

Racial biases in recruitment by accounting firms: The case of international Chinese applicants in Australia

Kieran James^{a*} Setsuo Otsuka^b

^a School of Accounting, Economics & Finance, Faculty of Business,
University of Southern Queensland, Toowoomba, Queensland 4350, Australia

^b School of Education, Charles Sturt University, Wagga Wagga, NSW2678, Australia

ABSTRACT

This paper documents the difficulties in finding accounting work faced by international Chinese accounting graduates in Australia in the two years after graduation. 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 and corporations. The main reasons appear to be their lack of Australian working experience, lack of knowledge of Australian culture, and lack of "Australian English". Australian accounting firms, due to a revealed preference to hire white Australian graduates, appear to be missing out on a vast reservoir of Chinese talent. Chinese accounting graduates speak two or three languages and have established business networks in China or at the very least insider knowledge of how that country's business culture operates. Whilst their sub-cultural capital may be lower on average than white graduates on some conventional measures, it is higher in those areas of bilingual capability and cross-cultural knowledge which are becoming of increasing importance to Australian business.

"Send a Chinese to America and he tries to become a monopolist because of the ambitious example set before him. Send him to British Singapore and he strives to become a contractor with designs on knighthood. . . . Send a Chinese to Australia, he becomes a labor leader and a booster 'for the working man's paradise'" - Vivian Chow (1932).

"We are told that the people of Asia are good enough to enter the pearly gates, good enough to enjoy eternal life with Christ and with all good men, but not good enough to live a short life on the Australian continent with Messrs Chifley, Menzies, Calwell, Fadden and their followers" - Samuel Wong (1950).

* Corresponding author. Tel.: +61 7 46311603; fax: +61 7 46311886. E-mail addresses: jamesk@usq.edu.au, kieran-james@yahoo.com (K. James), sotsuka@csu.edu.au (S. Otsuka)

This is the author's final accepted manuscript of James, Kieran and Otsuka, Setsuo (2009) *Racial biases in recruitment by accounting firms: The case of international Chinese applicants in Australia*. Critical perspectives on accounting, 20 (4). pp. 469-491. ISSN 1045-2354. Available from USQ ePrints. <http://eprints.usq.edu.au>

1. Introduction

This paper documents the difficulties in finding accounting work faced by international Chinese accounting graduates in Australia in the two years after graduation. As Jacobs (2003, p. 569-570) has written previously:

"[w]ithin the [accounting] 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".

Bourdieu (1979,1993) argued that the bourgeoisie maintains elaborate systems, networks, protocols and processes in order to ensure that their class reproduces itself successfully and that it maintains its influential position in society. Although sex and race discrimination legislation was enacted in Australia in the 1970s, there is no reason to suspect that the bourgeoisie as a class has abandoned its long-held goal of class reproduction. As the quote from Jacobs (2003) makes clear, the tools and methods used nowadays to effect class reproduction in the public accounting profession (as elsewhere) need to be much more subtle and deniable. Furthermore, the modern-day emphasis on organisational culture and brand name maintenance suggest convincing reason why many recruitment officers in business may prefer more homogeneity in their workforce. The philosopher Garcia (2004) has argued that for racism to be present there must be an attitude of ill-will or disregard towards members of the oppressed group. For Garcia, racism is best viewed conceptually as a vice, a negative virtue, or a "sin of the heart" in the Christian sense. Notwithstanding the criticisms that philosophers have made recently about this very narrow definition of racism, class reproduction can clearly still occur without any attitude of ill-will or disregard being held towards any group of applicants, or in Garcia's thinking without any racism. However, class reproduction will clearly be discriminatory *in its effect* even in cases where it is not racist and/or sexist in the Garcian sense.

This study's interview results reveal that the sample of international students studied sent out large numbers of job applications to Australian accounting firms and corporations with very little success (see Table 1 which summarises employment outcomes for each interviewee and in total). The resulting disappointment has clearly created feelings of frustration, discouragement and alienation from the mainstream corporate sector and even from Australians as a generic group (Blanco and de la Rosa, 2008; Blumberg, 1989, p. 92-95; Giddens, 1989; Langmore and Quiggin, 1994; Marx, 1975). 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 they quietly return to their home country (i.e. mainland China or Hong Kong).

A married couple in our sample, Joe and Jessie Zhou,¹ ages 27 and 29 from Jilin province in northern China, were not able to find accounting-related work in Melbourne over a period of 14 months of active (Joe) and passive (Jessie) job-seeking. The couple subsequently (in September 2007) purchased a cleaning franchise serving the wealthy inner southern suburbs of the city. Joe and Jessie currently operate the business together working full-time hours (Jessie works slightly less since she is six months pregnant) and with the assistance of one international student friend. Although access to Australian accounting firms was effectively barred for Joe and Jessie, access to the homes of the wealthy during the working week as paid cleaners evidently was not (since the couple had the money to buy the franchise).² Another of our interviewees, Sebastian Lai, age 31 from Beijing, after working for one year at a Lidcombe, west Sydney petrol kiosk, has left Sydney and returned to his place of graduation, Wagga Wagga (hereafter Wagga) in New South Wales (NSW), this time to commence a training course which, if he passes, will lead into a contract position as a Finance Officer with the Australian Armed Forces. Sebastian was unable to find accounting work in the 23 months after his graduation, nine months of which were spent in Wagga and the rest in Sydney.

Overall, our interview results support Jacobs' (2003) key conclusions, as well as the findings of Hammond (1997), who studied the employment prospects of African-American accounting graduates in the USA and Kim (2001, 2004a, 2004b, 2008), who studied the employment and promotion prospects of ethnic Chinese accountants in New Zealand. In the words of Jacobs (2003, p. 593): "Within this setting the argument that social mobility and professional membership is or ever has been meritocratic is false. [However, 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" used by "the gatekeepers to the accountancy profession" (Jacobs, 2003, p. 581) to effectively limit international Chinese graduates' entry prospects.

Our interview results suggest that Australia's selling of education as a *commodity* (the "*commodification of education*"; McGowan and Potter, 2008; see also Blumberg, 1989; Schumpeter, 1962; Tinker, 1999, p. 656-663, 2005, p. 121; Tinker and Fearfull, 2007, p. 124-126), 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 were until recently further exacerbated by the Australian Immigration & Citizenship Department's then policy of offering near-automatic Permanent Residency (PR) to international accounting students (Birrell et al., 2006, p.25; McGowan and Potter, 2008). The program, in place since 1998, is called "Independent and Skilled - Australia Linked" categories, and has both a language and skills component (Birrell, 2007). The applicant needs 120 points in total. "Accounting" (ASCO Code 2211 -11) had an extra 15 bonus points as an

¹ The names of all interviewees have been changed.

² My (the interviewer and first-mentioned author) most recent meeting with Joe and Jessie took place one Friday night in a crowded restaurant in Melbourne's Chinatown. It was September 2007 and they brought me up-to-date with events in their lives since my interviews with them which had taken place two or three months previously.

Table 1

Job-search and employment outcomes (self-reported) for each interviewee in the sample ($n = 10$) and in total.

Name	Age	Present location	No. applications (<i>A</i>)	No. interviews (<i>I</i>)	<i>I/A</i> (%)	Full time job?	Full time Prof job?	F/T main-stream firm?
Henry	21	Sydney	70	2	2.86	Yes	Yes	2-month contract
Seb	31	Sydney	100+	1	1.00	Yes	No	No
Sophia	35	Toowoomba	100	4	4.00	No	No	No
Candy	23	Sydney	100+	4	4.00	Yes	Yes	No
Vivian	32	Wagga	15-16	3	20.0	Yes	Yes	Yes
Melissa	29	Sydney	30	3	10.0	No	No	No
Joe	27	Melbourne	50+	3-4	8.00	Yes	No	No
Jessie	29	Melbourne	4	2	50.0	No	No	No
Mabel	25	Wagga	0	0	-	Yes	No	No
Helen	24	Wagga	10	0	-	No	No	No
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 (12/2006-8/2007). All interviewee names (but none of the other details) are changed. (b) Joe sent over 200 applications total, but the majority were for marketing positions. His job at the date of the interview (July 2007) was selling credit cards for American Express in Melbourne city centre working full-time hours. Joe and his wife Jessie presently (in November 2007) work full-time hours in a cleaning franchise business that they jointly purchased. (c) Mabel's partner is a part-owner of a Chinese restaurant based in Wagga Wagga and Mabel works approximately 48 h 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 accounting and tax work only amounts to an average of 2 h per week. (d) Candy and Helen both returned to China late in 2007 (after the date of interviews). Henry and Melissa are studying Masters of Applied Finance and Actuarial Studies, respectively, in Sydney in 2007. Sebastian (Seb) returned to Wagga in late 2007 for a training course to qualify to work as Finance Officer with Australian Armed Forces.

