

Non-Standard Work in the Accounting Profession in New Zealand: Some Preliminary Evidence

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Abstract

As societies progress, they tend to undergo structural changes, raising questions about established ideas and leading towards new directions in the process. Labour markets constitute one such area of change. It has been suggested in the literature that as a society transforms from an industrial society to a post-industrial society, peoples' attitudes about work and career tend to change and that, as a result, there is a growing recognition of non-standard working arrangements, particularly within professions such as accountancy. However, much of what is in the literature is still largely speculation, with little empirical evidence to support the various assertions. Based on a questionnaire survey and in-depth interviews involving practising accountants who are currently using non-standard working arrangements, this study examines the factors that caused them to opt for non-standard work, and the issues associated with their subsequent experience as non-standard employees.

The findings of this study indicate that accounting as a profession is faced with some major issues in this area. The interviewees expressed concerns about a lack of response from the accounting firms to changing trends in the labour market. The findings also suggest that this is an area that deserves the attention of the professional body, the Institute of Chartered Accountants of New Zealand.

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Preface

The Labour Market Dynamics Research Programme (LMDRP), funded by the New Zealand Foundation for Research, Science and Technology (FRST), is an interdisciplinary research project designed to explore and explain various dynamics of economic and labour market participation. The first phase of the programme sought to explain how individuals made decisions about access to, and participation in, the labour market, with particular emphasis on the life cycle of the household. This was initially focussed on three regions: Hawkes Bay, Waitakere and Tokoroa.¹

The second phase of the LMDRP shifted to investigating aspects of non-standard work in New Zealand.² Non-standard work can be briefly defined as work that is no longer characterised by certain features that have been regarded as standard. These include full-time hours, a regular working week, access to non-wage benefits, having the status of an employee, and being located in particular places (see Burgess and Watts, 1999). Interest in non-standard work has been stimulated by its growing prominence in the last two decades of the Twentieth Century (VandenHeuvel et al., 2000; Burgess et al., 1999; McCartin et al., 1999; Mangan, 2000), and has occurred within the context of many major and well documented changes in the structure of labour markets in all industrialised societies (e.g. Henson, 1996; Crompton et al., 1996).

Since non-standard work has always existed, it is probably more accurate to note that what has changed in the last 20 years is the increase in the proportion and consistency of NSW (Zeytinoglu et al., 1999:1). By some estimates, about 25 percent of jobs are in non-traditional employment areas (**Management**, June 2000) and in a range of possible employment forms that defy traditional career assumptions (Arthur et al., 1996:6). In a New Zealand context, Carroll (1999) shows that although separate categories of NSW account for small proportions of the workforce compared to the 43 percent in standard work, collectively they total more than half of all workers. By acknowledging that he uses a narrow definition of standard work, Carroll (1999) leaves open the possibility that even larger numbers could be classified and counted as non-standard.

Such estimates show that instead of working full-time for a single employer with the assumption of ongoing employment, there is a growing trend towards self-employment, part-time work, irregular hours that vary, and less continuity of job tenure. Similarly, reliance on direct employment is decreasing and, instead, labour requirements are outsourced or employees provided by intermediaries. A complex web of relationships and arrangements emerge because of the numerous exchanges among individuals, teams and employers – “The interplay may seem downright chaotic” (Littleton et al., 2000:101).

By way of trying to make some sense of such chaos within a New Zealand context, the LMDRP is committed to a number of research projects. A recent report has qualitatively explored the experiences of a group of 40 knowledge workers in the greater Auckland area (Firkin et al., 2002). Further broad based studies are planned. One will complement the study of knowledge workers with a qualitative exploration of

¹ A list of all previous LMDRP publications is provided at the end of this report.

² A discussion of, and review of the literature on, non-standard work is presented in Firkin et al. (2002).

the experiences of those in NSW in more traditional and/or contingent work. A second will contribute to developing a quantitative picture of NSW in this country based on an econometric model developed in Australia (see Borooah and Mangan, 2000).

In addition, three case studies of specific groups are being undertaken to explore the emergence of NSW in specific contexts. These have been prompted by the need to redress a tendency to situate much of the research on NSW at an aggregate level. For example, Fraser and Gold (2001) note that a great deal of research into self-employment has focused on the aggregate, micro-economic dimensions of self-employment, the role of self-employment more generally in the wider labour market, or efforts to define more precisely what is meant by self-employment. While such approaches are undoubtedly important, recognition that the self-employed are a heterogeneous group has seen growing interest in disaggregating this group so that the “term does not conceal more than it reveals as a labour market category” (Fraser and Gold, 2001:680). Similarly, Kunda et al. (2002) point out that the literature on contingent work largely overlooks occupation as a factor of analysis and the authors feel that such an oversight means that this important source of worker identity is consequently missed as a locus for sense-making and organising. The decision to separately investigate the experiences of female temporary office workers, accountants and midwives can be seen as a response to such concerns. This particular report focuses on the experiences of accountants. The other case studies have been separately published by the LMDRP and they are:

- **Midwifery as Non-Standard Work – Rebirth of a Profession**
Patrick Firkin
- **Temping: A Study of Temporary Office Workers in Auckland**
Petricia Alach and Kerr Inkson

INTRODUCTION

During the past twenty-five years, the world has witnessed the effects of unprecedented advancements in technology and the uncompromising forces of globalisation on the socio-economic fabric of many nations. One of the consequent trends relates to the changing character of, and peoples' attitudes toward, work. For example, there is evidence that suggests that people are becoming more comfortable with non-standard work, often defined as any work that is not full-time, not permanent or not waged or salaried (e.g., Carroll, 1999).³ There is also an increasing recognition that flexibility in arranging work schedules has the most positive effect on the ability of workers to manage work and family life (Wilcott, 1990:33), and that it is good for people, and, therefore, for business.

Drucker, Dyson, Handy, Saffo and Senge (1997) point out that knowledge makes resources mobile. Knowledge workers such as professionals, unlike manufacturing workers, own the means of production. They carry their knowledge in their heads and therefore can take it with them. Consequently, the practise of career mobility may be easier for individuals with professional/technical expertise than for many with less expertise or less 'in-demand' qualifications and experience. In general, a growing proportion of the workforce, both as a 'choice' and as a 'forced option', seeks more flexibility in the work arrangements in terms of timing, i.e., starting and finishing time, and the number of hours of work.

Internationally, increasing reliance on non-standard work is a common phenomenon in industrialized countries (e.g., Brodsky, 1994; Piotet, 1988). For example, in Canada, employers in both the private and public sectors have attempted to increase their flexibility and reduce costs by making greater use of part-time, temporary or contract labour (e.g., Brodsky, 1994:35). Businesses are vigorously adopting the rhetoric of 'family friendly' workplace. For example, in November 2001, PricewaterhouseCoopers (PWC) was ranked in the 'Top 10 Best Companies for Working Mothers' by *Working Mother Magazine*. This was based on, among other things, continuing personal development, job flexibility, strong career advancement opportunities, leave for new parents, backup child care, and a solid commitment to work life initiatives. In January 2002, it was announced that in the U.K., 62% of the 1100 respondents to a survey, who were members of the Association of Chartered Certified Accountants (ACCA) supported the government's proposal, which would allow workers with children under six to ask to work flexible hours from April 2003 (37% of the respondents believed the move would be detrimental to the productivity of small businesses).⁴ According to the proposal, following a written request by applicants, employers should meet with them to assess whether flexible hours can be accommodated. If agreement cannot be reached, employers would have to give the

³ The concept of non-standard work also includes flexible work, i.e., any policies and practices, formal or informal, which permit people to vary when and where work is carried out. Flexibility does not necessarily mean a reduction in hours of work, although this could be one of many flexible options (Cooper, Lewis, Smithson and Dyer, 2001).

⁴ Visit <http://accountingeducation.com/news/news2436.html>

reasons for refusal in writing. Employees can appeal and, if necessary, take their cases to employment tribunals.

The trend toward work-life integration provides challenges and opportunities for innovative and flexible ways of working. It also raises issues about the functional legitimacy of professions and what it means to have a career. As Gandhi (1976) points out, the functional legitimacy of a profession in society derives from its adherence to the social norms and cultural values, which enable society to establish goals, integrate elements, maintain its social structure, and adapt to change. For example, the contribution of the accounting profession to society must be viewed in the context of whether or not it assists in meeting these social requirements. Thus, the accounting profession's sensitivity to the changing attitudes and values that guide the operations of society is vital. In other words, accounting as a societal function has relevance only in the context of existing socioeconomic institutions such as the labour market, which interact with social norms and cultural values. Consequently, what may have been the norm in the past, for example, the traditional ways of providing services through permanent recruits working 40 to 50 hours per week in one job as paid employees, may no longer be valid if the social norms and values have changed over time. By continuing with the traditional ways, the profession may lose its relevance as a societal function, and hence its legitimacy.

