

**A Critical Theory based Investigation into Race and  
Class-based Discrimination experienced by  
International Chinese Graduates at Australian  
Accounting Firms**

by

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# **A Critical Theory based Investigation into Race and Class-based Discrimination experienced by International Chinese Graduates at Australian Accounting Firms**

*ABSTRACT: This paper documents the difficulties in finding accounting work faced by international Chinese accounting graduates in Australia in the two years after graduation. It is an attempt to flesh out and pursue the research agenda proposed and started by Jacobs (2003) who suggests that we explore further class- and/or race- based discrimination in the hiring practices of Western accounting firms. This study extends Jacobs (2003) in two ways. First, it explores the complex (McGregor 2001: 55) interaction between class and race by studying the experiences of international Chinese accounting graduates in looking for work at mainstream Australian firms. Second, we use detailed extensive interviews, with a restricted sample of graduates, rather than undertaking a content analysis of the accounting firms' application forms or other literature. The paper uses Marcuse's (1969) idea of the "new working class", which is differentiated from the mainstream by both race and class features. We argue that Chinese accounting graduates remain a marginalised group within today's Australian society. The interview results support this assertion, with even high-achieving Chinese graduates finding it difficult to obtain work with mainstream accounting firms. The main reasons appear to be their lack of Australian working experience, lack of knowledge of Australian culture, and lack of 'Australian English'.*

**Keywords** Chinese graduates, Critical Theory, employment prospects, Marcuse; neo-Marxism, new working class, ruling ideas; selection, socialisation, underclass.

## Introduction

This paper documents the difficulties in finding accounting work faced by international Chinese accounting graduates in Australia in the two years after graduation. It is an attempt to flesh out and pursue the research agenda proposed and started by Jacobs (2003) who suggests that we explore further class- and race- based discrimination in the hiring practices of Western accounting firms. As Jacobs (2003: 569-570) states:

[w]ithin the historical literature it is clear that entry to the [accounting] profession was restricted on the basis of class. In a contemporary setting such blatant practices are difficult to maintain in the face of current human rights legislation. However, the literature on class, education and distinction suggests that more subtle forms of discrimination and class reproduction can operate.

This study extends Jacobs (2003) in two ways. First, it explores the complex (McGregor 2001: 55; Wild 1978: 121-125) interaction between class and race by studying the experiences of international Chinese accounting graduates in looking for work at mainstream Australian firms. Second, we use detailed extensive interviews, with a restricted sample of graduates, rather than undertaking a content analysis of the accounting firms' application forms or other literature. The theories used to ground and link the empirical data are Marx's *industrial reserve army* and *ruling ideas* models, and Herbert Marcuse's later writings on class and race, found in *An Essay on Liberation* (1969).<sup>1</sup>

The interview results reveal that international students typically mail out large numbers of job applications to Australian firms with very little success (see Table 1 which summarises employment outcomes for each interviewee and in total). This creates a cycle of frustration, discouragement and alienation (Blumberg 1989: 92-95; Langmore and Quiggin 1994). According to one interviewee, many high-achieving Chinese graduates, after failing to find

suitable accounting-related work, accept cleaning, labouring and sales jobs in Australia and/or quietly return to China. The reasons for this situation are explored in depth using the theoretical framework provided by Marcuse. Overall, the interview results support Jacobs' (2003: 593) key conclusions: "Within this setting [Western accounting firms] the argument that social mobility and professional membership is or ever has been meritocratic is false. [However, and here is the caveat, to] prove actual discrimination remains difficult". We find that Australian work experience, attending an Australian high school, knowledge of Australian culture, and proficiency in 'Australian English' are the "cultural code" (Jacobs 2003: 578) used by "the gatekeepers to the accountancy profession" (Jacobs 2003: 581) to restrict Chinese graduates' entry prospects.

**Insert Table 1 about here**

International graduates' preferences for *integration* over *assimilation*, *separation*, and *marginalisation* (Segall, Dasen, Berry, and Poortinga 1999) were also explored in the interviews.<sup>2</sup> It is found that the graduates have difficulty expressing their views on their preferred method of cross-cultural adaptation (Segall et al. 1999), and the responses are likewise difficult to interpret. It appears that the graduates have conflicting feelings, with Australia seen to offer short-term work-related advantages (if a job can be found). However, China provides a stronger psychological pull due to family, cultural and language factors. The importance of 'family' seems much stronger in this regard than the more superficial forms of (Chinese) 'culture', assuming that it is

possible to view these as separate factors rather than intermeshed. Desired length of time to remain in Australia after graduation is 2 to 10 years. 1 of the interviewees, already employed full-time with a chartered firm, prefers to remain in Australia at least long enough to complete the CPA Australia program.

It is concluded from the interview results that Australia's selling of education as a *commodity* (the '*commodification of education*'; McGowan and Potter 2006; see also Schumpeter 1962), with little regard for the humanity and the future of the 'buyers' of the 'product', creates unrealistic expectations in the minds of international graduates. This often leads to severe discouragement. These unrealistic expectations are further exacerbated by the Australian Immigration Department's current policy of offering near-automatic Permanent Residency (PR) to international accounting students (Birrell, Hawthorne, and Richardson 2006: 25; McGowan and Potter 2006).<sup>3</sup> This offer of PR leads students to perceive that the Australian 'system' is offering them the prospects of a future career in accounting. However, in actual fact, the Australian university sector believes that it is selling nothing more than education (and 'let the buyer beware'; Blumberg 1989: 7; Tinker 2005: 109, 125, fn. 32), not the prospect of a future accounting career (McGowan and Potter 2006). As a critical accounting educator (the first-mentioned author), I feel that we should be concerned with this situation, and with the futures of all of our accounting graduates, irrespective of their country of origin. Indian, Bangladeshi, Sri Lankan and Chinese graduates, according to one interviewee, are working in sales jobs at petrol kiosks and convenience stores, creating something of a marginalised "underclass" (Langmore and Quiggin 1994: 6, 39, 110; McGregor

2001: 26, 272-286; Waters and Crook 1993: 193-207, 262-285; Wild 1978: 21, 40, 63-65, 173).<sup>4</sup> Accounting academics are encouraged to resist steadfastly the capitalist mentality that we are salesmen of a product (McGowan and Potter 2006). We argue instead that the Marxist/neo-Marxist view of education as an empowering force, able to socialise an individual within society and develop that individual's talents to the fullest (see, for example, Levitas 1974; Marcuse 1969; Partington 2004), will offer academics a more complete understanding of the situation and create a more compassionate (Boyce 2006; Kennedy and Walker 2007: 93, 203; Langmore and Quiggin 1994: 41-44, 103; McPhail 1999: 860; Tinker 2005: 123, fn. 9; Tinker and Fearfull 2007: 126) and solution-minded mentality.

Lastly, the interview results do not support the claims made in the popular press (see, for example, Andrews 2006; Christiansen 2007; Hughes 2007; Roberts 2007; Ross 2005; Skotnicki 2005) that Australia presently faces any form of 'skills shortage', at least not in regards accounting work. A new, radically revised definition of a 'skills shortage' proposed in this paper is that one exists when an employer is forced to hire workers of an ethnic background other than her/his first preference. It is suggested that this new definition, whilst reflecting reality, is unlikely to be widely accepted by employers or the popular press. The interview results confirm that Australia presently does not face a skills shortage in regards accounting workers if we use this definition. Interviewees report sending off in the region of 100 applications (see Table 1), and gaining on average 2 to 4 interviews (see Table 1), most of which were with Chinese accounting firms and trading companies and the 'Asian divisions' of mainstream accounting firms. Somewhat alarmingly, Interviewee A, the one

Distinction standard student interviewed, did not experience a significantly higher ratio of success than the others, as measured by interviews (I) as a percentage of sent applications (A) (see Table 1).<sup>5</sup> It is suggested, following Jacobs (2003), that “subtle forms of discrimination” (Jacobs 2003: 570; see also Haslanger 2004: 111) against international Chinese graduates by Australian accounting firms do exist, and that this is something about which critical accounting educators should be made aware of. We agree with Kim (2004b: 423) who suggests that further detailed research is needed to uncover these more subtle forms of discrimination.<sup>6</sup> However, we go beyond Jacobs (2003) and Kim (2004a, 2004b) by proposing that our Chinese graduates should be informed as to how this subtle discrimination works. Critical accounting educators can be involved in the process of suggesting short and long-term strategies (counter-hegemony; Gramsci, 1971, see especially his famous comment that “hegemony is born in the factory”; and see also Alawattage and Wickramasinghe 2006; Boyce 2006; Cuff, Francis, Hustler, Payne, and Sharrock 1979: 64; McGregor 2001: 318, 324; Saravanamuthu and Tinker 2006: 9) that can be used to expose, frustrate and defeat the subtle discrimination.

