to males, some of them high profile. The early graduates, some of whom were the only females in their class, lamented the lack of mentors and role models. More recent graduates, who had female lecturers and many female classmates, did not find this a problem. Some early graduates (up to the 1980s when the numbers of female lecturers increased) perceived that they were treated differently to their male classmates by their male lecturers. This treatment ranged from being ignored or being dissuaded from studying commerce through to verbal harassment and being focused on disproportionately. Later graduates and most postgraduates experienced little or no discrimination from male staff and students because of gender.

The negative experiences of both BCom and higher degree women graduates once they entered the workplace echo the discrimination and prejudices reported in other studies (such as Lehman, 1992). Graduates even into the 1990s perceived prejudice in the workplace, having lower salaries than men in similar positions, having to have male guarantors for loans, not having the same insurance cover, taking longer to reach partnership level, and receiving unwanted advances from senior men. Some graduates were constrained in their work choices because of family commitments.

Goode and Bagilhole (1998) explained differentials in numbers of male and female academic staff by showing that fewer women than men applied for positions. An internal University of Canterbury study found that, although only 26 per cent

of applicants for jobs in the accountancy department from September 1993 to February 1994 were women, this compared favourably with the university-wide average of only 17 per cent over the same time period (Harfield & Clark, 1994, p.37). However, as Knights and Richards (2003) point out, the level on the pay scale at which appointments are made may be higher for men. Respondents complained about this happening, with men being appointed at higher levels, or men obtaining permanent appointments compared with women's fixed-term appointments.

Although promotion processes were criticized by respondents, Harfield and Clark (1994) found that by 1994 in the university as a whole slightly more female than male applicants for promotions were successful: 50.0 per cent compared with 49.4 per cent. Being unsuccessful in promotion resulted in some males as well as females from the department leaving the university, successfully gaining positions at higher levels in other universities or elsewhere.

### Future research

The early acceptance of women as students in NZ universities was a reflection of the treatment of women in the wider community. For example, in 1893 NZ was "the first self-governing nation to grant the vote to all adult women" (Ministry for Culture and Heritage, 2008); and "New Zealand was the first country within the Commonwealth to allow women to enter the profession of accountancy on a continuous basis" (Emery *et al.*, 2002, p.7). In contrast, Barker and Monks (1998, p.814) claim that a "combination of economic, societal, religious and family traditions", including strong religious and education promotion of a domestic role for women and legislation until 1973 prohibiting "the employment of married women in permanent positions in the civil service, banking and health services", adversely affected Irish women's entering the accountancy profession. As these contrasting examples show that there are differences between countries, further studies could investigate the experiences of women students and staff in universities in countries with differing cultural attitudes to women in education and in the professions. Walker (2008, p.583) points out the lack of consideration of gender differences in historical "comparative explorations of international and cultural difference". Such an international study would make comparison and synthesis possible (Carnegie & Napier, 2002).

Research on women in the accounting profession has been criticized for focusing on an "elite" and ignoring the experiences of those who were unable to become members of the profession but who nevertheless provided important accounting labour (see Haynes, 2008; Walker, 2008). This study of women in accounting academia broadened the definition of "women in accounting". However, it has examined experiences in a *university* department, which is only one academic route to an accounting career. To prevent a similar criticism of privileging one group, further, oral history studies could elicit experiences in other training sites, such as technical and private commercial colleges.

## Notes

1. Because students up until 2005 received their BCom degree from the University of Canterbury without the subject major being specified, statistics on BCom graduates are for all graduates regardless of major. By 2005 accountancy was one of five possible majoring subjects; the others were Computer Science, Economics, Management (earlier called Business Administration) and Management Science (earlier Operations Research); however, students do not have to have a named major on their degree certificate.
2. University *Calendars* include lists of staff, university policies and regulations, degree and course regulations and prescriptions for courses. *Calendars* are listed in the References under Canterbury College, Canterbury University College, and University of Canterbury.
3. Tragically, June Pallot died of cancer in 2004.
4. However, as the head of department role was rotated and all staff from senior lecturer upwards were eligible for appointment, the number of female heads of department merely reflects the growing number of females at senior lecturer and above.
5. These numbers represent the number of women for whom the named degree is their highest qualification from the University of Canterbury.
6. Copies of the questionnaires are available on request from the first-named author.

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