The terrain of career debate has shifted markedly in recent years. There is growing debate about new career forms and a new way of talking about career (e.g., Arthur and Rousseau, 1996; Handy 1994, Bridges, 1995). The established notion of a career as an 'advancement from humble beginnings to more senior positions in an organisation or occupational hierarchy' is undergoing change and, as a result, a range of possible career forms, which defy traditional employment assumptions, is increasingly being recognised (e.g., Arthur and Rousseau, 1996:3).

In the UK, the Institute of Chartered Accountants in England and Wales (ICAEW)⁵ recently sponsored a research project on flexible working policies, to be conducted in three stages. In stage one, a questionnaire was distributed to 3000 Institute members in order to establish the need and potential demand for flexible working. In addition, the views of Personnel/Human Resource Directors on the implementation and impact of flexible working arrangements were also sought. In stage two, in-depth interviews of 40 Chartered Accountants were conducted to ascertain their experience of flexible work practices. Summary findings of the first two stages of the project have been published at the time of writing this paper (Cooper et al., 2001; Lewis et al., 2001). In stage three, the objective is to develop a framework to guide firms in developing flexible working policies and practices, and criteria for evaluating the impact of such initiatives. The findings so far suggest that flexible working can benefit organisations in terms of enhanced recruitment and retention. Lack of flexibility is a major reason why some Chartered Accountants are thinking of leaving their current jobs. Young people, in particular, have expressed this concern. This means that the new generation of professionals is looking to employers to offer more flexible working patterns.

⁵ The ICAEW is the largest professional accountancy body in Europe, with more than 119,000 members. Three thousand new members qualify each year.

The current study aims to examine the nature of non-standard work within the accounting profession focusing on a small city in New Zealand. Drawing individually on interviews with nine participants from Palmerston North (total population about 80,000), this paper explores the factors that determine peoples' entry into non-standard work, and their subsequent experience with non-standard work. In order to provide an understanding of the current labour market trends in general, and within the accounting profession in particular, this study uses the framework that was introduced by Daniel Bell in his book titled, "The Coming of Post-Industrial Society" (Bell, 1999, first published in 1973). Bell's framework is an attempt to project into the future certain existing structural tendencies within society, such as the transformation of the economy from the production of goods to the provision of services.

The rest of the paper is structured in five sections. The next section explains the concept of post-industrial society and its main features. The second section discusses the impact of the associated structural changes on worker mobility and organisations. The third section describes the research design. The fourth section discusses the results of the study. Some concluding remarks are in the fifth and final section.

STRUCTURAL TENDENCIES OF THE POST-INDUSTRIAL SOCIETY

Bell (1999) divides the societal evolution into pre-industrial, industrial, and postindustrial stages and contrasts them along several dimensions (Exhibit 1). Economic development is often taken to mean the passage of societies through agrarian, industrial and post-industrial phases. Accordingly, the pre-eminence of the professional and technical class, and the creation of a service economy where the bulk of economic activity is located in the tertiary sector of the economy, have been identified as being two of the essential dimensions of the post-industrial stage of a society. Bell (1999) points out that "...in post-industrial economies the professional, managerial, technical, and administrative occupations make up almost 60 percent of the labour force" (p. XXIX). This is reflected in Table 1, which depicts the economic structures of the USA, Great Britain, Japan and New Zealand.

In a post-industrial society, which is characterised by the predominance of its service sector, what counts is not raw muscle power or energy, but information (Bell, 1999:127). The professionals assume a central position, for they are equipped by their education and training, to provide the kinds of skills, which are increasingly demanded. In an industrial society, the standard of living is measured by the quantity of goods while in the post-industrial society it is measured by the services and amenities, e.g., health, education, recreation, and the arts, which are now deemed desirable and possible for everyone.

Exhibit 1: **The Post-Industrial Society: A Comparative Scheme**

	Pre-Industrial	Industrial	Post-Industrial		
Mode of production	Extractive	Fabrication	Processing, information		
Economic sector	Primary: Agriculture; Mining; Fishing; Timber; Oil & Gas	Secondary: Goods producing; Manufacturing; Heavy construction	Services: Tertiary: Transportation; Utilities	Quarternary: Trade; Finance; Insurance; Real estate	Quinary: Health, Education; Research; Government; Recreation; Entertainment
Transforming resources	Natural power: wind, water; draft; animal; human muscle	Created energy: Oil, gas, nuclear power	Information and knowledge: Programming and algorithms, computer and data-transmission		
Strategic resource	Raw materials	Financial capital	Human capital		
Technology	Craft	Machine technology	Intellectual technology		
Skilled base	Artisan, manual worker, farmer	Engineer, semi-skilled worker	Scientist; technical and professional occupation		
Mode of work	Physical labour	Division of labour	Networking		
Methodology	Common sense, trial and error, experience	Empiricism, experimentation	Models, simulations, decision theory, systems analysis		
Time perspective	Orientation to the past	Ad-hoc adaptiveness, experimentation	Future orientation: forecasting and planning		
Design	Game against nature	Game against fabricated nature	Game between persons		
Axial principle	Traditionalism	Productivity	Codification of theoretical knowledge		

Source: Bell (1999:lxxxv)

Table 1: **Gross Domestic Product by Economic Activity – 1997**

	Primary (Agriculture) %	Secondary (Manufacturing) %	Tertiary (Services) %	Total %
Japan	1.9	35.4	62.7	100
New Zealand*	27.3	6.6	66.1	100
Great Britain	3.8	27.3	68.9	100
U.S.A.	3.1	23.7	73.2	100

Source: *The Europa World Year Book 2000*

* New Zealand seems to be transforming itself from the pre-industrial stage to the post-industrial stage, bypassing the industrial stage.

Bell points out that the post-industrial society is a knowledge society in a double sense: first, the sources of innovation are increasingly derivative from research and development (and more directly, there is a new relation between science and technology because of the centrality of theoretical knowledge); second, the bulk of the economic activities of the society, measured by a larger proportion of GNP and a larger share of employment, is increasingly in the knowledge field (Bell, 1999:212). The information society, often taken to be synonymous with the ‘new economy’ and ‘knowledge economy’⁶, can be regarded as an advanced stage of a post-industrial society.

As Sassen (1991) points out, “Both neo-classical and Keynesian economics long ignored any distinction between the production of goods and that of services, let alone among the service industries” (cited in Bell, 1999:XXIII). However, the predominance of the services sector brings with it new issues that need to be considered in understanding the structural tendencies in modern society.

⁶ Lane (1966) attempts to define a knowledge society as follows: “As a first approximation to a definition, the knowledge society is one in which, more than in other societies, its members: (a) inquire into the basis of their beliefs about man, nature and society; (b) are guided (perhaps unconsciously) by objective standards of veridical truth, and at upper levels of education, follow scientific rules of evidence and inference in inquiry; (c) devote considerable resources to this inquiry and thus have a large store of knowledge; (d) collect, organize and interpret their knowledge in a constant effort to extract meaning from it for the purposes at hand; (e) employ this knowledge to illuminate (and perhaps modify) their values and goals as well as to advance them. Just as the “democratic” society has a foundation in governmental and interpersonal relations, and the “affluent society” a foundation in economics, so the knowledgeable society has its roots in epistemology and the logic of inquiry” (p.650).

LABOUR MARKET TRENDS

Inkson, et al. (1997) identify a tendency for people to regard themselves as professionals with transferable skills where they are likely to leave their current place of employment if the right opportunity were to be offered. Over 50 percent of both men and women in the survey conducted by Inkson et al. (1997) had finance and/or an accounting specialty. Their findings indicate that the workers are not bound by attachment to a company, and their loyalty is to themselves, and to the profession to which they belong.

