**Career Development, Culture and Minority Ethnic Experience in the Professions**

**ABSTRACT**

**Purpose**

This proposed study intends to understand the influence of ethnicity as an antecedent for the structure and content of the developmental networks of minority ethnic professionals and job satisfaction.

**Design/methodology/approach**

The study proposes the use of bicultural identity integration (BII) as a construct to measure the extent that minorities see their workplace culture and ethnic cultures as compatible or opposing and to observe the differences in their developmental networks and job satisfaction. Focusing on black accountants 100 respondents will be required for a survey and 50 for semi-structured interviews

**Findings if paper is empirical;**

n/a

**Research limitations/implications;**

Small sample size, gender and class are not analysed

**Originality/value of the paper.**

The contribution of the study is to unite the diversity and developmental network literatures by proposing a model that may be applied to other demographic gender or class.

**KEYWORDS**

Minority ethnic, professionals, bicultural experience, developmental network,

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**1. Area of Study**

“The UK professions are world leaders” (Cabinet Office, 2009 p.5), central to the growth of the post-industrial economy fuelled by a growing service sector driven by advances in knowledge and technology (Winsor, 1992). Evidently the demand for professional services has increased, accountancy and law are two professions have both benefitted from the growth in the service sector: since 1996 their membership have grown by 60% and 77% respectively (Financial Reporting Council, 2012, Law Society, 2012). Despite increasing numbers of women and minority ethnic groups in the workplace (Langdon, McMenamin, & Krolik, 2002), they continue to employ discriminatory practices to privilege the access and benefits of professional membership (Kyriacou & Johnston, 2006, Nicolson, 2005, Hammond, 2002). The most important driver for effective diversity policies continues to be legal compliance (Ozbilgin and Tatli, 2008)

The number of minority ethnic accountants is unclear because the accountancy profession has yet to implement any significant ethnic monitoring programmes (Lewis, 2011, Duff, 2010, Johnston and Kyriacou, 2007). An increase in the proportion of minority ethnic lawyers to 11.9% in 2011 (Law Society, 2012) has accompanied by suggestions that minority ethnic lawyers leave the profession in disproportionately high numbers, the legal profession remains segmented and stratified on lines of gender, ethnicity and class, (Ashley and Empson, 2012, Sommerlad, 2008).

A preference for ‘old’ universities, the significance of personal relationships and networking outside of the firm privilege white middle class males and remain key barriers to career progression for minority ethnic groups (Sommerlad et al, 2010, Weisenfeld, 2001), who are often excluded from network information and opportunities (Ibarra, 1993).

Access to mentoring can help to overcome these barriers by providing access to informal lines of communication, developing knowledge of important socialisation processes and sponsorship (Thomas and Gabarro, 1999, Thomas, 1991). The benefits of mentoring are well established for career enhancement: the primary impact is on promotion and compensation driven by developmental network advice; secondary benefits include development of socialisation skills and career aspiration through psychosocial support (Kram, 1985).

However, establishing a productive mentor – protégée relationship for a minority ethnic professional is not unproblematic: increased performance pressure can arise for the protégée caused by the visibility of their activities in the workplace, this also affects the mentor who may risk damage to their reputation in the event of a perceived failure (Kanter, 1977). Minorities also experience additional concerns about their competencies, which can undermine their efforts (Kram and Hall, 1996). A sense of shared identity is often a motivating factor in initiating mentor relationships, when this is absent, the relationship is often formal and this can lead to lower psychosocial support and higher intentions to leave by minorities (Viator, 2001).

Higgins and Kram (2001) integrated the mentorship literature with social network theories and methods to reconceptualise the traditional dyadic relationship as part of a developmental network of people that provides career related assistance at a given time. This constellation of developmental relationships provides both career development and psychosocial support functions (Thomas and Higgins, 1996, Thomas, 1990) that lead to long run career outcomes such as organisational retention and career advancement (Higgins and Thomas, 2001). In particular, psychological support is positively associated with optimism (Higgins, Dobrow and Rolof, 2010) and the confidence to overcome obstacles (Higgins, 2001).

