

Chinese Accountants in Canada

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Abstract

This dissertation examines Chinese accounting professionals in Canada. Existing studies on Chinese accountants have paid little attention to their racialization as model minorities and its potential impacts, and this dissertation seeks to fill this gap. Chapter 1 discusses the overall contextual environment for Chinese accountants in Canada. Using census data, it finds that Chinese minorities are highly and disproportionately represented at regular employee and middle management levels within the profession but are far less represented in senior management positions. Chapter 2 focuses on their experiences working in the profession. Using semi-structured interviews, the chapter shows that Chinese professionals face a double-edged sword. On the one hand, the participants experienced few difficulties breaking into the accounting profession. But on the other hand, they perceive a barrier at middle management that prevents them from advancing to senior management. The chapter explains these findings using the theory of racial triangulation, arguing that Chinese minorities are valorised as the model minority but ostracised as the forever foreigner. The chapter contributes to the literature by advancing the notion of Chinese identity as a double-edged sword. Chapter 3 examines how the participants acted in response to their experiences and perceptions. Using semi-structured interviews with the same participants, the chapter discusses a variety of actions they undertook. In the workplace, interviewees focused on showing the qualities associated with Chinese workers in line with the model minority myth. However, in response to the bamboo ceiling and the ostracization side of racial triangulation, their main reactions were to leave the accounting firms or target areas within firms like tax that had high numbers of Chinese workers. The chapter also finds that the characterization of Chinese immigrants as model minorities and the perceived advantage this characterization brings for entry-level positions may be encouraging them to pursue careers in

accounting. To explain these findings, the chapter employs the “ideal” type alternative career paths framework. The chapter makes a contribution by extending this framework to the accounting field and showing that a potential link exists between the racial triangulation of Chinese professionals in accounting and their career-related behaviors.

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Introduction

This dissertation examines Chinese accounting professionals in Canada, a racialized minority group within the Canadian accounting profession which has received little attention in the academic literature. In the three chapters that compose it, this dissertation explores their current distribution across both the provinces of the country and the different levels of the profession, their experiences and perceptions working in the profession, and the actions they take in response to those experiences.

This topic is of personal interest to me for two main reasons. The first is that it is about a racialized minority that I am a member of, in a country that I live in, and in a profession that I work in. Like the title of this dissertation, I am also a Chinese accountant in Canada. Thus, as a member of this group myself, I was driven by a personal curiosity as to whether other Chinese accountants shared similar experiences in entering and working within the Canadian accounting profession. The second main reason, closely related to the first, is the overall lack of studies on Chinese accounting professionals in the academic literature, particularly for the Canadian setting. Thus, being a Chinese accountant, I felt motivated to discover what the story of Chinese accountants in Canada is and share it with others. For these reasons I decided to undertake this research project, which has culminated in this dissertation. It is my sincere hope that the chapters within prove interesting and informative, and motivate future studies into this important group both in Canada and around the world.

Chapter 1 discusses the overall contextual environment that Chinese accountants find themselves in and lays out their current distribution across the provinces and the different employment tiers of the profession. It provides an overview of the history of Chinese immigration in Canada and the history of the Canadian accounting profession. The chapter also

discusses the emphasis on multiculturalism that Canada is internationally known for, as well as a brief overview of the Chinese diaspora which has a substantial presence in Canada. After presenting these details on the contextual environment, the chapter dives into its primary empirical analysis. Using census data from Statistics Canada and diversity statistics published by the Big 4 accounting firms in Canada, it lays out the distribution of Chinese accountants across the country and their employment numbers at both the regular employee and management levels in the accounting profession. It also shows the growth in these employment levels over the different census years and compares the numbers for Chinese minorities with other racial/ethnic minorities tracked in the census for these categories. In addition, the figures in these categories are compared against the representation of these groups in the overall labour force to provide a better understanding of the presence of Chinese minorities in the Canadian accounting profession. The chapter shows that Chinese minorities are highly and disproportionately represented at regular employee and middle management levels within the Canadian accounting profession, both compared to other racial/ethnic minorities and their presence in the overall labour force. However, Chinese minorities are far less represented in senior management positions in general, and statistics from the Big 4 suggest that this is a common phenomenon for racial/ethnic minorities in accounting. The chapter makes a contribution by showing the overall representation of Chinese minorities and their current employment situation in the Canadian accounting profession. It also shows why Chinese accounting professionals in Canada are a group worthy of study, highlighting that they have a disproportionately high presence in the Canadian profession, and that Canada's unique status as a western country with a highly diverse population and a focus on multiculturalism makes it an ideal setting for studying Chinese minorities in the profession.

While chapter 1 provides key contextual details and a picture of the overall employment situation of Chinese accounting professionals in Canada, chapter 2 focuses on a deeper analysis of their experiences and perceptions working in the profession. Using semi-structured interviews with Chinese accountants, the chapter shows that Chinese professionals face a double-edged sword in relation to their Chinese identity. On the one hand, the participants experienced few difficulties breaking into the accounting profession and finding their first entry-level jobs. But on the other hand, they perceive a barrier at the upper threshold of middle management that prevents them from advancing to senior management positions. The chapter explains these findings using the theory of racial triangulation, arguing that Chinese minorities are valorised as the model minority but ostracised as the forever foreigner. This places them in a middle position within a racial hierarchy, which in the accounting profession manifests as them being popular as front-line workers but excluded from senior leadership positions. Other issues including micro-aggressions and the discounting of foreign experience are also identified. The chapter contributes to the literature by advancing the notion of Chinese identity as a double-edged sword and extending racial triangulation to the accounting field.

Building on chapter 2, chapter 3 examines how the participants acted in response to their experiences and perceptions. Using semi-structured interviews with the same participants, the chapter discusses a variety of actions they undertook. In the workplace, interviewees focused on showing the qualities associated with Chinese workers in line with the model minority myth. However, in response to the bamboo ceiling and the ostracization side of racial triangulation, their main reactions were to leave the accounting firms or target areas within firms like tax that had high numbers of Chinese workers. The chapter also finds that the characterization of Chinese immigrants as model minorities and the perceived advantage this characterization brings for

entry-level positions may be encouraging them to pursue careers in accounting. To explain these findings, the chapter employs the “ideal” type alternative career paths framework presented in Konyali (2017). The chapter makes a contribution by extending this framework to the accounting field and showing that a potential link exists between the racial triangulation of Chinese professionals in accounting and their career-related behaviors.

Overall, the dissertation advances knowledge about this unique group in the Canadian accounting profession. The findings have significant implications for both this minority group in accounting and the wider Canadian accounting profession. It is the hope of the author that this dissertation is only the starting point, and that Chinese accounting professionals in Canada continue to attract research attention in the future.

Chapter 1: An Overview of Chinese Accountants in Canada

1. Introduction

Canada is a country well-known for its high level of racial and ethnic diversity (Bloemraad, 2012; De Souza, 2016). Here, immigrants from all over the world can be found working in every conceivable occupational field. Accounting is one such field, but at present very little is known about how specific racial and ethnic groups are faring within the accounting field in Canada. While the Chartered Professional Accountants (CPA) association of Canada, the country's main professional association, and its provincial divisions do track the ethnic and racial identities of its members through optional surveys, they have not made this data publicly available. Thus, for the general public and even for licensed, practicing accountants, there is a knowledge gap as to how different racial and ethnic groups are doing in the accounting field. Pertinent questions include how well-represented different groups are in accounting, whether any groups face difficulties entering the profession, and whether any groups struggle to advance their careers within the profession. Uncovering the answers to these questions is important both for improving diversity within the profession and eliminating discriminatory barriers.

This study attempts to answer these questions for one ethnic group in Canada: the Chinese. Using census data from Statistics Canada, it seeks to show the current situation for Chinese accountants in Canada. The study finds that Chinese accountants are well-represented in the field but may face challenges for reaching senior leadership roles. On the one hand, they are highly and disproportionately represented in the field compared to other visible minorities and even to other Chinese workers in the labour force. Similarly, for middle-management roles in accounting, Chinese employees also seem to have disproportionately high representation. On the other hand, they may be less adequately represented in senior leadership positions within the field, and the data available suggests that this is a common issue for visible minorities as a

whole. The study also sheds light on the distribution of Chinese accounting professionals across the different provinces.

The study makes a contribution by revealing the current employment situation for Chinese accountants in Canada. To the best of my knowledge, it is the first study to do this in the accounting field in Canada, and also the first study to utilize census data for this purpose in the accounting field. The findings are of use to a wide range of stakeholders including Chinese residents and new immigrants considering accounting as a career, existing Chinese accounting professionals, accounting firm recruiters, managers, and partners, and accounting academics. For Chinese individuals thinking of becoming accountants, it helps them understand the situation they're going into and whether accounting is a field where they can have a successful career. For existing Chinese accountants, it is useful for understanding potential barriers they may encounter in their career. The study is also beneficial for accounting researchers, and accounting firm recruiters, managers, and partners, looking to understand the situation for Chinese accountants in Canada; and serves as a basis for investigating their experiences and the reasons for the barriers they face.