An individual's choice to become a non-standard worker could be influenced by both 'pull' and 'push' factors. For example, the pull factors include changing social attitudes to non-standard work, the increase in people enrolling in tertiary education, increasing participation in the labour force by women, unemployment and underemployment, changes in union power and demographics (Carroll, 1999).⁷

Some sections of the labour market are attracted to non-standard work because of perceived personal benefits. They include: freedom, autonomy, independence, control over own life; diversity in work situations; learning and personal development; relationships, contacts, networks; clear work objectives, project focus; degree of challenge; and lower stress, more leisure (Inkson, Heising and Rousseau, 2001). In general, non-standard employment allows more flexibility for people to pursue activities outside the labour market. Carroll (1999) found that most people who worked part-time chose this over full-time work – only 6 percent of people who were employed part-time reported that they would prefer to be working full-time.

The push factors include career turbulence due to redundancy, travel/relocation and childbirth/child rearing, instrumental reasons such as temporary tiding over and extra income, and dissatisfaction with current employment (Inkson, Arthur, Pringle and Barry, 1997). For example, in New Zealand, the legislative changes and the widespread restructuring and repositioning during the past 15-20 years within various sectors of the economy have also meant that the employment security in the traditional sense has been broken (Inkson, et al., 2001), and as a result, some people may have been pushed into non-standard work.

It was estimated that, in 1998, 43 percent of employed people in New Zealand were in standard employment (Carroll, 1999). However, there is evidence to suggest that peoples' attitude toward work is changing and that workplace mobility is becoming a common feature of the labour market (e.g., Firkin et al, 2002). In New Zealand, part-time employment and self-employment have become a larger proportion of the workforce over the past 15 years (e.g., Carroll, 1999).

Workplace Mobility and the Employee-Employer Relationship

In a post-industrial society where the economic activities focus largely on knowledge products, the knowledge needs of organisations are also changing continually. As a result, more and more of the critical workforce, and the most highly paid part of it, will

⁷ Hakim (1988) interviewed a selection of self-employed people from Britain and found that 'pull' factors were more important than 'push' factors. Using New Zealand data, Bururu (1998) also finds that the pull factors are more important than the push factors.

increasingly consist of people who are non-standard workers and cannot be 'managed' in the traditional sense. In many cases, they will not even be employees of the organisations for which they work but rather contractors, experts, consultants, part-timers, joint-venture partners, and so on, to be related to in a mutual exchange of benefits often over a finite time period. An increasing number of these people will identify themselves by their own knowledge rather than by the organisation that pays them. Organisations are required to be able to locate the expertise they need from outside, and pay for that expertise as and when they use it rather than by bartering promises of future advancement, and to recognize the likelihood that their workers are unlikely to remain permanently, or even long-term, with the organisation.

Whitehead (1997) points out that, as organisations seek greater flexibility, non-standard employment is likely to grow rapidly. The employing organisation also has several incentives to offer non-standard work. First, non-standard employment allows employers increased flexibility in labour market supply, for example, in filling skill or labour gaps, which is becoming increasingly more important in a rapidly changing environment. Second, non-standard employees provide employers with an opportunity to minimize business costs as they carry fewer costs, including overheads such as hiring costs and, more generally, can be paid less than standard employees. Third, employers may use non-standard workers so that they can transfer economic risk to the workforce. Finally, non-standard workers may focus on one task, introduce new perspectives and transfer expertise from their previous assignments (Carroll, 1999). There is evidence to suggest that increasingly, New Zealand organisations have responded to the changes in the business environment by making their employment arrangements more flexible, and downplaying long-term employment (Inkson, et al., 2001). They tend to recruit people with specialist skills to specific projects and are more willing to accommodate employee needs through flexible working arrangements (Inkson et al., 2001).

From 'Relational' Contracts to 'Transactional' Contracts

Miles and Snow (1996, p. 114) argue that, as a result of the changes in the labour market, individual and organisational roles will be reversed in that the organisation will become a tool of its members. Traditionally, individuals are 'human resources' whose activities and careers are essentially governed by the organisations in which they are employed. The traditional employer-worker arrangements focus on 'relational' contracts involving indefinite but implicitly lengthy time frames, emotional attachments between individual and organisation, and the promise of long-term security and career development. On the other hand, for the non-standard worker, organisations and the assignments they offer are a potential 'career resource', a repository of opportunities for him or her to obtain employment, challenges and learning (Inkson et al., 2001).

A consequence of the trend towards non-standard work is the growth of 'transactional' psychological contracts, as against 'relational' contracts, characterised by temporariness, calculative involvement, and an emphasis on monetary compensation for narrow and well-specified worker contributions. In transactional arrangements, the exchange of contributions between the worker and the employing organisation is completed at the termination of the project. These contracts are discreet and finite, yet the professions in which they arise are multifaceted and ongoing. Transactional

contracts will specify a task to be completed rather than a relationship to be developed. This has implications for both the employing organisation and the non-standard worker in that human resource planning by the organisation and career planning by the individual are largely absent. Human resources are recruited and relationships are developed by the employing organisation on a contingent basis. The non-standard worker retains a professional detachment from the organisation they work for (Inkson et al., 2001)

Implicit in this new workforce mobility is a change in the very meaning of the word *organisation* (Drucker et al., 1997; Inkson et al., 2001). In other words, the changing worker-employer relationship raises interesting issues concerning how we understand modern organisations. Both the 'human resource' and 'career resource' perspectives are, however, limited because they focus on the exploitation of one of the two parties to the psychological contract by the other party. The traditional language of property, ownership and exploitation may no longer serve us in describing what an organisation really is (e.g., Drucker et al, 1997). As Handy (Drucker et al, 1997) suggests, a modern organisation may now be better described as a community created for common purpose rather than as a property. A community is something to which one belongs, while it, in turn, belongs to no one. Handy (Drucker et al, 1997) also suggests that the Internet may be a model for the future organisation. For example, the Internet may be described as a community of common purpose, because no one owns the Internet, but it serves its constituents and is supported by them.

Within the context described above, this study examines the nature of non-standard work among accountants. The research design employed in this study is explained in the next section.

RESEARCH DESIGN

This study was conducted in the first half of 2002. The approach taken in selecting the sample of participants for this study can be described as ‘non-probability’ sampling. The purpose is not to establish a random or representative sample but rather to identify those people who have information about the issues under investigation (Hornby and Symon, 1994, p.169). The sample was constructed by assessing relevant participants who were using non-standard working practices in accounting firms.

A total of nine participants were included in the sample. Information was collected through a questionnaire survey and a semi-structured interview with each of the participants. The participants were contacted prior to the interviews to obtain their consent. A questionnaire (Appendix 1) was sent to each of the participants prior to the interview. The completed questionnaires were collected during the interview. Six of the interviews were conducted at the participants’ places of work, and the other three participants offered to have their interviews at Massey University. At the beginning of each interview, the purpose of the research project and the purpose of the interview were explained to the interviewee, with an assurance that the information would be treated in strict confidence, and not be used for any other purpose. An Interview Guide (Appendix 2) was used to keep the discussion focused. However, the discussion proceeded in an informal manner and the interviewees had the opportunity to express their views freely. Interviews lasted between one and one-and-a half hours, and all of the interviews were fully transcribed and analysed thematically (King, 1994). The Massey University Human Ethics Committee approval was obtained prior to the commencement of the interviews.

Participant profiles are shown in Table 3. The five qualified CAs, on average, obtained their qualifications nearly 12.5 years ago (ranging from 8-18 years). Of the other four participants, two already had accounting degrees and two were completing their Accounting degrees in the current year. On an average, the participants have

Table 3: Participant Profiles

SEX	MARITAL STATUS	QUALIFICATIONS	EMPLOYER
Male 2	Married 5	CA 5	Acc. firm 7
Female 7	Single 4	Acc. Grad 2	Non-acc. firm 1
		Acc. Undergrad 2	Self-employed 1
Total number of participants 9			

been working for their current employer for nearly 9 years (ranging from 3.5-17 years). Of the five participants with families, four were female. Some of the participants had been in full-time employment with the same employer prior to moving into the current

working arrangement. Most of the participants were employed by small firms (1-24 employees), whereas one was employed by a Big-4 accounting firm. The employing organisations were either partnerships or private limited companies. Participants were working in the areas of audit, external reporting, business advisory practice, tax, IT and corporate finance. Their job titles varied from Partner to Accounting Clerk, with other titles such as Director, Manager, senior Accountant, and Financial Planner falling in between. In most cases, a Partner of the firm had primary responsibility for developing and implementing Human Resource Management policy affecting the participants. Working part-time was common (two worked full-time), as was not working away from home or office base (two worked away from home). All participants were living and working in Palmerston North, except for one who was living in Fielding (about 10 km from Palmerston North).