Minority ethnic professionals benefit from these functions because they compete in a separate ‘career tournament’ characterised by slower career progression (Thomas and Gabarro, 1999) lower earnings, (Blackaby, Leslie, Murphy and O’Leary, 2006) lower returns to education (Hoque and Noon, 2004).

Despite scholars paying increasing attention to the antecedents of diversified relationships (Ragins, 1997), intentions to initiate relationships and cross-racial relationships (Thomas, 1990). A comprehensive understanding of how ethnicity influences developmental relationships is missing.

This paper is concerned with the manner in which the bicultural experience of minority ethnic professionals influences the structure and content of their developmental networks. Large variations can exist in how people with more than one cultural identity manage and experience these multiple value systems. Some perceive their identities as compatible and complementary and others describe them as oppositional and contradictory (Benet-Martinez, Liue, Lee, 2005). The bicultural experience of maintaining a professional identity rooted in a majority white environment while reconciling a minority ethnic identity is discussed in complicated ways in both positive and negative terms (Benet-Martinez and Haritatos, 2005).

This paper is important because it answers the calls for more research to increase the understanding of the lived experiences of minority ethnic employees (Ozbilgin, 2009) while exploring the demographic antecedents of developmental networks (Dobrow et al, 2012). In doing so it develops a bridge between the diversity and the developmental network literature.

The approach is novel because the emphasis on relationships focuses on positive aspects of diversity such as resilience and generative attitudes as an alternative to focusing on differences between minority and majority groups. As such, this study aspires to have the emancipatory potential of positive diversity research (Ramarjan and Thomas, 2010) by focusing on minority ethnic groups as high achievers and problematizing the stereotypical conceptions as an other. In particular the choice of the professions shows high levels of education, technical competence and discipline.

This paper will focus in Black African and Black Caribbean accountants in the UK accounting profession.

The choice of accountancy has been made for several reasons: first accountancy is under researched regarding diversity compared to peer professions like law and medicine (Ashley and Empson, 2012). Second the accounting profession keeps no data regarding its ethnicity composition (Kyriacou & Johnston, 2006). Research on ethnicity is notably absent from accounting research despite the Accounting profession’s focus on developing a diversity culture (Johnson, Lowe and Reckers, 2000).

I am interested in Black African and Black Caribbean because they are portrayed as ‘Others’ by the accounting profession (Duff, 2010), they experience a greater ethnic penalty in the workplace and lower returns to education (Hoque and Noon, 2004).

As a black accountant, I am personally motivated to understand the bicultural experiences of black accountants and their developmental networks.

**2. Aims and Objectives**

This study aims to understand the mechanism with which the cognitive experience of a minority group influences their developmental networks.

In this respect, addressing the research question is important to gain a deeper understanding of the extent that ethnicity underpins the cognitive process associated with career enhancing activities.

A model is proposed to illustrate this relationship. The aim for this model is to form the basis for further study into different bicultural experiences that can be extended not only to other minority ethnic groups but also to other demographic differences like gender or class.

This study wants to address the following questions

1. If different bicultural experiences lead to the perception of positive career outcomes like job satisfaction
2. To what extent is bicultural experience responsible for structural differences in the developmental networks of minority professionals and how does this affect job satisfaction?
3. Which combination of bicultural experiences and developmental network structures and content lead to job satisfaction

**3. Definitions, Constructs and Boundaries**

**Diversity & Ethnicity**

The terms diversity, equality and inclusion are often used to describe competing perspectives of a multiplicity of stakeholder groups; evidently, there is no single consolidated view of their meaning (Tatli and Ozbilgin, 2009). This paper is interested in 2 distinct conceptualisations of diversity: the first is a paradigm for managing differences in the workplace and the second is a social construct used to describe those differences.

