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Race in professional spaces

Exploring the experience of British Hindu women accountants

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ABSTRACT The sustained policy focus on combating institutional racism at all levels of British society has given new impetus to discovering how racialized groups experience a variety of institutional settings. This article draws on research conducted amongst British Hindu women working as professional accountants to further understand how privileged institutional spaces are racialized. The narratives of the women discussed in this article demonstrate how professional occupations are important in understanding articulations of racial identity in privileged institutional spaces as not only empirically and historically contingent, but also complex, contradictory and ambivalent. The article suggests that although their professional work spaces were racialized, the experiences of the research sample did not seem to indicate that race was an all-determining influence in their career progression. Its influence did not appear to close all avenues for potential change and progression against discriminative employment cultures.

KEYWORDS accountancy ● class mobility ● professional employment ● ‘race’

INTRODUCTION

The recent high-profile exposure of the existence of sustained institutional racism in Britain has given new impetus to discovering how racialized groups experience a variety of institutional settings (Macpherson of Cluny, 1999). Writing in the aftermath of the Macpherson Report, Solomos notes the ‘poor understanding we have of institutional racism’ and how increasing studies of race have ‘seen a move away from research on social action and on institutions and a fixation with theoretical abstraction and textual and cultural analysis’ (1999: 6). Moreover, he argues that there have been

few sustained attempts to link this theorization to ‘research on institutions and processes of social change’. A greater ‘comprehension of how minorities experience their treatment within institutional settings’ that are overwhelmingly male and white is needed (1999: 6). Whilst some attention has been given to minorities’ experience of disadvantage in institutional spaces, for example the criminal justice system (Hood, 1992), relatively little attention has been given to how minorities experience privileged institutional spaces in Britain (a notable exception is Puwar, 2001). This article focuses on the specific experiences of British Hindu women working as professional accountants to further understanding of how privileged institutional spaces are racialized.

This article will first provide a context to highlight some important issues and theoretical debates regarding British Hindu women’s employment, with particular focus on the accountancy field. The interview data is then presented and discussed with reference to this discussion. Finally, the article concludes by reflecting on the findings and suggesting that the narratives of the women discussed in this article show how professional occupations are important in understanding articulations of racial identity in privileged institutional spaces as not only empirically and historically contingent, but also complex, contradictory and ambivalent. This allows scope for the article to suggest that although the professional work space of the sample was racialized, race was not an all-determining influence that closed avenues for potential change.

THE CONTEXT

A growing body of evidence highlights the need to explore British Hindu women’s professional employment. Statistical analysis suggests that there are growing differences in the employment position of British communities originating from India, Pakistan and Bangladesh (Modood et al, 1997; Brown, 2000; Performance and Innovation Unit, 2002). The differences between the activity rates of Muslim and non-Muslim females from all ethnic groups are particularly noticeable (Ahmad et al, 2003; Dale et al, 2002). These trends are evidenced by Table 1.

Hindu Indian women, such as those researched in this article, are not only more likely to be active in the labour market, but are more likely to occupy professional occupations than their Muslim Bangladeshi and Pakistani counterparts. British Indians, 75 percent of whom are Hindu, both male and female, are showing occupational positioning comparable to their white counterparts (Brown, 2000: 1050; Performance and Innovation Unit, 2002). There is a lacuna of academic discussion specifically on working British Hindu women (exceptions are Ramji, 2002, 2003). British Hindu

Table 1 Employment profile, South Asians by religion (current or most recent job)

<i>Type of employment</i>	<i>Religion (percent in each employment category)</i>					<i>All</i>
	<i>Hindu</i>	<i>Sikh</i>	<i>Muslim*</i>	<i>Muslim**</i>	<i>Other</i>	
Women:						
Emp/manager (large)	5	1	1	2	3	2
Emp/manager (small)	4	5	2	–	4	4
Professionals	5	1	2	3	9	3
Intermediate non-manual	58	54	64	65	53	49
Skilled manual	9	8	8	5	3	8
Semi skilled manual	30	33	26	22	22	29
Unskilled manual	2	6	2	3	7	4
Inadequate description	2	2	–	–	–	2
Cases (un-weighted)	259	280	134	52	73	726

Notes: *Pakistani and Bangladeshi origin; **Indian origin.

Source: Census, 2001.

women's employment experiences are usually undifferentiated from the ubiquitous 'South Asian' women. The difficulties of employing such an umbrella label to account for *all* South Asian experience has been well documented elsewhere (Modood et al., 1997; Ramji, 2003). Academic analysis of British Asian women's employment has been primarily concerned with understanding labour market disadvantage and has consequentially tended to focus generally on working-class employment or unemployment experiences (Bhavnani, 1994), and more specifically on Pakistani and Bangladeshi communities in Britain, not least because they are most likely to occupy such positions (Dale et al., 2002). Discussions of professional British Asian women seem to be confined to their consumptive habits (Bhachu, 1991). This article's concentration on the employment experiences of professional Indian Hindu women, then, addresses a current imbalance in the analysis of South Asian women's experience of the labour market in Britain. As Table 1 demonstrates, they are most represented in the professions when compared to other South Asian women, and thus are a useful group to focus on when discussing race in professional spaces. Hindu women, when they are given separate attention in the existing literature, are discussed primarily in regard to their religious, domestic and familial roles (e.g. Burghart, 1987). Many authors have pointed out that a

traditional–modern binary is often employed in the analysis of British Asian women’s employment experiences (Brah, 1996). This traditional–modern binary seems to render traditional ‘Asian’ home life incompatible with modern ‘British’ work life. For example, Bhopal (1997) sees occupational success amongst Asian women resulting in a distancing from traditional practices such as marriage, and a linear movement to modern (western/white) ‘independent’ lifestyles. The utilization of a traditional–modern binary, it could be further argued, legitimizes the focus on the private sphere activity of British Asian women, because it operates with and reinforces the perception that this is their prime domain, *and* on disadvantaged employment positions, because these are most likely to be experienced by them because of the hindrance their traditional roles present when accessing the labour market.