DATA AND ANALYSIS

The data collected through a questionnaire survey and semi-structured interviews are analysed and presented in this section in two main parts, focusing on the reasons for entry into non-standard work and the subsequent experience with non-standard work.

Reasons for Entry into Non-standard Work

As reflected in the comments below, the main reason for opting to take on non-standard work, particularly among those with young families was the need to have a balance between work and family, and often childcare was the determining factor. A chance to spend time with the children was considered highly important.

I did not want to work full-time while they're so young. Choice and childcare. Yes, childcare and just wanting to have a better family-work balance. (Woman, 32, Partner, Small firm)

.... I get to spend time with my daughter....Yes, flexibility, and the chance to spend time with (daughter) during the week. And because I guess I'm not seen as going anywhere, I don't have any problem with doing my job and leaving it there. (Woman, 37, Manager, Small firm)

I needed to be working financially, but I didn't want to be working full-time with a family. (Woman, 44, Senior Accountant/Audit, Small firm)

It was really because my wife was working full-time and I was working full-time and we were both trying to do postgraduate study and we had two young children, so it was getting difficult! So I could see that really it was putting pressure on both of us in our family situation, so I decided we had to change something in terms of making it more workable. (Man, 42, Director, Big-4)

Spouses' careers also played a key role, and, in some cases, were expected to do so in the future work arrangements. Two interviewees came to work in Palmerston North because of their spouses' jobs. Another interviewee stated that her future employment plans would be very much dependent on her husband's job situation.

It was his (husband's) job that we came to New Zealand for, so it may be his career that takes us away from New Zealand again, depending on how that situation develops. (Woman, 44, Senior Accountant/Audit, Small firm)

If (husband) got a job elsewhere, given what's happening at Massey, it could be anywhere. And all of my ideas would be out the window because I'd then have to find another job altogether. Or he might not have a job, and then I'd definitely have to consider full-time ... (Woman, 37, Manager, Small firm)

I started working for them in Auckland and then when my wife transferred to Palmerston North to further her career, I shifted down as well, but they didn't have a corporate finance practice in Palmerston North. So I had an office with the local branch but primarily worked for Wellington or Auckland, so initially,

.... I did travel to Wellington perhaps two or three days a week, but now its evolved to where there's that high level of trust, and its output focused rather than input focused, so if I can deal with things on the telephone well that's how its done. (Man, 42, Director, Big-4)

Although the reasons for taking on non-standard work were clear, in many cases, it was a choice that was not easy to make, because of the pressures for both undertaking paid work and staying home to take care of the children.

It was a choice. It was a hard choice... Well, when I was sitting at home with my little baby, it was like "oh ...". I was getting to the point where I needed to get out of the house and exercise my brain again. Financially there wasn't a big pressure, we were doing ok with (husband) fully employed, so that wasn't a big pressure. I did perhaps feel after all that time that I wasn't contributing financially as much as I had been, but that wasn't the big thing, it was just that I wanted to get out. But at the same time I didn't want to leave (baby) entirely, so it was a toss-up whether I went back to work or not. (Woman, 37, Manager, Small firm)

For some, in addition to work-family balance, future employability was also an important consideration.

And my future employability – that's why I've come back to work with very young children, because I need to keep in the workforce, I need to keep my skills. If I took five or six years out, I would be going backwards as far as employability. So I really feel I've had to come back to keep up with the changes and standards in the industry ... (Woman, 32, Partner, Small firm)

For younger interviewees in particular, the decision to seek non-standard work was based on necessity. Their main concern was improving future career prospects. One interviewee who took on non-standard work straight from school had this to say,

Well, basically because I left school and came straight to a job and I wanted to complete a degree, that was a requirement basically, that I would need to have time off in order to complete that, so it was all part and parcel of it. I wouldn't have taken a job that wasn't going to support me through my Massey work, so yes, I guess it was dependent on that. (Woman, 34, Manager, Small firm)

In summary, work-family integration was the key consideration, particularly for those interviewees who had young families, in the decision to take up non-standard work. For them childcare and spouse's employment were the determining factors. For some interviewees, the opportunity to pursue their education while earning some income to support it was the attraction of non-standard work. The need to maintain future employability by keeping abreast of changes in the industry was also mentioned by an interviewee as an important factor.

The most common responses to the question, 'what keeps you at your current job?' were: my current job is convenient for me; I am doing the kind of work I want to do; and I enjoy the flexible working arrangement. Other responses included: this job will advance my career; the pay and conditions are very favourable with this job, i.e.,

money is good; and I need the money. The following statement reflects the sentiments expressed by many interviewees:

I would definitely like to continue to work flexible, because I actually think that I work better, being flexible and not having to conform to set arrangements or a set place to work. I think it's just a fantastic way to work. (Woman, 32, Partner, Small firm)

Experience with Non-standard Work

The discussion in this section is focused on the interviewees' experiences in different aspects of non-standard work, including working hours, organisational policies, organisational attitudes, impact on quality of life, and implications for career prospects.

Working hours

Hours worked were determined by a number of factors, including project deadlines, company culture, own time management, child care commitments, spouse/partner's work arrangements, personal preference and access to technology at work. Some interviewees had contracted hours (25-37.5 hours), and working in excess of contracted hours and working in the evenings and at weekends were not uncommon. However, the time worked above the contracted hours was paid for or given as time in lieu. For example, one interviewee said,

Even though I theoretically am 25 hours a week, if I work 37 I get paid. So basically it's on an hours-worked basis. So that's excellent because the pressure's not there. I get paid for what I work, if I don't work, I don't. So that's a benefit. (Woman, 32, Partner, Small firm)

The working hours were considered necessary to meet deadlines (a common feature in accounting practice), and there was general agreement that they were either acceptable to the employees or expected by the employer.

... when it's busy season like around tax year or whatever, we are expected to work extra hours, and then maybe reduce hours in the quieter times. It's not a forced thing, but it's maybe an expectation. (Woman, 34, Manager, Small firm)

Those who were completing their university studies in particular considered the number of hours worked as a necessary sacrifice to get ahead in their careers.

On average, the interviewees ranked their performance level at 90 per cent. However, there was a common feeling among the interviewees that the number of hours worked adversely affected their health, morale, productivity, social life/leisure time, and relationships with partners/spouses and children.

As reflected in the following comments, the difficulties in short working hours included inability to meet deadlines, and problems in maintaining continuity with work to be done and in responding to clients' queries in a timely fashion.

Sometimes your week runs out and you haven't done what you thought you would do, and by the time you come back to it on Monday you sort of lose the thread a bit ... so I guess continuity is an issue.

...what happens is they have trouble with me stopping work on the Wednesday and getting a query or something on the Thursday or Friday, and then, "oh, but ...is not here until Monday", and they have trouble dealing with that. (Woman, 37, Manager, Small firm)

.. it becomes too stressful and I know that I can't do it, and I end up sometimes taking things home or asking other people to do things for me, which I have done. But in the last few weeks I have been coming in at night, knowing that I can't meet the deadlines, so coming in and doing that, or taking things home – this has been particularly busy for me though.

But I feel as though I do work harder in the time that I've got, I know that I've only got a small amount of time. I can't make stay longer if something doesn't work, I either have to make an effort to come back in the evening when my husband can baby-sit, or sometimes take the work home, ... And that's more difficult, when the children go off to bed, if its 9.00pm when I have to look at it, I'm too tired to do it... (Woman, 44, Senior Accountant/Audit, Small firm)

I'm finding it difficult to get through the work I have to do. (Woman, 41, Senior Accountant, Small firm)

Organisational Policies

The interviewees specifically mentioned three areas of organisational policy, i.e., flexi-time, technology support and work-family balance.

Flexi-time

It was common for firms to have some form of flexi-time policy, and such policies were popular among the interviewees. Eight of the nine interviewees were currently using flexi-time facilities in their firms. Three firms had formal policies, while five had informal policies. The following comments reflect the nature of such policies and the interviewees' perceptions of them:

Twenty-five hours is mutually agreed as the minimum. And how I choose to do those hours is totally up to me. If I don't come in at 9.00am, that's fine. It's not set.... I feel there's a lot of pressure taken off when you feel that you're the master of how you choose to work. Particularly with children, if you're not in the door at 9.00am, you're not going to get a slap over the hand type of thing, that's very important because it just keeps that stress off you....(Woman, 32, Partner, Small firm)

.... we don't feel pressured. If we need a day off we don't feel pressured that it's not going to work, or if we need to come in late and work later that night or vice versa, it's always we're able to do it. With Massey this year, basically I tend to this year not have taken very much time, but if I've got an assignment

and I'm stressed out about it, I'll basically say "oh look, can I spend tomorrow doing my assignment?" and it's "yes", so it's very good in terms of that. (Woman, 34, Manager, Small firm).