## **Theoretical Framework and Literature Review**

Marx’s concept of the ‘*industrial reserve army*’ of workers, expounded upon in Volume 1 of *Capital* (especially Marx 1976: 781-794; see also When 2006: 54-55),<sup>7</sup> appears especially relevant since the present paper assumes that employment outcomes of the Chinese graduates are limited primarily because of structural factors (i.e. there is ‘*structural oppression*’ in Haslanger’s 2004 words), including ‘*institutional racism*’ (Gilbert 2004: 100; see also Althusser,

2006a; Garcia 2004; Haslanger 2004; James 2007; Savage 2005: 482).<sup>8</sup> An industrial reserve army of unemployed and under-employed persons (to be distinguished from the “active army” of full-time workers; Marx 1976: 790) aids the capitalist class because it succeeds in keeping real wages low. The industrial reserve army thus plays a unique and vital role in capitalist societies in maintaining low real wages (Marx 1976: 790), despite (actually because of) the fact that its members are outside the system of production. Consistent with this, Mandel (1976: 946-947) notes the rise in real wages that occurred in England (as predicted by Marx in the Appendix to Volume 1, 1080) at the time that net emigration from that country first became a reality, i.e. 1881 to 1911. Marx (1976: 791) himself spoke of a similar increase in wages that occurred in the English agricultural districts of Wiltshire and Dorsetshire between 1849 and 1859. He attributes this rise in the weekly wage, from 7s to 8s in Wiltshire and from 7s to 8s to 9s in Dorsetshire, to the “unusual exodus of the agricultural surplus population [from these districts] caused by wartime demands” (1976: 791) and also to the extension of the railways and mines. Marx also notes that the capitalist farmers were vocal in their opposition to this state of affairs, and bemoaned their own predicament (*The Economist* of 21 January 1860, cited in Marx, 1976: 791). Marx provides another example (1976: 358-362, 690) from the 1850s when the London bakery trade was divided into the ‘full-price’ and ‘underselling’ masters. The ‘underselling’ masters, who comprised about three-quarters of the whole industry (Marx 1976: 360), were able to gain by discounting their product because their bakers worked longer hours, thus increasing the percentage of the working day being used to produce surplus value (Marx 1976: 361, 690). Wages could be kept low because of the large

numbers of people (the industrial reserve army), in the agricultural districts of the West of England, Scotland and Germany, wanting to take up baking jobs in the capital (Marx 1976: 361).<sup>9</sup>

The Chinese graduates in accounting, although not employed or seemingly employable (Birrell et al. 2006; Coughlin 2005; McGowan and Potter 2006; Schumpeter 1962; Wild 1978: 63), may perform the role of an industrial reserve army in Australia. The Australian university system produces a very large number of accounting graduates each year from its 38 universities, and many of these are international Chinese and Indian students who hope to stay in Australia after graduation, obtain PR, and work in this country in a professional job. As a result, the very presence of a large “reserve army” of Chinese accounting graduates on the Australian labour market can be expected to be viewed favourably by the capitalist class because it assists in keeping real wages low.

Marx’s ‘ruling ideas’ theory<sup>10</sup> (Marx and Engels 1994b: 129; see also Blumberg 1989: 217; Boyce 2004: 568; McGregor 2001: 266; Strinati 2004; Waters and Crook 1993: 346) leads us to the conclusion that the ruling class dominate the mode of production, and also dominate the consciousness of the working class (Bryer 2006; Ezzamel, Xiao, and Pan 2006). If the working class is to combat this, it must develop its own ideas in opposition to the ruling ideas (Gramsci 1971; see also Cuff et al. 1979: 64, 69; McGregor 2001: 266, 301-305, 308-312, 316-326; Wheen 2006: 105); its own means of producing and distributing these ideas; and its own cultural, industrial, and political organisations (Cuff et al. 1979: 64, 69; McGregor 2001: 308-312, 316-326; Strinati 2004: 117). This will lead to growing working class ‘consciousness’

(Bryer 2006). However, the dominance of the ruling class (Ezzamel et al. 2006; see also Althusser, 2006a although he maintained that there could be occasions when the ruling class is divided) allows it to control the consciousness of the working class, and so the ruling class ideology tends to maintain its place as the dominant ideology (Ezzamel et al. 2006; see also Althusser, 2006a: 28, 51, 110, 119, 133, 136, 2006c: 283-288). These propositions are consistent with the primacy of the economic base over the political, cultural, and legal superstructure in Marxian thought (see Althusser, 2006a: 54-61).<sup>11</sup>

Marcuse (1969) notes the rise of new marginalised, rebellious groupings in the second-half of the twentieth century, a “new working-class” (Marcuse 1969: 59), which included such diverse groupings as the “ghetto populations” of the decaying inner cities (Marcuse 1969: 51, 56) and “nonconformist young middle-class intelligentsia” (Marcuse 1969: 51, 56).<sup>12</sup> Marcuse (1969) argued that it was these marginalised groups who were the prime instigators of rebellion against the Establishment in the late twentieth century, and not the bulk of the working-class, as Marx had predicted. Because of their rising affluence and addiction to consumerism, the bulk of the working class now represented an “integrated majority” (Marcuse 1969: 51) who were “well integrated and well rewarded” (Marcuse 1969: 55).<sup>13</sup> Because the American ghetto population contained a large percentage of blacks, the “new working class” had, for the first time, become polarised to a large degree along racial lines. As Marcuse argues (1969: 58), “[c]lass conflicts are being superseded or blotted out by race conflicts: color lines become economic and political realities – a development rooted in the dynamic of late imperialism and its struggle for new methods of internal and external colonization”.<sup>14</sup> However, to complicate matters further,

there remains both a large “white working class” and an emerging “Negro [sic] bourgeoisie” (Marcuse 1969: 58; cf. Stratton 1998) in the USA whose loyalties in the crunch to either the Establishment or to the rebellious forces are hard to predict. Race and class now interact in a decidedly more complex fashion (McGregor 2001: 55-56; Wild 1978: 121-125). Because blacks and other minority groups form a higher percentage of the American poor than the American rich, it is clear that in modern times a Marxist analysis of class, rebellion, and revolution must acknowledge and incorporate race (see also Tinker and Fearfull 2007 who put this proposition into practice).<sup>15</sup>

The present paper explores the link between race, class and employment opportunities in Australian accounting firms. Ethnic Chinese international accounting graduates are part of Marcuse’s “new working class” (Marcuse 1969: 59) because of their ethnic minority and marginalised group status *within Australia*. As such they may face oppression or institutionalised racism which is predominantly structural and which we shall call, following Haslanger (2004) and others, structural oppression.<sup>16</sup> This remains the case, in our opinion, despite the fact that the Chinese graduates’ parents may be middle- or upper-class within Mainland China or Hong Kong society; this is an irrelevancy in regards their work prospects in Australia. In this paper, we adopt the view, following Marcuse, that race lines, at least in the context being examined, have to a certain extent “superseded or blotted out” (visible) class lines.<sup>17</sup> This does not deny the reality of class-based (and gender-based) discrimination among and against members of the same race.

In the first of 2 classic studies in the Human Resource Management (HRM) literature, Noon (1993) sent identical resumes for 2 fictitious MBA

students to the HR departments of the Top 100 UK companies in 1992; 1 resume had an obviously Indian name (Sanjay Patel) while the other had an obviously Anglo-Saxon name (John Evans). The resumes were not sent in response to advertised vacancies and so no response remained a legitimate option for the companies. The author interpreted equal treatment of both applicants, in terms of quantity and quality of responses, as prima facie evidence of no discrimination. The results indicate that, whilst there was no statistically significant difference in the quantity of responses (57 replied to both candidates; 21 to Evans only; 11 to Patel only; and 11 to neither); Evans received a significantly higher quality of responses, suggesting the presence of discrimination, that is Evans was 'encouraged' by the companies to pursue his enquiries further whereas Patel generally was not. In a follow-up replication study by Hoque and Noon (1999), no evidence of a statistically significant difference in either the quantity or quality of responses was observed, which might suggest that discrimination was less of a problem in the UK in 1998 than it had been in 1992. However, the authors make a number of cautionary comments to anyone who might be too quick to reach such a conclusion. In particular, they note (1999: 80) that Indian applicants (the fictional names used were Ramesh Patel and Andrew Evans) are often regarded favourably by HR departments in the UK whereas Pakistani and Bangladeshi applicants generally are not, and their study did not assess how favourably fictional applicants from those countries would fare. The authors also expressly encourage "triangulation" (1999: 81) via qualitative research (of which the present paper fits the bill) so as to more completely "explore the [job-seeking] experiences of ethnic minorities" (1999: 81).