"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.³

Our interview findings confirm that this offer of PR by the Australian Government led Chinese students to perceive that the Australian "system" was offering them the prospects of a future career in accounting. However, in actual fact, the Australian university sector has always been of the view that what it sells is education and nothing more (and "let the buyer beware"; Blumberg, 1989, p.7; Tinker, 2005, p. 109,125, fn. 32), not the prospect of a future accounting career (McGowan and Potter, 2008). As

³ 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 four 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](#)).

experienced university educators, we (the authors) are 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, thus joining Australian society's marginalised "underclass" (regarding the contemporary sociological concept of the underclass, see Giddens, 1989, p. 221, 752; McGregor, 2001, p. 26, 272-286; Waters, 1991; Waters and Crook, 1993, p. 193-207, 262-285; Wild, 1978, p. 21, 40, 63-65, 173).⁴

Accounting academics are encouraged to resist steadfastly the harsh neo-liberal position that maintains that we as educators are no more than the salesmen of a commodity (McGowan and Potter, 2008). We instead hope to re-direct attention back to the classic liberal (and progressive) view of education as an empowering force, able to socialise an individual within society, and able to develop the individual's talents to the fullest (see, for example, Amernic and Craig, 2004; Boyce, 2002, 2004, 2008; James, 2007; Kaidonis, 2004; Levitas, 1974; Marcuse, 1969; McPhail, 1999; Partington, 2004; Thomson and Bebbington, 2004).

Lastly, the interview results call into question the maintained position of the Australian accounting profession, business community and the previous Federal Government that the accounting profession in this country faces a serious "skills shortage". It was in the recently deposed Howard Government's (1996-2007) political interests to support the notion of a skills shortage as it arguably reflected well on that Government's frequent boasts about it being a strong economic manager. However, we would argue that a bona-fide skills shortage surely would by definition refer to a situation where employers cannot be selective and "choosy" about whom they hire. Our maintained position is, that in the case of a bona-fide skills shortage, employers will have no option but to hire workers of ethnic backgrounds, genders, political and religious affiliations, and nationalities which they might not necessarily have chosen had labour market conditions been less tight. Whilst a recent Reserve Bank of Australia (RBA) study shows that the jobless rate in July 2007 was 4.3% for the country as a whole and only a marginally higher 4.9% for migrants who arrived between 2001 and 2005, it is a much higher 13.1% for more recent 2006 and 2007 arrivals (Irvine, 2007). Such statistics, although having proved useful for preelection political point-scoring, do not take into account the fact that new Permanent Residents are not immediately eligible for unemployment benefits and that working even 1 h per week *in any job* takes a person off the unemployment list.⁵ The official statistics classify as employed those

⁴ 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, p. 193). According to Bryson (1988) and Waters and Crook (1993, p. 196), the Australian underclass at anyone 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. 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, p. 201).

⁵ The statistics also classify as "not in the labour force" those who, due to discouragement, are no longer actively looking for full-time work, which would include Melissa Wong, Jessie Zhou, and Helen Kuo in the

well-qualified accounting graduates who work *only* in restaurants, fruit and veg stores, and petrol kiosks, such as Sebastian Lai and Melissa Wong in the present study.

Our interview results indeed cast doubt upon the business community and governmental hegemony which loudly maintains that Australia presently faces a skills shortage in regards accounting workers. The interviewees in this study report sending off in the region of 100 applications (see Table 1), and gaining on average two to four 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, Henry Zhang, age 21, 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).⁶

We conclude, following Jacobs (2003, p. 570; see also Haslanger, 2004, p. 111), that "subtle forms of discrimination" against international Chinese graduates by Australian accounting firms and corporations most probably do exist, and that this is something about which accounting educators should be made aware of. It appears that, due to their revealed preference to hire white Australians, Australian employers may be missing out on the valuable skills of Chinese accounting graduates, who speak two or three languages and in many cases have established business networks in China or at least detailed insider knowledge of that country's business culture. We echo Blanco and de la Rosa (2008) who make similar comments on the short-sightedness of American colleges and businesses who fail to see the commercial logic in attracting more Hispanic students and employees. Whilst the sub-cultural capital (Bourdieu, 1979, 1993; Kahn-Harris, 2007; Thornton, 1995) of Chinese accounting graduates may be lower on average than their white counterparts on some conventional measures, it is higher in those areas of bilingual capability and cross-cultural knowledge which are becoming of increasing importance to Australian business.

The remainder of this paper is structured as follows. Section 2 outlines theoretical framework and provides a literature review; Section 3 provides a very abridged history of the Chinese in Australia; Section 4 outlines Research Method; Section 5 presents and discusses the results for interviews; and Section 6 concludes.

2. Theoretical framework and literature review

In this paper we use the theoretical concept of the "industrial reserve army", first promulgated by Friedrich Engels as long ago as 1845 in his classic social history *The*

present study. The statistics also fail to capture cases such as Candy Ho and Helen Kuo who leave Australia before or shortly after gaining PR status because they are not satisfied with the outcome of their Australian job-seeking efforts. Furthermore, Australia's approximately 700,000 "disabled pensioners" are also, conveniently for the Federal Government, permanently removed from the unemployed list.

⁶ 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 Candy Ho 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.

Condition of the Working Class in England (Engels, 1987). The theory was later invoked, but not substantially altered, by Marx (1976, p. 781-794) in his magnum opus, Volume 1 of *Capital*.⁷

According to the late Marxist economist, Ernest Mandel (1978, p. 22), the reserve army (to be distinguished from the "active army" of full-time workers; Marx, 1976, p. 790) serves two predominant purposes: (a) "as regulator of wages"; and (b) "as material precondition of expanded reproduction". During our recent long economic boom in Australia, Irvine (2007, p. 8) writes that "migrant workers ... have helped keep pressure off wages and inflation [which are] the trigger for higher interest rates". Therefore, the reserve army plays a unique and vital role within capitalism, despite (actually because of) the fact that its members are oftentimes outside the system of production. To illustrate the outworking of the concept, Marx (1976, p. 791) gave as an example the increase in wages that occurred in the English agricultural districts of Wiltshire and Dorsetshire between 1849 and 1859, which he attributed to the "unusual exodus of the agricultural surplus population [from these districts] caused by wartime demands" (1976, p. 791) and also to the extension of the railways and mines. Marx also noted 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, p. 791).⁸

Despite Marx's later writings on the subject, the best discussion on the reserve army probably remains the fairly short fourth chapter entitled "Competition" in Engels' (1987) book on the living conditions of the Irish poor in industrial Manchester. Engels pointed out in his book that the Irish poor were accustomed to lower living standards than the English poor, since the Irish if needed were willing to live on potatoes alone and appeared to accept much more crowded and unsanitary living conditions. For Engels, the Irish poor of Manchester had a lower level of subsistence than did the English poor. Since wages could not fall below the subsistence level (a person will prefer to die idle than die working), the presence of the Irish in Manchester and other large industrial cities of England and Scotland had the effect of lowering minimum wages overall. For Engels, as well as for Marx, the booms and busts of the economic cycle are an integral part of the capitalist system, and were even predicted by Engels (1987, p. 118) to "usually" occur "once in five or six years". When demand expands, employers hire members of the reserve army, who are then the first to be dismissed once economic

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 for critical accounting studies.

⁸ A contemporary example is recounted by Schlosser (2002). Schlosser (2002, p. 6) notes how the American restaurant industry, which includes the fast-food sector, is now that country's largest private employer. The 3.5 million fast-food workers represent the largest group of minimum wage earners in contemporary America, and most are unskilled casual workers receiving no benefits and learning few skills (Schlosser, 2002, p. 6). In fact, a large part of the workforce is made up of high-school students from lower income districts, and the industry has brutally resisted all attempts at unionisation (Schlosser, 2002, p. 67-71, 75-88, 262). Schlosser (2002, p. 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 reserve army.

conditions begin to deteriorate. To function as a reserve army, workers need simply to be available and essentially employable. There is no requirement in the theory of Engels and Marx that the members of the reserve army be perfect substitutes for the members of the active army (Engels and Marx had not yet become neo-classical economists!) In fact, the opposite is true since it is the reserve army members that are hired last and fired first. It, therefore, follows logically that active army members are preferred to all members of the reserve army and that those members of the reserve army to be hired first are preferred over those hired last or hired not at all. For Mandel (1975, p. 170-171, 1978, p. 22), the potential reserve army size is nearly limitless since it theoretically could extend to housewives, retired people, university students working casual, etc. as well as obviously to foreigners.

The Chinese graduates in accounting, although not employed or seemingly employable in some people's opinion (see e.g. Birrell et al., 2006; Coughlin, 2005; McGowan and Potter, 2008; Saravanamuthu, 2008), may nonetheless perform the role of a 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 (in many cases) hope to stay in Australia after graduation, obtain PR, and work in this country in a professional job. Whilst these graduates may or may not be exact substitutes for white Australian graduates or for Australian Born Chinese (ABC) graduates, they are still available and employable. The universities have duly awarded them an Accounting degree which requires that certain minimum standards be met in terms of accounting knowledge and technical skills, generic skills, and practical Business English. As a result, we maintain that Chinese and Indian accounting graduates can perform the reserve army role in the Australian accounting labour market. Their very availability is expected to be viewed favourably by employers because it (a) keeps the active army of workers diligent and honest; (b) gives employers more choices in hiring decisions; and (c) keeps real wages at a minimum level given the current state of the economy. The reserve army theory does not, of course, presume that real wages never rise. In fact, as Engels (1987, p. 114-115) and Marx (1978, p. 487) both indicated, during the up-swing of the economic cycle they certainly will rise. The reserve army theory operates only *ceterus paribus*, i.e. it simply states that the presence of the reserve army keeps real wages at a minimum *given the current state of the economic cycle*.