It was also common for firms to have study leave policies (four interviewees were currently using them). In general, interviewees who had a line manager to report to were positive about their firm's flexi-time policy.

They are pretty flexible, pretty much anything goes. For example, I might do more hours this week and say to them, "well, I won't come in next week" because I've actually done my hours for next week. If you give them enough notice they are pretty good about that, if it's an urgent job that comes in. (Woman, 26, Senior Accountant/Audit/IT person, Small firm)

They've been very accommodating with my needs and let me choose which days I want to work during the week and they've been very flexible in that respect. (Woman, 22, Accounting Clerk, Small firm)

Three interviewees were using their firm's policies on paid parental leave (four interviewees indicated that if there was a policy in place for paid parental leave, they would use it).

One interviewee who occupied a senior position in a large firm mentioned the importance of flexibility for both the employer and the employee, in a trusting relationship, and some potential issues in establishing such a relationship when new recruits are involved.

I have to be flexible at the same time that my employers are flexible and I guess that is probably the main thing, and I guess because I've worked for several years in an office with them full-time, and I've worked in a remote location full-time, and now I'm in a remote location part-time, there's a high level of trust between me and the key people, so its not really a problem. I don't know that its really an arrangement that they would necessarily welcome with open arms for lots and lots of their staff and it probably wouldn't be suitable for new people because they wouldn't get exposed to the training and things they need. (Man, 42, Director, Big-4)

Technology support

Some firms had a policy of providing portable technology for their employees. Three interviewees benefited from such policies. Others mentioned the absence of such policy in their firms as a concern, because of the inaccessibility to their files outside office hours. For example,

Mainly its probably to do with them, they don't like you to take the files out. And also we have a couple of laptops in the office but they're mainly used by the audit people, so we can't really bring it home. If I want to work on the computer I have to work in the office to have that access. (Woman, 37, Manager, Small firm)

I find inexplicable that we have so much technology and communications, email and PC and laptops, where we work, it seems a little bit archaic that we still have to come to an office to work when we could do it at home and save so much travelling time,... (Woman, 44, Senior Accountant/Audit, Small firm)

Most firms did not have formal or informal policies regarding financial and technical support for setting up an office at home (five interviewees indicated that if there was such a policy in place, they would use it).

Work-family balance

In general, firms did not seem to have programmes or policies in place to help employees balance work and family life. (Eight interviewees either strongly agreed or did not disagree with this view). All interviewees noted that it was not easy to find out about family support programmes (balancing work and family) within their firm, and they all commented that their firm did not provide employees with useful information about family support. Superannuation or medical benefit schemes were also absent.

However, the firms generally made an active effort to help employees when there was conflict between work and family life, and also put money and effort into showing their understanding and support of employees and families. The majority of the interviewees also observed that if they needed time to attend family business or experienced an emergency (doctor or teacher appointment, school plays etc.), their colleagues were very understanding and flexible about working it out.

Organisational Attitudes

The way part-time workers are treated, not necessarily intentionally, seems to cause negative feelings among some of them. People who had been working full-time in the same firm before felt that when they changed to a part-time basis, they were treated differently.

...I feel like I'm still the employee that I was before, I haven't changed what I do, I'm just there lesser hours...

Its like you can't possibly progress because you're not working full-time.

... that whole second-class kind of thing, in terms of being treated like that by the management, that feeling that you are no longer ... (Woman, 37, Manager, Small firm)

Some felt that changing to a part-time basis meant that they had extra pressure placed on them to perform.

....there is still a mind-set in the firm that they don't see that you work at night and outside the hours, so there's a general feeling that you're not pulling your weight..., I feel I've got an extra pressure to perform because I know I'm not here. (Woman, 32, Partner, Small firm).

The apparent change in attitude on the part of the management toward part-time employees seemed to make them feel as outsiders.

.... the way part-timers get treated is sort of different from full-time, just in the fact that you're only part-time so we won't sort of you know, but I don't think they mean to it just comes out that way sometimes....There's just sort of a different attitude towards you when you are part-time, that you aren't dedicated to the place, and you're not in there for the long run, sort of thing....At the moment, I feel like a bit of an outsider because being part-time, because you're not in touch with everything ... (Woman, 26, Senior Accountant/Audit/IT person, Small firm)

Accounting practice is associated with a culture of long working hours. One interviewee observed that this has not changed for the last ten years.

I think even now in 2002 it's considered more appropriate for professionals to work full-time. And I'm still surprised that in the ten years since I've been qualified, I don't think anything's changed. (Woman, 44, Senior Accountant/Audit, Small firm)

Firm managers did not seem to always fully appreciate the meaning of non-standard work. Sometimes, the managers take the view that non-standard work is low-skilled low-paid work. The following comment reflects these sentiments:

.... it means I suppose a little bit of flexibility from the partners or managers who have to realise that they have to let me know in plenty of time, and I think that sometimes, they give me work to do at 10 minutes to 3.00pm and they know I'm only going to be there for the next few minutes and they need it done by the next day ... they just forget that I'm only there part-time. I think perhaps working part-time has a connotation of lower-paid lower-skilled work. (Woman, 44, Senior Accountant/Audit, Small firm)

It was suggested that perhaps the Institute of Chartered Accountants of New Zealand should provide programmes to educate both the managing partners and employees on the issues associated with non-standard work.

Yes, I think it would be good to see it aimed at managing partners of practices maybe, not just the people who are affected by it, but the people who can implement the changes. And the impact it has on how well people do their work and how they feel about their work, I think generally it would improve. (Woman, 44, Senior Accountant/Audit, Small firm)

Reference was also made to the emphasis on 'chargeable time' as a reason for the culture of long working hours.

I think people are rewarded on their time that they work. Because its chargeable time, then if you're charging it to a client, someone who's working 60 hours a week regularly obviously is making a lot more money for the firm than someone who is working reduced hours. So they are making a lot more money for the firm so naturally they will be assumed to be a lot more valuable than someone that only charges out 20 or 30 hours a week,... (Woman, 44, Senior Accountant/Audit, Small firm)

It was pointed out that clients were more understanding than the management.

When I say (to clients) that I have to leave early because I have some commitment, I haven't had any negative feedback, in fact the opposite – a lot of them say it must be a good thing that I can do that and I can still do both. I haven't that feedback from the working environment here. Nobody's said to me "you're doing a good job because you're doing two jobs". I think some firms do reward employees in managing their whole life, but nothing's ever said here about doing two jobs, maybe not very well! (Woman, 44, Senior Accountant/Audit, Small firm)

But the clients are the ones who have actually been really supportive of the days I work, like they won't even ring until a Tuesday, ... They are really behind you, they ring up all the time and say "how's it going?", yes, it's excellent. It just sort of blows you away a bit that they just sort of care enough to do it! (Woman, 26, Senior Accountant/Audit/IT person, Small firm)

However, one interviewee pointed out that clients' expectations could be a potential area of tension.

If two partners are working with young children, then I think that that is quite necessary. But the difficulty is with the firm, that their clients may not see that or appreciate that. They expect a full-time commitment from the people who are working on their jobs. So there's some tension there between employees and managers. (Man, 42, Director, Big-4)

Sometimes, even colleagues tend to make derogatory comments about those with shorter working hours. Such comments, at times made in a light-hearted and even humorous way, could be hurtful.

I suppose it gets commented on by other members of staff as well, that you are going home. However, other members of staff will also comment that they want to come with me! I mean I sort of detect some humorous comments, but nonetheless derogatory, about the fact that I'm working shorter hours. That's sort of maybe to do with the culture, you know, of long hours ... (Woman, 44, Senior Accountant/Audit, Small firm)

Although I am very much an insider some weeks I'll leave on a Wednesday and I'll say, "I see you next week!", and everyone's sort of "Rrrr!" – they don't like it – and I think people sort of tend to forget sometimes that I've got other responsibilities outside work and they might just think, "Oh, she's off home on holiday for a couple of days", but its not like that at all, I'm actually using the other four days of the week, including my weekends, to do my study. (Woman, 22, Accounting Clerk, Small firm)

Impact on Quality of life

Those with family commitments were particularly concerned about quality of life issues. The concerns included that: they were too tired to do some of the things they would like to do when they came home after work; there was too much to do at work that it would take away from their personal interests; their family and friends disliked how often they were preoccupied with their work while at home; and their work took up time that they would like to spend with their family and friends. The interviewees also expressed a preference for working from home.