In the critical accounting literature, Kim (2004b) investigates whether promotion prospects are discriminatory against Chinese women employees of New Zealand accounting firms; in Kim's words, the "double-whammy" (2004b: 403) of both gender- and race-based discrimination. Using semi-structured, in-depth interviews with Chinese women accountants working at New Zealand mainstream accounting firms, she is able to present evidence consistent with poor prospects for promotion and subtle discrimination. However, although Kim's (2004b) paper makes frequent references to the interaction between gender, ethnicity, and class (see, for example 401-402, 409), a class analysis is not provided. The paper does not adopt a Marxist perspective, and Kim (2004b) makes no attempt to situate race within the broader societal context (Wild 1978) of exploitative labour relations and the class struggle. Despite this, the paper provides interview results with a sample of interviewees who are clearly a marginalised group within New Zealand society, combined with a cogent analysis of the issues. As such, the paper represents an important contribution to the critical accounting literature.<sup>18</sup> The present paper builds upon Kim (2004b) but adopts a more avowedly Marxist perspective by specifically expounding upon the link between race and class (Wild 1978: 117-131), and locating racial discrimination (and, for that matter, gender discrimination although we do not examine it specifically) squarely within the broader societal context (Wild 1978: 117-131) of the class struggle.<sup>19</sup>

## **Research Method**

This study extends earlier research by James (2007). That study interviewed 11 international students and 1 Australian student at the Wagga campus of

Australia's Charles Sturt University (CSU) to gauge their perceptions of classroom activities used in the teaching of a third-year accounting subject. The present paper follows the same group of international students interviewed in the earlier study, and interviews them again after their graduation. The aim of this second set of interviews is to learn about the Chinese graduates' experiences and perceptions regarding living, working, and looking for work in Australia in the 2 years after their graduation.<sup>20</sup> Of particular interest are details of any discrimination that the interviewees *perceived* that they faced, and how that discrimination was perceived to work. We also document the psychological and other effects of this discrimination in the lives of the affected. The 2 conditions that had to be met to qualify for interview were that the interviewee had been an international student from Mainland China or Hong Kong,<sup>21</sup> and a recent (last 2 years) CSU graduate with a Bachelor of Business (Accounting) degree. These sample selection criteria increase the homogeneity of the sample (although they mean that the sample size is reduced) and give the paper tighter focus.

The first attempt to contact the graduates was made by e-mail in December 2006. Overall, interviews with 12 graduates were arranged. The remaining graduates, who were not interviewed, did not respond to the initial e-mail. 5 international graduates who were not a part of the previous study (Interviewees C, E, I, K and L) were interviewed for the present study. The sample size appears small. However, this is because of the sample selection criteria used and because, at the time of the commencement of the research project, the sole interviewer (the first-mentioned author) taught at a small regional campus. The sample of 12 interviewees represents around 80% (12/15) of a typical third-year

international accounting student cohort at the interviewer's former regional campus. It is worth noting that, as in Kim (2004a: 104), the sample in the present paper can best be regarded as a 'purposeful' sample (Facio 1993: 76; Patton 1990: 169), rather than a 'random' sample.

The list of interview questions was e-mailed to the interviewees between 24 hours and 7 days prior to the actual interview. Those interview questions that relate to this paper's research question appear as Appendix A to this paper. Interviews with the 4 graduates based in Sydney, the 2 graduates based in Melbourne, and 1 graduate based in Wagga were conducted by phone, while interviews with the remaining 4 graduates living in Wagga were conducted in person. 1 interview with a graduate now based in Toowoomba, Southeast Queensland was also conducted in person. Interviews lasted between 30 minutes and 1 hour and 20 minutes. The average interview length was 50.08 minutes. No interviews were taped. The interviewer took detailed shorthand notes. 10 of the 12 interviews were conducted fully in English. 1 telephone interview was conducted mostly in Chinese Mandarin and another mostly in Cantonese using the expert assistance of the same interpreter. I used the following iterative method to analyse the interview data: Firstly, interview notes were read through in their entirety, and key themes were identified. Secondly, I returned to the notes and highlighted sections that related to each key theme. Thirdly, for each key theme/interviewee combination, responses were aggregated and then, if necessary, edited before final inclusion in the paper.

Before the interview the interviewees were informed that they would not be identified by name in any future publication that might result from the

research. Brief biographical data about each respondent was obtained.<sup>22</sup> The biographical data asked related to: (a) age; (b) details of current job (if any), including full-time/ full-time fixed term/part-time/casual status, and location of job; (c) city and province of origin; and (d) date of first arrival in Australia. Interviewees ranged from 21 to 35 years old (mean age 27.33; median age 27.50; modal age 24); and 3 were male (25%). 3 interviewees were from Chengdu, Sichuan province, Southern China; 2 from Shanghai; 2 from Changchun, Jilin province<sup>23</sup>, Northern China; 2 from Hong Kong; 1 from Longyan, Fujian province, Southern China; 1 from Qingdao, Shandong province, Northern China; and 1 from Beijing.<sup>24</sup> Time spent in Australia as at 31 December 2006 ranged from 27 months (month of entry September 2004) to 83 months (month of entry January 2000). The average time spent in Australia was 46.33 months, or 3 years, 10 months (median time = 47.00 months). As can be seen from the arrival dates, all of the interviewees had recently been international students. None of them were Australian Born Chinese (ABCs), that is the second-generation children of Chinese immigrants. This increases the homogeneity of the sample.<sup>25</sup> No attempt should be made to generalise the results of the present study to groups other than recently arrived former international students from Mainland China and Hong Kong.

## **Results for Interviews**

This paper argues that the socially and politically dominant groups in this country remain the upper- and middle- class of 'white Australia' who control the society's "ruling ideas" (Marx and Engels 1994b: 129; Stratton 1998; see also McGregor 2001: 266; Waters and Crook 1993; 346). The ethnic

composition of the dominant groups does not appear to match the ethnic composition on Melbourne and Sydney's streets (Grassby 1973: 4; Stratton 1998: 207).<sup>26</sup> Whilst the streets are definitely multi-ethnic, the dominant group (Ezzamel et al. 2006), socially and politically, appears to remain Anglo-Celtic to a large degree (Stratton 1998: 75-76; Waters and Crook 1993: 198-199). This means that ethnic Chinese accounting graduates are forced to accept a dominant ideology (Althusser 2006a; Ezzamel et al. 2006) which counts them (or in the terminology of Althusserian theory "interpellates" them; Althusser 1971, 2006b: 241, 2006c: 284-286) as a marginalised group within this ideology (for reasons of race, country of schooling, and 'type of English' rather than parental income/occupation).

Interviewees report being asked questions at interviews as to "whether they studied high school in Australia". This seems to be a most peculiar question which hides a hidden agenda. It appears that employers in Australia are especially reluctant to hire graduates who did not complete their high school, or a substantial part of it, in Australia. The reason appears to lie in the Marxist view of schools in capitalist countries being accepted socialisation agents to both train workers in the narrow technical skills required for their future occupation, *and* in the social behaviours expected in the workplace (Althusser 1971; Levitas 1974; see also Waters and Crook 1993: 314-360). According to the *functionalist school* of sociology, the most notable exponent of which is Talcott Parsons (Levitas 1974: 162-167; Wallace and Wolf 2006: 16, 25-44; Waters and Crook 1993), a crucial function of schools is selecting students for the most prestigious occupations (Levitas 1974; McGregor 2001: 292-296; Robertson 1977: 352; Waters and Crook 1993: 184-187, 314-360).<sup>27</sup> However,

asking questions about high school to an applicant in their mid-20s or 30s could be regarded as an “irrelevant” line of questioning. In the Telecom case, decided by the Human Rights and Equal Opportunity Commission in the early 1990s (see Grace and Cohen, 1995, pp. 137-138), it was held that the asking of “irrelevant questions” in interviews with minority candidates could be in certain circumstances a breach of Australian law. The following interview responses describe the recent experiences of 3 of the interviewees:

I've sent out around 70 applications; just got two interviews, most [applications sent out whilst] in Sydney ... When I got interview HR manager asked me if I had got PR ... I told him I got PR; I had to [lie], but didn't get through. I applied for basic admin, accounting graduate positions. I didn't get through the second round of interviews; one company is accounting company. It's ranked 70 out of Top 100 accounting firms in Australia. It seems like the boss is [pauses and does not complete the sentence] ... anyway I didn't get through ... It's not easy for me to get a higher position in Big 4 because of culture. They think the way you [Chinese graduates] speak English is not Australian; the way you think ... It just takes more time to get promoted; it takes more effort ... The person's ability is not ... [the] problem. ... I think I read a survey a few years ago. For the junior positions many foreign culture background people can get in. For the more senior positions it's hard for the foreign culture person to get in. For more senior positions the person needs to handle client relationships. Most of the clients are Australians, right? The clients will feel more comfortable if they face Australian people (Interviewee A, Age 21, male international graduate from China, presently working four days a week on a two-month contract in Sydney with the 'Asian division' of a mid-tier accounting firm).

I sent out 100, even more than 100 [applications], I think Wagga I sent out a lot; nothing got back. Sydney 50 or 80 [sent]; something like that. Interviews I had got; just like [for] normal job, not professional job; just jobs like this [petrol kiosk], sales, maybe shopping, sales assistant, like this. I didn't get any reply from accounting firm. I do full-time now, petrol station, easy job, Sydney, Lidcombe. No, I got letters back, emails back; they just say I'm not really suitable for this position. I think it's because I don't have work experience in Australia; especially this is important for the accounting job ... I'm still getting people to help to change my accent. Once I nearly got a job with professional organization; 2 or 3 interviews. At the final stages they said you have to speak in the local language, [so you can] talk to the local people. I don't have this skill. They said my language is not enough for this organization ... They want Australian type of English. I agree with the company at this moment. They are right. They gave me a chance already; I think enough.