Whilst emerging trends serve to justify focusing on professional Hindu women, as this is emerging as a growing experience, they do not contradict the findings of existing studies that professional occupations remain overwhelmingly white, male and middle class (Bhavnani, 1994; Crompton, 1999; Devine et al., 2000). Recent figures suggest that only 7 percent of accountants are non-white and, of these, only 3 percent are women. In addition, the upper echelons of the profession are showing the least amount of change, with only 1 percent of firm partners describing themselves as non-white (ICAEW, 2002). These women’s increasing presence is relative to their historic under-representation. The presence of non-white Hindu women in professional spaces remains ‘exceptional’ (Bourdieu, 1984). With this in mind, their experiences are important because they allow an analysis of the way professional spaces are structured and how these structures may rely on raced, and (although not the focus of this article) classed and gendered assumptions.

The accountancy profession has received some attention from analysts concerned with changes in the nature of work (Devine et al., 2000), particularly with reference to gender and class inequality (Crompton, 1999; Smithson et al, 2004). Approximately 5 percent of new entrants into the accountancy profession in Britain are from ethnic minorities (ICAEW, 2002). Minority trainees are achieving top results in professional exams (ICAEW, 2002), but very few have reached senior positions in prestigious British firms. The larger firms, in particular, have a tradition of being highly competitive and dominated by white, middle-class males (Barker and Monks, 1998; Hantrais, 1995). Great prestige is attached to the large accountancy firms, such as KPMG and Anderson Consulting, located in the City of London. All the women interviewed were either working or had worked for one of these coveted firms. Concerns about recruitment and retention of ethnic minorities have led to some high-profile equal opportunities campaigns in large British accountancy firms (Barker and Monks, 1998). Crompton (1987) identified similar processes in relation to gender inequality

in accountancy. All these factors make the exploration of Hindu women's experience of race in the accountancy profession an interesting prospect. Although this article focuses on accountancy, the discussion that follows may have some relevance for understanding how ethnicity is encountered in other professional spaces.

Accountancy, like all conceptualizations of the professional self, tends to concern issues of knowledge or expertise, and more particularly control and licensing of specialist knowledge or expertise in the public interest (Abbott, 1988; Johnson, 1972; Sikka et al., 1989). The professional, as an individual, is defined through membership of a profession, and adherence to its rules and standards. So, in the case of accounting:

... being a professional accountant would refer to accredited competence in the specific skills and knowledge associated with particular professional bodies. In short, on this view, a professional is someone who has passed the exams (Grey, 1998: 572).

Hanlon (1998) suggests that the key concepts of professionalism within the accounting context are technical ability, managerial skills, and the ability to bring clients into the practice. Grey (1998), however, acknowledges that the way in which professionals themselves within the accounting profession use the term 'professional' is concerned with 'appropriate' forms of behaviour, or way of conducting oneself, rather than with issues of accreditation to practice, or the possession of technical skills. In the accounting context, several authors, notably Anderson-Gough et al. (1998, 2002) and Coffey (1994), have discussed aspects of professional socialization that mould the individual into the archetypal, desirable accountant, such that he or she possesses both the technical and the behavioural attributes required. The professional and organizational discourses forming the socialization processes within accounting exercise a significant degree of institutional power in the shaping of the individual (Anderson-Gough et al., 1998).

In exploring the interview material around professional spaces, this article has drawn on the theoretical paradigms within feminism, race and other critical theory that insist on revealing the exclusive nature of universal social spaces (Fanon 1986; Pateman, 1989; Mills, 1997). These paradigms do this through a process of critiquing the modern disembodied abstract universal 'individual', which forms a basis for liberal discourses of equality. Theorists have tried to expose the classed (Miliband, 1973), raced (Mills, 1997) and gendered (Pateman, 1989) nature of the universal 'individual' to which most professional institutions subscribe. The subscription to the universal 'individual' enables institutions to give the impression that they include everyone and treat everyone equally. In fact, professions, like other institutions, work on the assumption that this universal individual is male, white and middle class. The respondents' narratives demonstrate how professional occupational structures and cultures are marked by this