Diversity as a management paradigm recognises individual differences in the workplace and values heterogeneity and it’s potential to create better outcomes for individuals, teams and organisation (Thomas and Ely, 1996). This pluralist approach reflects the individualised and performance-driven business case arguments (Barmes and Ashtiany, 2003) and changing attitudes from group-based struc­tural disadvantage towards Equality management in the 1980’s sought to eradicate the consideration of social differences from the criteria and the decision making process of organisations, leaving them colour-blind. This approach has been problematized because some of the assumptions are considered unhelpful (Liff, 1999); judging employees from a neutral standard overlooks the potential for the standard to be gendered or racialised (Ozbilgin& Tatli, 2008). Inclusion bridges both approaches and refers to the removal of barriers that block employees from using their full range of skills and competencies (Roberson, 2006)

The meaning of equality, diversity and inclusion in organisations are context specific and redefined across national and regional borders and is often stretched, bent or shrunk according to the local context (Tatli et al, 2012).

In France, diversity is debated in terms of gender and cultural differences (Al Ariss, 2010), in Germany the dialogue has been shrunk to focus on gender and ignore problems of discrimination of minority ethnic groups (Tatli et al, 2012). The proposed study is located in the UK where the meaning has been stretched to enable a proactive equalities agenda in the public sector. In contrast, in the private sector it has been bent and shrunk away from equality the expectation in the UK is that organisations will voluntarily take a proactive stance to promote diversity because it is good for business. Accounting has shrunk the meaning of diversity to mean gender and class; this is evident from the initiatives to promote gender diversity and social mobility (Cabinet Office, 2009).

As a social construct, diversity refers to the distribution of differences among the members of a unit with respect to a common attribute (Harrison and Klein, 2007). The unit can be a team, organisation or a nation state. The attributes are not restricted to demography; it can also be applied to non-demographic attributes such as tenure, education or experience. Observed variety of an attribute does not make a unit diverse per se, rather it is diverse with respect to one or more specific attributes of its members.

This study is concerned with ethnicity as a construct of variety and the social meanings associated with the actual and perceived differences of the constructed collective identity of those that share a common ancestry, culture and language (Fenton, 2003). The term ethnicity is deliberately used to denote common ancestry, culture and language in preference to race. The term race is laden with the legacy of power, colonial domination and social and political oppression and has been used to imply that ‘races’ are different and unequal; this makes it inappropriate for this study.

The use of ethnicity is not without it’s problems; both ethnicity and its constituent culture are dynamic and contested terms (Fenton, 2003). In this context, they are conceptualised as an ongoing process rather than a fixed construct that is produced and reproduced over time. Much of the North American literature on diversity refers to race as a social constructs,(Thomas, 1993, 1990) the use of the term race in this paper will be in regarding this literature as a point of reference. The use of the word minority also has implications of access to power and status (Ragins, 1997), this study does not claim that minority ethnic experiences are homogenous, difference in culture, traditions and family structures all influence ethnicity and it’s experiences.

Often research fails to recognise the difference between ethnic groups (Berthoud, 2000). If we consider earnings, after controlling for parameters including location, education, experience and tenure Indians and Chinese workers have employment rates and earnings similar to white members of the population. Africans, Caribbeans and Pakistanis fare a lot worse, with significant ethnic penalties. Black Africans also experience lower earning returns to increases in education whereas white immigrants such as Australians and South Africans experienced no ethnic penalty at all (Elliot & Lindley, 2008).

The focus of this paper is on Black Africans and Black Caribbeans living and working in the UK this includes those born outside of these areas that can identify ancestry, culture and language from these regions. They have been selected specifically for the high ethnic penalties, low returns to education and high unemployment rates (Heath, Rothon and Kilpi, 2008). The use of the term black in this study is used to denote this group and is to be distinguished from the political term ‘black’ which has been used in several qualitative studies of accounting (Kyriacou, 2006, 2007, Lewis, 2011) that often includes those of South Asian heritage. The distinction is made here because of the concern of experience within a particular group that is likely to share a antecedent conditions that influence bicultural decisions.