It's the English, including accent, everything. Writing is OK; speaking and listening should be locally [styled]. I apply for the army, if I pass this point [local styled English] I get in. Job was financial officer, very good training; just this point - language (Interviewee B, Age 31, male international graduate from China, presently works full-time at a petrol kiosk in Lidcombe in Sydney's outer West).<sup>28</sup>

I sent out many application letters to apply [for] a job, I think nearly 100 letters. Maybe one-quarter of the applications [were to Wagga companies]. When I lived in Wagga I sent nearly 100 applications. Totally I had 5 opportunities to do interviews but I only had 4 interviews. I think maybe they interview many people and they like another one, not me. I also asked them why I can't succeed but they also very polite will say: 'Someone [else] is more suitable to work for this company'. I think because I have work experience in Hong Kong I have many opportunities to interview and find a job in Hong Kong. In Australia I have some interviews but cannot succeed so I feel [the system is] a little bit unfair for other country people. I think the people will prefer to work with a local ... this I am absolutely sure. I think they prefer to find one [local] that has no experience than another country's person. I think they will consider the nationality and the language. I think this is more important than the experience. I think this is unfair. For example even if you have good language, if your personality and character are not really suited to the job you cannot become a good accountant. ... During the interview I think they like the people [interviewees] to show-off. During the interview they do not consider: 'Does this person really have this ability or not?' (Interviewee C, Age 35, female international graduate from Hong Kong, presently living in Toowoomba, Southeast Queensland, and unemployed).

The interviewees, in the above responses, describe their experiences in looking for accounting work in Sydney and Wagga and provide their own interpretations about why they feel their efforts have been largely unsuccessful. They perceive that their lack of success is due to lack of Australian work experience and their inability to communicate in 'Australian English' (regarding Australian English, see Stratton, 1998), as evidenced by their speaking style and accent. Interviewee B states that he is presently willing to pay for professional assistance to "change" his accent. What is very noticeable from the responses of Interviewees A and B is their willingness to attribute all of the blame to themselves, or just to 'life', and none to the potential employers. This can be seen as a pragmatic response, designed to foster their own inner ability to

persevere and 'rise above' (minus personal bitterness), as well as reflecting the Chinese Confucian values of harmony, respect for elders and personal humility (Allinson 1997: 8, 187-190; Cho, Roberts, and Roberts 2006; Efferin and Hopper 2007; Gu 2006; Hofstede 2001; Hsu 1981; Kim 2004a: 116-118; Tu 1985, 1990). The responses also reflect the East-Asian 'collectivist' culture view that 'luck' and 'fate' are powerful influences on a person's destiny (James, Otsuka, and Yee 2006; Otsuka and Smith 2005: 97; Triandis 1995). They also support the research results (see, for example, Heine and Lehman 1999) suggesting that East-Asians frequently attribute lack of success to their own shortcomings because of a more self-critical view of their own abilities.<sup>29</sup> However, an additional reason could be that, since the interviewer was Anglo-Celtic Australian, the interviewees were keen to avoid the possibility of offending him by being too critical of Australian employers.

Interviewee C, possibly being older and having more years of overseas working experience (8 years), is more willing to speak out about the hiring practices of Australian accounting firms and other mainstream organisations which she categorises as "unfair". She perceives that Australian employers would prefer to hire a local person without working experience over a non-local with working experience. Consistent with some of the interview responses in Kim (2004a), Interviewee C feels that Australian employers prefer the ultra-assertive 'Type-A' (Kim 2004a) personality who 'sells her/himself' at the interview rather than the quieter, more humble individual (the 'type-B') who prefers to let her/his work history and technical skills 'do the talking'. Interviewee C is concerned about the well-being of Australian mainstream organisations who hire people based on their ability to 'sell themselves'. She

asks, perceptively, whether a person with charisma, but without good character, is really suited to work as an accountant (given the ethical controversies which have recently plagued the profession).

The following additional responses indicate 3 of the graduates' perceptions regarding the importance of an 'Australian high-school experience' to Australian employers:

I'm a good example. I'm a good student in Charles Sturt University. I applied for many jobs in Sydney but I got very poor result. Many other people didn't get as good [university] results as me may have got a bad result [looking for work]. They may not study as hard as I did so they don't have the advantages in academic. So how can they get a job? They say 'it's company policy, we can't tell you [why you were not successful]' blah blah blah. I can guess what the reason is. They ask me: 'Did you attend high school in Sydney?' I said: 'I did high school in China'. I could see the look on their face. When I applied for many jobs, they always ask for HSC [Higher School Certificate] score blah blah blah. If I am the boss of the company I would also require that. I want the person to be Australian more. I think that's better. For me, as an international student, it is unfair, under-the-table discrimination (Interviewee A, Age 21, male international graduate from China, presently working 4 days a week on a 2-month contract in Sydney with the 'Asian division' of a mid-tier accounting firm).

In some application forms they ask: 'Have you got any HSC results?' They prefer you do the high school here. They want fully Australian. It's not about your colour, your background. They want you to be able to speak fully Australian language. I need someone to train my accent, to train me to be Mister Charming. I said to my friend: 'I'm partly Mister Charming in my culture, in China, but not here'. My friend said: 'It will help you to get a job if you can be Mister Charming on the phone' (Interviewee B, Age 31, male international graduate from China, presently works full-time at a petrol kiosk in Lidcombe in Sydney's outer West).

I think they prefer students who learnt in Sydney, the local students ... The WHK [Sydney office of mid-tier national accounting chain] hired a lot of Koreans, but they are all ABC [meaning Australian Born Chinese, so technically ABKs]. The director of the Asian Department is Korean. The other department is Australian I think. I only got an interview with the Asian Business Department. The Korean ABCs – their English is no problem. Some auditing and accounting work doesn't need a lot of English I think, so it's not fair. But I don't care. If I don't get a [better] job within 6 months to one year I will go back [to China]. I don't want to give myself a lot of pressure at this age (Interviewee D, Age 23, female international graduate from China, presently works as Accounts

Receivable/Stock clerk in small Chinese trading company located in Smithfield, near Parramatta, in Sydney's Western suburbs).

Interviewee D also recounted her negative experience in trying to enlist the support of a mainstream Australian employment agency in her job-seeking efforts.<sup>30</sup> This agency proved to be far from pro-active:

I went to Australian agent, very big agent in Sydney, I gave them the resume. No contact [from them]; no call at all. They don't look at your resume at all. I think nobody can prevent [this], because we are from overseas. Our English is not as good as other people; that's true. I don't want to care about such type of problem; I don't let it affect my mood. If the agent doesn't want to help me, I don't think I'm good enough for their standard. I think if I'm really good enough they should not look down on me. If you take too much time and energy to think about such things, you will become unhappy and upset. I don't let these things affect my mood. They have [their] reasons to think [like that] about a person; you can't stop them; just let it go (Interviewee D, Age 23, female international graduate from China, presently works as Accounts Receivable/Stock clerk in small Chinese trading company located in Smithfield, near Parramatta, in Sydney's Western suburbs).

Australian capitalist employers, and employment agencies, seem to regard the high-schooling process as a vital tool for the appropriate socialisation of future workers, *and* the very agent of selection of those workers (Robertson 1977: 350-353; Waters and Crook 1993: 314-360). This leaves us with two related conundrums: (a) what then is the role of Australian university education, and (b) why is it perceived by employers as a *less suitable* vehicle for both socialisation and selection than the community-based high schools? University academics seem to be left out of the socialisation and selection process altogether. Is this because universities are regarded as being less community-based, less rigorous academically, or more 'Marxist'/ 'Maoist' than the high schools? The latter two possibilities appear unlikely but cannot be ruled out.<sup>31</sup>

As the interview responses indicate, the unfortunate ‘victims of the system’ include the international Chinese accounting graduates who complete their university education in Australia but their full schooling in China. These graduates tend to be ‘left on the heap’ by employers, regardless of their academic proficiency, because they did not go through the high-school socialisation and selection process. As such they may not fully understand, so the theory goes, ‘Australian English’ and ‘Australian culture’, i.e. in Gramscian terms they may not be in a position to understand, respect and consciously choose to operate within the confines of the hegemony of the dominant group (Gramsci 1971; see also Alawattage and Wickramasinghe 2006; Althusser 1971; Ezzamel et al. 2006; McGregor 2001: 63, 288-289, 301; Strinati 2004; Waters and Crook 1993: 191-192, 200, 346-347). This perception persists among employer groups despite the fact that Chinese international students spend 3 or more years studying full-time at an Australian university which should provide them with ample opportunities for socialisation.<sup>32</sup>

Unemployed (Birrell et al. 2006: 28; Coughlin 2005; McGowan and Potter 2006), discouraged and highly educated Chinese graduates are not a satisfactory outcome for either Australia or for the graduates themselves. Chinese graduates deserve much more than casual work as cleaners, petrol kiosk attendants or labourers, or in the restaurants of Chinatown, nor will these types of jobs satisfy them. The psychological (Blumberg 1989: 92-95; Langmore and Quiggin 1994) and other effects of long-term rejection in the job-market<sup>33</sup> are explained as follows by Interviewees A and B:

Immigration Office encourages international students to study accounting. I have heard [from] many of my friends studying in Sydney [University] or Macquarie Uni. After they graduate, only a small proportion got a job. They got a job in Chinese accounting firms. It’s not easy to get a job in

local Aussie firm. Actually, the Immigration Office tries to encourage people to study accounting but the companies don't want the graduates. What else do the graduates have to do? Most of them start [their] own business or do other jobs, like cleaning or labour[ing] part-time. ... [Of the] ... students that have graduated, just 2 people including me, are doing accounting jobs. There is 1 girl graduated from Macquarie Uni. and got job in small Chinese accounting firm. 2 people out of 10 I know got job within 1 year. Other people end up doing labour[ing] job; they are kind of discouraged. I think most will go back to China. Some of them want to go back; some of them ... [don't]. It's kind of expectations gap. The company expect the graduates with more higher quality, with more good English, more familiar with the culture. ... The employers are looking for the guy with very good skill at handling relationships with clients, with very Aussie English, with good English (Interviewee A, Age 21, male international graduate from China, presently working 4 days a week on a 2-month contract in Sydney with the 'Asian division' of a mid-tier accounting firm).