assumption. The assumed norm of who can occupy certain social spaces, such as the privileged professional occupations this article is concerned with, frequently only becomes apparent when people outside of the 'norm' start to appear. In short, only when challenged, do the norms regulating these spaces become manifest. The experiences of British Hindu professional women allow us to see how these spaces operate to meet the needs of certain social groups over others. Fanon's (1986) idea of epidermalization, and more recently the work of Gatens (1996), Mills (1997: 53) and Puwar (2001), has highlighted how one of the central ways in which institutional racism operates is through the designation of the somatic norm, which 'encapsulates the corporeal imagination of power as naturalized in the body of white, male, upper/middle-class bodies' (Puwar, 2001: 652). Puwar (2001: 651) notes that although the 'classed and gendered nature of the somatic norm underlying representations of the universal "individual" has been both theoretically and substantially explored, the racial character of this embodied being has received relatively scant attention'. Mills (1997) argues that formal exclusion for non-whites through colonialism and slavery – what he terms the first type of racial contract – has largely disappeared. Privileged institutional spaces, like professional occupations, are officially open to everyone. White supremacy is no longer constitutionally and juridicially enshrined, but is now part of a second type of racial contract based on 'social, political, cultural and economic privilege, derived from the legacy of the colonial conquest' (1997: 75). Mills argues that within the terms of the second type of racial contract, the exclusion of black people is no longer explicitly and formally endorsed, but is much more 'latent' and difficult to recognize and name (Mills, 1997: 75).

RESEARCH SYNOPSIS

The empirical data presented in this article is drawn from a series of oral history narratives obtained from 11 women accountants participating in a larger three-year research project concerned with exploring the employment experiences of professional British Hindu women living in London.¹ The term 'oral history' encapsulates various forms of in-depth life history interviews, biographical interviews and personal narratives. Reinharz (1992: 130) argues that oral history is different from simple autobiography in terms of the 'degree to which the subject controls and shapes the text'. Both involve a person telling their own life-story, but oral history is interactive, drawing on another person's questions. The term oral history is used here to encapsulate in-depth personal narratives in which participants were encouraged to reflect on their identity, aspirations, emotions and experiences.

Despite the proliferation of oral history in historical research (Thompson, 1988; Yow, 1994), it has rarely been used extensively in the accounting context. Collins and Bloom (1991: 23) did call for the use of oral history in accounting, but largely to suggest it should be used to 'supplement and clarify the written record' and verify other forms of history, rather than as a methodology in its own right. Carnegie and Napier (1996: 29) argue that in accounting, 'oral history's greatest potential lies in its ability to capture the testimony of those effectively excluded from organizational archives', and 'provide much insight into the effect of accounting on the managed and governed'. However, Hammond and Sikka (1996: 91), giving Mumford (1991) as an example, suggest the actual principal concern of oral history in accounting 'has been to give visibility to the views of well known accountants, rather than to give voice to the people who have been excluded, oppressed and exploited in the onward march of the institutions of accountancy'. While, more recently, biographical approaches to accounting research have become more common (Kim, 2004; McNicholas et al., 2004), as researchers recognize the rich resources that such methods elucidate, there is still a suggestion that the accounting context renders some of its participants 'voiceless'. For the women in this article, it is unlikely that written or other forms of record already exist that may be used to document their experiences. Indeed, the oral history narratives may be the first time they have had the opportunity to voice their identities. An oral history methodology has the potential to enable the voices of those marginalized to be heard by capturing their lived experience, thus offering 'deeper and different understandings of the role and influence of accounting' (Hammond and Sikka, 1996: 92). The choice of oral history method provides insights into the lives of minority women accountants.

As no sampling frame exists for Indian Hindus in Britain, the research interviews relied on snowballing techniques, whereby respondents were referred to the researcher through contacts. Contacts with the women who eventually became the research sample were made through fieldwork activity in the London-based Hindu community. This fieldwork activity consisted mainly of participant observation in community associations and temple-based activities over a period of six months. The article draws exclusively on interviews with 11 women who were employed as accountants, providing this article with a case study of professional employment on which to focus.² Most of the interviews were undertaken at the interviewees' home and the remainder at community centres. The fieldwork activity prior to the interviews established a relationship of trust between the researcher and researched. The respondents were all graduates and held a professional accountancy qualification; six with the Institute of Chartered Accountants in England and Wales (ICAEW), three with the Chartered Institute of Management Accountants (CIMA) and two with

the Chartered Association of Certified Accountants (ACCA). Their names have been changed to protect their identity.

The women were aged 30–34 at the time of interviewing, and were all working for city-based accountancy firms in London. They were all married and had either one or two children. The women gave oral history accounts of their career experiences, which lasted up to two hours. The narratives were tape-recorded with the permission of each participant and then transcribed. On receipt of the transcripts, the author listened to the tape whilst scrutinizing the transcript to correct for any errors. The transcripts were read for a second time whilst listening to the tape, and annotated with significant examples of emotion, changes of tone and emphasis, ‘as emphasis, mood, intonation and so on, can crucially elaborate meaning’ (Jones, 1985: 58). Further analysis and annotation took place in subsequent readings by drawing out any references or inferences to race, difference and discrimination. Cross-references could then be made between the comments and experiences of the participants, which were enhanced by ‘focusing on the ways in which different people relate their experiences according to the circumstances they found themselves in’ (May, 1997: 126). In this way, I could use theory to make sense of experience in an ‘interpretative and synthesizing process, which connects experience to understanding’ (Maynard, 1994: 24). The interview material has been analysed for the purposes of this article from the perspective of race.³ The contradictory and ambivalent nature of race in professional spaces is explored through the following two themes, which emerged in the analysis of the interview data: first, of seeing accountancy as racially neutral; and, second, of seeing it as a place in which race mattered. Both themes are marked by discourses of consent and resistance expressed by the respondents. Whilst the analysis described in this article is primarily a thematic one, there are also elements of a conversation analytic approach in which organization members are assumed to engage in the creation of organizational culture through their talk and behaviour (e.g. Wetherall, 1998). This approach assumes that taken-for-granted assumptions about race, work, success, etc. exist at a level whereby people are commonly unable to articulate them specifically, even though their behaviour and their talk about this behaviour are in accordance with these assumptions.