This paper also makes a contribution by establishing why Chinese accountants in Canada are a topic worthy of study. It does so in several ways. First, it highlights that the Chinese make up a disproportionately high percentage of all accountants in Canada and represent the largest ethnic group among all ethnic minorities in the Canadian accounting profession. Thus, the experiences and challenges they face will likely have a profound impact on the future composition and direction of the Canadian accounting profession, which suggests that they are a group that warrants further study. Second, the increasing number of Chinese accountants in Canada is itself a direct consequence of the increasing wealth and global mobility of the Chinese

diaspora. Chinese accounting professionals are in many cases first generation immigrants and Canada has one of the largest overseas Chinese populations in the world. As the Chinese diaspora and its growing influence in the world is a topic which has garnered substantial interest from researchers (Poston Jr and Wong, 2016; Guo, 2022), investigating the consequences of Chinese migration on the development of professions in western countries is also a research topic of significant importance. Third, the paper highlights that Canada is an ideal context for research of this type. This is because unlike most other western countries, Canada has actively enshrined multiculturalism legally and within its constitution, and made the promotion of diversity a central part of its national identity and government policies. Thus, if Chinese accounting professionals are facing challenges related to their racial/ethnic identity even in a country as accepting as Canada, this indicates that these problems are likely even greater elsewhere for Chinese workers.

The remaining sections are organised as follows. Section 2 provides a brief overview of the history of Chinese immigrants in Canada. Section 3 discusses the history of the accounting profession in Canada. Section 4 discusses multiculturalism in Canada. Section 5 touches on the Chinese diaspora. Section 6 shows the methodology. Section 7 presents the analysis and findings of the study and Section 8 concludes and discusses the paper.

2. Chinese Immigrants in Canada

From the earliest days of Chinese immigration to Canada, the impetus behind their introduction into the country was to provide cheap, reliable labour for projects in the public and private spheres. One of the first instances of the Chinese being brought into Canada was in 1788, when 120 Chinese labourers were brought to Nootka Sound on Vancouver Island (Chan, 2019).

A British fur trader named John Meares recruited these men to build a trading post in order to facilitate the trading of otter pelts, and even at this initial stage, the economic advantages of employing Chinese workers were recognized. John had this to say about the Chinese labourers he employed:

“The Chinese were, on this occasion, shipped as an experiment: they have generally been esteemed as hardy, and industrious, as well as the ingenious race of people; they live on fish and rice, and requiring low wages, it was actually not a matter also of economical consideration to employing them; and during the whole of the voyage there was every reason to be satisfied with their services.”

– John Meares, *Voyages Made in the Years 1788 and 1789, from China to the North West Coast of America* (Meares, 1790)

However, it wouldn't be until 1858 that Chinese immigrants would arrive in Canada in substantial numbers. During the Fraser Canyon Gold Rush, large numbers of Chinese migrated to the colony of British Columbia from California and China (Chan, 2019). These early migrants, attracted by the prospect of making their fortunes from gold mining, later settled in Vancouver Island and British Columbia and by 1860, the Chinese population in the colony was estimated to be around 7,000 (Chan, 2019). In addition to working in the gold fields, Chinese immigrants were employed in a variety of jobs, which were often low-paying and labour-intensive. They were regarded as an ideal source of exploitable cheap labour due their economic desperation (many were originally poor, rural farmers forced to flee their homeland due to civil unrest) and their willingness to accept low wages (workers were often paid half or less of what a local would make for the same work) (Chan, 2019). Chinese syndicates located in mainland China capitalized on this characterization to find common cause with Canadian business owners, facilitating the mass movement of more Chinese immigrants to supply labour-intensive industries like the production of lumber and canned goods (Avery and Neary, 1977). Indeed, this

attitude towards Chinese immigrants was so prevalent that an 1885 report of the Royal Commission on Chinese Immigration described them as “living machines” (Ottawa, 1885).

It was this characterization of Chinese labourers that would ultimately lead to them being utilized in the construction of the Canadian Pacific Railway (CPR). Seeking to reduce the cost of the enterprise, Prime Minister MacDonald insisted that Chinese workers be employed for the purpose. In 1882, he told parliament “It is simply a question of alternatives: either you must have this labour or you can't have the railway” (Berton, 1989). From 1880 to 1885, over 15,000 Chinese labourers were employed to construct the railway. They laboured under extremely dangerous conditions, with over 600 dying by the time of the CPR’s completion (Chan, 2019; Cui, 2011). After the completion of the CPR, many Chinese drifted to other parts of Canada seeking work, often along the path of the railway (Chan, 1982). Over the late 19th century and early 20th century, they spread as far east as the Maritimes, with Chinese communities developing in many major cities including Calgary, Winnipeg, Toronto, and Halifax (Chan, 1982).

While both the private sector and government authorities benefited greatly from the employment of Chinese labourers during this time period, it wasn’t long before public sentiment turned against these early Chinese workers. Angered by their perceived undercutting of wages as well as the cultural impact of their growing numbers in Canadian communities, powerful local opposition soon developed towards Chinese immigration (Avery and Neary, 1977). This opposition coalesced in the form of various worker associations like the Working-men’s Protective Association of 1878 in Victoria, which had the stated purpose of “the mutual protection of the working class of British Columbia against the great influx of Chinese” (Phillips, 1967). This growing resentment towards Chinese settlers soon developed into legislative action

at the provincial level. Early examples included a ban on the employment of Chinese labourers in public projects that were under the jurisdiction of the provincial government, and new taxes on Chinese residents (Avery and Neary, 1977). The federal Dominion governments of the time, acting on behalf of business interests, tried to curtail these discriminative measures passed by the BC government through the power of disallowance (La Forest, 1955). However, it could not ignore the growing resentment in BC forever. In 1884, after ensuring that the CPR would be completed without issue, Prime Minister Macdonald appointed a Royal Commission to examine the issue of Chinese immigrants. The report produced by this Commission would lead to the passing of the Immigration Act of 1885 (Avery and Neary, 1977). Along with various other restrictions on Chinese immigration, this Act imposed a head tax (Li and Lo, 2012). Under this tax, every Chinese person entering the country had to pay \$50, a considerable sum for the time period. However, these measures failed to quell local opposition and in the following decades pressure continued to build to impose ever-more exclusionary policies (Avery and Neary, 1977). In response to this pressure, the head tax rose to \$100 in 1900 and \$500 in 1903, which at the time was equal to two years of wages for the average Chinese worker (Li and Lo, 2012). Events came to a head in 1923 with the passing of the Chinese Immigration Act, which is also infamously known as the Chinese Exclusion Act (Li and Lo, 2012). This piece of legislation effectively barred most Chinese immigrants from entering the country, providing exceptions only to Chinese students and merchants.

For the next few decades, Chinese immigration into Canada was extremely limited. Even after the Chinese Exclusion Act was lifted in 1947, only the spouses and children of Chinese men were permitted entry into Canada (Li, 1998). Thus, the post-war years saw little change in Chinese immigration levels, especially as the Communist regime of the time in China also

practiced a closed-door policy (Lo and Wang, 2004). Chinese immigration would not pick up again until the passing of the Immigration Act of 1967. Motivated by the growing demand for skilled labour, this change to immigration law abolished race-based quotas in favour of a points system (Lo et al., 2019). This points system focused on human capital in the form of language proficiency, educational and employment credentials, and Canadian connections, and granted admission to those that scored highly in these areas (Li and Lo, 2012). This change in immigration policy coincided with major political turmoil in mainland China and Hong Kong. During this time, the Communist regime in China was undergoing the Cultural Revolution which resulted in the persecution of many educated Chinese civilians. Thus, middle-class Chinese people in Hong Kong (which at this time was still a British colony), many of whom were exiles from the mainland, were understandably fearful of Communist domination and its consequences, particularly given the related riots that occurred in the city in 1967. In response, they sought refuge abroad and taking advantage of the new change in Canadian immigration policy, were the first wave of educated Chinese immigrants to land in Canada (Lo and Wang, 2004). Overall, this change in Canadian immigration policy resulted in a vast increase in Chinese immigration during the second half of the 20th century. In 1961, the total number of immigrants in Canada born in China was only 36,724. This ballooned to 52,395 by 1981, 231,050 by 1996, and 466,945 by 2006. Similarly, the percentage of the immigrant population that was made up by Chinese immigrants also skyrocketed. In 1961, it was only 1.3% but increased to 3.6% by 1991 and 7.5% by 2006 (Li and Lo, 2012).

Political and policy developments within mainland China and surrounding areas in the late 20th century also contributed to this substantial rise. In 1976, after the death of Mao Zedong and subsequent changes in the leadership of the Communist party, China re-established contact

with Western nations. This opened up the country economically but also allowed Chinese citizens to emigrate to other nations. Chinese settlers from the mainland would arrive in ever greater numbers from this point on. Like their forebears, these early migrants were generally quite poor economically and had few resources to rely on (Lo and Wang, 2004).

Outside of mainland China, geopolitical events also spurred further Chinese immigration. In 1984, the UK and China signed a joint declaration concerning the future of Hong Kong, in which the UK agreed to forfeit control over the territory to China by 1997. This generated a large degree of unease among the relatively upper income citizens of Hong Kong, who wary of what could happen to them under the more repressive mainland government, fled to Canada and other countries in large numbers (Skeldon, 2016). These migrants were professionals and business owners who brought with them substantial investment funds thanks to a loosening of immigration rules to bring in more foreign investors. Many wealthy Taiwanese also took advantage of this change to move to Canada (Lo and Wang, 2004).

At the same time, mainland China began to allow more of its citizens to study abroad in Canada. This, coupled with the 1989 Tiananmen Square protests that resulted in the suppression of pro-democracy efforts, and the subsequent OM IS 199 measure from Canada that gave a humanitarian immigration path to Chinese citizens, promoted a major surge in migrants from the mainland (Liu, 1997). The Tiananmen event also prompted Hong Kong Chinese to emigrate and for most of the 1990s, this group represented the majority of Chinese immigrants to Canada. After 1997 and the transfer of Hong Kong to mainland Chinese control, the migrant flow from Hong Kong lessened substantially as mainland Chinese rule did not restrict civil liberties and damage the economy as much as expected. Thereafter, migrants from mainland China would

represent the majority of Chinese immigration into Canada (Citizenship and Immigration Canada, 2002).