I could be still here until 2008 then just go home; not stay here forever. Here nothing professional; nothing of what I want to do. I have work experience in China but who cares? They want you to have local work experience. No-one cares if you agree [with this preference] or not. The main thing is local work experience. I had one interview, business person, he knows my background well, we just talk in the coffee shop; he read my resume. He said my resume is 'normal, nothing too special'. He said: 'You have no work experience relevant to what you want to apply [for]'. Degree is meaningless... I have very strong inter-personal skill; that's not a problem at all. They think I cannot add value (Interviewee B, Age 31, male international graduate from China, presently works full-time at a petrol kiosk in Lidcombe in Sydney's outer West).

The 'Asian programs' of the Big 4 accounting firms (KPMG, according to Interviewee A, gives graduates fluent in Mandarin 4 years training, followed by guaranteed work placement in China) are encouraging and will be received positively by some graduates.<sup>34</sup> However, whilst these developments are favourable, they beg the question: is the path to employment within mainstream Australian workplaces effectively still barred for Chinese international graduates (Kim 2004a: 109)? Work in Chinese accounting firms and trading companies in Sydney and Melbourne provides another viable option for the graduates (Kim 2004a, 2004b).<sup>35</sup> However, these firms tend to be so small in size (Kim 2004a: 109) that the opportunities for interesting non-compliance

work (Kim 2004a: 109, 121) and meaningful career progression are minimal.<sup>36</sup> The comments of the 3 interviewees below, especially Interviewee B, suggest that they are aware of, and keen to avoid, what sociologists term the ‘*ethnic mobility trap*’, that is ethnic minority members working in jobs with “high status within the ethnic community” (Waters and Crook 1993: 277), but which “prevent mobility in[to] the wider system” (Waters and Crook 1993: 277). Ownership of, or a senior position within, a small Chinese accounting firm or trading company may be considered an ethnic mobility trap by many Chinese graduates. The prospects of working for/continuing to work for Chinese-owned accounting firms and trading companies are addressed by 3 of the interviewees as follows:

No, it’s not good to work in the Chinese accounting firms. The Chinese company is just dealing with individual tax returns. The size of the companies is so small; the employees there can only deal with some basic stuff (Interviewee A, Age 21, male international graduate from China, presently working 4 days a week on a 2-month contract in Sydney with the ‘Asian division’ of a mid-tier accounting firm).

I didn’t apply for any job for Chinese companies. I just don’t want to work for Chinese people at this moment. I don’t think I can learn anything from them. The experience is very important. The job I’ve got now [petrol kiosk in Lidcombe], I just apply through internet, go for interview. That’s another reason I don’t want to work for Chinese company; cannot improve English. ... I don’t want to work for them [at] this moment. ... Here [Australia] I can get more international work experience, Western work experience. ... As long as you are working for a local company; that is the only thing that can help you (Interviewee B, Age 31, male international graduate from China, presently works full-time at a petrol kiosk in Lidcombe in Sydney’s outer West).

I want to do auditing work. I have already worked for him [Shanghaiese boss of small Chinese trading company] nearly 3 months and I think I already know how the company goes. I don’t think I will learn too much [more if I stay] (Interviewee D, Age 23, female international graduate from China, presently works as Accounts Receivable/Stock clerk in small Chinese trading company located in Smithfield, near Parramatta, in Sydney’s Western suburbs).

The above interview results and discussion produce a disheartening but realistic picture of the employment prospects that most Chinese international accounting graduates face in Australia. However, there are a few success stories. Interviewee E, a 32-year old Chinese female graduate from Shanghai, secured her first job at the start of her final semester at CSU Wagga: 20-hours per week part-time management accounting and cash flow at a private manufacturing company. She had sent in her resume by mail and was contacted. The boss had had collaboration with Chinese partners and had worked in China before. As a result, he was relatively amenable to the idea of hiring a new ethnic Chinese employee. Interviewee E had had 3 years accounting experience in manufacturing and 2 years public practice experience in China. Based on her past work experience, and the employers' favourable attitude towards hiring an ethnic Chinese, she was hired. After 8 months, she was successful in gaining an interview with a small, Wagga-based chartered firm.<sup>37</sup> She was successful in securing this full-time job due to her previous 'Australian working experience'.<sup>38</sup> It seems accessing the first job set her up for the later success that the other interviewees were denied; it provided her with that all-important part of the "cultural code" (Jacobs 2003: 578) 'Australian working experience'. Altogether, Interviewee E now has 2 years total of Australian working experience, and continues full-time at the chartered firm and also on a contract basis (6 hours a month) at the manufacturing company. She attributes her ability to get accounting work in Wagga to being in the 'right place at the right time', and to her solid 5 year work experience history in China. In Interviewee E's words:

I still believe [gaining] the first [part-time] job was a huge step for me. ... [Regarding the full-time job], I think I was lucky; maybe because they lost

an accountant; they want[ed] one who has experience, especially Australian experience (Interviewee E, Age 32, female international graduate from China, presently works as Accountant in small mainstream chartered firm located in Wagga, New South Wales).

Lastly, one of the interviewees (Interviewee A) suggested that the Immigration Department is acting irresponsibly by offering easy PR to accounting students when work prospects in Australia remain limited. However, he also perceived that the Immigration Department were aware, or should be aware (more likely the former than the latter), about the true job prospects that the graduates face. This begs the question: is the easy PR policy just a means to secure more full fee-paying international students for Australian universities, that is 'cash for residency'?<sup>39</sup> Or are there other motivations? Marx's concept of the 'industrial reserve army' of workers, introduced in the second section (above), appears relevant here. It is possible that the government and employers in Australia both regard having Chinese graduates 'on the market' in this country (the industrial reserve army) as a positive thing, regardless of whether they will actually be employed. This is because the Chinese graduates can assist in keeping the employed workers more diligent and motivated (Rex 1975: 270), as well as keeping real wages low.<sup>40</sup> The Australian Government meanwhile is able to paint a portrait of itself as a picture of benevolence by keeping it easy for Chinese graduates to score PR. Australian mainstream accounting firms, for their part, keep Chinese graduates out of their workforces and, by implication, hidden in the restaurants of Chinatown and the petrol kiosks of Lidcombe.

## Conclusion

Consistent with the Marxist/neo-Marxist view of capitalist education, schools are used as socialisation agencies to teach future workers the social behaviours expected in the workplace (Althusser 1971; Levitas 1974). The required 'social behaviour' implies 'Western thinking', values and styles of communication which employers feel a high-school education experience will provide its students (but a university education presumably will not). This is consistent with Althusser and Gramsci's neo-Marxist position that ideology is transferred through hegemony to the society's less dominant groups so that the economic, social and political dominance of the dominant groups is maintained (Alawattage and Wickramasinghe 2006; Althusser 1971; Boyce 2006; Ezzamel et al. 2006; Gramsci 1971; McGregor 2001: 63, 288-289, 301; Strinati 2004; Waters and Crook 1993: 191-192, 200, 346-347).

The results of the interviews suggest that employer groups are still dominated in Australia by members of the "ruling elite" (McGregor 2001: 262-263, 287) and their 'ruling ideas' (Stratton 1998). This group seems to value Australian secondary education for its potential employees because the secondary schools use hegemonic methods to communicate the dominant ideology (i.e. the ruling ideas; Ezzamel et al. 2006) and marginalise minority ethnic groups. Following Marx and Engels' famous statement in *The German Ideology*, it does appear to be the case in Australia that "the ideas of the ruling elite are, in every epoch, the ruling ideas", and that the marginalised are allocated ("interpellated" in Althusser's 1971, 2006b, 2006c words) their own particular place within the dominant ideology. The findings of the present paper are generally consistent with the results of Noon's (1993) classic study in the

HRM literature which suggests that ethnic minority applicants face a “brick wall” in the hiring process and, compared to white applicants, are generally not actively encouraged to take their enquiries/ applications to the next stage.