RESEARCH FINDINGS

Race neutrality

All the interviews contained discussions about the racial neutrality of the accountancy profession. There was widespread belief amongst the

respondents in the overall fairness of the occupational structures in which they were employed. This was primarily assumed through an acknowledgment that individuals were treated on merit and not on the basis of other differences. They felt that their employers strove to treat everyone equally. This in turn was linked to the women interviewed expressing considerable loyalty to the professions they worked in. This loyalty extended in many cases to the companies in which they were currently employed. The respondents had all received their professional qualifications whilst working and they seemed to make a clear link between the training their first jobs offered them and the relative success of their positions at the time of interviewing. For example, Premila, a 32-year-old mother of two, recruited as a graduate by an international accountancy firm, captures this in the following:

If they hadn't taken me on, I don't know where I would have trained and what I would be doing now. The prestige of being trained by them really [...] made my career. They invested in me and I paid them back by working hard for them.

A critical element in this reciprocal relationship for the respondents was the notion that they were neither distinguished nor discriminated against on the basis of race upon recruitment:

I don't think my being Indian really made a difference at the interview stage. (Hinita, 30-year-old tax accountant)

I benefited from the standard package that all graduates were recruited on. My firm paid for all my chartered accountancy exams and training. They gave me study leave and rewarded me with bonuses for passing my exams. Everyone got the same deal. (Jaya, 30-year-old tax accountant)

The sample was adamant that their package upon recruitment was similar to other graduate recruits. The anonymity with which they were treated within the accountancy firms seemed to reinforce this. Like other large companies, the accountancy firms the women were employed in offered each new employee an ideological package in the form of a staff contract and handbook that codified the intentions of the company towards the individual. This package emphasized the responsibilities of the worker and the company in maintaining a high level of service and the types of rewards available for contributing to this. These rewards included company pension schemes, private medical insurance and monetary incentives such as bonuses. As one respondent, working for a leading city-based accountancy firm, noted:

Once you're in, you're OK. You learn all the skills you need to stay employed [and] you get a glimpse of the lifestyle you should have because of the type of benefits you're given. (Sunita, 34-year-old audit accountant)

One of the greatest rationales provided for the loyalty demonstrated by the respondents was citing how well they themselves had done within this

profession and how this proved the existence of equal opportunities. The fact that they had been recruited and had progressed showed that racism was not a determining influence in their professional space. Sushila, a 32-year-old management accountant, was particularly clear about this:

When I wanted to apply exclusively to the Big Six accountancy firms everyone around me [said] that I shouldn't bother because I would never get a job [. . .] there were so few Indians that worked there that my friends and family just assumed that I would face a lot of discrimination. The recruitment process was hard of course [. . .] but eventually I found a position in one of the firms I wanted [. . .] so I don't think it's about racial discrimination but being good enough to get the job.

Accountancy was depicted as a professional space that was competitive and sought after, and consequently difficult to secure a position in regardless of race. The lack of opportunities in accountancy was put down to individual ability not racial discrimination. Another respondent similarly comments:

If I can get in then so can other Indian women. I'm not saying it's easy but it's *too* easy to say that the really prestigious firms don't take on Indians . . . (Hinita a 34-year-old taxation accountant)

The meritocratic appearance of the accountancy firms employing these women could be interpreted as conforming to Mills's (1997) contention that the first racial contract has all but disappeared. Officially these institutions had the same policy for all their employees, a policy not necessarily positive to racial minorities, but one that rendered race irrelevant in the workplace and ensured, for example, that individuals were recruited on merit and ability. If race appears not to affect the workplace, there is greater pressure not to acknowledge or talk about its presence in the workplace. Williams (1997) and Mills (1997) stress that the racialized nature of white spaces, structures and language means that it is easier for white people who occupy positions of racial privilege to dismiss the importance of race. The type of discourse that is legitimately used in any organization is determined by the most powerful within it (Foucault, 1977). A conversation analytic approach (e.g. Wetherall, 1998) allows us to see how organization members engage in the creation of organizational culture through their talk and behaviour. These women's discussions undermined the significance of race and conformed to the organizational culture they worked in. On the surface, at least these women seem to be undistinguished from other workers in their belief of the universal treatment received by all employees in their institution. As Fanon (1986) argues, the subversive potential of racialized bodies is curtailed if they are made to wear 'white masks'; that is, embrace the dominant beliefs and culture of privileged institutions that are imbued with white, male middle-class norms and values. It is the presence of the type of small minority the sample constitutes within the dominant structure that

Bourdieu (1984) refers to as 'miraculous exceptions'. These 'miraculous exceptions', he argues, give legitimacy to the illusion that professional structures are racially neutral.

'Raced' encounters

Despite the goodwill and loyalty respondents expressed towards their occupations, the second significant theme that emerged in the interviews demonstrated the women's awareness of the significance of race in their workplace. Their race made a difference to the way they thought they were perceived at work. There was a general feeling that they had to justify why they had a right to the professional space they were claiming. This justification was apparent in two strands of discussion that emerged in the respondents' accounts about their experiences of working in the accountancy profession: the respondents' anxiety about proving their worth through working harder; and the pressure they felt as 'racial' representatives of their 'community'.