Chinese immigration during the late 20th century and early 21st century was further affected by major changes in immigration policy within Canada. Policy-makers, upon discovering that immigrants admitted in the 80s and 90s were not filling skilled work positions as well as expected, changed the points system to attract migrants that would more successfully integrate into the skilled labour market (Lo et al., 2019). Some of the biggest changes came as a result of the Immigration and Refugee Protection Act passed in 2002. This law changed the selection criteria by increasing the number of points immigrants needed to earn in order to gain entry. It also placed greater importance on work experience, education, and the ability to speak English and French. This change favoured migrants from India who possessed higher English-language proficiency and by 2008, India would replace China as the top source country for immigrants (Lo et al., 2019).

Today, Chinese Canadians represent a significant proportion of Canada's total population. According to the 2021 Census, there are over 1.7 million Chinese people currently residing in Canada (Stats Can, 2023). They are found working in many occupations, both skilled and unskilled.

3. The Accounting Profession in Canada

Composition of the Early Accounting Profession

The accounting profession has a long history in Canada, going back to the earliest days of the nation, with accounting firms operating in the country well before its official birth through

Confederation in 1867 (Richardson, 1996). Although Canada itself was born from a fusion between English and French colonies, early census data from the second half of the 1800s shows that the profession was largely dominated by individuals who originated from Great Britain & Ireland (Edwards and Walker, 2008). Despite people from Great Britain & Ireland comprising only 60% of Canada's population at the time, they made up 85% of the country's accountants (Edwards and Walker, 2008). A similar level of disproportionate representation was also found among the elite leaders of the profession during this period (Richardson, 1989). French Canadians, despite comprising 31% of the population at the time, made up a far lower proportion of accounting functionaries (Edwards and Walker, 2008). At this time, racial/ethnic groups beyond the French and British were virtually unheard of in the accounting profession, and were generally relegated to low tier, labour-intensive occupations. Thus, the roots of the accounting profession in Canada are decidedly British. The same level of homogeneity could be found in terms of gender. Female accountants were also practically non-existent with only three female accountants known to definitively exist in records from 1881 (Edwards and Walker, 2008). Even among bookkeepers, the female proportion was low. Of the 3,698 bookkeepers documented in Canada at the time, only 78 (2.1%) were female (Edwards and Walker, 2008). Thus, in addition to being British, the character of the early Canadian accounting profession was also male.

There is evidence to suggest that the British and male roots of the Canadian accounting profession continue to affect its composition today. Studies like Thomson and Jones (2016) suggest that in Canada, White males of European (particularly British) heritage continue to be more readily accepted into elite positions in the profession compared to racial/ethnic minorities as they better embody the ideal image of the elite accounting professional in Canada, an image which was formed in the earliest days of the profession. More recently Sheng (202X), shown in

Chapter 2, focuses on Chinese accounting professionals in Canada and finds that Chinese accountants perceive a cultural barrier that disadvantages them for senior leadership positions but which does not impede those with a more local background. Indeed, as will be discussed in more detail in later sections of this study, the statistics on diversity published by the Big 4 accounting firms themselves in Canada show that racial/ethnic minorities continue to be underrepresented in partner level positions (PwC Canada, 2024; EY Canada, 2024; KPMG Canada, 2023; Deloitte Canada, 2024). Overall, it is evident that race and gender continue to influence the composition of the Canadian accounting profession, as it has from the very beginning.

Development of the Professional Accounting Associations

Formal professional accounting associations first appeared in Canada in the latter half of the 19th century. These legislatively chartered Canadian accounting associations emerged in the 1880s, starting with two Chartered Accountant (CA) associations in Quebec and Ontario (Collier and Spraakman, 2025). More associations appeared in the other provinces throughout the late 1800s, but a national association in the form of the Dominion Association of Chartered Accountants would not be formed and federally chartered until 1902 (Mann, 1972). The CAs were primarily specialized in assurance attestations and external financial reporting. However, this left a void in terms of internal accounting expertise and the provision of useful financial information for management decision-making. To remedy this, the Certified General Accountants (CGA) association was formed as an alternative. Started by railway accountants, they became a legislatively recognized body in 1913 and fulfilled the growing need for accountants in increasingly large and industrial corporations (Mann, 1972). Similar to the CAs, the CGAs also created provincial associations that existed under an umbrella national

association, and were in charge of setting professional standards, and training, testing and certifying new accountants. After World War I, there was a growing recognition that cost accounting skills were sorely needed to meet the needs of increasingly complex private enterprises. However, the existing CA associations were unwilling to change their curriculum to include cost accounting training (Collier and Spraakman, 2025). This opened the way for a new association to meet this demand. Thus, in 1920, the Certified Management Accountants (CMA) of Canada association was formed by a group of eight CAs (Mann, 1972). By 1951, it too had established a network of provincial associations under the national umbrella and was a full-fledged professional body with its own credentialling processes and standards. Together, the CAs, CGAs, and CMAs would represent the majority of the accounting profession in Canada in the following decades. Their specializations in specific areas of accounting knowledge helped them survive as separate entities well into the 21st century. CAs dominated public accounting and assurance functions, CGAs focused on financial accounting in private enterprises, and CMAs occupied management accounting and cost accounting roles. Nonetheless, there was substantial overlap between the different associations, and they shared many similarities in terms of education and training. For example, post-secondary students looking to attain membership in any one of the bodies often took the same introductory courses in financial accounting, management accounting, economics etc. (Collier and Spraakman, 2025). Nor did these associations entirely monopolise their area of expertise. For example, CAs were not legally forbidden from working in industry as financial and managerial accountants. Thus, it was entirely possible for CAs to work in the same positions as CGAs and CMAs without undergoing the same training and testing. Similarly, CGAs and CMAs were still allowed to perform attestation engagements if they undertook additional training and testing, and did not have to

become CAs to do this work (Richardson and Kilfoyle, 2012). Given this overlap and the complexities and costs of maintaining three separate associations and regulatory frameworks, talks of merging the associations were present almost since their inceptions. Between 1919 and 2004, there were no fewer than 18 documented attempts at merging the associations (Richardson and Kilfoyle, 2012). The failure of these merger discussions was often due to resistance from the members of the associations themselves (Richardson and Jones, 2007). Many association members wanted to maintain the unique brand identity of their chosen association and were concerned that merging would dilute or eliminate this identity (Richardson, 2017). Merger discussions finally proved successful in 2012, and in 2013, the national Chartered Professional Accountant (CPA) association was established to govern the newly merged professional body. The merger was officially announced in 2014. Since then, the CPA is the main Canadian accounting designation. As part of the process of attaining this new designation, trainees can choose to specialize in six areas: financial reporting, management accounting, audit and assurance, finance, taxation, and strategy and governance. A public accounting licence is required if a CPA is the lead engagement person signing off on reports and statements for assurance and compilation engagements. CPA students can gain this licence by specializing in assurance and meeting public accounting work experience requirements. Current CPAs and former CMAs/CGAs can attain the licence through a similar process of education, testing, and work in public accounting firms.

In 2023, the provincial CPA associations in Ontario and Quebec announced that they would be leaving CPA Canada to become more independent (Financial Post, 2024). In the following year, CPA Canada announced that it had reached an agreement with the departing provincial bodies regarding education, testing and standard-setting. Thus, for now the education

and experience requirements for attaining the CPA designation remain the same in these two provinces. It remains to be seen what the overall impact of these departures will be for the future of the Canadian accounting profession.

4. Multiculturalism in Canada

Canada is a country known for its embrace of immigration and multiculturalism (Bloemraad, 2012; De Souza, 2016). It is often considered a key aspect of Canadian identity (Fleras and Kunz, 2001). Unlike most western countries, Canada enshrined multiculturalism legally and as a part of its constitution, making it an important component of government policy (Mahtani, 2002). Multiculturalism as formal state policy emerged partly to respond to the increasing diversity of immigrants entering Canada (Mahtani, 2002). This increasing diversity within the general population inevitably led to greater calls for cultural acceptance and equality among all ethnic groups. In response, the Canadian government established the Royal Commission on Bilingualism and Biculturalism in 1962 to investigate issues on ethnic/racial identity and provide recommendations (Mahtani, 2002). After extensive consultations across the nation, the Commission presented a report recommending that the Canadian government develop a bilingual and multicultural policy framework that would promote the integration of all ethnic minorities into Canadian society (Mahtani, 2002). This report served as a key foundation for multicultural policy in Canada. In 1971, Prime Minister Pierre Trudeau made a speech in Parliament that laid out what the government response would be to the report (Mahtani, 2002). In this speech, Prime Minister Trudeau formally announced the new multicultural policy that would be implemented based on the recommendations of the Commission. This policy was essentially

multiculturalism in a bilingual framework based on the English and French language, and would establish the rights of all visible minority groups as equal to those with a British and French background (Mahtani, 2002). The major points of the policy were:

1. to assist all Canadian cultural groups that had demonstrated a desire and effort to continue to develop a capacity to grow and contribute to Canada, and a clear need for assistance;
2. to assist members of all cultural groups to overcome cultural barriers to full participation in Canadian society;
3. to promote creative encounters and interchange among all Canadian cultural groups in the interest of national unity;
4. to continue assistance to immigrants to acquire at least one of Canada's official languages in order to become full participants in Canadian society.