Consistent with Critical Theory’s agenda for social activism, which fosters radical social change and human emancipation (Boyce 2006; James 2007; Kellner 1991; Macve 1999: 595; Marcuse 1964, 1968: 28-29; Marcuse and Neumann n/d; Tinker 2005: 101), it is hoped that this paper will draw attention to (that is “bring to social consciousness”; Tinker 2005: 122) the “under-the-table discrimination” (in the words of Interviewee A) which causes Australian employers to systematically prefer accounting graduates who have completed high school in Australia. Whilst Interviewee B claims that this clear preference is not “about your colour, your background”, the *effect* is (regardless of intention, and structural oppression does not require that the majority of an oppressing organisation’s employees have a heart attitude of ill-will or disregard towards members of the oppressed group; Haslanger 2004) that ethnic Chinese graduates are a marginalised grouping and suffer diminished work prospects. The Australian university sector and Immigration Department, in their turn, are encouraged to view international students in a humanitarian light, rather than as faceless and identity-less buyers of a commodity (McGowan and Potter 2006). It is hoped that this study’s research findings help readers to see the limitations of the economic rationalist “education as commodity” worldview. Unemployment is a social problem, rather than a purely macro-economic one, because it affects real people in real and tangible ways (see the extended discussion on this point in Langmore and Quiggin 1994). It is very discouraging for international graduates, who often have excellent personal

character, as well as excellent or above-average grades, not to be able to find full-time accounting work in Australia within two years of graduation. The universities and government must consider whether the offer of easy PR to accounting graduates creates an impression in the minds of these graduates that (a) there is a 'skills shortage' of accountants in Australia; *and* (b) an implicit 'social contract' (Allinson 1997: 137; Deegan 2000: 255-258, 267, 292; Godfrey, Hodgson, and Holmes 2003: 697-698; Hartcher 2007: 4; Langmore and Quiggin 1994: 61-63; McGregor 2001: 118; McPhail 1999: 849) is created which implies that international students will obtain suitable work here, or at the very least be given a "fair go" (Donovan 2006: 1-19; McGregor 2001: 126, 164, 323-324; Rudd 2007; Waters and Crook 1993: 335) in regards finding employment.<sup>41</sup> We echo the suggestion of Interviewee F that Australian universities should consider arranging for all students at least 1-month of degree-relevant full-time work experience as part of their course.

This paper's conclusions echo those of Rex (1975: 284) commenting upon the UK situation in the 1970s: "All of this is quite consistent with the picture drawn earlier of the role assigned to coloured workers in metropolitan society. They are accepted, but in certain jobs only, and only in certain conditions, e.g. a high general level of employment. Employers and white workers may on occasion seek to extend restrictions and coloured workers to break them down, but the inevitable result remains a frontier between [the] two kinds of worker". Significantly, our results support Rex's (1975: 283, emphasis added) other key conclusion that "local employers [at the branch, factory level] are the most important 'gatekeepers'", and that, therefore, "how far the coloured immigrant

can become a full member of the metropolitan society rests with *local* managers, their personnel managers, and foremen”.

Overall, the findings of this paper support Jacobs’ (2003) conclusion that Western accounting firms still practice “subtle forms of discrimination” so that they can maintain the homogeneity of their workforce in terms of class (Jacobs, 2003) and race (this paper). Further research is needed to fully understand both how this subtle discrimination works, and the experiences and perceptions of the affected (Jacobs 2003; Kim 2004a, 2004b). The aim of the increased understanding is to help foster radical “change in [workplace] attitude[s]” (Tinker and Fearfull 2007: 136) and practices and, in addition, to help members of marginalised ethnic and other minority groups develop their own effective and ethical counter-strategies. Universities also need to actively consider how they can best service and assist their international students in terms of increasing their future employability in mainstream Australia.

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## Endnotes

1. Following Marx and Engels (1994a; see also Marx, 1994d: 322-323), we write on the basis of the premise that society is stratified into 2 primary classes: the bourgeoisie (the owners of the means of production) and the proletariat (those forced to sell their labour-power on the labour market in order to survive). Marx and Engels (1994a: 167) and Marx (1994a: 194, 204-206) refer to the “dangerous class” and “lumpenproletariat”, respectively, which are underneath the proletariat proper, but neither concept is fully developed. The “lumpenproletariat” refers to the fragmented and disorganised French peasantry, a class *in itself* but not *for itself*, who sided with the Louis Napoleon Bonaparte bourgeoisie forces against the proletariat proper in the crushed proletariat *insurrection* of June 1851 (Marx 1994a). In Volume 3 of *Capital* (Marx 1981: 290; see also Marx, 1981: 734, 769), Marx refers to the “paupers” and defines them (1981: 290) as those possibly working, but earning below subsistence-level wages. None of these definitions are equivalent to the more modern sociological concept of the “underclass” (see later) but they are helpful to organise thinking along these lines.

2. For space reasons, the Results section of this paper does not include further exploration of the interview results that pertain to this issue. Issues relating to the interviewees’ preferred method(s) of cross-cultural adaptation will be explored in another paper.

3. The program, in place since 1998, is called “Independent and Skilled – Australia Linked” categories, and has both a language and skills component (Birrell 1998). The applicant needs 120 points in total. ‘Accounting’ (ASCO Code 2211-11) had an extra 15 bonus points as an “occupation in demand” until early 2007 in addition to the 60 points awarded for being a “Tier-One” occupation. Prior to 2007, when accounting had 15 bonus points, accounting graduates had near automatic PR. Now the same policy is still in force, except for the 15 bonus points, and so PR is no longer automatic although it is still relatively easy to obtain. See Dept. of Immigration & Citizenship (2007b) for the list of “occupations in demand” (as at 2 May 2007 this page had last been updated on 20 September 2006). See Department of Immigration & Citizenship (2007c) for a list of requirements for the visa “Skilled – Independent Overseas Student visa (Sub-class 880)”. From 1 September 2007, the IELTS English test will require scores of 6 (meaning “competence”) on each of the 4 test sections (increased from 5 meaning “vocational”) and the applicant will also need 12 months prior working experience in their nominated occupation area (Dept. of Immigration & Citizenship 2007a).

4. Waters (1991) portrays society as having 4 classes: upper class; middle class; working class; and underclass; and this is not inconsistent with a Marxist framework once we factor in the petty bourgeoisie and the lumpenproletariat (see earlier footnote). The ‘underclass’ is defined by Waters (1991) as a class “which has labor power but for whom this asset is offset by the liability of status ascription on the basis of gender, ethnicity, age or another factor which restricts its ability to effect a good price for its labour in the market” (Waters 1991, cited in Waters and Crook 1993: 193). According to Bryson (1988) and Waters and Crook (1993: 196), the Australian underclass at any one time includes the following: (a) aged pensioners; (b) invalid pensioners; (c) unemployed workers; (d) widows & supporting parent beneficiaries; (e) employed young people with low levels of education; (f) employed migrants from southern Europe and Asia, and Aboriginal people; (g) women employed in manual service occupations; and (h) income providers for families in the secondary segment of the labour market. The Australian Weberian sociologist R. A. Wild (1978: 63) claims that the underclass in Australia is “largely ethnic” and, further to this, “Australia has always maintained an ethnic underclass” (1978: 64). Occupational categories associated with the underclass include the non-unionised jobs with poor pay, job satisfaction, and career prospects, including the many such jobs in the retail sector (Waters and Crook 1993: 201).

5. Table 1 does not separately report the number of job offers received per applicant. In fact, the interviewees received no job offers other than for their present job. Interviewee D, a 23-year old female, declined a second job interview for Accounts Assistant at a small Australian

manufacturing company because she did not feel comfortable with the working environment and workplace culture. If she had attended the interview, obviously she might have received a job offer.

6. Kim (2004a: 111) uses the term “complex exclusion strategies” which we take to have the same meaning as “subtle forms of discrimination”.

7. Tinker (1999) argues that Marx’s *Capital*, and especially Volume 1 the only volume completed and edited by Marx during his lifetime, provide a vast and largely untapped reservoir of suitable theoretical material from which to launch contemporary critical accounting studies.

8. In the critical accounting literature, Kim (2004a: 97-99) uses the term “imported reserve army” of labour to describe the indentured Chinese labourers (*coolies*) utilised and exploited by the Western colonial powers in the 19<sup>th</sup> century.

9. A contemporary example is recounted by Schlosser (2002). Schlosser (2002: 6) notes how the American restaurant industry, which includes the fast-food sector, is now that country’s largest private employer. It also pays very close to the lowest wages. In fact, only migrant farm workers receive average hourly wages which are lower. The 3.5 million fast-food workers represent the largest group of minimum wage earners in contemporary America (Schlosser 2002: 6), and most are unskilled casual workers receiving no benefits and learning few skills (Schlosser 2002: 6). In fact, a large part of the workforce is made up of high-school students from lower income districts (Schlosser 2002: 67-71, 78-87), and the industry has brutally resisted all attempts at unionisation (Schlosser 2002: 71, 75-77, 88, 262). Schlosser (2002: 6) notes that real wages in the industry fell consistently during the economic boom of the 1990s. The decline in real wages that fast-food workers have experienced seems largely due to the presence of the industrial reserve army of willing (young and poor) workers.