The present paper explores the link between ethnicity, class and employment opportunities at Australian accounting firms and mainstream commercial organizations. Ethnic Chinese international accounting graduates are part of Herbert Marcuse's (1969, p. 59) "new working class" because of their marginalised group status *within Australia*. As such they may face oppression which is predominantly structural in nature and which we shall call, following Sally Haslanger (2004) and others, "structural oppression".⁹ This remains the case, in our opinion, despite the fact that the Chinese

⁹ Haslanger (2004) defines "structural oppression" as oppression that works through the oppressing institution's policies, processes, cultures, and traditions sometimes independently of living human wills. By contrast, "agential oppression" for Haslanger refers to oppression caused by an institution's employees through their own deliberate choices and attitudes. The example Haslanger (2004) provides of structural oppression is a university which as a matter of official policy only admits white male students. By contrast, her example of agential oppression is where an individual university lecturer chooses to award her/his black and female students with lower grades than they rightfully deserve. If Haslanger's

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 (1969), that lines of ethnicity, at least in the context being examined, have to a certain extent "superseded or blotted out" (visible) class lines. For the unorthodox neo-Marxist Marcuse (1969), inner-city blacks were part of the "new working class" since it was they, rather than the traditional Marxian proletariat, who had become the living opposition to the established society and its immovable and antiquated institutions. Mao Zedong (1998), also writing in the late 1960s, clearly thought similarly. Mao's view was that the Black Power movement in the USA was a manifestation of "class struggle" and he clearly indicated the in-principle support of his government towards those groups in the USA seeking liberation from oppression. In other words, for Mao as well as for Marcuse, the Black Power struggle was not purely race-based but was an expression of blacks' frustration and discontent with the stratified nature of American society and its institutions. Of course, despite this paper's focus on race/ethnicity, we do not deny the reality of class- and gender-based discrimination against working-class and female members of the majority ethnic group by white males. We simply abstract from these vital questions in the present paper.

In the accounting literature, Hammond (1997) provides a detailed content analysis of *The Wall Street Journal and Harvard Business Review* for the period 1963 to 1988 and conducted interviews with hiring partners at selected American accounting firms. She found that in the late 1960s and early 1970s, after equal opportunities legislation had been passed, the number of articles devoted to the issue of the need to hire more African-American accounting graduates peaked. After the initial enthusiasm associated with the new laws had dissipated, and especially after the election of the socially conservative Reagan administration, articles on African-American issues tended to disappear from the press. Hammond (1997, p. 38) notes that *Harvard Business Review* had only one article in the 1980-1988 period about African-American issues and this article related to advancement and not initial employment. Her interviews with the hiring partners of the accounting firms confirmed that they perceived less of a need to make a concerted effort to hire ethnic minority graduates in the culture fostered under Reagan. Firms desire to maintain their legitimacy, and when the requirements to maintain legitimacy are lowered by government and society, firms for the most part will tend to accept the lowered standards. The mix of free-market economics and reactionary social views that characterised the Reagan era was also highly similar to the environment created in Australia by the Howard Government.¹⁰ Hammond's paper, therefore, reflects an environment very close to that which is the backdrop for our study.

theory is combined with Garcia's, agential oppression only occurs where an institution's employees hold an attitude of ill-will or disregard for members of the oppressed group and all other oppression not meeting this definition is then labelled as structural.

¹⁰ Times are changing. Tomorrow (13 February 2008), Australian Labor Party Prime Minister Kevin Rudd will lead the Federal Parliament in a formal apology to members of the Aboriginal "stolen generation" and to their descendents. This would have been unthinkable during the Howard era.

Kim (2004b) investigates whether promotion prospects are discriminatory *in their effect* against Chinese women employees of New Zealand accounting firms; in Kim's words, the "double-whammy" (2004b, p. 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 perceived poor prospects for promotion and subtle discrimination. In the companion paper, Kim (2004a) abstracts from the gender issue to consider the impact of ethnicity alone. Chinese female and male accountants are collapsed into one combined sample and analysed as a combined group. Chinese accountants of both genders expressed their view that they perceive that cultures of many firms are such that realistically their prospects of promotion are not the same as those of "white" New Zealanders. A theme running through both papers is that New Zealand accounting firms maintain much of the "old boy"/"old school tie" culture and networks; the emphasis on sports and drinking tends to mean that "like attracts like" and white male accountants' promotion prospects remain best. White women, according to Kim, are the preferred substitute for white men because of cultural similarities, and hence come a clear second in the pecking order above Maori, Pacific Islander, and Asian applications of both genders. Kim's work is directly relevant to the present study since she also studied ethnic Chinese and New Zealand is geographically and culturally close to Australia. In a sense, our findings will help to "confirm" and "validate" those of Kim's in a different (but similar) setting and vice-versa. One difference worth noting between Kim's work and ours is that she primarily investigated perceptions of promotion prospects for *already working* ethnic Chinese accountants whereas we look at fresh accounting graduates' perceptions of their initial job search experiences.

More recently, Blanco and de la Rosa (2008) document that Hispanic-Americans remain highly under-represented as a percentage of the population at American business colleges and especially at the postgraduate level and on faculty. The authors argue that this has become a major problem given that the percentage of Hispanics in the American population is rising rapidly and is estimated to reach 24.2% by 2050. If Hispanics do not pass through the business college system in sufficient numbers they will also remain under-represented in professional and managerial occupations. More alarmingly in states such as Texas, which have a high percentage of Hispanics, Hispanic college rates are not significantly higher than elsewhere. The authors argue that American colleges are not effectively serving, understanding, engaging with, and attracting, many members of the numerically significant Hispanic community. What remains unsaid for the most part in the paper is that the policies, processes, cultures and traditions of our Western academic institutions, still reflect overwhelmingly the Anglo-Celtic worldview. The authors rely mostly upon the "efficiency argument" (Hammond, 1997, p. 35) that "American business is missing out financially by not hiring more Hispanics" but also hint at the negative effects on social cohesion and Hispanic community self-image that results from policies and cultures that are exclusionary *in their effect* (if not in their intention). The USA, Canada, UK, Australia, and New Zealand, must avoid the situation

where, in Wild's (1978, p. 63) words, their respective underclasses remain "largely ethnic".¹¹

In the first of two classic studies in the Human Resource Management (HRM) literature, Noon (1993) sent identical resumes for two fictitious MBA students to the HR departments of the Top 100 UK companies in 1992; one resume had an obviously Indian name (Sanjay Patel) whilst the other had an obviously English name (John Evans). The resumes were not sent in response to advertised vacancies and so no response remained a legitimate option for the recipients. 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 subtle discrimination. In other words, Evans was "encouraged" by the companies (a very subjective and deniable process) 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 this conclusion. In particular, they note (1999, p. 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 individuals from those countries would fare. Hoque and Noon (1999, p. 81) also expressly encourage "triangulation" via qualitative research (of which the present paper fits the bill if its results are "added" to the evidence presented in the Noon pair of papers) so as to more completely "explore the [job-seeking] experiences of ethnic minorities".

3. A short history of the Chinese in Australia

This next section of the paper takes the reader through a very abridged history of the Chinese in Australia. This section draws largely upon Fitzgerald (2007) and Stratton (1998). Both of these authors maintain that the culture-based discrimination evident in the reasoning behind the White Australia Policy, enshrined as immigration law at Federation in 1901, still holds currency today. According to this argument, Anglo-Celtic and East-Asian cultures are just so different that any Australia that had too large a proportion of East-Asian citizens would suffer from national identity and social cohesion problems. It might even face a "moral crisis". The version of the "culturalist", in Andrew Markus' (2001) words, argument promulgated recently by neo-Liberal members of the recently deposed Howard Government, including the former

¹¹ The highly regarded Australian sociologist, Ron Wild (1978, p. 64) (most famous for his 1974 "Bradstow" case study of social stratification in a small town in the Southern Highlands region of NSW) maintains that "Australia has always maintained an ethnic underclass".

Immigration minister Kevin Andrews, has been that Australia has a unique set of "values" which are somehow more than, or different from, universal human values. This idea was also commonly held during the Federation era, when Chinese-Australians were held to be too hierarchical and be the product of a timeless and unchanging culture based on subservience. By contrast, Australian values were held to revolve around the fraternal ideals of egalitarianism, mateship, and the fair-go. For example, whilst NSW Colonial Secretary and future Premier, Henry Parkes, in 1880 rejected "scientific" theories of racial inferiority, he still held to the culturalist view of there being insurmountable cultural differences in the area of values between White Australia and Chinese-Australians (Fitzgerald, 2007, p. 103,115). Fitzgerald (2007) recounts the Chinese fraternal secret societies which ruled the goldfields of western and northern NSW from the 1850s to demonstrate that the estimated 100,000 Chinese-Australians who entered Australia during the course of the nineteenth century were, contrary to the views of Henry Parkes in 1880 and Kevin Andrews in 2007, as committed to egalitarianism and the fair-go as anybody else.

Fitzgerald (2007) also laments that (like black American history), the history of Chinese-Australians has nearly completely been a history about them written by European-Australians. The *actual voices* of Chinese-Australians from the nineteenth century and the first half of the twentieth have rarely been heard (Shen, 2001). In fact, only one Chinese-Australian personality, the flamboyant Sydney tea merchant, Quong Tart, has ever been the subject of an English language full-length biography (the books being Tart, 1911; Travers, 1981). Fitzgerald's (2007) book is one of the few attempts to deliberately "square the ledger" and let Chinese-Australian voices on their own experiences take centre stage. The present study aims to do the same. We canvass exclusively Chinese voices about their perceived employment and promotion prospects in accounting in Australia and what it has been like for them to work and look for work in this country.