(Canada, House of Commons Debates, statement of Pierre Trudeau, 8 October, 1971)

To put these points into practice, the government created several new programmes in the 1970s. These programmes included courses to teach English and French to new immigrants, funding to support ethnic studies in schools, and grants to support the promotion and development of different cultures and languages (Mahtani, 2002). The amount of funding devoted to these initiatives was substantial. Between 1971 and 1990, over 200 million dollars was provided to fund language and cultural programmes alone (Mahtani, 2002). Successive federal governments also worked to enshrine the multicultural policy within Canadian law. In the Constitution Act of 1982, Canada's constitution was formally patriated, giving Canada full authority over its own constitution and marking the last step of substantive independence from the United Kingdom. One of the constituent documents of this act was the Charter of Rights and

Freedoms, which enshrines the rights of Canadians within the constitution. To institutionalize multiculturalism, section 27 of the Charter states that all points within it are to be interpreted “in a manner consistent with the preservation and enhancement of the multicultural heritage of Canadians” (Canadian Charter of Rights and Freedoms, 1982). Building on this inclusion within the Charter, the federal government under Brian Mulroney later passed the Canadian Multiculturalism Act of 1985. This law legislatively affirmed the importance of multiculturalism as government policy. It declared that the government recognizes multiculturalism as a fundamental characteristic of Canadian identity, that it would work to promote and preserve Canada’s multicultural heritage, and that it would defend social equality regardless of individual background (Canadian Multiculturalism Act, 1985). Beyond formally writing government policy into law, the act also had practical effects. It led to the further distribution of funds to various ethnic groups to support cultural preservation (Caliendo and McIlwain, 2011).

Multiculturalism as government policy has a substantial history in Canada and remains in place to this day. However, it has also received substantial criticism. One line of criticism is that it is largely a superficial institutional project that promotes staged ethnic representations, with a focus on stereotypical cultural and religious practices (Mahtani, 2002). This is a problem because it reduces ethnic and racial identities to these stereotypical representations of different groups without communicating the lived experiences of these groups in Canada. In doing so, multicultural policy reinforces crude stereotypes of ethnic groups while masking the discrimination that minority groups continue to experience in Canada (Mahtani, 2002; Schick and St. Denis, 2005). It thus creates a false impression of cultural acceptance and harmony while leaving underlying issues unaddressed (Walcott, 2019).

Multicultural policy also arguably places excessive emphasis on an individual's ethnic origins. Being focused on ethnic origin and related cultural practices, it tends to ignore other salient components of identity like class, location and gender and reduces minority individuals to simply their ethnic origin (Mahtani, 2002). This can make many individuals feel alienated by the policy, particularly if they have lived in Canada for most or all of their lives and feel little connection with their own country of birth or the country of birth of their parents. Rather than consider the multifaceted nature of an individual's identity in Canada, multicultural policy oversimplifies one's identity to the ethnic origin of one's family, which once again ignores the real-life experiences of minorities living in Canada. This issue is especially pertinent for residents of mixed descent with parents of two different ethnic groups. As multicultural policy tends to focus on specific ethnicities like Chinese, Indian etc., it is largely incapable of accurately presenting the experiences of those with mixed backgrounds who are increasingly becoming more common as a direct result of the increasing ethnic diversity in Canada. According to the latest census in 2021, close to 332,000 residents of Canada now identify as having mixed race/ethnicity, a considerable increase from the 74,000 documented in 2001 (Stats Canada, 2022). Despite the rapid increase of mixed race/ethnicity individuals within the population of Canada, multicultural policy is largely silent on representing their issues, and continues to focus on specific ethnicities as distinct, homogenous groups.

Another common criticism towards multicultural policy is the inherent paradox which exists within its logic (Mahtani, 2002). The policy advocates for all ethnic groups having equal rights and standing. But at the same time, it presents the notion that there is a separate 'Canadian' society that ethnic minorities must contribute to (Gwyn, 1996). This was evident even when the policy was first developed, as it was framed from inception as multiculturalism in

an English and French framework. Thus, although the policy claims that all ethnic groups are equal, there is still a sense that those of British and French background represent the “true” Canadian society which other ethnic groups must learn to contribute to. Indeed, it has been argued that by emphasizing the ethnic origins of different minority groups in Canada, the policy actually marks them out as different and un-Canadian (Gwyn, 1996). It creates pressure for ethnic minorities to identify themselves by their ethnic origin, rather than simply identifying themselves as Canadians. This manufactures distance between minority and non-minority groups in Canada, which ironically goes against multicultural policy’s stated goals of equality and harmony (Mahtani, 2002).

5. The Chinese Diaspora

The Chinese diaspora is widespread globally, being found in nearly every country in the world (Poston Jr and Wong, 2016). As of 2011, outside of mainland China, Hong Kong, Macau and Taiwan, there are estimated to be 40.3 million overseas Chinese living in 148 different countries. They are the third largest diaspora group in the world, behind only the Germans and the Irish (Poston Jr and Wong, 2016). The vast majority of the Chinese diaspora resides in Asian countries. Of the top ten countries with the largest share of the Chinese diaspora, seven are in Asia. These countries include Indonesia, Thailand, Malaysia, Singapore, the Philippines, Myanmar, and Vietnam. The top three countries are Indonesia, Thailand, and Malaysia, which together comprise 55% of the total Chinese diaspora population (Poston Jr and Wong, 2016). The remaining three countries in the top ten are located in the Americas. These are the United States of America, Canada, and Peru. Of these three countries, the USA boasts the largest share

at 10%, followed by Canada at 4% and Peru at 2%. Collectively, the top ten countries comprise 86% of the Chinese diaspora (Poston Jr and Wong, 2016). Notably, the USA and Canada rank fourth and sixth respectively among the top ten. Thus, of all the western countries in the world, they have by far the largest Chinese populations.

The Chinese diaspora developed through several patterns of emigration from China. There are arguably four such major patterns which have created the present Chinese overseas population (Wang, 1991). One is the Huashang (Chinese trader) pattern. This pattern involved commercial traders travelling abroad to build businesses in new countries. After initial business establishment, in many cases the families of these traders also emigrated to join their kin. This pattern has been the predominant form of Chinese emigration to Asian countries, particularly to Southeast Asian prior to 1850 (Fitzgerald, 1965). It has also been the most common form of Chinese emigration throughout history, with the earliest known instance of this type of emigration occurring during the Qin Dynasty (221-206 BC) (Zhu, 1991). This form of emigration is still common to this day.

The second major pattern of Chinese emigration is the Huagong (Chinese coolie) pattern. This pattern was predominant from the 1840s to the 1920s and was prevalent in North America and Australia during this time period. Chinese immigrants under this form of emigration travelled to western countries in order to seek employment in low-level occupations like gold mining and railway building (Campbell, 1923; Kung, 1962). As mentioned in the section on Chinese immigrants in Canada, this was the form of Chinese immigration that dominated the second half of the 19th century in Canada. Immigrants that followed this pattern would comprise the majority of the Chinese population in Canada until the second half of the 20th century.

The third major pattern of Chinese emigration is the Huaqiao (Chinese sojourner) pattern. This form of emigration consists of well-educated professionals and was the dominant emigration pattern after the fall of the Qing Dynasty in 1911 (Wang, 1991). This type of emigration is what has characterised the current wave of Chinese immigration in Canada starting in the second half of the 20th century. It was spurred by the opening up of immigration policy in both Canada and mainland China, as well as the rapid economic growth China experienced in the latter part of the 1990s. Thanks in part to capitalist economic reforms spearheaded by Deng Xiaoping in the 1980s (Denmark, 2018), many Chinese citizens during this time saw a rapid increase in income and wealth as well as the opportunity to pursue higher education. This produced a highly educated and professional body of citizens with the financial and human capital to pursue emigration to developed western countries like Canada. Today, highly-educated professionals form a substantial part of the Chinese population in Canada.

Finally, the fourth major emigration pattern is the Huayi (Chinese descent) pattern (Wang, 1991). As a major emigration pattern, it is considered relatively recent, becoming more common since the 1950s. It is characterised by descendants of Chinese immigrants in one foreign country migrating to another foreign country. A prominent example of this is Chinese residents in Southeast Asia migrating to Western Europe in recent decades due to increasing discrimination (Wang, 1991). Overall, the Chinese diaspora is widespread around the world and continues to have a major influence on the economic and social development of many nations.

6. Methodology

This study makes use of Statistics Canada census data as its primary data source. The census data was gathered from the Statistics Canada website. It is comprised of employment and occupation data from six censuses: 1991, 1996, 2001, 2006, 2016, and 2021. A census is conducted in Canada every five years. The 1991 census was selected as the starting year as it is the first census where the National Occupation Classification (NOC) code system was used to collect detailed data on occupations. The NOC is a comprehensive taxonomy of all occupations in Canada and allows for a reasonable count of the number of Canadians working in these occupations. This taxonomy includes specific codes for accountants, which is why it is relevant for this study. Every census from 1991 was examined for the purposes of this study except for the 2011 census. The 2011 census was excluded as in that year the long form census questionnaire was not used, resulting in incomplete data compared to the other years.

Data on the number of people in four labour groups were gathered for this study: 1) Financial Auditors and Accountants, 2) Financial Managers, 3) the Total Labour Force, and 4) Senior Management. Data for each group is subdivided by each ethnic/racial category tracked in the census and also subdivided by province. This data was arranged into tables. Ratios were calculated based on these tables to conduct comparisons between groups. See the Analysis section for details.

7. Analysis

This section shows the analysis and key findings. It is broken into two sections: 1) Regular Employees, and 2) Management. Each section discusses the statistics and interview findings for Chinese workers in each occupational group.