10. The ‘ruling ideas’ theory is derived from the following statement by Marx and Engels (1994b: 129, emphasis original) in *The German Ideology*: “In every epoch the ideas of the ruling class are the ruling ideas, that is, the class that is the ruling *material* power of society is at the same time its ruling *intellectual* power. The class having the means of material production has also control over the means of intellectual production, so that it also controls, generally speaking, the ideas of those who lack the means of intellectual production”.

11. In addition, Althusser (2006a: 67-85, 95-126, 147; see also Althusser 2005; Marx 1994c) sees the state as a “special machine” (Lenin called it “a bludgeon”; Althusser 2006a: 68) which always works to further the interests of the dominant class (see, for example, Althusser 2005: 110, 2006a: 99-100, 118-125, 147), even though the majority of state employees are recruited from outside that class (2006a: 111-114). Whilst in Althusserian theory the dominant class can be divided amongst itself (2006a: 72) for example the French bourgeoisie in the early 1940s (Petain versus De Gaulle; 2006a: 71-81) the state never can be; it always works to further the interests of the dominant class.

12. Rex (1975: 273, 288), using terminology similar to Marcuse, refers to the wave of colored immigrants into the UK in the 1950s and 1960s as the “new poor”, who are “accepted into the inferior and marginal industrial roles” (Rex 1975: 273). However, Marcuse’s terminology of “new working class” is more obviously compatible with a Marxist framework. “New working class” means the new society groupings which have partly come to replace the traditional working class as the primary outspoken opponent of the bourgeoisie.

13. In his classic book, *One-Dimensional Man*, Marcuse (1964: 29) refers to this contemporary phenomenon as the “‘social and cultural integration’ of the laboring class with capitalist society”. As early as 1964 Marcuse (1964: 31) was able to say that “[t]he new technological work-world thus enforces a weakening of the negative position of the working class: the latter no longer appears to be the living contradiction to the established society”.

14. Marcuse is not suggesting here that class now “does not matter”. Instead he is saying that in 1960s America there is a significant correlation between race and class. As a result, incidents of disturbance that are really, or primarily, manifestations of the class struggle (Marx and Engels 1994a), might appear to a naïve observer to be a purely race-based conflict (Wild 1978: 117-131). Marcuse’s terminology of “new working class” is deliberately and carefully chosen: the inner-city ghetto populations and student activists are the “new working class” because they are the primary modern instigators of rebellion against the Establishment (see earlier footnote). We do not support the view (as Kim 2004a, 2004b seems to imply) that if hiring and promotion prospects are non-discriminatory, and we are all “happy capitalists”, then exploitation will disappear (Wild 1978: 117-131). Our approach is closer to the *Marxist/socialist feminists* (McLeod 2004: 180-181; Strinati 2004: 162-201; Waters and Crook 1993: 206) who view

gender-based discrimination as real, but located squarely within a capitalist system of class struggle and exploitation (which is another example of Kim's 2004: 403 "double-whammy").

15. Marcuse (1969) further notes that much modern rebellion is "non-political" (Marcuse 1969: 63), although a part of it takes on the more traditional anti-capitalist "socialist or anarchist" (Marcuse 1969: 59) forms.

16. By structural oppression, we have in mind the Althusserian view that the state (and presumably bureaucratic private sector organisations as well) operate like an apparatus or "special machine". Following Haslanger (2004), we argue that structural oppression can occur even when the majority of the oppressing institution's employees hold no ill-will or disregard towards members of the oppressed group. We do not deny that 'agential oppression' (to be contrasted with structural oppression; see also Haslanger 2004) does occur within oppressive organisations (that is some oppressive organisations hire people, in Garcia's 2004 words, who have a heart attitude of "ill-will" or "disregard" towards those people that their organisations oppress). However, the theoretical focus of our paper is on structural oppression. At a practical level, it is often hard to determine whether structural oppression and/or agential oppression have occurred since both are likely to operate together and mutually reinforce one another.

17. In Marxian terms, the Australian 'superstructure' (Cuff et al. 1979: 67-70; Marx 1981, 1994b: 211; Strinati 2004), because it incorporates culture (and discrimination), remains largely Anglo-Celtic, at least in the public sphere realms, whereas the Australian 'economic base' (Cuff et al. 1979: 67-70; Marx 1981, 1994b: 211; Saravanamuthu and Tinker 2003: 37, fn. 1; Strinati 2004) is being forced to come to terms with the increasingly globalised nature of world business. As a result many ethnic minority group members may have valuable skills and contacts suitable for the globalised business world which appear, at present, to be woefully underutilised by Australian employers.

18. The same can definitely be said for the companion paper, Kim (2004a), where Kim abstracts from the gender issue to focus on the discriminatory practices faced by ethnic Chinese accountants in New Zealand as a combined group of men and women. The findings of the 2 papers are largely consistent: Kim (2004a) reports that Chinese accountants perceive some difficulties in gaining promotion in mainstream New Zealand accounting firms (although, as Kim 2004a: 112, 119 notes they are reluctant to explicitly attribute this to racism); while Kim (2004b) reports that Chinese women accountants perceive additional gender-based difficulties in gaining promotion.

19. We make no attempt to distinguish theoretically the experiences and perceptions of Chinese men and Chinese women graduates. In terms of this study's results, Table 1 shows that the Chinese women tended to be *more successful* in gaining interviews than the Chinese men, although the small sample size of the study prevents reliable inferences from being drawn.

20. About listening to voices from outside the dominant culture, Kincheloe and McLaren (1997: 52) state that "[s]uch postdiscourses [e.g. between Critical Theory and Postmodernism, or between Feminism and Postmodernism] admit to the cultural and pedagogical conversations previously forbidden evidence derived from previously excluded voices such as those of women, African Americans, the poor, and Native Americans ..."

21. We decided to include Hong Kong primarily because: (a) Mainland China and Hong Kong are now joined politically; and (b) most Hong Kong residents have strong cultural and familial links with the Southern China region around Shenzhen and Guangzhou (both in Canton Province). In any case, Australian employers who practice "subtle forms of discrimination" (that is structural oppression exists) are likely to group all ethnic Chinese together into one category (with the possible exception of Singaporeans who speak better English), and so all can be expected to be treated similarly.

22. The interviewees were told that they were not required to provide this information.

23. CSU has offshore campuses in both Sichuan and Jilin provinces from where these 5 graduates were sourced. The arrangement allows the students to complete up to 2 years study in China and at least 1 year in Australia.

24. Interviewee C from Hong Kong (HK) has strong cultural and familial links with the Southern China region around Shenzhen (Canton Province). She migrated from Southern China to HK at age 14; has an extended family resident in Southern China presently; and worked 5 days per week in Southern China (returning to HK on weekends) for an extended 2-year period in 1999 and 2000. Interviewee I was born in HK but has worked full-time only in Australia.

25. That the second-generation are somehow different, and so are their expectations, is reflected in the following quote from Rex (1975: 284): "Two factors would bring about a change in [employer and community] attitudes [towards immigrants]: large-scale unemployment or

declining living standards among workers in Britain; and application, on a large-scale, for jobs by English-speaking, English-educated children of coloured immigrants”.

**26.** Gleeson (2006: 53) notes how “most migrants ... settle in the state capitals, particularly Sydney and Melbourne”, and as a result both of these cities had become ethnically diverse by the 1970s. Furthermore, Forster (2004: 126, cited in Gleeson 2006: 55) comments upon how “Australia’s major cities were already ethnically diverse by 1971 ... In Melbourne, Sydney and Adelaide especially there were marked concentrations of Italians, Greeks and other nationalities in particular suburbs”. Despite this, Stratton (1998: 68-71) argues that the dominant ideology in Australia remains exclusively Anglo-Celtic, especially in such key public sphere realms as politics and the legal system, which have barely altered in the past 80 years and where non-European migrants remain heavily underrepresented per head of population. More generally, Stratton (1998: 92-93) regards the thesis that Australia has a “white history”, popularised in the 1990s by conservative politicians Pauline Hanson and John Howard, to be “problematic”, given that there were 24,724 Chinese resident in the state of Victoria in 1860-61 (4.59% of the total population); an estimated 1% of the 160-180,000 convicts brought to Australia were Afro-Blacks; and there were 2 African-Americans present at the Eureka Stockade. However, even within 1990s Australian films, in an age of official multiculturalism, “Asians” continue to be presented as “racialised Others” rather than as “real Australians” (Stratton 1998: 133-168).

**27.** In his review of the functionalist school of sociology’s theory about the functions of schools, Robertson (1977: 350-353) lists the following 6 alleged functions: (a) cultural transmission; (b) social integration (more frequently called ‘socialisation’); (c) personal development; (d) screening and selection; (e) innovation; and (f) latent functions. Levitas (1974: 162-167) notes that the sociology of education literature talks nearly exclusively in terms of the ‘functions’ of schools rather than their ‘goals’. Writing from a conflict-theory (Marxist) perspective, he suggests (1974: 165) that the reason for this is because talk of ‘functions’ conveniently makes the question “whose goals?” appear irrelevant. Levitas’ (1974: 166) conclusion is “[o]n such a view the examination of schools in terms of goals will be more satisfactory than their examination in terms of functions” because the vested (class/race) interests of participants will then no longer be obscured.