The extra effort that they had to put in at work in comparison to other white workers was recognized by these women. Jaya, a 30-year-old taxation accountant, for example, explains:

I know I have to work 10 times as hard as anyone who comes from a more privileged background, a white English background let's say [. . .] where they have a family history of getting into good professions like accountancy. I have had to learn and prove my own worth to get the same recognition that [. . .] seems to go automatically to them.

Nita, a 31-year-old management accountant, echoes this:

I know that I work more hours than most people in my department, staying late, working through my lunch hour if I have to because I know that that's what I have to do to get noticed and rewarded.

What they needed to do once they were recruited seemed to be above and beyond what their 'equals' were doing. They did not appear to feel particularly secure in their jobs. This may be linked to the fact that since the vast majority of power elites in professions are white, middle-class men (Crompton, 1999), they did not necessarily control the structures their careers were taking place in.

This discussion of 'working hard to gain a right to belong' also contained an anxiety about the quality of work they produced:

It's very important to me to have a reputation for doing really good work. I want to be judged on being the best at what I do [. . .] I don't want to be known as the only non-white face on the sixth floor. This does mean that I put in more hours, but it also means that I don't feel that my position is constantly at risk.
(Jaya a 30-year-old taxation accountant)

Another respondent similarly notes:

It's no good taking it easy when you've got the position you wanted, the pressure is always on to prove your worth. Show your boss and your colleagues why you should keep that job [. . .] why someone else shouldn't have it [. . .] like a white person you would normally expect to see in such a position. (Anita a 31-year-old management accountant)

The above quotes demonstrate that the women were experiencing work in a racialized way. Non-white people were not expected to occupy privileged positions, so when they did they were under enormous pressure to do well, and to prove that they are capable of doing the job. Their competency was much more likely to be doubted. Getting the job in the first place is not good enough. All the interviewees shared the view that they had to be exceptional to be recognized as capable.

The women felt they had to display an excess of the qualities required for the job, in order for others to see them as competent and capable. Their performance at work seemed to be under a 'super vision' (Goldberg, 1997). The quality and quantity of their work, as well as their general behaviour at work, was perceived to be under microscopic analysis. There was a contradiction then about being seen to be recruited equally, yet having to work much harder, because of one's minority status, to prove one's competency. It is worth mentioning here that the way the women perceived career progression was linear. Careers, as argued elsewhere, are implicitly or explicitly defined in relation to an ideal type: a continuous and upward trajectory of full-time employment, the product of organizational or occupational strategies (Dex, 1984). As several authors have noted, it is a model that would render most women and many working-class men, 'careerless' (Dex, 1984; Crompton, 1999). These women have had to make considerable sacrifices to achieve and maintain their careers. There is clearly a racialized pressure on them to work to prove that they merit their positions.

The Hindu accountants interviewed also seemed to feel that they were carrying a 'burden of representation' (Mercer, 1994). There seemed to be no escape from their work colleagues seeing them as 'raced' first and fellow workers second. The primacy that culture is given in understanding British Asians has been well documented elsewhere (Alexander, 2002). As they were consistently interpreted within this stereotype, they seem to have been given the task of challenging popular myths about Indian Hindu women (and since they were rarely differentiated from them, 'Asians' in general). It is suggested here that white women in the accountancy profession would not encounter the same pressure, and thus it can be argued that this professional space was racially differentiated. Sushila, a 32-year-old accountant, voices this in the following:

At work I feel it is my responsibility to make sure that Indian women [. . .] and I suppose non-white people generally are seen as capable if not more so then

others to do the job [. . .] it's not a responsibility I wanted, rather one that just came to me.

They were the first generation of British Hindu women to break into the accountancy profession in any significant way and they wanted to make sure they didn't confirm any negative stereotypes external to the community or disappoint those within the community by their performance. They felt a responsibility to ensure the space would remain open to Indians because they had, as one interviewee put it, 'proven their worth'. They were de facto representatives of their perceived racial community.

It seemed that gaining recognition outside of what Gilman (1985) refers to as the 'stereotypical lens' was problematic. All the women interviewed were under pressure to engage with dominant preconceptions, even if it was to challenge them:

If I didn't stay late at work or do my share of the client 'wining and dining' I would just conform to the typical label of the Indian women who has to rush home [. . .] because as an Indian women, of course, domesticity is my *prime* area of responsibility. (Jaya, 30-year-old taxation accountant)

There is evidence here of the modern-traditional dichotomy mentioned earlier, which is so often employed in analysing Asian women in Britain. It was up to them to demonstrate that British Hindus could be competent accountants. This meant dealing with the assumption that this was not a space that belonged naturally to them; their transgression of the somatic norm made these assumptions apparent.