The quality of life issues mainly revolved around balancing family and work where childcare and own health issues were key. Several interviewees explained the childcare issues involved thus:

For the time being, I'm happy to leave it at three days until (daughter) goes to school. Then after that, I had thought I'd probably go to five days, but five days sort of school hours. Maybe the odd longer day depending on what (husband) has on, you know, I might work longer on one particular day or something if he can pick (daughter) up from school. The tricky part with that is, what do I do with the school holidays? (Woman, 37, Manager, Small firm)

It allows me to spend more time with the family, that's the main advantage. ...when the children are sick it's usually me that has that responsibility. That after-school care I feel is good, and it allows us to take the children to any after-school activities. (Woman, 44, Senior Accountant/Audit, Small firm)

I'm quite structured, I work 9.00am to 3.00pm and that's because it's around childcare arrangements, and I do work in the evenings to carry the workload as and when required....I have a workstation and an office set up at home and I can access our server and system from home at night and if need be I generally try and spend one day a week at home...And I work at home if the children are sick. (Woman, 32, Partner, Small firm).

We live out of town and it takes us 15 or 20 minutes to get into work, and with three children, I need to get my boys, my bigger boys into intermediate school in Palmerston North by 8.45am. So when my husband is here in Palmerston, so he normally takes the other two to the childcare a couple of days a week, and I do the other three days. Normally I am in the office by 8.45am on a Monday and Tuesday, and then 9.00am the other three days. Then I don't really take a lunch hour, I just take ten minutes at my desk. And then I leave about 3.15pm and pick up my bigger boy from the school here, and then go and pick up the other one, and then the other one at the primary school out of town, and I pick up the baby last, so I end up back home about 4.00pm. (Woman, 44, Senior Accountant/Audit, Small firm).

Sometimes its not possible to stick to the school hours, sometimes they have to be dropped off or picked up, particularly if they have to be out of town as well. I try and manage that as best as I can, but there's always some pressure there, its not necessarily deliberate pressure, but it is there. (Man, 42, Director, Big-4)

The following concerns were raised by interviewees about health issues caused by their efforts to balance family life and work.

I think the flexibility of being able to work is good because I can still have time with my family and I guess in a sense achieve both. But I'm very, very tired, so I think potentially the quality of that time at home is probably diminished because of that.... The other disadvantages particularly with children, is that I'm very rarely in bed before midnight and up again at 5.00am, so you're very tired because you're still doing both. (Woman, 32, Partner, Small firm)

I'd rather they came home from school than go into after school care, even at that time when I only had two, but with three I decided it would just cost too much to do any more hours, I just don't think I have it in me to work any more hours and stay healthy!....I'd prefer more time at home, five days a week co-ordinating the children physically takes time for me, and not having a full night's sleep, having to sort of rush around five days a week. Having one or two days at home, even if I had to do some work at home, would really be much more agreeable, it would improve the quality of my life no end....What I would really like to do is work one day a week at home, then at least I could work in the morning and pick up the baby in the afternoon, and at least have a day when I wasn't so rushing around....Yes, there's sort of no break during the day until about 9.00pm, its sort of 12 hours without any time to myself during the week, can be quite demanding....But even though its flexible, its still very demanding on my time and life, and because I don't feel that I've got enough time for the family still, it does affect my relationships within the family....I'm probably more stressed than if I was at home all day, because you have less time to fit in things, you've got to go home and prepare meals and do things like that as well as organise homework. (Woman, 44, Senior Accountant/Audit, Small firm)

Implications for Career Prospects

One interviewee expressed concern that taking advantage of flexible working or reduced working hours would restrict her career prospects.

Career – it's not a career! I am working three days a week, and that is all I can say about it...I just had my review and it was like, "You're treading water, aren't you ...? We really want you to come back full-time before we can even think any further", and I am working three days a week, I don't have a career, I'm not going anywhere while I'm working three days a week,Although I'm the same person that I was, I'm somehow a second-class person because I'm part-time...I've basically figured that if I continue to work part-time then

I'm putting a plug on the top of my career, ... (Woman, 37, Manager, Small firm)

Another interviewee took a different view and was not really concerned about career development in the traditional sense. For her family and life outside her career are more important.

It's a job that I enjoy but I certainly don't see it as a career, I'm certainly not aiming to become a partner here or anything, because my life outside of here is more important. So for me my family is so much more important than being here. So while it's a job and while I'll do it the best that I can, I'm not trying to achieve something to get onto the next step with it, I'm quite happy to just be where I am at the moment. As my children get older, I don't know what that will mean, whether that will change or not. (Woman, 41, Senior Accountant, Small firm)

The sentiments expressed above are important in that they are indicative of a 'transactional' rather than a 'relational' contract between the employer and the employee. In other words, the emphasis seems to be simply on getting paid for the work done, with no consideration for a relationship to be developed between the employee and the employer, and no attachment on the part of the employee to the employing organisation.

For some others, future employability was an important consideration in the decision to enter non-standard work. They also recognised the benefits of non-standard work to employers.

The main advantage is that it's probably the best of both worlds, because I get to do something for myself really, because the degree benefits me really in the long run. Well, it does benefit them as well, because obviously they get more qualified people that they can tell people about. (Woman, 26, Senior Accountant/Audit/IT person, Small firm)

Definitely there are advantages for someone young like me who doesn't have work experience, it's allowing me to get work experience alongside getting the studies done as well. Of course, the money's a big advantage for a student as well! I haven't got a loan at the moment, and because of that, that's allowed me to keep "no loan", so that's been a huge advantage. Just the skills that I'm getting and learning to work with people and in teams. Although I'm only there three days a week, I'm getting to do the same things as everyone else does. So it's probably just, for me, just learning how business works, it's taught me heaps, because I came right from school basically, I didn't know anything, and there's just a lot of little things that you don't get taught at uni and you actually learn on the job. (Woman, 22, Accounting Clerk, Small firm)

CONCLUDING REMARKS

As the literature suggests, there seems to be a demand for non-standard work within the accounting profession in New Zealand. The demand seems to be driven by both 'pull' and 'push' factors. It is also clear that the traditional concept of career as explained earlier in this paper is changing, in that the relationship between the employer and employee is shifting towards one of a 'transactional' rather than 'relational' nature. As a result, emotional attachment to the employing organisation is disappearing. The main findings of this study are as follows:

- Part-time work, flexible hours and study leave are the most common non-standard work arrangements offered by accounting firms.
- Those who have contracted hours often work in excess of the contracted hours, but are compensated in some way.
- Working in the evening, and at weekends is common.
- Heavy workloads cause problems in work-family integration.
- Firms do not have policies in place to deal with issues associated with non-standard work.
- The organisational environment makes non-standard employees feel 'second class'.
- Technology has not been used effectively to facilitate non-standard work.

The findings of this study have some policy implications for accounting firms and the Institute of Chartered Accountants of New Zealand (ICANZ). The manner in which the accounting profession has responded to the changes in the labour market, driven by structural changes in society, is less than satisfactory. While accounting firms have accommodated non-standard work to a certain extent, they do not seem to have appropriate policies put in place to deal with the associated issues. Lack of flexibility on the part of the employers could result in some chartered accountants leaving their current jobs. The following comment by an interviewee reflects this concern:

Yes, well I think that women have got a lot to offer in the profession, and often it's a disadvantage, but in my case, I've decided to stay on, but I have thought frequently this year about just leaving completely due to the stress of the balance – its too much. So having some kind of support or networking would be a good idea ... (Woman, 44, Senior Accountant/Audit, Small firm)

The U.K. study (Cooper et al, 2001; Lewis et al, 2001) also found similar concerns. This suggests that the new generation of professional accountants tends to expect their employers to offer more flexible working arrangements.