In this section of the paper, we first consider Chinese population and immigration/emigration numbers from the mid nineteenth century in order to gain a quantitative perspective on the Chinese in Australia. We then introduce two legendary Chinese-Australian characters from different eras to demonstrate that the present study's interviewees are part of a long line of Chinese-Australians who have contributed significantly to Australian life. The so-called Australian fair-go ethos (really a universal value) directly inspired many Chinese-Australian political activists such as Vivian Chow (1906-1941) of Lismore, NSW (who is quoted at the beginning of this paper) and James See (1872-1937) of Grafton, NSW. James See was among several Chinese-Australians to be directly involved in revolutionary politics in China in the years leading up to Sun Yatsen's republican revolution, whilst Vivian Chow edited a radical journal in Shanghai in the 1930s which both extolled "Australian values" and encouraged the Australian government to grant equal legal rights to their Chinese-Australian compatriots. For many young politically conscious Chinese-Australian men, such as the Sydney-born James See (known to China historians as Tse Tsan Tai), the hierarchical and corrupt Chinese emperor system was simply incompatible with the fraternal and egalitarian ideals that they had encountered, and contributed to forming, on the Victorian and NSW goldfields.

Fitzgerald (2007, p. 13) reports that around 100,000 Chinese entered Australia between 1840 and 1901 and an estimated 40% of these returned to China or to another location on the Pacific Rim, most commonly British Malaya, British Singapore, Dutch East Indies (Indonesia), Dutch Kalimantan, Fiji, Hawaii, Hong Kong, New Zealand, Philippines, or mainland USA. The percentage returned is comparable to the percentage of Anglo-Celtic immigrants to America who later returned to their countries of birth (Fitzgerald, 2007, p. 52; Richards, 1992, p. 65-66). As such, the argument that Chinese-Australians as a group never intended to settle permanently in Australia, and were therefore "insincere" or "opportunistic", is not supported by the facts. The Chinese-Australian population at Federation (1901) numbered 32,700 and this fell to around 15,000 by 1939 after the discriminatory White Australia Policy had begun to have significant effect (Fitzgerald, 2007, p. 53; Huck, 1968, p. 5). In 1883, one-half of the rural population in the Cairns district were ethnic Chinese and the Chinese populations in and around Cairns, Port Douglas, and Townsville were also large (Fitzgerald, 2007, p. 55). Since there were very few Chinese women who entered Australia in the nineteenth century, many Chinese men in this era married English and Irish women. Many so-called "white Australians" today have Chinese ancestry; according to Joan Jack, director of the Golden Dragon Museum in Bendigo in rural Victoria, 25% of that town's long-term residents most probably have at least one Chinese ancestor (Fitzgerald, 2007, p. xi). Stratton (1998, p. 92-93) regards the thesis that Australia has a "white history", popularised in the mid-1990s by conservative politicians Pauline Hanson and John Howard, to be somewhat "problematic", given that there were 24,732 Chinese resident in the state of Victoria in 1861 (4.59% of the total population) and close to the same percentage in NSW. Only the enforced discrimination of the White Australia Policy, which imposed burdensome re-entry requirements upon Chinese-Australians, prevented these numbers and percentages from rising still further. The Chinese-Australian population remained relatively stable from 1939 until the White Australia Policy was formally abolished by the Whitlam Labor Government in the early-1970s.

One of the legendary Chinese-Australian characters that we are introduced to by Fitzgerald (2007) is the secret-society leader, Loong Hung Pung (1831?-1874) of Bathurst, NSW, who was a hero to many later Chinese-Australians such as Vivian Chow.¹² Whilst Chow's published estimates of Loong's year of birth, arrival in Australia, and death are most probably factually incorrect, several contemporary accounts confirm that such a person as Loong did exist, arrived in Australia in 1858, and was buried in Bathurst in July of 1874 (as reported in an August 1874 *Sydney Morning Herald* article entitled "Burial of a Chinese Storekeeper").

Loong was an important leader in the NSW Chinese community, and was well known and generally well respected by Australians of all ethnic backgrounds. He is the claimed founder of the Yee Hing secret societies which began on the western and northern NSW goldfields in the 1850s and which became, early in the twentieth century, the Sydney-based Chinese Masonic Society of New South Wales (Fitzgerald, 2007, p. 82).

¹² ¹² Loong's full name Loong Hung Pung can be read as meaning "dragon who founds lodges" in Cantonese, or in Mandarin it is *LongXingbang* (Liu and Tian, 1958, p. 131). As Fitzgerald (2007, p. 69) points out, such names are more commonly found in legend than in real life which only adds to the mystique that has come to surround this legendary figure.

Loong was a provider of credit under the "credit-ticket" system whereby many Chinese labourers were lent money in China to fund their travel to Australia and were expected to repay their debts out of their Australian earnings. The indentured labour or "coolie" system that Kim (2004a, p. 97-99) classifies as a "reserve army" had been largely replaced in Australia (but not in other Pacific Rim countries) by the 1860s by this more egalitarian system (Fitzgerald, 2007). All evidence presented in Fitzgerald (2007) (including the Chinese-language sources which he accessed) suggests that the Chinese-Australian miners were neither hierarchical nor servile. In fact, they valued the same fraternal and egalitarian ethics as did their European counterparts.

The Irish-Australian barrister John Daniel Fitzgerald's (1861-1922) childhood memoirs (published in 1917 and edited by Ethel Turner) are one of the few extant written sources which are able to give us insight into the historical Mr Loong of Bathurst. Loong operated a store which bought gold from miners in competition with a second store operated by a European immigrant known as "the Count". Fitzgerald reports that as a schoolboy he and his friends would choose to frequent Loong's store rather than that of the Count. Loong rarely served customers. Instead,

"[Loong sat] on a kind of high chair ... which enabled him to overlook the whole length of the weatherboard store. He was a man of fine features....a high forehead, surmounted by a silk embroidered cap, from which a long pig-tail escaped down his back over his embroidered robe,

a sparse moustache in which you could count the hairs, and a long tuft of beard on the chin. The general expression of his face betokened extreme benevolence, and the boys all found that the man's nature was written on that face" (cited in Fitzgerald, 2007,p.73). One of the next generation of young Chinese-Australian men (very few Chinese women entered Australia during the nineteenth century) who were strongly attracted to and influenced by the legend of Loong Hung Pung was Vivian Chow of Lismore, NSW, son of Chow Toong Yung and Jessie Mary King. In his school days in Lismore, Chow excelled as an artist and published witty cartoons about his teachers and classmates in the Lismore High School magazine. By age 15, he had been hired as a cartoonist by the *Richmond River Free Press*, following in the footsteps of elder brother Luther who worked as a journalist for the *Northern Star*. After a stint in Sydney, both brothers left for China in September of 1925. Vivian settled in Shanghai and, by the time of his first visit back home to Lismore in 1932, he was already Foreign Affairs Editor for the Shanghai evening newspaper *Sin Wan Pao* and co-Editor and co-founder of the Chinese-Australian journal *United China*.

Over the term of Chow's editorship, this latter publication was known for its anti-Japanese sentiments and steadfast opposition to the Nanking government. Chow wrote very favourably in *United China* about the egalitarian tradition that had been such a strong influence upon him as a boy and young man, whilst also campaigning against Australia's discriminatory immigration laws. Chow was skilled in highlighting this contradiction in true dialectical activist fashion. Few Australian journalists, writes Fitzgerald (2007, p. 78), who operated in Shanghai in the 1930s were as committed to the so-called "Australian values" (really universal human values) as was one Vivian Chow. Chow hoped that Australians of all ethnic backgrounds would come to appreciate the legend of Loong Hung Pung as an *Australian* legend whilst he simultaneously hoped

that egalitarian Australian values would help to underpin the revolutionary political movements rapidly gaining popular support in Shanghai and other parts of China.

The stories of both Loong Hung Pung and Vivian Chow are important because they cast considerable doubt upon the once widely-held belief that Chinese-Australians did not proudly identify with such fraternal so-called Australian (but really universal human) values of egalitarianism, mateship, and the fair-go. It is possible that modern-day Australian recruiters of accounting graduates also falsely assume that ethnic Chinese are not able to appreciate, or behave in a manner consistent with, the spirit of "Australian cultural values" and that their fraternal feelings and commitment to "the team" are somewhat lower than their white Australian peers. The stories presented in this section illustrate that our Chinese interviewees are part of a long line of Chinese-Australians dating back 150 years who have contributed significantly to Australian (and mainland Chinese) life, society and politics. We echo Vivian Chow to suggest that modern-day Chinese-Australians fully deserve a "fair go" in the hiring processes at Australian accounting firms and corporations. We remind those neo-liberal trumpeters of "Australian values" today, such as Kevin Andrews who although no longer Federal Immigration Minister continues to propagate his ideologies as a guest columnist for *The Australian*, that the fair-go has historically been claimed to be one of those very values that they claim to be so uniquely Australian. Let us see it being put into practice.