The racialization of spaces, places and bodies in privileged professional spaces was also made apparent when these women discussed the frequency of what Fanon has termed the 'infantalization' that they encountered. 'Infantalization' is a form of racist practice, whereby non-white people are perceived to be less able and more childlike than their white colleagues (Fanon, 1986). The assumption held by many people they came across in workplace encounters where they were not known was that they were the juniors, administrators or secretaries and not the fully qualified accountants they actually were. This experience was encountered more frequently as the women's careers progressed. There were many instances of the women being confused with their assistants. Meena, a 32-year-old management accountant, and mother of one, working for a City-based international accountancy firm, discusses this in the following:

We all sit in an open office and we don't have names, stands or titles that someone walking in can see from our desks and so you have to ask someone to find out who's who [. . .] It is always interesting to see that I am rarely assumed to be the manager unless of course they have my name – in that case as the only Indian on the floor it is easy to locate me.

It is important to note that in the case of non-white *women*, this infantilization to positions of personal assistants and secretaries carries racist as well as gendered overtones. The fact that non-white female bodies are infantilized at a scale that is over and above white female bodies needs to be borne in mind in any analysis of authority, race, gender and organizations (Brah, 1996; Gilman, 1985; McClintock, 1995). Not being the somatic norm, it is perhaps not surprising that most of the women interviewed mentioned that people are often surprised to find a non-white person in such a responsible position. This occurs because authority is sedimented and naturalized in white bodies. In his study of whiteness, Dyer (1997) points out that the temperamental qualities of leadership, in general, are associated with white bodies. In white bodies, race disappears, and in non-white bodies, race appears (Goldberg, 1997). A display of the qualities necessary for leadership, and in this context career enhancement, seems to necessitate an erasure of racial difference. Premila, a 32-year-old accountant, makes this transparent when she talks about her own recruitment strategy where her racial background has to become invisible.

I can't be seen as recruiting only women, Indians or even other racial minorities. It would look bad on me but I wouldn't be doing them any favours either because they would carry the stigma of not having been recruited on merit.

The respondents did not want to have any favours done to them through 'positive discrimination'. To gain equality with their work colleagues, there could be no suggestion of favouritism:

My authority as [their] line manger would be completely undermined if there was even a suggestion that I had gotten the job because of positive (racial) discrimination. Getting it because of who you know, the networks you can call upon is one thing [. . .] something completely different (Anita, 31-year-old management accountant)

Here is evidence that recruitment in the higher echelons of accountancy in Britain is not egalitarian, and yet recruitment on the basis of race still remains unacceptable. The importance that the somatic norm of racially unmarked bodies has in career progression can help explain why the significance of race was underplayed by these women. They wanted to demonstrate that they were unmarked and suitable for leadership positions within their organizations. This is also apparent in the ambivalence with which their role as 'racial representative' was seen. Whilst they were keen to disprove myths, they were also reluctant at having this responsibility thrust upon them:

I don't really want to talk about my religion or culture at work, but since everyone else finds them so interesting I don't really have a choice. (Anita a 31-year-old management accountant)

Paradoxically, their racial visibility meant that race could not be ignored in the work culture. This was in tension with their desire to ignore it for a variety of reasons, including career progression.

Analysing ambivalence

The themes outlined above are not only in contradictory tension with each other but also demonstrate the ambivalent position of race in professional spaces by the simultaneous presence of consent and resistance in the respondents' interviews. Foucault's (1977) advocacy of seeing power as a productive force has been used in organizations to account for the processes of consent and resistance workers may employ simultaneously. Consent and resistance should be viewed as two processes:

inextricably and simultaneously linked, often in contradictory ways within particular organizational cultures, discourses and practices. Resistance frequently contains elements of consent and consent often incorporates aspects of resistance. (Collinson, 1994: 29)

This articulation of consent and resistance is useful for understanding the ambivalent perception of racism expressed by the women. The belief in the racial equality of their profession, for example, was both a consent and resistance to the racialized organization of their professional space. It was a form of consent because they were accepting the status quo and consequently not jeopardizing their own positions. But it was also a form of resistance because, by accepting the belief, they were ensuring a non-white presence in their profession. This consent/resistance is also apparent in the second dominant theme that emerged from the interviews, that of seeing 'race' as having significance in the accountancy field. 'Fitting in' was important for contradictory reasons:

I think fitting in with them, being like them [. . .] is the only way of getting ahead. You have to play by the established rules. If I suddenly came in wearing a sari, then that would suit them perfectly because that would confirm that I was different [. . .] and obviously didn't want to fit in, and so it would be acceptable not to give me opportunities to get on at work. (Hinita, 34-year-old taxation accountant)

The above quote makes clear that resistance to racist practices in these women's lives was not straightforwardly distinct from consent. The significance of race seemed to be open to change and, moreover, the respondents saw that they could play a part in this process of change because of their positions of relative privilege.

The nebulous nature of race in the workplace not only presents the possibility of institutional racism, but also opportunities to overcome racism by minorities working within these spaces. For example, it is clear from the narratives that racism in the accountancy profession in Britain is rarely

overt and operates in tandem with other aspects of professional culture. This concurs with Mills's (1997) argument that the racism that exists in the second type of racial contract is of a much more latent character, but it may also suggest that racism in professional institutions is not experienced to be all determining. This is particularly apparent in the respondents' discussions about their career progression. There was a lack of consensus about how one made progress beyond a certain employment grade, and this was compounded by closed appraisal procedures and secretive pay scales. Sunita, a 34-year-old accountant, notes:

Officially I am only one level below senior management, but I don't know exactly [how] I get to senior management. I think each individual is judged on separate criteria.