Regular Employees

The census data suggests that Chinese accountants are well-represented among regular workers in the field. Within the censuses from 1991 and onwards, the populations of people in many different occupations were tracked in accordance with the NOC. One of these is the category Financial Auditors and Accountants. This category counts individuals that identified themselves as financial auditors and accountants, but excludes those in management positions. See Table 1 for a breakdown of this occupational group by every ethnic/racial group tracked in the census. Table 2 shows a similar breakdown but for the total labour force over the same time periods. The data in these two tables allow for a comparison between ethnic/racial representation in the accounting field and their representation in the broader labour market. Table 3 shows the ratios calculated based on Tables 1 and 2 to perform a comparison between the two groups in the 2021 year.

Insert Table 1

Insert Table 2

Insert Table 3

There are four columns in Table 3. The first shows the breakdown for each racial/ethnic group in the financial auditors and accountants category as a percentage of the total number of workers in the category. The second column is the same calculation but for the labour force instead. The third shows the raw difference in the ratios between the first and second column. Finally, the last column shows that raw difference as a percentage of the labour force ratio.

Looking at Table 3, several numbers jump out regarding Chinese representation among accountants. One is that Chinese people represent 13.04% of all financial accountants/auditors, higher than any other tracked racial/ethnic minority. This is especially noteworthy given that racial/ethnic minorities in total consist of only 38.04% of financial auditors and accountants. Thus, this means that more than 1 in 3 ethnic/racial minorities working as financial auditors or accountants in Canada are Chinese. The high representation of Chinese individuals in this category is further underlined when compared to their overall representation in the labour force. As shown in the second column, Chinese residents make up only 4.49% of the Canadian labour force. Compared to their representation among financial auditors and accountants, this means that there is an 8.56% difference between the two ratios. This absolute difference is once again the highest among any ethnic/racial group in Canada. It also represents a majority of the total difference between ethnic/racial minority representation in the financial auditors and accountants category compared to the labour force. The total minority representation in the labour force is 26.76% versus 38.04% in the accountant category, yielding a difference of 11.29%. Overall, this shows that ethnic/racial minorities in general are substantially overrepresented among financial auditors and accountants compared to the general labour force. However, of that 11.29% difference, Chinese workers alone make up 8.56%, meaning that they are responsible for 76%

(8.56/11.29) of that difference. This highlights the disproportionately high representation of Chinese residents in financial auditing and accounting.

The uniquely high representation of the Chinese in this occupational category is further emphasized when looking at the fourth column. This column shows what the difference calculated in column three is as a percentage of the labour force ratio and serves to indicate the magnitude of the difference. For the Chinese, this is an enormous 190.64%, far eclipsing that of any other racial/ethnic minority. This effectively means that Chinese representation in financial auditing and accounting is almost three times higher than their representation in the overall labour market. In fact, even adding up the percentages of all other racial/ethnic minorities in this column would only yield 104%, which is barely half of the number for Chinese residents. The 190.64% is also far higher than the 42.19% for visible minorities in total.

Insert Table 4

Table 4 compares the 1991 and 2021 numbers for financial auditors and accountants and the growth between these years. It also compares this to the growth in the labour force over the same period. The figures for Chinese residents in this category are once again substantial. In 1991, the number of Chinese financial auditors and accountants was 5,950, the largest number for any racial/ethnic minority and more than a third of all visible minorities working in the category. By 2021, this number had grown to 27,635, which was still more than any other racial/ethnic minority and more than a third of the 80,605 total for visible minorities. The growth among Chinese workers in this category between these years was 21,685, which was the highest absolute amount among visible minorities. This represented a total growth rate of 364% over these thirty years. However, this was not the highest percentage growth rate among visible minorities. Several had much higher percentage growth rates, with the Latin American (1,045%)

and Korean (1,293%) groups being notable standouts. These larger growth rates were mainly due to the much lower numbers in these groups in 1991. For example, in 1991, there were only 140 Koreans documented as financial auditors and accountants. Thus, it only took a relatively small increase of 1,810 to yield the growth rate of 1,293%.

The fifth column shows the percentage growth rate for the labour force over the same period. For the Chinese, this was 184%. The next column shows the difference between the growth rate for financial auditors and accountants and the labour force growth rate. For the Chinese, this difference was 180%. This means that the growth rate for Chinese workers in financial auditing and accounting was nearly double the growth rate of Chinese workers in the total labour force. It is also nearly double the difference for visible minorities in total (95%). Overall, the table shows that the growth of Chinese financial auditors and accountants has been disproportionately high relative to not only their representation in the labour force but also compared to many other racial/ethnic minorities.

Taking all the findings into consideration, it seems that accounting as a field is very welcoming towards Chinese individuals. The disproportionately high number of Chinese residents working in financial auditing and accounting shows that they have been substantially successful in breaking into this field. This finding lends support to the notion that the Chinese may even have an advantage for gaining entry into this field, as the degree of their disproportionate representation in the 2021 census (as shown by the 190.64% value in column four of Table 3) is substantially greater than that of any other racial/ethnic group. Overall, it seems that the accounting field in Canada is a popular and open occupational path for the Chinese.

Insert Table 5

As part of a final note in this section, Table 5 shows the distribution of Chinese financial auditors and accountants across all the provinces. It also shows the distribution of all Chinese workers in the labour force across the provinces. The territories were excluded from this analysis as their populations are negligible. Looking at Table 5, several findings are apparent. First, Chinese accountants are primarily concentrated in three provinces: Ontario, British Columbia and Alberta, with the first two provinces commanding the largest shares. In total, these three provinces contain 91.32% of all Chinese accountants. Just Ontario and British Columbia together contain 78.85%, with Ontario home to nearly half of all Chinese accountants in Canada at 48.53%. These figures match closely with the distribution of the Chinese labour force across all provinces. In the second column which shows the labour force percentages, Ontario, British Columbia and Alberta once again contain the large majority of the Chinese workforce in Canada. In total, these three provinces contain 89.15% of all Chinese workers, which is close to the 91.32% for accountants. Ontario and British Columbia contain the lion's share of Chinese workers, totalling to 79.32%. This is also very close to the 78.85% for accountants. Similarly, Ontario contains 47.90% of all Chinese workers, compared to 48.53% for Chinese accountants. The only significant difference is with Alberta, where the labour force distribution is 9.83% versus 12.47% for accountants, a difference of 2.64%. Overall, Table 5 shows that Chinese accountants are found mainly in Ontario, British Columbia and Alberta, which are the same places where Chinese workers in general are concentrated.

Management

Within the census data, there is another occupational category called "Financial Managers". This category is found within the NOC and is the primary categorization for

accounting-related middle manager positions including Controller, Director of Accounting, Treasurer, Internal Audit Services Manager etc. (Government of Canada, 2021). The description for this category states that “Financial managers plan, organize, direct, control and evaluate the operation of financial and accounting departments. They develop and implement the financial policies and systems of establishments. Financial managers establish performance standards and prepare various financial reports for senior management. They are employed in financial and accounting departments in companies throughout the private sector and in government” (Government of Canada, 2021). This category does not cover all possible accounting-related middle management positions. However, given its heavy focus on accounting-related middle management responsibilities, it was selected as the most appropriate measure for this analysis.

Insert Table 6

Insert Table 7

Table 6 shows the breakdown by racial/ethnic group for the financial managers category from 1991-2021. Table 7 shows the percentage distribution for this category and the labour force and comparisons between the two, similar to Table 3. Looking at Table 7, it is clear that Chinese residents are also well-represented among financial managers. Out of all racial/ethnic minorities, they have the second highest representation at 8.34%. Only South Asians are higher at 8.52%. The 8.34% is also a substantial proportion of the 28.01% total representation for all racial/ethnic minorities. This means that nearly 1 in 3 financial managers with a racial/ethnic minority background are Chinese. The third column shows the difference between the financial manager representation and the labour force representation. Here, one sees that out of all tracked groups, including non-minorities, Chinese residents have the highest difference at 3.86%. This is especially notable since all other racial/ethnic minorities have a combined difference of -2.59%.

This means that excluding the Chinese, racial/ethnic minorities collectively had worse representation among financial managers compared to the overall labour force, and that the disproportionate representation the Chinese enjoy in this occupational category is what is primarily responsible for dragging up the representation of visible minorities in this area, resulting in a difference of 1.26%. The high representation of the Chinese is even more apparent in the fourth column. The difference as a percentage of the labour force ratio for the Chinese is 85.92%, far greater than any other group. The next highest group is Koreans at 33.88%, which is still 52.04% less than the Chinese percentage. This means that Chinese representation among financial managers is nearly double what it is in the overall labour force. There is also a wide gap between the percentage for the Chinese and for visible minorities in total. The latter sits at 4.69%, which is 81.23% less than the percentage for Chinese residents. This means that the magnitude of the disproportionate representation of the Chinese among financial managers eclipses that of visible minorities as a whole. Overall, the census statistics show that Chinese workers have incredibly strong representation in financial middle-management.