**Bicultural Experience**

Bicultural experience in this context is the experience of people with more than one cultural identity and the way that they manages the meaning systems associated with each of those identities (Benet- Martinez et al, 2005). This is closely related to WE Dubois’s (1969) concept of double consciousness, which referred to the external and internal psychic dynamics that blacks encountered as a result of constantly observing themselves through the eyes of the white majority and recognising unreconciled thoughts and experiences. Bell (1990) and Blackwell (1981) acknowledge this bicultural experience and highlighted two behaviours adopted by blacks that were mainstreaming: moving professionally, economically and politically into the fabric of American society. The first was assimilation, based on Park’s (1950) assimilation theory where minority groups shed their identities as they are integrated into the majority culture, the second was compartmentalisation: the establishment of rigid boundaries between the cultural contexts of the workplace and an individual’s personal life. Both Bell (1990) and Dubois (1969) suggest that this experience have potentially negative consequences leading to bicultural stress ‘the set of emotional and physical upheavals produced by a bicultural existence’ (Thomas and Aldefer, 1989, p. 135).

Berry’s widely accepted framework for acculturation places this in a wider context by identifying two central issues for bicultural individuals: the first is if the individual is motivated or allowed to retain their minority identity and the other is if the individual is motivated or allowed to identify with the majority culture. Considering the length of time, work experience and examinations required for entry into the profession, it is assumed that aspiring accountants are motivated to identify with the majority culture. This does not constitute ability.

Figure 1 illustrates the potential outcomes for bicultural individuals regarding these two parameters. Within Berry’s model, these two dimensions intersect to create four acculturation categories—assimilation (adopts the receiving culture and discards the heritage culture), separation (rejects the receiving culture and retains the heritage culture), integration (adopts the receiving culture and retains the heritage culture), and marginalization (rejects both the heritage and receiving cultures) (Schwartz et al, 2010).

The construct for measuring Bicultural experience in this study will be bicultural identity integration (BII). This construct captures the degree that an individual sees their cultural identities as being compatible and integrated or oppositional and difficult to integrate. Individuals high on BII find it easy to integrate both cultures and are described as having compatible bicultural identities (Phinney and Deviche-Navarro, 1997) that they do not perceive to be mutually exclusive or conflicting. Biculturals low on BII have difficulty incorporating both cultures into a cohesive identity. Low BII’s identity with both cultures but may feel as if they should just choose one. There is no assumption that high or low BIII’s leads to better outcomes

BII does not define a unitary construct but seems to involve two distinct psychological constructs: Cultural conflict and Cultural distance, cultural conflict is a product of perceived contextual pressures, intercultural relations and discrimination domains. This may challenge their ability to maintain consistent self-image and group affiliations, feeling that they are mutually exclusive. Cultural distance refers to if the cultures are non-overlapping or disassociated

As a result, rather than a latent construct with two resulting dimensions, BII should be understood as emerging from variations in Cultural Distance and Cultural conflict. BII gives an indication of double consciousness that is context specific and does not assume that one is preferred to the other.

**Figure 1**

**Acculturation Model (Berry et al, 1989)**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Assimilation** | **Integration** |
| **Is it of value to identify with larger culture?** | Yes |
|  |  |
|  |  |
|  |  | **Marginalisation** | **Separation** |
|  | No |
|  |  |
|  |  |
|  |  |  |  |
|  |  | No | Yes |
|  |  |  |  |
|  |  | **Is it of value to maintain cultural heritage?** |  |

**Accounting as a Profession**

This study locates Accountancy along with Law and Medicine as part of an interdependent system of occupational groups, each claiming jurisdiction over specific activities; the boundaries of these jurisdictions are in perpetual dispute (Abbot, 1988). Defining a profession is difficult because of the wide disparity between structural features or theoretical underpinnings of what a profession means.

For the purposes of this study professions will be defined as bodies of experts with knowledge of a particular field characterised by elaborate systems of instruction, training, entry examinations and an enforced code of ethics (Abbott, 1988).

Richardson (1997) judged the success of a profession by its ability to sustain limited access to a particular set of market opportunities to its members and theorises that for an occupation to achieve professional status it must have successfully implemented four specific strategies: ‘Market Enhancement’ occurs when the occupation establishes the pragmatic value of the services it provides, by developing a set of marketable skills given the need of the client. ‘Market Closure’ can be observed when market opportunities are limited to members who are identified by competency or corporate identity by establishing jurisdictional boundaries between members and other occupations. ‘Professional Closure’ is identified when the occupation has control over who has access to the market opportunities through controlling privileged access to the market by establishing credentials like examinations administered by a self regulating body. ‘Professional Power’ is achieved when the occupation must have control over its technology and influence over its clients and argue for moral legitimacy.