Individuals arrived in the company at a middle or senior level on 'different packages'; some accountants, for example, were unsure about how expenses such as car allowances were calculated. The flexibility of additional expenses, it was thought, enabled accountancy firms to pay some individuals more than others for doing the same job. Bonuses were linked to performance and awarded at the line manager's discretion. Ad hoc projects were identified as a clear platform to get 'noticed' and consequently move up the career structure. However, there was obscurity about how one got on to the 'right' projects. Meena, a 34-year-old accountant, explains this further:

No one is really told about a project unless they're already selected to be on the project team. It's not an open competition. Your line manager appoints a team, you don't get the chance to put yourself forward [. . .] someone has to put you forward [. . .] you have to wait to be noticed.

These women appear to be describing criteria for success that cannot be 'known', but that they know matters. Not knowing what these criteria are, of course, makes any race dimension very difficult to decipher. Therefore, it is difficult to assert the presence of institutional racism as the determining factor in accounting for low numbers of minorities in these positions. Nita, a 31-year-old accountant specializing in insolvency, explains the factors she considers important for her career progression in the following extract:

You really need to have someone to open doors for you. In order to meet such a person you have to have access to the right social network. Then this person has to recognize that if they help you, you will eventually be in a position to help them. So at work you have to get exposure, make yourself get noticed for having the right skills and ability [. . .] being the type of person suitable for senior positions.

There is a consensus then that it is not race that makes the difference to whether you get promoted or the right kind of exposure, but a whole range of other intangible assets, such as networks, mentors, ability, communication

and people skills, etc. The list is vast. The list, however, for some theorists, may disguise the reality of the unequal access and possession of these intangible yet vital attributes, which are all represented as being available to everyone in a company's professional space, but in reality are in the grasp of only a few (Bourdieu, 1992; Crompton, 1999; Mills, 1997; Pateman, 1989).

It is important to note that the criteria these women voiced as being important were frequently skills that were located in an assumed somatic norm. These attributes seemed natural to white bodies and unnatural to brown bodies, whose difference entailed them being read as backward, unsophisticated and uncivilized (Ramji, 2003). Non-white, female bodies had to *learn* to be these things in the civilizing spaces of privileged institutions. How adept they became at picking up and acculturating the appropriate behaviour and manner of speech would indicate how successful they would become in the privileged space of accountancy. The identification of certain social codes as being important to success resonates with Bourdieu's theory that certain attributes, or habitus, operate as symbolic and cultural capital, which qualifies people to rise in institutions. There were 'assimilative pressures' (Williams, 1997: 27) posed by the normative culture. For some theorists, these subtle codes are signs of the discriminatory practices through which institutional and other social spaces are formed. They represent a somatic norm, requiring what Lemert has called the 'nefarious manners by which the dominant enforce their codes of social differences' (Lemert, 1997: 169). For many theorists, there is a racial, classed and gendered character to the normative judgements that prevail in professional spaces such as accountancy. The process of 'becoming' or performing upper-/middle-class etiquette is simultaneously a performance of a particular variant of whiteness and a rejection of blackness (Nealon, 1998). The norms and standards of middle class-ness have always had a racial and gendered subtext, which is dependent upon relational oppositions on the basis of class, race and gender (Pateman, 1989; Ware, 1992; Frankenberg, 1993; McClintock, 1995). Fanon (1986), like Bourdieu, emphasized the connection between certain forms of culture and career success. In *Black Skins, White Masks* (1986), he noted how career success for black people entailed self-denial of their racial identity. This furthers an understanding of the racial aspects of impression management within the accountancy profession researched. Professional Hindu women may be experiencing similar assimilative pressures to perform British middle-class customs and manners at the cost of repressing their racial particularity. The coexistence of their brown bodies in white elite positions may well be dependent upon their acceptance of the invitation to masquerade and 'mimic' whiteness.

However, as pointed out earlier, this type of analysis, although compelling, gives race a type of determining power in these women's professional spaces that is contradicted by their experiences. The dynamic

agency of the women researched must be recognized. Masquerading is not necessarily the same as accepting, and utilizing such techniques to open doors does not necessarily mean that such behaviour is conformed to, especially when positions are reached where they can be disregarded. It may be more accurate to suggest that race had an ambivalent presence in the sample's work space. The women believed their organizations were fair yet were nevertheless conscious of their 'racial' identities. This would suggest a more mixed picture than the analysis of Mills (1997), for example, would allow scope for, with racial minorities not necessarily being reactors to professional spaces but acting on these spaces to increase their advantage. If the meanings attached to race are read as malleable, there is the possibility that these women's presence in privileged spaces would be able to create a more positive atmosphere for non-white bodies to work in. Young people work within the assumed institutional norms to get into organizations. This is not to say that they will not change these norms over time, once they are in positions to do so. As the first generation of Hindu women to have such a presence in privileged Britain, it seems unfair to assume that their impact on these spaces will be negligible; their future potential may indeed contain some surprises. Some of the intangible qualities needed for career success may currently have a racial bias, but this does not mean that they all have, or that they will continue to have forever and in all professional situations. The respondents seemed to read a more positive atmosphere and future for themselves than theorists suggest. The potential for change may well be contained in the professional spaces the respondents occupied. There is a danger, as Sayer (2000) notes, in making an absolute association between low number of minorities in a profession and the presence of institutional racism. This relationship may be contingent and not predetermined by the structural racism of professional accountancy, which offers little scope for negotiations to be undertaken by 'exceptional minorities'.