Insert Table 8

Table 8 shows the growth in the financial manager category from 1991 to 2021. In 1991, there were 2,170 Chinese financial managers. This was the highest of any racial/ethnic minority and roughly one third of all visible minorities working in this field. By 2021, this had grown to 6,525, second only to the 6,660 South Asians amongst visible minorities. While the Chinese were not the most numerous visible minority group among financial managers, they still represented 3 in 10 of all visible minorities in this occupational group in 2021. Between these years, the growth was 4,355, again second only to South Asians with 5,190. In percentage terms, this yielded a growth rate of 201%. The sixth column shows the difference between the growth

rate in the financial managers category and the growth rate in the labour force. This contextualizes the growth rate in the financial managers category and shows whether it exceeded the growth rate in the labour force. Several findings are noteworthy here. One is that the growth difference was 17% for Chinese residents. While this may seem small, it is substantial compared to the figure for visible minorities as a whole which was -72%. The difference between these two figures is 89%. This means that Chinese growth in the financial manager field has dramatically outpaced their overall growth in the labour force compared to visible minorities as a whole, which again suggests that Chinese workers are having disproportionate success attaining financial manager positions, especially compared to most other visible minorities. Indeed, there are only three visible minority groups with a higher difference percentage. These are Latin Americans, Southeast Asians, and Koreans. However, this is again largely due to the small number of financial managers belonging to these groups in 1991. For example, there were only 65 Latin American financial managers documented in 1991. Thus, a relatively small growth of 1,050 over the 30 year period was sufficient to generate a growth rate of 1,615%. The percentage change in the labour force for this group was 487%, thus yielding a difference percentage of 1,129%. Overall, the results indicate that the number of Chinese financial managers has grown at a disproportionately high rate since 1991. Combined with the findings on Chinese representation in this occupational category, the census data suggests that Chinese minorities have had great success reaching financial middle-management positions and that in general, they may not experience substantial barriers in attaining these roles.

Insert Table 9

Table 9 shows the distribution of Chinese financial managers across the various provinces. Similar to financial auditors and accountants, Chinese financial managers are largely

concentrated in three provinces. These are Ontario, British Columbia, and Alberta. Once again, Ontario boasts the lion's share of Chinese financial managers at 57.78%. British Columbia ranks second with 27.05%. Alberta has the third largest share with a much smaller 7.28%. Like with accountants, Chinese financial managers work predominantly in Ontario and British Columbia. Combined, these two provinces contain 84.83% of all Chinese financial managers. Compared to the Chinese labour force distribution, the distribution of financial managers is largely the same. One significant difference is the Ontario percentage. In the labour force, the percentage is 47.90% compared to 57.78% for financial managers, a difference of 9.88%. This shows that Ontario is a particularly popular place for Chinese residents in financial middle-management.

Insert Table 10

Insert Table 11

Within the census data, there is also a category for Senior Management positions. This is a catch-all category that includes all senior management positions at vice president level or above. Unfortunately, the NOC does not split the senior management category based on specific occupations. Nonetheless, this category helps shed light on whether visible minorities have been able to break into the highest echelons of organisations in Canada. Table 10 shows the breakdown by racial/ethnic group for the senior management category from 1991-2021. Table 11 shows the percentage distribution for this category and the labour force, as well as comparisons between the two. Looking at Table 11, it is clear that the situation for Chinese residents and other racial/ethnic minorities is quite different at the senior management level compared to accountants and financial managers. At this level, visible minorities only make up 14.17% of senior managers, compared to 28.01% for financial managers, and 38.04% for financial auditors and accountants. Of that 14.17%, Chinese residents represent only 3.23%, or about 23% of all visible

minorities. This is also substantially less than the 8.34% for financial managers and 13.04% for financial auditors and accountants. The third column shows the difference between the representation in senior management and the representation in the labour force. From this, it is evident that visible minorities are less represented among senior managers compared to the labour force. The overall difference for visible minorities is -12.58%, and every racial/ethnic minority has either a negative difference or no difference at all. The Chinese are no exception with a difference of -1.26%. The fourth column calculates the difference as a percentage of the labour force ratio. This shows that the -12.58% difference for visible minorities is essentially equivalent to 47.02% of the labour force ratio. This means that the labour force ratio would need to decrease 47.02% to equal the ratio for senior management, highlighting the magnitude of the difference. For the Chinese, the difference percentage is also substantial at -28%. Only non-minorities had a positive difference percentage at 17.18%. In sum, the results indicate that Chinese minorities, and visible minorities as a whole, are less represented at the senior management level compared to the labour force, as well as their representation amongst financial managers and accountants. These findings are consistent with the idea that visible minorities, including the Chinese, face difficulties breaking into the highest leadership levels of organisations, especially compared to non-minorities.

Of course, due to limitations with the census data, the above only indicates an issue with senior management level roles in general. The situation for visible minorities and Chinese people specifically trying to attain senior management roles in the accounting field may be different. However, other data suggest that the situation is quite similar for accounting professionals. One publicly available data source is the corporate social responsibility (CSR) reports published by the Big 4 accounting firms. These include statistics regarding the representation of racial/ethnic

minorities at the partner level within these top-tier accounting organisations. Overall, the Big 4 firms in Canada were fairly similar in their level of racial minority representation at the partner level. In FY 2024, PwC reported that 22% of their partners in Canada were visible minorities, compared to 47% for all positions firmwide in Canada (PwC Canada, 2024). Similarly, EY Canada for 2024 reported that 27.9% of their partners were racially/ethnically diverse, compared to 54.8% for all firm staff in Canada (EY Canada, 2024). In their most recent report which was for 2022, KPMG Canada stated that 23% of their partners were people of colour, compared to 39% across the firm (KPMG Canada, 2023). Finally, Deloitte Canada reported that in 2024, 24% of their partners were racialized minorities, compared to 40% for firm-wide staff (Deloitte Canada, 2024).

A couple of findings are noteworthy in relation to these statistics. One is that in general, the Big 4 public accounting firms are quite willing to employ visible minorities and indeed employ them at an even greater rate than in the general labour force. According to the 2021 census, only 26.76% of the labour force consisted of visible minorities. This is substantially lower than the representation of visible minorities within the Big 4 in Canada, which range from a low of 39% to a high of 54.8%. On the other hand, they are much closer to the 38.04% for visible minority representation among financial auditors and accountants in the 2021 census. Thus, it seems the Big 4 follow the broader accounting field trend of hiring disproportionately large numbers of visible minorities to fulfill their labour needs.

However, it is clear from the statistics published by the firms themselves that they are much more hesitant to promote a similar proportion of visible minorities to senior leadership positions at the partner level and beyond. The percentage of partners in the Big 4 who were visible minorities ranged from 22% to 27.9%. At first glance, this seems like fairly strong

representation. After all, the percentage for senior management representation in Canada is only 14.17%. Thus, compared to the overall visible minority representation in senior management across Canada, even the firm with the lowest representation seems to be ahead by 8%. But while this is true, it doesn't take into account the fact that the accounting firms employ a lot more visible minorities to begin with. If one looks at the gap between the general employment percentage and the partner level percentage, a different story emerges. For example, PwC reported that 22% of their partners in Canada were visible minorities, compared to 47% for all positions firmwide in Canada (PwC Canada, 2024). This means there is a 25% gap between visible minority representation within the firm overall and at the partner level. This difference is substantially greater than the difference between visible minority representation in the labour force (26.76%) compared to at the senior management level (14.17%) in Canada. The gap there is 12.58%, far less than 25%. Even if one looks at the firms with the smallest differences, they are still worse. Both Deloitte and KPMG have the smallest difference at 16%, which is still larger than the 12.58% in the general Canadian labour market. Overall, the statistics published by the firms suggest that visible minorities are facing difficulties rising to senior leadership positions within the accounting field.

Unfortunately, the Big 4 firms provide no details on specific ethnic minorities. Thus, they do not reveal whether Chinese employees are also having trouble reaching senior management levels. However, given the low level of Chinese representation in senior management positions according to the census, and the low level of visible minority representation in partner level positions at Big 4 firms, there is a good chance that Chinese minorities in Canada do face challenges reaching senior management roles in accounting. Considering this, there may be a need to investigate the reasons for these challenges and help remove potential barriers. At the

very least, more publicly available data should be provided by accounting firms and the accounting professional associations in order to confirm the situation facing Chinese and other visible minority accountants hoping to reach senior management roles. That would go a long way towards building a more diverse and equitable accounting profession in Canada.

8. Discussion & Conclusion

This study examines the current employment situation for Chinese accounting professionals in Canada. It finds that Chinese accountants have disproportionately high representation in the accounting field up to middle-management roles but may not be well-represented at senior management levels. They appear to be able to gain entry into the field and are highly overrepresented in lower-level accounting roles both compared to other visible minorities and compared to Chinese workers in the broader Canadian labour force. They also have disproportionately high representation at middle-management levels, though not to the same extent as for lower-level roles. But on the other hand, they appear to be having difficulties reaching senior management positions, a problem they share with other visible minorities in general. The study also reveals the distribution of Chinese accounting professionals across the different provinces of the country.

The study makes a contribution by revealing the current employment situation for Chinese accountants in Canada. To the best of my knowledge, it is the first study to do this in the accounting field in Canada, and also the first study to utilize census data for this purpose in the accounting field. The findings are of use to a wide range of stakeholders including Chinese residents and new immigrants considering accounting as a career, existing Chinese accounting

professionals, accounting firm recruiters, managers, and partners, and accounting academics. For Chinese individuals thinking of becoming accountants, it helps them understand the situation they're going into and whether accounting is a field where they can have a successful career. For existing Chinese accountants, it is useful for understanding potential barriers they may encounter in their career. The study is also beneficial for accounting researchers, and accounting firm recruiters, managers, and partners, looking to understand the situation for Chinese accountants in Canada and serves as a basis for investigating their experiences and the reasons for the barriers they face.