The professionalisation of Accountancy is fragmented because of its failure to gain statutory recognition of a task domain in which accountants are uniquely qualified to practice. A symptom of this condition is the different accounting bodies that comprise the fragmented membership of the UK Accountancy profession ( Richardson, 1997). This distinguishes Accountancy from the Legal and Medical professions who have both successfully executed the four strategies (Richardson 1997):

Accountancy in the UK has developed from being an ill defined commercial occupation in the late nineteenth century (Kirkham and Loft, 1993), to having over 312,000 members (Financial Reporting Council, 2012) and is now predominantly white, middle class and male (Kirkham and Loft, 1993;) socialisation is one of the key professionalisation processes used to favour this group and reproduce inequality (Anderson–Gough et al 1998, Lewis 2011, ).

Socialisation can be considered to be the numerous formal and informal processes that enable individuals to become functioning members of a collective and is located in the workplace (Cooper and Robson, 2006). Initiated during the recruitment process, a professional identity is assumed by trainee accountants (Anderson-Gough, Grey and Robson, 2000). Professional self-conduct is less about examinations, which are often seen as a barrier to qualification rather than as tools of the trade and more about reinforcing professional identity (Anderson–Gough et al 1998). Informal forms of communication convey social information in Accountancy (Dirsmith and Covaleski, 1985) this also extends to the use of language beyond technical financial terms; using clichés reinforces collective identities and creates boundaries for group members (Anderson–Gough et al 1998).

The establishment of the UK Accountancy profession was not simply a matter of determining who might belong to the Profession; it was also a matter of establishing who might not belong through socialisation.

Much of the literature exploring ethnic identity in Accounting is centred upon the US Accountancy profession and has been pioneered by Hammond (Hammond and Streeter, 1994; Hammond 1997; Hammond, 2002). African American firms served as a vehicle for increasing the number of African Americans in the Profession because of the difficulty experienced in securing training contracts (Hammond, 2002); African American CPA’s often find it extremely difficult to find a mentor, as a result African Americans are more likely to leave the Profession than their counterparts Viator (2001).

The literature regarding the experiences of black accountants in the UK is limited, and focuses on minority ethnic groups as being homogenous, this suggests that it is a neglected area of research (Lewis, 2011, Hammond and Sikka, 1996) with scope for theoretical development. There is a need for more research outside of the United States of America (McNicholas et al, 2007). Johnston and Kyriacou (2006; 2007) suggested that the UK Accountancy profession operates processes that are institutionally racist and sexist with men from minority backgrounds suffering particular conflicts and exclusions.

**Developmental Network**

A developmental network is a career focussed subset of a social network, as such it shares many constructs with the social network literature and refers to the egocentric network of people a protégé names as taking an active interest and action to advance the protégée’s career (Higgins and Kram, 2001). The study is interested in the perspective of the protégé and not the developers themselves; and acknowledges the potential difference between the protégées perception of their developmental network structure and the actual structure of the network and does not consider any assistance without their knowledge.

Network content is informed by the mentorship literature and structure by the social network theories: Content comprises career functions include, sponsorship, coaching, protection and exposure and psychosocial functions include counselling, friendship and role modelling. Mentor-protégée relationship contains both career development and psychosocial functions and to some extent implies a greater sense of intimacy and leads to more positive outcomes. Sponsorship-protégée relationship have only career development and tend to be formal in nature with inferior outcomes to mentor-protégée relationships particularly if ‘cross racial’ (Kram, 1985, Thomas, 1993). However if mentor and protégée have the same attitude to diversity, then homogeneity of attitude leads to better outcomes, regardless of ethnicity (Thomas, 1993)