4. Research method

This study extends earlier research by James (2008). That study interviewed 11 international students 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 two years after graduation. 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 in the lives of the affected. We only interview international students from mainland China or Hong Kong, who are also recent (last two years) CSU graduates holding 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 10 graduates were arranged. The remaining graduates, who were not interviewed, did not respond to the initial e-mail. The sample of 10 interviewees represents around 67% (10/15) 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, p. 104), the sample in the present paper can best be regarded as a "purposeful" sample (Facio, 1993,p.76; Patton, 1990, p. 169), rather than a random sample.

The list of interview questions was e-mailed to the interviewees between 24 h and seven days prior to the actual interview. Those interview questions that relate to this paper's research question appear as Appendix A to this paper. The first-mentioned author undertook all the interviews, either alone (in eight cases) or with the help of one of the interviewees working as interpreter (two cases). Interviews with the four graduates based in Sydney, the two graduates based in Melbourne, and one graduate based in Wagga were conducted by phone, whilst interviews with the remaining four graduates living in Wagga were conducted in person. One interview with a graduate now based in Toowoomba, Queensland was also conducted in person. Interviews lasted between 30 min and 1 h and 20 min. The interviewer took detailed shorthand notes. Eight of the 10 interviews were conducted fully in English. One telephone interview was conducted mostly in Mandarin and another mostly in Cantonese using the expert assistance of the same interpreter.¹³ The authors 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, we 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.

Interviewees ranged from 21 to 35 years old (mean age 27.6; median age 28; modal age 29) and three were male (30%). Time spent in Australia as at 31 December 2006 ranged from 27 months to 83 months. The average time spent in Australia was 48.7 months, or four years (median time = 47.5 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), or people who had arrived in Australia as a young child or a teenager. This increases the homogeneity of the sample. No attempt should be made to generalise the results of the present study to other groups. In particular, the relatively high average age, the gender balance (70% female), and the late arrival dates in Australia are probably *all* factors, working in combination, which reduced *ex ante* the sample group's Australian employment prospects. ¹⁴

5. Results for interviews

5.1. Introductory remarks

¹³ Two interviewees' preference to converse partly in Cantonese or Mandarin should not be viewed as *prima facie* evidence of their poor Business English. The interviews were mostly conducted outside office hours and in the interviewees' homes. Clearly the interviewees wanted to be as relaxed as possible in that setting. Many Australians working overseas might prefer to speak in English in more relaxed contexts which would not in that case be *prima facie* regarded as evidence of their poor ability to speak in the local language. The same courtesy and "benefit of the doubt" should be accorded to Chinese-Australians in Australia. The graduates also were freely giving up their time and had no further ethical or other obligations to the interviewer's university. As such, to impose a full English-language interview upon them against their will would have amounted to authoritarian and patronising behaviour. It would also have meant the interviews being possibly cut short or yielding no fruitful interviewee responses.

¹⁴ ¹⁴ We are grateful to Sarah Gregson of University of New South Wales (School of Organisation and Management) for bringing this point to our attention.

Our maintained position is that the economically 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, 1994a, p. 174, 1994b, p. 129; Stratton, 1998; see also McGregor, 2001, p. 266; Waters and Crook, 1993, p. 346).¹⁵ Whilst Melbourne and Sydney's streets are definitely multi-ethnic, the dominant group in Australia, economically and politically, appears to remain Anglo-Celtic to a large degree (Stratton, 1998, p. 75-76; Waters and Crook, 1993, p. 198-199). Stratton (1998) argues that, despite increased immigration from non-traditional sources since the official beginning of "multiculturalism" under the Whitlam Labor Government in the 1970s, Australia's legal and political systems (in particular) have changed very little in the past 80 years. Few non-Anglo-Celtic immigrants have penetrated these sectors. There is presently only one member of the Federal House of Representatives/Senate, the Australian Labor Party's South Australian Senator, Penny Wong (now Minister for Climate Change and Water in the Rudd Labor Government), who has a Chinese family name. This means that ethnic Chinese accounting graduates have no choice but to accept a dominant ideology (Althusser, 2006a; Ezzamel et al., 2007) which counts them (or in the terminology of neo-Marxist Althusserian theory "interpellates" them; Althusser, 1971, 2006b, p. 241, 2006c, p. 284-286) as a marginalised group within this ideology (for reasons of ethnicity, country of schooling, and "type of English" rather than parental income/occupation).

5.2. Job search progress and outcomes

The following interview responses describe the recent job-search experiences of three 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" (Henry Zhang, Age 21 from Sichuan province, at date of interview worked four days a week on a two-month contract in Sydney with the Asian division of a mid-tier accounting firm).

¹⁵ In Althusserian theory, the state is a "special machine" (Lenin called it "a bludgeon") which always works to further the interests of the dominant class (Althusser, 2005, p. 110, 2006a, p. 99-100, 118-125, 147). Whilst in Althusserian theory the dominant class can be divided against itself, for example the French bourgeoisie in the early 1940s (Petain versus De Gaulle), the state never can be; Althusser (2006a, p. 71-81) maintained that it always works to further the interests of the dominant class.

"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, e-mails 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; two or three 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. ... It's the English, including accent, everything. Writing is OK; speaking and listening should be locally [styled]" (Sebastian Lai, Age 31 from Beijing, at date of interview worked full-time at a petrol kiosk in Lidcombe in Sydney's western suburbs).

"I sent out many application letters to apply [for] a job, I think nearly 100 letters. ... Totally I had five opportunities to do interviews but I only had four interviews.... 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's 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?'" (Sophia Ji, Age 35 from Hong Kong, at date of interview lived in Toowoomba, Queensland, and was 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. The comments are remarkably similar to the bleak description of employers' total lack of interest made by the African-American MBA graduate from the University of Chicago, Louis Stewart, reported in Hammond (1997, p. 44). Our interviewees 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. Sebastian from Beijing states that he is presently willing to pay for professional assistance to "change" his accent.

What is very noticeable from the responses of Henry and Sebastian 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 East-Asian values of harmony and personal humility (Allinson, 1997, p. 8,187-190; Cho et al., 2008; Efferin and Hopper, 2007; Gu, 2008; Hsu, 1981; Kim, 2004a,p.116-118; Tu, 1985,1990). They also support the research results (see, for example, Hein 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. However, an additional reason could be that, since the interviewer was Irish-Australian, the interviewees were keen to avoid the possibility of offending him by being too critical of Australian employers.

Sophia, possibly being older and having more years of overseas working experience (eight 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), Sophia feels that Australian employers prefer the ultra-assertive "Type-A" 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". Sophia 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).

Mabel Yip's partner Cyril Chang purchased a 50% share in a Wagga Wagga Chinese restaurant whilst Mabel was still studying. As a result, Mabel did not send out any job applications to Australian companies. As at the date of the interview, she worked approximately 48 h per week at the restaurant. Although she does the weekly accounting-related work associated with the business, the accounting work only amounts to 2 h per week. Many ethnic Chinese CSU students and graduates work casual hours at the restaurant. It is not implausible to argue that the restaurant purchase was a pre-emptive strike by Mabel and Cyril against the spectre of Mabel's future unemployment. Mabel was very indirect but her following comment hints at her possible perception that Chinese ethnicity is a factor which systematically reduces employment prospects at mainstream firms:

"Because of our Chinese background this is the main problem [in looking for work here]. My boyfriend bought the business because it's a good opportunity [compared to looking for work at mainstream organisations]. Because we have got a business in Australia [we want to stay here now]. In Hong Kong, the cost of doing business would be too much. . . . That's why we stay in Australia. Maybe later [we would return to set up business] in Hong Kong but not right now" (Mabel Yip, age 25 from Hong Kong, works full-time hours in Chinese restaurant partly-owned by her partner).

Similarly, Jessie Zhou did not actively look for work in Melbourne (10 applications sent, four for accounting jobs), unlike her husband Joe. However, her expectation of finding accounting work with a mainstream firm was not high, and this is a probable fact (along with Joe's dissatisfaction at his job selling credit cards nine-to-five in Melbourne CBD) that motivated them to purchase a cleaning franchise in September 2007. As Jessie tells it:

"I'm Chinese. Australian companies often they don't like to use Chinese [and hence] no interviews. . . . Why prefer to stay in Australia? Just because Joe [name changed] is in Australia. Because my English is not very good, I think if I want to get a job [here], it is difficult for me. I stay in Australia as long as Joe wants to.... Give birth in Australia or China, [makes] no difference but I think if the children grow up in Australia it's more relaxed. If children grow up in China there is much pressure and the competition is so high, especially for the next generation" (Jessie Zhou, Age 29 from Jilin province, at date of interview unemployed but shortly after bought cleaning franchise along with her husband).

5.3. Australian high school experience and selection/socialisation theories

Several 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. We are reminded here of the Althusserian theory that schools are 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, p. 314-360). According to the functionalist school of sociology, the most notable exponent of which is Talcott Parsons, a crucial function of schools is selecting students for the most prestigious occupations (Levitas, 1974; McGregor, 2001, p. 292-296; Robertson, 1977, p. 352; Waters and Crook, 1993, p. 184-187, 314-360).¹⁶ The employers' emphasis on high school education is consistent with these employers valuing highly the selection and socialisation processes that these schools allegedly can offer. Some employers may feel that, whilst at university a Chinese student has few class hours and is free to socialise exclusively with Chinese friends, the high school experience forces socialisation across ethnic boundaries in intellectual, sporting, and social contexts. Interviewee Melissa Wong, age 29 from Shanghai, hinted at the "social mixing" problem that many European-Australians perceive ethnic Chinese graduates to have: "[The local people] . . . think [that] if some overseas people come in here, the team-work is not very easy".