The trend toward non-standard work is also an area that deserves ICANZ's attention. It is the professional body's responsibility to determine ways to enable its members to achieve better integration between work and family so that they can provide the best possible service to their clients and colleagues. As Gandhi (1976) points out, the accounting profession's sensitivity to the changing attitudes and values that guide the operations of society, including changes in the labour market or in the way paid work is carried out, is vital to its legitimacy within society. The findings of this study suggest that there is a need to educate both employees and employers on the issues associated with non-standard work, and to provide some guidance to accounting firms in developing policies concerning non-standard work.

This study was conducted in a small city in New Zealand, with a sample of nine participants, focusing largely on small accounting firms (only one Big-4 firm was included in the sample). A similar study covering the entire country, with a larger sample, and incorporating both small and large firms would provide a richer and more meaningful indication of the issues of non-standard work within the accounting profession in New Zealand.

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APPENDIX 1: SURVEY INSTRUMENT

Non-standard working arrangements in the accountancy profession

The information contained in this questionnaire will remain completely anonymous and will be seen by the research team only.

In your answers, please refer to your situation in the PREVIOUS THREE MONTHS

THROUGHOUT THIS QUESTIONNAIRE, PLEASE TICK WHERE APPROPRIATE

ABOUT YOUR EMPLOYMENT

1) Which one of the following best applies to your work situation?

- I am a sole practitioner
- I am self - employed
- I am employed by an accountancy practice
- I work in an accountancy department within an organisation
- Other (please specify) _____

2) How long have you been.....?

- qualified as a chartered accountant _____ years
(if you are not a chartered accountant,
please specify your professional status)
.....
in your current role _____ years
with your current employer / self employed _____ years

3) How many employees are there in your employing organisation?

- 1 - 24 25 - 99 100 - 499 500 - 999 1000+

4) What type of organisation do you work for?

- Partnership
- Private limited company
- Sole practitioner
- Other (please specify) _____

5) What is your main specialist area ?

- Tax
- Corporate Finance
- Audit
- Management Accountancy
- General Practitioner
- Information Technology
- Forensic Accounting
- Insolvency/Receivership
- Other (please specify) _____

6) What is your job title or role

(primary role)

(secondary role, where applicable)

- | | | |
|-----------------------------------|--------------------------|--------------------------|
| Partner | <input type="checkbox"/> | <input type="checkbox"/> |
| Director | <input type="checkbox"/> | <input type="checkbox"/> |
| Senior Manager | <input type="checkbox"/> | <input type="checkbox"/> |
| Manager | <input type="checkbox"/> | <input type="checkbox"/> |
| Associate Director | <input type="checkbox"/> | <input type="checkbox"/> |
| Financial Director | <input type="checkbox"/> | <input type="checkbox"/> |
| Financial Controller | <input type="checkbox"/> | <input type="checkbox"/> |
| Corporate Finance Executive | <input type="checkbox"/> | <input type="checkbox"/> |
| Management Accountant | <input type="checkbox"/> | <input type="checkbox"/> |
| Human Resource Director / Manager | <input type="checkbox"/> | <input type="checkbox"/> |
| Other
(please specify) _____ | | |

7) Who has primary responsibility for Human Resource Management policy affecting you? (please tick one in each column)

(development of policy)

(implementation of policy)

- | | | |
|-----------------------------|--------------------------|--------------------------|
| I do | <input type="checkbox"/> | <input type="checkbox"/> |
| Line manager | <input type="checkbox"/> | <input type="checkbox"/> |
| Centralised HR services | <input type="checkbox"/> | <input type="checkbox"/> |
| Local in-house HR services | <input type="checkbox"/> | <input type="checkbox"/> |
| Practice Director / Partner | <input type="checkbox"/> | <input type="checkbox"/> |
| No-one specific | <input type="checkbox"/> | <input type="checkbox"/> |

YOUR WORKING DAY

8) On a normal day, how long does your journey take between your home and office base?

a) minimum time _____ b) maximum time _____

9a) Do you regularly work away from your home and / or main office base? Yes No

9b) If YES, how many extra hours does this add to your travel time per week? _____

10) Are your working hours...? Full time Part time

11) Do you have contracted work hours?

Yes (go to questions 12 a & b) No (go to questions 13 a & b)

12) If YES,

a) what are the hours that you are contracted to work per week? _____

b) and on average, what are the hours that you actually work per week? _____

13) If NO,

a) how many hours do you expect to work per week? _____

b) and how many hours do you actually work per week? _____

14) Are you paid for time worked above your contracted hours? Yes No

15) If you were asked to rate your work performance, would you say it was...?

100% of *personal best

90% of personal best

80% of personal best

between 50 and 80% of personal best

less than 50% of personal best

(*where 'personal best' is working at your most productive and effective level)

IN THE FOLLOWING QUESTIONS, NUMBERS 17 TO 24, PLEASE CIRCLE THE NUMBER BESIDE EACH QUESTION THAT BEST REFLECTS YOUR VIEW

16) In the last three months have you?

<i>never</i> → <i>always</i>

worked in excess of your contracted / expected hours	1	2	3	4
worked in the evenings	1	2	3	4
worked at the weekends	1	2	3	4
been away from home overnight	1	2	3	4
worked at home during routine office hours	1	2	3	4

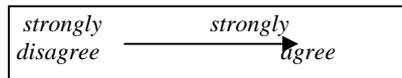
17) Holidays and annual leave

Do you use your full entitlement of annual leave? 1 2 3 4

Do you work on Statutory Holidays, at work or at home? 1 2 3 4

YOUR VIEWS ON YOUR WORK HOURS

18) Working the hours that I do is.... ?



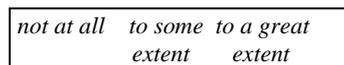
Necessary to meet deadlines	1	2	3	4	
Expected of me		1	2	3	4
Acceptable		1	2	3	4
The only time I have available for thinking and planning		1	2	3	4
Unacceptable, but I have no choice		1	2	3	4
The way I prefer to work		1	2	3	4
An inevitable result of this type of business		1	2	3	4
A necessary sacrifice to get ahead in my career		1	2	3	4
An area that should be controlled by stricter regulation		1	2	3	4

19) What factors determine the hours that you work?



Project deadlines		1	2	3	4
Company culture		1	2	3	4
Own time management		1	2	3	4
Transport timetables		1	2	3	4
Restricted access to own transport		1	2	3	4
Childcare commitments (a.m.)		1	2	3	4
Childcare commitments (p.m.)		1	2	3	4
Availability of colleagues		1	2	3	4
Client preference		1	2	3	4
Commitments to other dependent relatives		1	2	3	4
Own health issues	1	2	3	4	
Office opening hours		1	2	3	4
Spouse / partner's work arrangements	1	2	3	4	
Finances	1	2	3	4	
My personal preference		1	2	3	4
Access to technology at work	1	2	3	4	

20) To what extent do you believe that the number of hours you work adversely affects?
(where applicable)



Your health		1	2	3	
Your morale		1	2	3	
Your productivity		1	2	3	
Your relationship with your partner / spouse		1	2	3	
Your relationship with your children		1	2	3	
Your social life/ leisure time		1	2	3	

21) The following is a list of examples of workplace policies. Which of the following are offered by your organisation? (if you are uncertain what is offered, please respond in columns 5 & 6)

	<i>There's a formal policy in place and</i>		<i>There's an informal policy in place and</i>		<i>If there was any policy in place</i>	
	<i>I do use it</i>	<i>I don't use it</i>	<i>I do use it</i>	<i>I don't use it</i>	<i>I would use it</i>	<i>I would not use it</i>
Flexitime	1	2	3	4	5	6
* Compressed working week	1	2	3	4	5	6
Part time / reduced hours	1	2	3	4	5	6
** Annualised hours	1	2	3	4	5	6
Job share	1	2	3	4	5	6
Working from home	1	2	3	4	5	6
Term-time working	1	2	3	4	5	6
Training for managers on work/life balance	1	2	3	4	5	6
Secondment opportunities	1	2	3	4	5	6
Career breaks	1	2	3	4	5	6
Study leave	1	2	3	4	5	6
Carer leave	1	2	3	4	5	6
Maternity pay in excess of statutory requirements	1	2	3	4	5	6
Paternity leave	1	2	3	4	5	6
***Adoptive leave	1	2	3	4	5	6
Compassionate leave	1	2	3	4	5	6
Paid parental leave	1	2	3	4	5	6
Information pack on local child / elder care	1	2	3	4	5	6
IT/Network help	1	2	3	4	5	6
Childcare schemes	1	2	3	4	5	6
Other carer subsidies	1	2	3	4	5	6
Extra support for carers of dependants with special needs	1	2	3	4	5	6
Information on other back-up services	1	2	3	4	5	6
Financial support for setting up an office at home	1	2	3	4	5	6
Technical support for setting up an office at home	1	2	3	4	5	6
Provision of portable technology	1	2	3	4	5	6

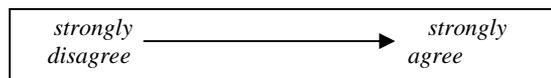
* Compressed working week - where the employee works the contracted weekly hours over a reduced number of days.