**28.** Regarding Sydney’s western suburbs, McGregor (2001: 109) offers the following comments: “The western suburbs has its own sub-culture, an ‘underclass’ syndrome of unemployment, petty crime, drugs, factory fodder aggro and sexual violence; these urban flatlands represent an Australian version of the Liverpool and Birmingham ghettos of Tory England, in which one part of the community was concerted into poverty and social repression while another revelled in the easy wealth generation of the post-industrial era”.

**29.** Kim (2004a) documents similar responses for her sample of 17 Chinese accountants working in New Zealand accounting firms. Kim (2004a: 116) refers to the self-critical responses as “self-patronizing” (Kim 2004a: 116). Kim correctly (in our view) explains these self-critical responses in terms of the Confucian values of “quietness, prudence, humility, humbleness ... [and] modesty” (Kim 2004a: 116).

**30.** Blumberg (1989: 157-158) describes some of the subtle techniques used by US employment agencies in the late 1970s and 1980s to systematically discriminate against black and other non-white job applicants.

**31.** In regards the last possibility, university Accounting Departments are rarely perceived in the wider community and in mainstream newspapers such as *The Australian* (at least to our knowledge) as being hotbeds of leftist and/or postmodernist dissent in the way that Sociology and History Departments frequently are.

**32.** Cho et al. (2006), in their study of Chinese PhD students at American business schools, claim that their interview transcript evidence indicates that “Chinese students *can become socialized* into the American higher education system” (emphasis added).

**33.** The anonymous reviewer of an earlier version of this paper for the critical accounting *APIRA Conference 2006* asked perceptively, could the interviewees’ lack of success in the job-market be due in part to their attending a regional, non-elite university? With the research method employed in this study (all interviewees graduated from the same university), it is impossible to answer that question. However, some insight can be gained from Interviewee A’s response quoted next where he explains how his friends, graduates from Macquarie and Sydney Universities (Sydney-based universities with large international student populations and strong brand names), also experienced difficulties finding professional accounting work in Sydney. As Interviewee A states: “2 people out of 10 I know got job within 1 year”. Excluding himself (1

of the 10), the other 9 are Macquarie and Sydney University graduates (confirmed with Interviewee A during the interview).

**34.** In the US context, Tinker (2005: 110) also notes, against Briloff and Sikka, that the Big 4 are sometimes more progressive and non-discriminatory in their policies towards minority groups than are small firms.

**35.** Kim (2004a: 110, 121, 2004b: 415) also mentions that the ethnic employees of New Zealand mainstream accounting firms are often deliberately allocated the “small or ethnic clients” (Kim 2004b: 415). It seems that the firms attempt to ‘match’ clients and employees based on race/ethnicity. As Kim (2004a: 110) notes, Chinese graduates working for Chinese accounting firms is another way that employees and clients become ‘matched’ along this dimension, although this is a ‘market’ solution (which is not the same as saying that it is ‘justified’ or ‘desirable’).

**36.** One interviewee (Interviewee D) suggested that wages are low at these companies because the Chinese bosses understand that their workers have few alternative employment options in Australia. In an interesting early study about immigrant landlords in the UK, Rex and Moore (1967) find that Pakistanis in Birmingham charge only ‘nominal’ or ‘charitable’ rents to Pakistani tenants, but ‘very high’ rents to others. By contrast, Protestant West Indian landlords charge what they perceive to be a ‘fair rent’ to all tenants, regardless of relationships. At the other extreme to the Pakistani landlords, Ram (1992) argues that ethnic minority hirers often show the same preference towards white applicants as do their white counterparts; so as to signal identification with and support for the dominant white majority within the business community. We do not attempt to assess whether Chinese small business owners in Australia remunerate employees differently based on race; that is outside the scope of the present paper. It would be difficult to gain evidence on this point in any case because Chinese small businesses tend to hire few, if any, non-Chinese employees. For example, the small trading company in Smithfield, western Sydney, where Interviewee D works, has 4 employees plus the boss; only the Anglo-Australian storeman (and hence neither of the Accounting staff) is a non-Chinese.

**37.** The chartered firm has offices in Wagga and other New South Wales regional towns Albury and Young. The chartered firm has around 24 employees and 4 partners in total across the 3 locations.

**38.** Interviewee E estimated sending out 15-16 applications by mail in Wagga before gaining her first full-time job following her third interview (see Table 1). It is possible that she had more success in gaining full-time work with a mainstream accounting firm than any of Interviewees A, B and D (Interviewee C was in Wagga but moved to Toowoomba in February 2007) because she chose to remain in Wagga and not move to Sydney. In Sydney she would have had to compete for work against not only the Anglo-Australians but also the Australian Born Chinese with their Australian high-school and ‘Australian English’. However, Interviewee B spent about 8 months in Wagga unable to find work, and sent out 30-50 applications during these 8 months (as noted above in his interview response). Interviewee B moved to Sydney around 3-4 months before the date of the interview (January 2007). He mentioned to the interviewer that he would have chosen to stay in Wagga had he been able to find a full-time professional job.

**39.** 2 of the interviewees (A and F), on failing to find an acceptable full-time continuing professional job in Sydney during 2006 enrolled in a Masters course (Applied Finance and Actuarial Studies, respectively) at a leading Sydney-based university at the commencement of 2007. If there was no easy PR policy both students would have returned to China on completing their undergraduate study in November 2005 and doubtless would have not considered returning to Australia for further study at a later date.

**40.** McGregor (2001) has remarked wryly that the education levels of taxi-drivers have increased dramatically of late! The accuracy of this comment is borne out by the experiences of anyone taking a cab recently in Sydney or Melbourne who strikes up a conversation with the driver.

**41.** Giving all people a ‘fair-go’ (that is, a fair chance) is supposedly an ‘Australian value’. Significantly, the expression has been used many times by the current Prime Minister John Howard since his election to office in 1996 (Donovan 2006: 9-19).

**Table 1. Employment outcomes for each interviewee in the sample (n = 12) and in total.**

Inter- viewee	Age	Gender	Present Location	No. Applic- ations (A)	No. Inter- views (I)	I/A (%)	Full Time Job?	Full Time Prof Job?	F/T Main- stream firm?
A	21	M	Sydney	70	2	2.86	Yes	Yes	Yes;2- month contract
B	31	M	Sydney	100+	1	1.00	Yes	No	No
C	35	F	Toowoomba	100	4	4.00	No	No	No
D	23	F	Sydney	100+	4	4.00	Yes	Yes	No
E	32	F	Wagga	15-16	3	20.0	Yes	Yes	Yes
F	29	F	Sydney	30	3	10.0	No	No	No
G	27	M	Melbourne	50+	3-4	8.00	Yes	No	No
H	29	F	Melbourne	4	2	50.0	Yes	No	No
I	25	F	Wagga	0	0	-	Yes	No	No
J	24	F	Wagga	10	0	-	No	No	No
K	28	F	Wagga	-	-	NA	NA	NA	NA
L	24	F	Wagga	-	-	NA	NA	NA	NA
Total				479+	23	12.48			

Note: (a) Applications (A) and Interviews (I) columns refer only to professional accounting jobs. Interviews include telephone interviews. Second interviews with the same hirer are not included in A or I columns. Information correct as at date of interviews (12/2006 to 8/2007).

(b) Interviewee G sent over 200 applications total, but the majority were for marketing positions. His job at the date of the interview was selling credit cards for American Express in Melbourne City Centre working full-time hours. G and his wife H presently (in September 2007) work 30 hours a week in a cleaning franchise business that they jointly purchased.

(c) Interviewee I's partner is a part-owner of a Chinese restaurant based in Wagga Wagga and Interviewee I works approximately 48 hours per week at the restaurant. This is classified as a full-time job, but not as a professional job for the purposes of the Table, since although she does the weekly accounting-related work associated with the business, the accounting work only amounts to 2 hours per week. Interviewee I did not apply for any accounting jobs on graduation as her partner had already bought the share in the restaurant. The restaurant purchase can possibly be viewed as a pre-emptive strike against the spectre of future unemployment!

(d) Interviewees K and L had only recently completed their degree course (towards the end of the previous month) and had not started actively looking for jobs. Perceptions they shared in personal interviews conducted in December 2006 were thus second-hand, heard from housemates, friends and family members. A second e-mail was sent to them both in August 2007 requesting information about applications sent and interviews gained in the intervening 8 months but no replies were received by the author. Interviewee L has definitely returned to China (information obtained from her through earlier e-mail communications).

## Appendix A

### Interview questions which relate to the present paper's research question

What type of job are you looking for now that you have graduated?  
Have you had any experiences of sending out job applications and going for interviews? How was it?  
What city do you prefer to find a job in?  
What are your reasons for staying in Australia and not going back to China?  
If you cannot find a good job within 6 months or 1 year, where will you go?

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