However, many commentators would argue that asking questions about high school to an applicant in her/his late-20s or early-30s is as an "irrelevant" line of questioning. In the "Telecom case", decided by the Human Rights and Equal Opportunity Commission in the early-90s (see Grace and Cohen, 1995, p. 137-138), it was held that the asking of "irrelevant questions" in interviews with minority candidates could be in certain

¹⁶ ¹⁶ In his review of the functionalist school of sociology's theory about the functions of schools, Robertson (1977, p. 350-353) lists the following six 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.

circumstances a breach of Australian law. The following additional responses indicate three 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.... For me, as an international student, it is unfair, under-the-table discrimination" (Henry Zhang).

"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'" (Sebastian Lai).

"I think they prefer ... the local students ... 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. [As for] 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 six months to one year I will go back [to China]. I don't want to give myself a lot of pressure at this age" (Candy Ho, Age 23 from Sichuan province, at date of interview worked as Accounts Receivable/Stock clerk in small Chinese trading company located in Smithfield, near Parramatta, in Sydney's western suburbs; Candy returned to China in late 2007).

Candy also recounted her negative experience in trying to enlist the support of a mainstream Australian employment agency in her job-seeking efforts. 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" (Candy Ho).

Australian 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, p. 350-353; Waters and Crook, 1993, p. 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. This evidence suggests that our well-meaning efforts to build into our assessment presentations, debates, and other interactive tasks may be a case of "too little, too late" as far as many employers are concerned.

As the interview responses indicate, the unfortunate "victims of the Australian hiring system" include the international Chinese accounting graduates who complete their university education in Australia but their full schooling in China.¹⁷ 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., 2007; McGregor, 2001, p. 63, 288-289, 301; Waters and Crook, 1993, p. 191-192, 200, 346-347).

5.4. Psychological effects of long-term job-market rejection

The psychological (Blanco and de la Rosa, 2008; Blumberg, 1989, p. 92-95; Langmore and Quiggin, 1994) and other effects of long-term rejection in the job-market are explained as follows by Henry and Sebastian:

"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 two people including me, are doing accounting jobs. ... Two people out of 10 I know [none of

¹⁷ ¹⁷ The anonymous reviewer of an earlier version of this paper for *APIRA 2007 Conference* 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 this question. However, some insight can be gained from Henry's response quoted next where he explains how his friends, graduates from Macquarie and Sydney Universities (not interviewed for the present study), also experienced difficulties finding professional accounting work in Sydney. As Henry states: "Two people out of 101 know got job within one year". Excluding himself (one of the 10), the other nine are Macquarie and Sydney University graduates. Melissa Wong also commented that all of her Sydney-based Chinese graduate friends, regardless of universities, faced similar difficulties in looking for work. She also regards Melbourne as an easier place to find work than Sydney although this opinion is contradicted by the experiences of Joe and Jessie Zhou.

whom were interviewed for the present study] got job within one 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" (Henry Zhang).

"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.... Degree is meaningless. . . . I have very strong inter-personal skill, that's not a problem at all. They think I cannot add value" (Sebastian Lai).

The "Asian programs" of the Big-4 accounting firms (KPMG, according to Henry, gives graduates fluent in Mandarin four years training, followed by guaranteed work placement in China) are a new development and will probably be viewed favourably by some graduates (i.e. those who planned to return to China anyway). However, whilst these developments will probably be viewed favourably by some, the question remains: is the path to employment within mainstream Australian workplaces effectively still barred for Chinese international graduates (Kim, 2004a, p. 109)? The programs are a form of marginalisation since "ethnic staff" and "Australian staff¹" will be separated, at least to some extent, in the Big-4 offices as a direct consequence of these programs (whereas without the programs many of the "ethnic staff¹" may not have been hired in the first place).

5.5. Work in Chinese accounting firms and trading companies

Work in Chinese accounting firms and trading companies in Sydney and Melbourne provides another viable option for the graduates (Kim, 2004a,b).¹⁸ However, these firms tend to be so small in size (Kim, 2004a, p. 109) that the opportunities for interesting non-compliance work (Kim, 2004a,p. 109,121) and meaningful career progression are minimal.¹⁹ The comments of three of the interviewees below, and especially Sebastian, 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" but which "prevent mobility in[to] the wider

¹⁸ Kim (2004a, p. 110, 121, 2004b, p. 415) also mentions that the ethnic employees of New Zealand mainstream accounting firms are often deliberately allocated the "small or ethnic clients" (Kim, 2004b, p. 415). It seems that the firms attempt to "match" clients and employees based on ethnicity. As Kim (2004a, p. 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 desirable).

¹⁹ Candy 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 early study of 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.

system" (Waters and Crook, 1993, p. 277). Half of the "seven or eight" of the Chinese graduate friends of Melissa (none of whom were interviewed for the present study) are presently working in Sydney-based Chinese accounting firms. The remainder are working at mainstream Australian manufacturing organisations in Sydney.²⁰ The prospects of working for/continuing to work for Chinese-owned accounting firms and trading companies are addressed by Henry, Sebastian, and Candy 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" (Henry Zhang).

"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... [A]nother reason I don't want to work for Chinese company [is] cannot improve English... I don't want to work for them [Chinese people] at this moment. ... Here I can get more international work experience, Western work experience. ... [W]orking for a local company ... is the only thing that can help you" (Sebastian Lai).

"I want to do auditing work. I have already worked for him [Shanghaiese boss of small Chinese trading company] nearly three months and I think I already know how the company goes. I don't think I will learn too much [more if I stay]" (Candy Ho).

5.6. Success stories—Vivian Tse

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. Vivian Tse, age 32 from Shanghai, secured her first job at the start of her final semester at CSU Wagga: 20-h 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. Vivian had had three years accounting experience in manufacturing and two 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 eight months, Vivian was successful in gaining an interview with a small, Wagga-based chartered firm.²¹ She was successful in securing this full-time job due to her previous "Australian working experience". It seems that accessing the first job set her up for the later success that the other interviewees were denied; it provided her

²⁰ ²⁰ Melissa, being unable to find professional accounting work in Sydney after 12 months, enrolled in Master of Actuarial Studies at a Sydney-based university for 2007. At the date of the interview, she was also working part-time 12-15 h per week as cashier at a fruit and veg store in western Sydney owned by an Italian businessman (*not* the Count).

²¹ Vivian estimated sending out 15-16 applications by mail in Wagga before gaining her first full-time job following her third interview (see [Table 1](#)).

with that all-important part of the "cultural code" (Jacobs, 2003, p. 578) Australian working experience. Altogether, Vivian now has two years total of Australian working experience, and continues full-time at the chartered firm and also on a contract basis (6 h a month) at the manufacturing company. Vivian hopes to stay in Wagga for the foreseeable future (she likes the relaxed country lifestyle) and plans to complete her CPA.²² She attributes her ability to get accounting work in Wagga to being in the "right place at the right time", and to her solid five year work experience history in China. In Vivian'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" (Vivian Tse).

5.7. Forged reference letters

Melissa has mentioned that many Chinese graduates are so desperate and discouraged in finding that crucial initial job that forged reference letters are often used and circulate freely through graduate networks. In Melissa's words:

"All [Australian job] advertisements say 'you need one year experience' and [the implication is that] all the experience must be local, not overseas. Most of my friends got a job. They tell me the first job is very difficult [to get] but second, third or fourth job is easy. Some Chinese people, they are very tricky. They give the boss a fake reference to say they have experience for two years or one year. The firm just asked him [a friend] a few questions [and] then he got the job [based on the fake reference]" (Melissa Wong, age 29 from Shanghai, at date of interview studying Master of Actuarial Studies in Sydney and working part-time at fruit and veg store).

The students do not necessarily view this as unethical since their thinking probably is that if they can secure the first job, through whatever means, good performance at that job will be the primary basis on which subsequent potential employers will evaluate them. It seems that students are taking to heart our earnest teaching of consequentialist ethical theories in the Accounting Theory and Auditing courses! "Old Kant's" (as Nietzsche refers to him)'s categorical imperative does seem to be totally impractical in the real world where employers are hardly lining up to follow it. Employees for them are strictly a "means" and not an "end". It is hard to be unsympathetic to the graduates' predicament here: every employer demands "Australian working experience" but, on the other hand, few appear to be willing to offer it to a fresh graduate.

6. Conclusion

The results of our interviews with a sample of ten recent Chinese international graduates of an undergraduate Australian accounting program suggest that the Chinese graduates may operate as a reserve army (Engels, 1987; Marx, 1976) in the Australian accounting labour market, achieving the following purposes: (a) "regulator of wages"; and (b) "material precondition of expanded reproduction" (Mandel, 1978, p. 22). Although real wages for accountants in Australia have risen in the past 10 years, this in no way renders the reserve army theory inapplicable. Engels (1987) and Marx (1978)

²² The small rural chartered firm allows employees the option of undertaking either chartered or CPA professional qualifications.

both regarded rising real wages as typical during the upward swing phase of the economic cycle when members of the reserve army are being progressively hired. Interview findings presented here suggest that the Australian ruling group values Australian secondary education for its potential employees. One likely reason for this is that the secondary school environment forces deeper and more sustained socialisation and integration to occur. By contrast, Chinese students at university often have few class hours per week and can choose to work and socialise exclusively with their Chinese friends.