This paper also makes a contribution by establishing why Chinese accountants in Canada are a topic worthy of study. It does so in several ways. First, it highlights that the Chinese make up a disproportionately high percentage of all accountants in Canada and represent the largest ethnic group among all ethnic minorities in the Canadian accounting profession. As shown in the Analysis section, Chinese workers make up 13% of all Financial Auditors and Accountants in Canada below middle management, despite only comprising 4% of the labour force. This proportion is the largest of any ethnic/racial minority tracked by the census and demonstrates their considerable presence in the lower levels of the accounting field. Even at the middle management level, their presence is substantial, as they constitute 8% of all Financial Managers, second only to South Asians among visible minorities. Given their substantial presence in the Canadian accounting profession, the experiences and challenges they face will likely have a profound impact on the future composition and direction of the Canadian accounting profession. Yet currently little is known about this prominent group in the accounting profession, which suggests that they are a group that warrants further study. Second, the increasing number of Chinese accountants in Canada is itself a direct consequence of the increasing wealth and global

mobility of the Chinese diaspora. Chinese accounting professionals are in many cases first generation immigrants and Canada has one of the largest overseas Chinese populations in the world. As the Chinese Diaspora section mentions, Canada houses the sixth largest Chinese diaspora population outside of the Chinese homelands and is second only to the USA amongst western countries in terms of its Chinese population. Furthermore, as the section on Chinese immigrants discusses, Canada has relied on Chinese immigrant labour for nearly its entire history as a distinct country, even up to the present day. Even now, Chinese immigrants are still the third largest source of permanent residents in Canada, behind only India and the Philippines (Risdon, 2024). As the Chinese diaspora and its growing influence in the world is a topic which has garnered substantial interest from researchers (Poston Jr and Wong, 2016; Guo, 2022), investigating the consequences of Chinese migration on the development of professions in western countries is also a research topic of significant importance. Third, the paper highlights that Canada is an ideal context for research of this type. This is because unlike most other western countries, Canada has actively enshrined multiculturalism legally and within its constitution and made the promotion of diversity a central part of its national identity and government policies. As the section on Canadian multiculturalism discusses, since the late 20th century Canada has made the acceptance of different cultures and minority groups a key component of its Charter of Rights and Freedoms, and poured substantial government funding into developing and promoting its position as a diverse and multicultural nation. It is a point of national identity and pride, to the point where based on the 2020 General Social Survey, 92% of the country's population aged 15 and older agreed that ethnic or cultural diversity is a core Canadian value (Stats Canada, 2022). Thus, if Chinese accounting professionals are facing

challenges related to their racial/ethnic identity even in a country as accepting as Canada, this indicates that these problems are likely even greater elsewhere for Chinese workers.

Although this study shows the current employment situation of Chinese accounting professionals in Canada, it does not look into the causes of this situation or how Chinese accounting professionals adapt to the barriers they face. These topics could be the subject of future studies investigating this matter.

Table 1 – Financial Auditors and Accountants in Canada

	1991	1996	2001	2006	2016	2021
Total labour force	109,630	119,270	171,305	180,800	200,285	211,870
Total visible minority population	15,755	17,215	31,665	41,430	64,015	80,605
Chinese	5,950	6,760	11,370	16,155	24,960	27,635
South Asian	4,000	4,830	8,640	11,110	16,975	23,090
Black	1,905	1,495	2,925	3,300	5,415	7,525
Filipino	1,145	1,200	2,590	3,095	4,360	5,495
Latin American	265	230	815	1,160	2,080	3,035
Southeast Asian	370	490	1,120	1,725	2,070	2,755
Arab/West Asian	1,295	830	1,575	2,280	3,670	5,535
Korean	140	155	585	715	1,460	1,950
Japanese	410	475	600	525	830	740
Other visible minorities	20	455	755	395	735	950
Multiracial/ethnic minorities	260	285	675	975	1,455	1,885
All others	93,875	102,050	139,645	139,365	136,265	131,265

Table 2 – Labour Force in Canada

	1991	1996	2001	2006	2016	2021
Total labour force	14,474,945	14,812,700	15,872,070	17,146,135	18,499,405	20,630,520
Total visible minority population	1,325,930	1,538,760	2,006,300	2,639,520	3,839,305	5,519,790
Chinese	325,870	398,120	494,945	623,225	764,895	925,870
South Asian	275,525	334,670	469,160	656,200	958,890	1,531,675
Black	268,280	270,490	329,405	397,460	571,420	838,715
Filipino	104,685	134,135	182,265	245,850	480,395	628,230
Latin American	64,415	83,115	118,590	175,570	258,715	377,855
Southeast Asian	62,255	75,750	99,785	127,150	164,870	227,630
Arab/West Asian	141,550	110,135	140,905	206,090	332,935	550,330
Korean	23,625	30,160	45,665	62,820	89,905	127,100
Japanese	33,165	33,655	36,440	40,890	46,650	54,455
Other visible minorities	2,705	39,920	54,980	40,625	70,015	98,860
Multiracial/ethnic minorities	23,850	28,615	34,155	63,635	100,615	159,065
All others	13,149,010	13,273,940	13,865,775	14,506,615	14,660,100	15,110,735

Table 3 – Financial Auditors and Accountants in Canada – 2021 Comparison

	Ratio of Minority to Total - Occupation	Ratio of Minority to Total - Labour Force	Difference	Difference as Percentage of Labour Force Ratio
Total labour force	100.00%	100.00%	0.00%	0.00%
Total visible minority population	38.04%	26.76%	11.29%	42.19%
Chinese	13.04%	4.49%	8.56%	190.64%
South Asian	10.90%	7.42%	3.47%	46.79%
Black	3.55%	4.07%	-0.51%	-12.64%
Filipino	2.59%	3.05%	-0.45%	-14.83%
Latin American	1.43%	1.83%	-0.40%	-21.79%
Southeast Asian	1.30%	1.10%	0.20%	17.85%
Arab/West Asian	2.61%	2.67%	-0.06%	-2.07%
Korean	0.92%	0.62%	0.30%	49.39%
Japanese	0.35%	0.26%	0.09%	32.32%
Other visible minorities	0.45%	0.48%	-0.03%	-6.43%
Multiracial/ethnic minorities	0.89%	0.77%	0.12%	15.39%
All others	61.96%	73.24%	-11.29%	-15.41%

Table 4 – Financial Auditors and Accountants in Canada – Growth Comparison

	1991	2021	Change	% Change - Occupation	% Change - Labour Force	Difference
Total labour force	109,630	211,870	102,240	93%	43%	51%
Total visible minority population	15,755	80,605	64,850	412%	316%	95%
Chinese	5,950	27,635	21,685	364%	184%	180%
South Asian	4,000	23,090	19,090	477%	456%	21%
Black	1,905	7,525	5,620	295%	213%	82%
Filipino	1,145	5,495	4,350	380%	500%	-120%
Latin American	265	3,035	2,770	1045%	487%	559%
Southeast Asian	370	2,755	2,385	645%	266%	379%
Arab/West Asian	1,295	5,535	4,240	327%	289%	39%
Korean	140	1,950	1,810	1293%	438%	855%
Japanese	410	740	330	80%	64%	16%
Other visible minorities	20	950	930	4650%	3555%	1095%
Multiracial/ethnic minorities	260	1,885	1,625	625%	567%	58%
All others	93,875	131,265	37,390	40%	15%	25%

Table 5 – 2021 Distribution of Chinese Financial Auditors and Accountants in Canada

	Distribution Percentage - Occupation	Distribution Percentage - Labour Force	Difference
Canada	100.00%	100.00%	0.00%
Ontario	48.53%	47.90%	0.63%
Quebec	5.52%	6.78%	-1.26%
PEI	0.11%	0.19%	-0.09%
Newfoundland and Labrador	0.14%	0.13%	0.02%
Nova Scotia	0.76%	0.73%	0.03%
New Brunswick	0.22%	0.24%	-0.02%
Manitoba	1.05%	1.58%	-0.53%
Saskatchewan	0.87%	1.12%	-0.26%
Alberta	12.47%	9.83%	2.64%
British Columbia	30.32%	31.43%	-1.10%

Table 6 – Financial Managers in Canada

	1991	1996	2001	2006	2016	2021
Total labour force	62,935	46,300	59,945	65,535	75,350	78,200
Total visible minority population	6,365	4,660	7,510	10,785	17,190	21,905
Chinese	2,170	1,885	2,745	3,610	5,695	6,525
South Asian	1,470	1,150	2,060	3,065	4,870	6,660
Black	950	455	700	1,020	1,360	2,055
Filipino	400	235	530	815	1,165	1,355
Latin American	65	75	250	410	790	1,115
Southeast Asian	100	115	145	295	455	640
Arab/West Asian	670	270	385	625	1,305	1,795
Korean	70	45	120	240	435	645
Japanese	300	240	205	245	245	185
Other visible minorities	20	75	220	150	325	315
Multiracial/ethnic minorities	150	115	145	290	535	625
All others	56,575	41,645	52,430	54,755	58,170	56,295

Table 7 – Financial Managers in Canada – 2021 Comparison

	Ratio of Minority to Total - Occupation	Ratio of Minority to Total - Labour Force	Difference	Difference as Percentage of Labour Force Ratio
Total labour force	100.00%	100.00%	0.00%	0.00%
Total visible minority population	28.01%	26.76%	1.26%	4.69%
Chinese	8.34%	4.49%	3.86%	85.92%
South Asian	8.52%	7.42%	1.09%	14.71%
Black	2.63%	4.07%	-1.44%	-35.36%
Filipino	1.73%	3.05%	-1.31%	-43.10%
Latin American	1.43%	1.83%	-0.41%	-22.15%
Southeast Asian	0.82%	1.10%	-0.28%	-25.83%
Arab/West Asian	2.30%	2.67%	-0.37%	-13.95%
Korean	0.82%	0.62%	0.21%	33.88%
Japanese	0.24%	0.26%	-0.03%	-10.37%
Other visible minorities	0.40%	0.48%	-0.08%	-15.94%
Multiracial/ethnic minorities	0.80%	0.77%	0.03%	3.66%
All others	71.99%	73.24%	-1.26%	-1.71%