Structure is identified by density and range, which act as a proxy for identifying the extent that the protégée has access to information and the type of information either valuable or redundant. Density is measured by the extent to which your developers know or are connected to each other from the perspective of the protégée, high density suggests potentially high levels of redundant information, but it may also reflect a closed community, team or organisation (Higgins and Kram, 2001). Range refers to the number of developers in the network, which is typically up to 6. The range is important because the greater the range, the greater the potential for valuable information, particularly if the network has a low density. Diversity of the range is important in terms of ethnicity, gender and location, within an organisation or external to your workplace, these will all be captured in the data. However bigger is not always best and the best network is the one that matches the needs of the protégée (Higgins, 2007)

**4. Hypotheses**

*H1: Individuals with high BII have greater job satisfaction than those with low BII*

High BII individuals may have integrated i

*H2: Individuals with high BII have career development and psychosocial support from the same developers*

*H3: Individuals with low BII have lower career development than high BII individuals*

*H4: Individuals with low BII have more developers outside of the workplace than high BII individuals*

*H5: Individuals with high BII have more dense networks than those with low BII*

*H6: Individuals with high BII have greater range in their networks than those with low BII*

**5. Methodology**

5.1 Sample

The study is looking for 50 and 100 respondents for two phases of data collection.

There is no existing body of demographic data in the accounting profession and this (Johnston and Kyriacou, 2007; Duff, 2010) at the institutional or organisational level. The Financial Reporting Council, annual report containing Key Facts and Trends in the Profession contains age, location, qualification and sector but no information on ethnicity (FRC, 2012). The 7 professional bodies have no complete information because it is a non-compulsory field in their data collection processes. Of the Big 4 Accounting firms only Ernst and Young has a Black employee network in the UK and this includes non-accountants employees such as security staff.

Obtaining data is a challenge and three complementary approaches to be simultaneously employed: First, the National Association of Black Accountants UK has agreed to provide access to its members and associates for both parts of the study. The organisation is nascent and current membership is less than 100 people, this presents a risk if the organisation fails to grow. Their remit is to further the individual welfare of its members; maintain integrity, objectivity and promote high ethical values and equal opportunity for all Black and Ethnic minority Accountants (NABA UK, 2012). Second is the use of snowball sampling as a purposive sampling method has been successfully in studies of minority ethnic accountants (Hammond, 2002; Johnston and Kyriacou, 2006) and is being employed as an alternative. To date I have confirmed 25 respondents. The use of snowball sample comes at the expense of reducing the likelihood that the sample will represent a good cross section from the population; with an unknown population and no accessible sample frame and the difficulty of creating such a sampling frame means that this is the only feasible approach (Bryman and Bell, 2007). The final approach will be to contact organisations directly: the Top 100 firms 2012 in the UK by size and number of partners and recruitment consultants. All respondents who must be qualified accountants living and working in the UK with black African or black Caribbean heritage including those who were born outside of the UK.

**Phase 1 Data Collection**

Interview based case studies have been chosen as the research strategy with 50 respondents, The “thick descriptions” of the case study strategy make it suitable for the in depth requirements of the oral history approach selected and allow the analytical level of the data content to be factual, interpretive and evaluative (Lincoln and Guba, 1985). The interviews will be used to create career biographies looking for information about their developmental experiences, critical relationships and bicultural experiences.

The data collection methods for the study are semi structured interviews; these will be used flexibly to omit, elaborate and adapt questions to the demands of the context (Taylor and Usher, 2001). This is suitable for the exploratory nature of the study and potentially widens the scope of the research.

There is a growing body of research that has used Oral history to look at issues of gender and ethnicity in the accounting profession to present another version of reality, which may not have been documented (Kim, 2004; Hammond, 2002; Johnston and Kyriacou 2007).

Thematic Analysis has been selected to interpret the interview transcripts because of its ability to identify, analyse and report patterns within the data and its use as a foundational method for developing the core skills useful for conducting qualitative research (Braun and Clarke 2006).