CONCLUSION

There was a contradictory and ambivalent attitude amongst the respondents to the importance of race in the workplace. This cautions against any absolute assertions about the nature of racial exclusion in professional spaces. To elaborate further, an empirical analysis of accountancy professional structures in Britain may demonstrate a relative absence of ethnic minority women in the upper echelons, but this does not mean that these institutions depend on racism for their functioning. There is a risk of a contingent relationship being mistaken for a necessary one. Critical engagement with the theories outlined above demonstrates the potential

dangers they contain. First, there is a danger that racial identities (and the prejudice they encounter) are given a determining influence over how individuals experience organizations. Second, there is a danger that if racial exclusion is latent and difficult to recognize, as Mills (1997) argues, then almost by definition it can always be argued to be there (shades of the role of 'false consciousness' in old-style Marxist arguments here). The article is influenced here by Sayer's (2000) work on some problems caused by 'associational thinking' in the social sciences. With this in mind, progress in eliminating racial forms of domination and exclusion in professional institutions need not wait upon the destruction of the institutions – which would seem to be implied elsewhere (Gatens, 1996). The potential for progressive change, as indicated by the respondents, may be contained within these spaces, especially once minorities gain increased representation.

Privileged institutional spaces exert an assimilative pressure on those occupying them. Whilst this article accepts that pressure to conform to the somatic norm of the white middle-class male constitutes part of this assimilative culture, it does question the over-determining power attributed to it in the work of some theorists (Gatens, 1996; Puwar, 2001). The experience of the women in these organizations suggests that a more complicated interaction is taking place. The suggestion of the determining power of racism within professional spaces is contradicted by the women's experience of ambivalence. The perception of their occupation as fair must not simply be read as 'false consciousness' but seen as evidence of the mixed impact and significance that race has in professional career making. The question of whether professional spaces such as accountancy are unavoidably raced (and gendered), or only contingently so, has enormous practical and political significance. For some theorists (Fanon, 1986; Mills, 1997; Puwar, 2001), the policy focus on increasing minority presence in institutions such as the accountancy profession will remain ineffectual in combating institutional racism if the culture that exerts assimilative pressure remains white, male and middle class. There is no point being outside the somatic norm if, in order to succeed as an accountant, you have to wear a mask prescribed by the white, male middle-class somatic norm. This prognosis seems overly negatively in light of the research undertaken on a number of fronts. First, it assumes that an increased ethnic minority presence will not create positive change in the institutional spaces they occupy and, second, that these institutions will not accommodate a negotiation of its culture. In no way is this article suggesting that racism does not exist in professional spaces such as accountancy. Rather, it is trying to argue that the possibilities for the future are not as bleak as some theorists have suggested and the existing structures of organizations may well contain the adaptive capacities needed to challenge institutional racism.

NOTES

- 1 The research was carried out amongst a London-based Hindu community between 1998 and 2001. The research focused on continuity and change amongst the family and employment experiences of British Hindu women. The 11 women accountants formed part of larger sample of 30 professionally employed women. The sample number although small is comparable to other studies of accountants, for example Haynes (2006) and Crompton (1987). In addition the qualitative methodology used frequently relies on a smaller sample to extract 'rich' life narratives from respondents.
- 2 Because of the nature of the sample, the article may not necessarily reflect the experiences of those women who have had less successful trajectories in the accountancy profession. However, the sample does provide the article with the insight it is seeking into the presence of race in elite spaces. To further understandings of race it is important to analyse not just disadvantaged but also advantaged spaces.
- 3 Although race is privileged in the analysis undertaken for this article the author is fully aware that gender and social class are of comparable importance. The author has recognized the significance of both in publications drawing from the research elsewhere. The concept of race as opposed to ethnicity has been used because this is how the respondents perceived their difference as being recognized at work (concurring with Solomos, 1999). They may have perceived themselves as both Hindu and Indian, but this was how they wished to be recognized but *not* the way they were. Whilst the article recognizes the respondent's right to self categorize (hence the title of the article referring to British Hindu women), it also must recognize the lack of impact this choice of labelling may have on the way the women are perceived in wider society. All the women referred to themselves as 'Hindu'. This reflects the growing significance of religious differentiation amongst British South Asians noted elsewhere (Modood, 2005). In addition, it is Hindu women who are the South Asian group who are most likely to occupy the professional sphere (Office for National Statistics, 2001). This provides a further rationale for focusing on this group in a study of professional spaces. It is also important to note that since not all Hindus are Indians, and not all Indians are Hindu, the term *Indian* is not a sufficient reference. The distinction at work was between white and non-white employees, and thus race is the concept used. Indeed, one of the central themes of the article is that professional spaces are favoured to the white, middle-class male, and all else remains different yet unequal; thus the finer elements of ethnicity matter little. 'Race' is also an important category of analysis, as the article wishes to engage with the literature of institutional racism. It is also worth directing the reader to the artificial distinction frequently made between South Asians as having culture and blacks as having race (Alexander, 2002). Whilst using the term 'race' in this article, the author fully recognizes that the boundaries between race and ethnicity may blur (see Knowles, 2003; Ramji, 2003; Song, 2003 for further discussion on this and on a broader discussion of using 'race' as a category of analysis for Asians).

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