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" (a subjective and deniable process) to take their enquiries/applications to the next stage. It is hard for Chinese graduates, even those with high marks such as Henry Zhang and Melissa Wong, to get firstly past the applications stage and then secondly past the interview stage. Once employed, however, Chinese graduates appear to do a good job (as indicated by Sophia Ji's eight years experience in Hong Kong and Vivian Tse's two years in Australia). A success story such as that of Vivian Tse indicates clearly that, however unfair it may seem, luck and "being in the right place at the right time" are extremely important determinants of future success. Getting in early and finding part-time work during the final year of study, as Vivian was able to do, seems to be an effective way of managing to get "a foot in the door".

It is hoped that this study's research findings will 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).²³ 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 offers 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, p.137; Deegan, 2000, p. 255-258, 267, 292; Godfrey et al., 2003, p. 697-698; Hartcher, 2007, p.4; McPhail, 1999, p.849) is created which implies that international students will obtain suitable work here, or at the very least be given a "fair-go" (Donovan, 2007, p. 1-19; Fitzgerald, 2007; McGregor, 2001, p. 126,164, 323-324; Waters and Crook, 1993, p. 335) in regards finding employment. Two of the interviewees (Henry Zhang and Melissa Wong), 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 they had not both been granted PR, they

²³ This book was written jointly by the seemingly unlikely author team of an Australian Labor Party parliamentarian and an academic economist. It excellently integrates discussion of "the economic" with "the social" as it discusses the issue of mass unemployment in Australia during the early-90s "recession we had to have".

would have returned to China on completing their undergraduate study in November 2005 and doubtless would have not considered returning to Australia at a later date. In other words, from the viewpoint of Australian universities, PR for the students + no job = enrol in postgraduate study = more \$\$\$ for the universities.²⁴

University staff (both accounting academics and general staff providing learning support services) need to actively consider how they can best service and assist their international students in terms of increasing their future employability in mainstream Australia. We echo the suggestion of interviewee Melissa Wong that Australian universities should consider arranging for all students at least one-month of degree-relevant full-time work experience as part of their accounting course. Educators should continue their untiring (in most cases) efforts to build opportunities for generic skill development into the curriculum and into assessment. Assigning students to assignment groups in such a way that each group (where possible) has a mix of ethnic backgrounds and genders also seems to be a positive step in ensuring that students do engage in interaction across ethnic and gender lines. Parents of current and future international students to Australia might also consider enrolling their children, if finances permit, for one or two years of secondary education here so that they have opportunity for deeper and more sustained interaction with Australian students. Employers, for their part, are reminded of the sub-cultural capital that Chinese graduates bring in with them to the workplace: knowledge of Chinese languages, knowledge of Chinese business culture and (in some cases) established Chinese business networks. All of this sub-cultural capital is very difficult for the vast majority of the fairly homogeneous white Australian graduate pool to replicate.

²⁴ Please note that we are not implying that this is a desirable state of affairs. In the same way, [Marx \(1976\)](#) wrote many surplus-value and value equations in *Capital* but nowhere was he exhorting capitalists to relentlessly pursue surplus-value: his equations were *descriptive*, not *prescriptive*.

Acknowledgements

We gratefully acknowledge the helpful comments of Michael Baczynski (University of Southern Queensland), Maria Balatbat (University of New South Wales), Julie Cotter (University of Southern Queensland), Simon Fry (University of Southern Queensland), Gerry and Natalie Gallery (Queensland University of Technology), Sarah Gregson (University of New South Wales), Kerry Jacobs (Australian National University), Glen Lehman (University of South Australia), Habib Mahama (University of New South Wales), Peter Phillips (University of Southern Queensland), Dennis Taylor (University of South Australia), Rex Walsh (freelance tutor, Sydney), conference participants at *APIRA 2007 Conference* (Auckland, New Zealand, 8-10 July), seminar participants at Queensland University of Technology, University of New South Wales, University of South Australia, and University of Southern Queensland, the ten interviewees who freely gave up their time to contribute to this research project, the anonymous reviewer for *APIRA 2007 Conference*, two anonymous reviewers for *CPA* journal, and the co-Editor of *CPA* Journal, Professor David Cooper. Initial discussions with Eric Kong (Charles Sturt University) were instrumental in development of the research ideas. A special thanks to Jenny Leung for interpreting the two interviews conducted mostly in Mandarin/Cantonese and for her expert help in arranging many of the interviews. The usual disclaimer applies.

Appendix A. Interview questions which relate to the present paper's research question

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

References

- Alawattage C, Wickramasinghe D. Appearance of accounting in a political hegemony. *Critical Perspectives on Accounting* 2008;19:293-339.
- Allinson GD. *Japan's Postwar History*. Ithaca: Cornell University Press; 1997.
- Althusser L. Ideology and ideological state apparatuses: notes toward an investigation. In: *Lenin and Philosophy and other Essays*. London: New Left Books; 1971.
- Althusser L. Contradiction and overdetermination. In: *For Marx*. London and New York: Verso; 2005. p. 89-128.
- Althusser L. Marx in his limits. In: Matheron F, Corpet O, editors. *Philosophy of the encounter: later writings 1978-1987* [Goshgarian GM, Trans.]. London and New York: Verso; 2006a. p. 7-162.

Althusser L. Correspondence about 'Philosophy and Marxism' (Louis Althusser's correspondence with Fernanda Navarro, 1984-1987). In: Matheron F, Corpet O, editors. Philosophy of the encounter: later writings, 1978-1987 [Goshgarian GM, Trans.]. London and New York: Verso; 2006b. p. 208-50.

Althusser L. Philosophy and marxism: interview with Fernanda Navarro, 1984-1987. In: Matheron F, Corpet O, editors. Philosophy of the encounter: later writings, 1978-1987 [Goshgarian GM, Trans.]. London and New York: Verso; 2006c. p. 251-89.

Amernic J, Craig R. Reform of accounting education in the post-enron era: moving accounting 'out of the shadows. *Abacus* 2004;40(1):342-78.

Birrell B. Skilled migration under the coalition. *People and Place* 2007;6(4), Available online: <http://elecpress.monash.edu.au/pnp/free/pnpv6n4/Birrell2.htm> [accessed 11 April 2007].

Birrell B, Hawthorne L, Richardson S. Evaluation of the general skilled migration categories. Canberra: DIMA; 2006.

Blanco RI, de la Rosa D. Hispanics in business education: an underrepresented segment of the U.S. population. *Critical Perspectives on Accounting* 2008;19(1):17-39.

Blumberg P. The predatory society: deception in the American marketplace. New York: Oxford University Press; 1989.

Bourdieu P. *Distinction: a social critique of the judgement of taste*. London: Routledge; 1979.

Bourdieu P. *The field of cultural production*. Oxford: Polity Press; 1993.

Boyce G. Now and then: revolutions in higher learning. *Critical Perspectives on Accounting* 2002; 13(5/6) :575-601.

Boyce G. Critical accounting education: teaching and learning outside the circle. *Critical Perspectives on Accounting* 2004;15(4/5):565-86.

Boyce G. The social relevance of ethics education in a global(ising) era: from individual dilemmas to systemic crises. *Critical Perspectives on Accounting* 2008;19(2):255-90.

Bryson L. Welfare issues of the eighties. In: Najman J, Western J, editors. *A sociology of Australian society*. South Melbourne: Macmillan; 1988.

Cho CH, Roberts RW, Roberts SK. Chinese students in US accounting and business PhD programs: educational, political and social considerations. *Critical Perspectives on Accounting* 2008;19(2):199-216.

Coughlin M. Migration and the financial professions. In: Presentation: AFR's Skilling Australia conference; 2005. Deegan C. *Financial accounting theory*. Sydney: McGraw-Hill; 2000.

Department of Immigration & Citizenship. Changes to the general skilled migration programme; 2007a. Available online:
<http://www.immi.gov.au/skilled/general-skilled-migration/changes/index.htm>
[accessed 23 April 2007].

Department of Immigration & Citizenship. Do you have an occupation in demand?; 2007b. Available online:
<http://www.immi.gov.au/skilled/general-skilled-migration/skilled-occupations/occupations-in-demand.htm> [accessed 2 May 2007].

Department of Immigration & Citizenship. Main applicant eligibility; 2007c. Available online:
<http://www.immi.gov.au/skilled/general-skilled-migration/880/eligibility-applicant.htm> [accessed 2 May 2007].

Donovan B. Reconnecting labor. Carlton North: Scribe Publications; 2007.

Efferin S, Hopper T. Management control, culture and ethnicity in a Chinese Indonesian company. *Accounting, Organizations & Society* 2007;32:223-62.

Engels F. In: Kiernan W, editor. *The condition of the working class in England* [Wischnewetzky F, Trans.]. London: Penguin Books; 1987.

Ezzamel M, Xiao JZ, Pan A. Political ideology and accounting regulation in China. *Accounting, Organizations and Society* 2007;32(7-8):669-700.