Alternatives analytical methods like narrative or conversational analysis were not chosen because the study is more concerned about the underlying themes and concepts of the data than the actual words used or the syntax. Nvivo will be used to code and analyse the data because of its potential for elaborate coding and tracking of the data. Codes will be based on the research questions as well as trends emerging from the data. Appendix 1 contains a schedule of codes taken from Thomas & Gabarro (1999)’s study of minority ethnic executives.

**Phase 2 Data Collection**

The purpose of this survey is to capture information on the developmental network content and structure and individual bicultural experience.

An augmented version of the developmental network questionnaire (Higgins, 2001) will be used with additional fields to capture demographic data for the developers (age, ethnicity, gender), and frequency of contact.

Bicultural experience will use an augmented version of 3 questionnaires:

BII using a 5-point scale similar to BII SP cultural distance and cultural conflict

4 scales measuring individual aptitude to the 4 acculturation strategies (Berry et al, 1989)

5.2 Reflexivity and Ethical Considerations

Researchers and their subjects are interactively linked; knowledge is value laden regardless of the methodological framework (Riege, 2003). As an accountant I have tacit knowledge of the profession and as a black accountant I hope to build rapport with respondents quickly and develop social bonds that may result in responses that may not have been received by researchers unfamiliar with the schemas of the field (Hammond and Sikka, 1996; Kyriacou, 2009). This makes my role as a researcher uniquely valuable and well informed and I perceive my role in the research process is an opportunity rather than an intrusion (Lincoln and Guba, 1985). This research has potential opportunities that may not exist with a researcher with a different background and may reduce the potential for respondents to be treated as ‘minoritised’ subjects in a process of benign inferiorisation (Kim, 2004).

In order to moderate potential over identification with respondents I intend to meet with colleagues engaged with diversity research to discuss my observations about specific interviews and informants and discuss this with my supervisors (Thomas, 1993)

4.3 Ethical Considerations

A preliminary review of the study found no unusual ethical concerns that should affect the conduct of this research. Ethical issues in business research manifest in four key areas: whether there is harm to participants, whether there is a lack of informed consent, whether there is an invasion of privacy and whether deception is involved (Bryman and Bell, 2007). The nature of the study means that there is minimal risk of participants coming to physical harm; however the personal nature of the subject matter may be stress inducing for participants if negative experiences are discussed. My familiarity with the research areas and my presence may alleviate any potential anxiety. I will ensure that the interviews are conducted in a mutually agreed location to ensure that the participant feels comfortable. I will seek advice from my supervisor and other academics to develop interview techniques to ensure that the process is accommodating for the participants.

An online information pack will be provided to participants who have expressed an interest in participating in the research. This will include a consent form and additional information outlining the research aims and objectives, explaining how both the data and the research findings will be used. The information will also explain that participation is voluntary and that participants are free to withdraw from the study at any time and that they will be allowed to review all transcripts for confirmation of their content. The information pack will explain how the participant’s right to privacy will be protected and the anonymity of the participants will be maintained at all times using pseudonyms and no reference to the real names of individuals or organisations. This will also ensure that non participants are not harmed by the research process. By adhering to the agreement I will reduce the scope for misunderstandings. Participation in the study will be conditional on the completion of the form and an acknowledgement of the accompanying notes.

**Anticipated Findings**

**Summary**

The purpose of the proposed study is to understand how ethnicity can act as an antecedent for developmental structure and content. The intended contribution is to use a novel approach to extend the existing literature and brid

One of the biggest challenges anticipated is access to data, other professions such as law may present easier data sets but their advanced diversity agenda makes them less fascinating to study. The experiences of black accountants are hidden and the literature is yet to understand them and the profession itself is either ambivalent or negligent (Lewis, 2011). The proposed study serves to problematize the meritocratic rhetoric that professions as a vehicle for social mobility and individual achievement.

The study focuses on the agency of individuals, recognising their potential for change and intends to lay the foundations for future research of other minority ethnic groups or other

The complexity of the UK landscape presents apparent contradictions and tensions that need further addressing. This paper is limited in that it addresses the impact of diversity management on minority ethnic identity without considering gender or class. The intersectionality of these forms of inequality produces considerable differences. Further research is required on the role of disability and sexual orientation.

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