** Annualised hours - where the employee works the contracted annual hours over a reduced number of weeks / days

*** Adoptive leave - leave to care for a newly adopted child

SUPPORT FOR YOU

22) If you work within an organisation, to what extent do you agree with the following statements? (if you are a sole practitioner, please move on to question 24)



My organisation has many programmes and policies designed to help employees balance work and family life	1	2	3	4	5
My organisation makes an active effort to help employees when there is a conflict between work and family life	1	2	3	4	5
My organisation puts money and effort into showing its support of employees and families	1	2	3	4	5
It is easy to find out about family support programmes within my organisation	1	2	3	4	5
My organisation provides its employees with useful information they need to balance work and family	1	2	3	4	5
My organisation is understanding when an employee has a conflict between work and family	2	3	4	5	
In general, my organisation is very supportive of its employees with families	1	2	3	4	5
Employees really feel that the organisation respects their desire to balance work and family demands	1	2	3	4	5
If I needed time to attend family business (doctor or teacher appointments, school plays, etc) my colleagues are very flexible about working it out	1	2	3	4	5
My colleagues are very understanding if someone has to leave early or come in late due to a family emergency	1	2	3	4	5

(Please complete the following if you have a line manager to whom you report)

If I needed time to attend family business (doctor or teacher appointments, school plays, etc) my manager is very flexible about working it out	1	2	3	4	5
My manager is very understanding if someone has to leave early or come in late due to a family emergency	1	2	3	4	5
If I missed work due to a sick dependant, my manager would understand	1	2	3	4	5
My manager supports any company policy that helps employees with families	1	2	3	4	5
My manager measures people on their overall productivity, not simply hours spent in the office	1	2	3	4	5

THE BALANCE BETWEEN WORK AND HOME LIFE

23) In the past three months, how often have the following situations arisen?

	<i>never</i> \longrightarrow <i>always</i>				
	1	2	3	4	5
After work, I come home too tired to do some of the things I'd like to do	1	2	3	4	5
At work, I have so much work to do that it takes away from my personal interests	1	2	3	4	5
My family / friends dislike how often I am preoccupied with my work while I am at home	1	2	3	4	5
My work takes up time that I'd like to spend with my family / friends	1	2	3	4	5
My job or career interferes with my responsibilities at home	1	2	3	4	5
My job or career keeps me from spending the amount of time I would like to spend with my family	1	2	3	4	5
I'm too tired at work because of the things I have to do at home	1	2	3	4	5
My personal demands are so great that it takes away from my work	1	2	3	4	5
My managers and colleagues dislike how often I am preoccupied with my personal life while at work	1	2	3	4	5
My personal life takes up time that I'd like to spend at work	1	2	3	4	5
My home life interferes with my responsibilities at work, such as getting to work on time, accomplishing daily tasks, or working overtime	1	2	3	4	5
My home life keeps me from spending the amount of time I would like to spend on job or career related activities	1	2	3	4	5

24) Which of the following statements best describes what it is that's keeping you at your current job? (please tick any that apply)

- My current job is convenient for me
- I have my ideal job
- I have little choice where I work
- This job will advance my career
- I am doing the kind of work I want to do
- The pay and conditions are very favourable with this job, i.e. the money is good
- I need the money
- I enjoy the flexible working arrangements
- Don't know
- Another reason, (please specify)

PERSONAL INFORMATION

25) You are...

Male

Female

26) Your year of birth Year:

27) Your domestic status

- living with parents single married living with partner
 separated divorced widowed

28) Your partner / spouse's employment

- full-time part-time not in employment no partner / spouse

29) Your dependants

Number of children aged	living with you	not living with you
0-5 (pre-school)	_____	_____
6-11 (primary school)	_____	_____
12-16 (secondary school)	_____	_____
17+	_____	_____
Number of other dependants	_____	_____

30) Do you have a commitment for the care of others either before or after work? e.g. elderly relatives, sick spouse, other

Yes (please specify) _____

No

31) Where do you live ? _____ (town)

32) Where do you work ? _____ (town)

THANK YOU FOR COMPLETING THIS QUESTIONNAIRE

APPENDIX 2: INTERVIEW GUIDE

Previous working life – brief *working history*

Background to *training and education*

Current working situation:

- Can you define *how you work*
(Probe around hours worked, whether these vary, how a day might be structured, where work is done etc.)
- How do *conditions of employment* differ in terms of
 - salary, holiday pay/holidays,
 - superannuation benefits,
 - medical benefits as well as issues around *protection* such as equity,
 - health and safety in the workplace and
 - employee relations legislation
- How do you ensure *employability* in terms of things like training and upskilling.

Entry into this working arrangement and reasons for this –

- is this working arrangement out of choice or
- was participant forced into it by economic, structural and/or social forces
- if a choice - *determining factors* behind the decision to enter non-standard employment (Probe for financial/personal reasons)

Implications for *career progression* and personal aspirations

Advantages and disadvantages of the working arrangement

Experiential Questions

- What is this way of working really like – would you like to change anything
- *Degree of control* over current working arrangements –
 - e.g. the amount of freedom to do/ say over, the job –
 - are there aspects of the working arrangement you would like more say over
- Issues around *management* and potential power relationships

- Issues of *surveillance and accountability*
- *Work intensification* –do you work harder – if you do is it because of new working arrangements or because the job is more demanding
- Have you experienced a change in *expectations* of you and your own expectations of organisations you work in
- Notions of being an *insider/outsider* – is there a difference working as contractor?

Has *job security* decreased significantly, and if so, what role has non-standard employment played in this decline.

Has job insecurity increased?

Probe for effects of this e.g. increase in work intensification, effect on job satisfaction, effect on home life etc. Is there a trade-off between security and pay.

Work-related networks – probe for what these are

- How do you use new technology for networking; and
- The shape of other formal and informal networks

Probe on how *information* is gathered

What impact has the working relationship had on the *quality of family life* - balance of work/non work arrangements – probe for positive/ negative implications

Future employment expectations –

What are the your future goals regarding working arrangements and what would be preferred.

(Probe for issues such as whether future financial expectations might be met, have goals been set and if they have they/will they be met, etc.)

Perhaps ask about *future employment concerns* and challenges (if any) for participants and their children.



IN PRINT & ON LINE

The Labour Market Dynamics Research Programme has produced a number of research reports and working papers. A list of these and other related publications is provided here.

LMD research papers and working papers are available in print form and on line.
While listed here, copies of other publications, from journals and such, are not available through the LMD team.

HARDCOPIES

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DOWNLOADS

Can be accessed from the LMD website*:

<http://lmd.massey.ac.nz>

**Only those publications underlined can be downloaded.*

PUBLICATIONS

Research Reports

The Hawkes Bay Labour Market: General Report – 1997.

I. Shirley, J. Brooks, R. Cremer, P. Dewe, C. Eichbaum, D. Rauniyar and P. Spoonley, 1998.

The South Waikato Labour Market: General Report – 1998-99.

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P. Dewe, P. Spoonley and A. Bartley, Working Paper No 1, 2000.

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A. Bartley, R. Cremer, A. de Bruin, A. Dupuis and P. Spoonley, Working Paper No 2, 2001.

'A Great Place to Work?' A Comparative Analysis of Three Regional Labour Markets.

P. Firkin, R. Cremer, A. de Bruin, A. Dupuis and P. Spoonley, Working Paper No. 3, 2001.

Self-employment and the Older Worker.

A. de Bruin, P. Firkin, Working Paper No. 4, 2001.

The Growing Insecurity of Work.

E. McLaren, Working Paper No. 5, 2001.

'Doing the Books' Social Capital Between Spouses in Business-Owning Families.

P. Firkin. Working Paper No. 6, 2001.

'Entrepreneurial Capital: A Resource-Based Conceptualisation of the Entrepreneurial Process.'

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Women Combining Paid Work and Parenting.

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