Facio E. Ethnography as personal experience. In: Stanfield II J, Dennis R, editors. *Race and ethnicity in research methods*. Newbury Park: Sage; 1993. p. 75-91.

Fitzgerald J. *Big white lie: Chinese Australians in white Australia*. Sydney: University of New South Wales Press; 2007.

Garcia JLA. Three sites for racism: structures, valuings, and vice. In: Levine MP, Pataki T, editors. *Racism in mind*. Ithaca: Cornell University Press; 2004. p. 35-55.

Giddens A. *Sociology*. Cambridge: Polity Press; 1989.

Godfrey J, Hodgson A, Holmes S. *Accounting theory*. 5th edition Brisbane: John Wiley; 2003.

Grace D, Cohen S. *Business ethics: Australian problems and cases*. South Melbourne: Oxford University Press; 1995.

Gramsci A. *Selections from the prison notebooks*. London: Lawrence and Wishart; 1971.

Gu Y. Chinese learner: my lived experiences of studying in mainland China and Australia. *Critical Perspectives on Accounting* 2008;19(2):217-21.

Hammond TD From complete exclusion to minimal inclusion: African Americans and the Public Accounting Industry, 1965-1988. *Accounting, Organizations and Society* 1997;22(1):29-53.

Hartcher P. Bipolar nation: how to win the 2007 election. *Quarterly Essay (Australia)* 2007(25):1-60.

Haslanger S. Oppressions: racial and other. In: Levine MP, Pataki T, editors. *Racism in mind*. Ithaca: Cornell University Press; 2004. p. 97-123.

Hein SJ, Lehman DR. Culture, self-discrepancies, and self-satisfaction. *Personality & Social Psychology Bulletin* 1999;25(8):915-25.

Hoque K, Noon M. Racial discrimination in speculative applications: new optimism six years on? *Human Resource Management Journal* 1999;9(3):71-82.

Hsu FLK. *Americans and Chinese: passage to differences*. 3rd edition Honolulu: University Press of Hawaii; 1981. Huck A. *The Chinese in Australia*. Melbourne: Longman; 1968.

Irvine J. Reserve destroys the myth of migrants on dole. *Sydney Morning Herald* 2007(September):8.

Jacobs K. Class reproduction in professional recruitment: examining the accounting profession. *Critical Perspectives on Accounting* 2003;14(5):569-96.

James K. A critical theory and postmodernist approach to the teaching of accounting theory. *Critical Perspectives on Accounting* 2008;19:643-76.

Kahn-Harris K. *Extreme metal: music and culture on the edge*. London and New York: Berg; 2007.

Kaidonis MA. Teaching and learning critical accounting using media texts as reflexive devices: conditions for transformative action or reinforcing the status quo? *Critical Perspectives on Accounting* 2004; 15(4/5): 667-73.

Kim SN. The making of "Middle-Man" minority: the experiences of Chinese women and men accountants in accountancy in New Zealand. PhD thesis. Australia: University of Wollongong; 2001.

Kim SN. Imperialism without empire: silence in contemporary accounting research on race/ethnicity. *Critical Perspectives on Accounting* 2004a;15(1):95-133.

Kim SN. Racialized gendering of the accounting profession: toward an understanding of Chinese women's experiences in accountancy in New Zealand. *Critical Perspectives on Accounting* 2004b;15(3):400-27.

Kim SN. Whose voice is it anyway? Rethinking the oral history method in accounting research on race, ethnicity and gender. *Critical Perspectives on Accounting* 2008;19:1346-69.

Langmore J, Quiggin J. *Work for all: full employment in the nineties*. Carlton: Melbourne University Press; 1994.

Levitas M. *Marxist perspectives in the sociology of education*. London: Routledge & Kegan Paul; 1974.

Liu D, TianX, editors. *aozhou huaqiaoingji (Chinese Australian economy)*. Taipei: Haiwai chubanshe; 1958.

Mandel E. *Late capitalism*. London: New Left Books; 1975.

Mandel E. Introduction to capital volume 2. In: *Capital: a critique of political economy volume 2* [Fernbach D, Trans.]. London: Penguin Books; 1978. p. 11-79.

Markus A. *Race: John Howard and the remaking of Australia*. Sydney: Allen & Unwin; 2001.

Mao ZD. Statement of support of the American black people's struggle against violent repression (16 April 1968). In: *The Ministry of Foreign Affairs of the People's Republic of China, The Party Literature Research Centre under the Central Committee of the Communist Party of China, editors. Mao Zedong on diplomacy*. Beijing: Foreign Languages Press; 1998.

Marcuse H. *An Essay on liberation*. Boston: Beacon Press; 1969.

Marx KH. Economic and philosophical manuscripts. In: *Early writings* [Livingstone R, Benton G, Trans.]. London: Penguin Books; 1975. p. 279-400.

Marx KH. *Capital: a critique of political economy volume 1* [Fowkes B, Trans.]. London: Penguin Books; 1976.

Marx KH. *Capital: a critique of political economy volume 2* [Fernbach D, Trans.]. London: Penguin Books; 1978).

Marx KH, Engels F. *The communist manifesto*. In: Simon LH, editor. *Selected writings*. Indiana: Hackett Publishing Company; 1994a. p. 157-86.

Marx KH, Engels F. *The german ideology: part 1 (excerpts)*. In: Simon LH, editor. *Selected writings*. Indiana: Hackett Publishing Company; 1994b.

McGregor C. *Class in Australia: who says Australia has no class system?* 2nd edition Ringwood: Penguin Books; 2001.

McGowan S, Potter L. The implications of the Chinese learner for the internationalization of the curriculum: an Australian perspective. *Critical Perspectives on Accounting* 2008;19(2):181-98.

McPhail K. The threat of ethical accountants: an application of Foucault's concept of ethics to accounting education and some thoughts on ethically educating for the other. *Critical Perspectives on Accounting* 1999;10(6):833-66.

Noon M. Racial discrimination in speculative application: evidence from the UK's Top 100 Firms. *Human Resource Management Journal* 1993;3(4):35-47.

Partington G. Making people: socialisation and socialising agencies. In: Allen J, editor. *Sociology of education: possibilities and practices*. 3rd edition Southbank: Social Science Press; 2004. p. 125-44 [chapter 6].

Patton MQ. *Qualitative evaluation and research methods*. Newbury Park: Sage; 1990.

Ram M. Coping with racism: Asian employers in the inner city. *Work Employment and Society* 1992;6(4):601-18.

Rex J, Moore R. *Race, community and conflict: a study of Sparkbrook (with the collaboration of A. Shuttleworth & J. Williams)*. London and New York: Oxford University Press for the Institute of Race Relations; 1967.

Richards E. Return migration and migrant strategies in colonial Australia. In: Fitzpatrick D, editor. *Home or away: immigrants in colonial Australia. Visible immigrants: three*. Canberra: Division of Historical Studies and Centre for Immigration and Multicultural Studies, RSSH, Australian National University; 1992.

Robertson I. *Sociology*. New York: Worth Publishers; 1977.

Saravanamuthu K. Reflecting on the Biggs-Watkins theory of the Chinese learner. *Critical Perspectives on Accounting* 2008;19:138-80.

Schlosser E. *Fast food nation: what the all-American meal is doing to the world*. London: Penguin Books; 2002.

Schumpeter JA. *Capitalism, socialism and democracy*. 3rd edition Harper Perennial; 1962.

Shen Y. *Dragon seed in the antipodes: Chinese-Australian autobiographies*. Melbourne: Melbourne University Press; 2001.

Stratton J. *Race daze: Australia in identity crisis*. Annandale: Pluto Press; 1998.

Tart M. *The life of Quong Tart*. Sydney: W. M. Maclardy; 1911.

Thomson I, Bebbington J. It doesn't matter what you teach? *Critical Perspectives on Accounting* 2004;15(4/5):609-28.

Thornton S. Club cultures: music, media and sub-cultural capital. Cambridge: Polity Press; 1995.

Tinker T. Mickey marxism rides again! *Critical Perspectives on Accounting* 1999;10(5):643-70.

Tinker T. The withering of criticism: a review of professional, Foucauldian, ethnographic, and epistemic studies in accounting. *Accounting, Auditing & Accountability Journal* 2005;18(1):100-35.

Tinker T, Fearfull A. The workplace politics of U.S. accounting: race, class and gender discrimination at Baruch college. *Critical Perspectives on Accounting* 2007;18(1):123-38.

Travers R. Australian mandarin: the life and times of Quong Tart. Sydney: Kangaroo Press; 1981.

Tu W-M. Selfhood and otherness in Confucian thought. In: Marsella AJ, DeVos G, Hsu FLK, editors. *Culture and self: Asian and western perspectives*. New York: Tavistock Publications; 1985. p. 231-51.

Tu W-M. The Confucian tradition in Chinese history. In: Ropp P, editor. *Heritage of China: contemporary perspectives on Chinese civilization*. Berkeley: University of California Press; 1990. p. 112-37.

Waters M. Collapse and convergence in class theory: the return of the social in stratification arrangements. *Theory and Society* 1991;20:141-72.

Waters M, Crook R. *Sociology one: principles of sociological analysis for Australians*. 3rd edition Melbourne: Longman Cheshire; 1993.

Wild RA. *Social stratification in Australia*. Hornsby: George Allen & Unwin; 1978.