Table 8 – Financial Managers in Canada – Growth Comparison

	1991	2021	Change	% Change - Occupation	% Change - Labour Force	Difference
Total labour force	62,935	78,200	15,265	24%	43%	-18%
Total visible minority population	6,365	21,905	15,540	244%	316%	-72%
Chinese	2,170	6,525	4,355	201%	184%	17%
South Asian	1,470	6,660	5,190	353%	456%	-103%
Black	950	2,055	1,105	116%	213%	-96%
Filipino	400	1,355	955	239%	500%	-261%
Latin American	65	1,115	1,050	1615%	487%	1129%
Southeast Asian	100	640	540	540%	266%	274%
Arab/West Asian	670	1,795	1,125	168%	289%	-121%
Korean	70	645	575	821%	438%	383%
Japanese	300	185	(115)	-38%	64%	-103%
Other visible minorities	20	315	295	1475%	3555%	-2080%
Multiracial/ethnic minorities	150	625	475	317%	567%	-250%
All others	56,575	56,295	(280)	0%	15%	-15%

Table 9 – 2021 Distribution of Chinese Financial Managers in Canada

	Distribution Percentage - Financial Managers	Distribution Percentage - Labour Force	Difference
Canada	100.00%	100.00%	0.00%
Ontario	57.78%	47.90%	9.88%
Quebec	5.36%	6.78%	-1.41%
PEI	0.23%	0.19%	0.03%
Newfoundland and Labrador	0.00%	0.13%	-0.13%
Nova Scotia	0.61%	0.73%	-0.12%
New Brunswick	0.15%	0.24%	-0.09%
Manitoba	0.92%	1.58%	-0.66%
Saskatchewan	0.38%	1.12%	-0.74%
Alberta	7.28%	9.83%	-2.55%
British Columbia	27.05%	31.43%	-4.38%

Table 10 – Senior Management in Canada

	1991	1996	2001	2006	2016	2021
Total labour force	139,265	145,180	206,290	218,645	214,900	267,690
Total visible minority population	8,760	10,315	16,620	18,960	23,080	37,945
Chinese	2,630	4,130	5,635	5,240	6,285	8,650
South Asian	1,595	2,210	4,135	5,135	6,780	11,355
Black	1,010	715	1,585	1,705	1,995	4,220
Filipino	160	215	570	510	685	1,015
Latin American	200	215	470	845	1,180	2,240
Southeast Asian	130	165	380	415	475	1,075
Arab/West Asian	1,950	1,360	1,800	2,760	3,235	5,490
Korean	285	340	580	1,005	880	1,250
Japanese	620	700	785	705	680	700
Other visible minorities	-	120	415	220	330	740
Multiracial/ethnic minorities	185	145	265	420	555	1,210
All others	130,505	134,870	189,675	199,685	191,820	229,745

Table 11 – Senior Management in Canada – 2021 Comparison

	Ratio of Minority to Total - Occupation	Ratio of Minority to Total - Labour Force	Difference	Difference as Percentage of Labour Force Ratio
Total labour force	100.00%	100.00%	0.00%	0.00%
Total visible minority population	14.17%	26.76%	-12.58%	-47.02%
Chinese	3.23%	4.49%	-1.26%	-28.00%
South Asian	4.24%	7.42%	-3.18%	-42.87%
Black	1.58%	4.07%	-2.49%	-61.22%
Filipino	0.38%	3.05%	-2.67%	-87.55%
Latin American	0.84%	1.83%	-0.99%	-54.31%
Southeast Asian	0.40%	1.10%	-0.70%	-63.60%
Arab/West Asian	2.05%	2.67%	-0.62%	-23.12%
Korean	0.47%	0.62%	-0.15%	-24.20%
Japanese	0.26%	0.26%	0.00%	-0.93%
Other visible minorities	0.28%	0.48%	-0.20%	-42.31%
Multiracial/ethnic minorities	0.45%	0.77%	-0.32%	-41.37%
All others	85.83%	73.24%	12.58%	17.18%

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Chapter 2: You can get a job but... – Chinese Accountants in Canada

1. Introduction

The experiences of racialized groups working in the accounting field have received substantial attention in the accounting literature and remain a topic of enduring interest (Annisette and Prasad, 2017). While a variety of racialized groups have been examined in this stream of literature (Annisette, 2003; Kim, 2004a/2004b; McNicholas et al., 2004; James and Otsuka, 2009; Hammond et al., 2009; Hammond et al., 2012), there has been very little work on Chinese accounting professionals in particular. Existing studies on Chinese accountants are few and also fairly old, utilizing data from decades in the past (Kim, 2004a/2004b; James and Otsuka, 2009). Given the paucity of research concerning this group, and the vast number of social changes since these periods, there remains much to be learned about Chinese accountants and their current experiences in this field. This study seeks to fill this gap and does so through a qualitative approach. The main research question of this study is: How does the identity of Chinese accountants impact their experiences within the accounting profession?

The study attempts to answer this question through interviews with Chinese accounting professionals. It also focuses on a new empirical setting which is Canada, a context that has not been examined by prior work on Chinese accounting professionals. The study finds that Chinese accountants experience a double-edged sword in regards to their identity. On the one hand, they experience few difficulties entering the accounting profession and attaining entry-level work, as the nature of entry-level accounting work closely fits the type of work Chinese immigrants have historically performed in Canada and the reputation the Chinese have as the model minority, a racial stereotype. On the other hand, their Chinese identity works against them for promotion to senior leadership positions, as Chinese accountants experience exclusion from these levels due to their foreign cultural background, which clashes with the local Canadian culture shared by many

leaders within the accounting field. The study also finds that Chinese accountants in Canada experience other barriers to promotion related to their cultural disadvantage, including not being given meaningful work, the discounting of foreign experience, and lack of mentors/networks. However, it finds that Chinese accountants experience little to no overt discrimination and instead experience mainly micro-aggressions. The study explains these findings using the perspective of “racial triangulation” (Kim, 1999) and the related concepts of “model minority myth” (Kiang et al., 2017) and “forever foreigner” (Tuan, 1998). Racial triangulation refers to the idea that certain racial groups (particularly Asians) have been simultaneously valorised and ostracised by the White majority in western countries, such that they occupy a middle position within a racial hierarchy with the White majority at the top and other racial groups like Black minorities at the bottom. This has manifested in two common characterisations of Asian minorities as both the model minority and the forever foreigner. The model minority myth refers to the characterisation of Asians as the “problem-free” racial minority, framing them as hardworking, intelligent and competent. The forever foreigner characterisation on the other hand casts them as outsiders whose foreign culture and beliefs render them inferior and unassimilable with the White majority. See the 4. Theory section for a detailed discussion of these concepts. In addition, this study also employs the definition of micro-aggressions presented in Sue et al. (2007) to understand the micro-aggressions reported.

The study makes several contributions. Empirically, it shows new findings not documented in prior studies on Chinese accounting professionals in western contexts, including Chinese accountants experiencing an advantage for entry-level positions, not having difficulties breaking into even large firms like the Big 4, and experiencing mainly micro-aggressions related to their Chinese identity. It also identifies the exact threshold of the bamboo ceiling for Chinese

accounting professionals, with the interviewees overwhelmingly placing it at the senior manager/director level. Furthermore, it shows a different point of emphasis as to why the cultural barrier is a problem for advancement. Prior studies on Chinese accounting professionals have tended to focus on culture in terms of personality traits like not being aggressive, extroverted and having the “Type A” personality as a substantial part of the problem (Kim 2004a/2004b). This study on the other hand identifies the cultural barrier as more being about not having similar interests and traditions.

Theoretically, this study contributes by advancing the notion of Chinese identity being a double-edged sword in the accounting field, and that it can help entry but hurt progression, something which has not been emphasized in prior studies on Chinese accountants (Kim 2004a/2004b; James and Otsuka, 2009). In doing so, it extends the perspective of racial triangulation and the related concepts of model minority myth and forever foreigner to the accounting field, which to the best of my knowledge has not been done in any accounting study to date. In addition, it also links the other barriers that Chinese accountants face like lack of mentors/networks and discounting of foreign experience to the main cultural barrier.

On top of the above, while the study focuses on the Canadian context, the findings are potentially relevant for other western contexts. Issues like the cultural barrier and the model minority myth exist in other countries, and there are several countries including the USA which have a similar history of importing Chinese workers to utilize them as a labour resource. Thus, it is possible that the findings in this study are generalizable to other contexts. Also, Canada is one of the most racially/ethnically diverse countries in the world and is known for its exceptional tolerance for immigration and multiculturalism (Bloemraad, 2012; De Souza, 2016). As such, the

issues identified here may be just as common and impactful if not more so in western countries that are known to be less tolerant.

The remaining sections are organised as follows. Section 2 provides an overview of the relevant literatures for this study. Section 3 provides a brief overview of the history of Chinese immigrants in Canada. Section 4 outlines the theory, followed by Section 5 which discusses the methodology. Section 6 presents the findings of the study and Section 7 concludes and discusses the paper.

2. Literature Review

Accounting Literature on Race

For much of human history, race was considered an ontological category for classifying humans into distinct groups based on the tenets of biological determinism (Annisette and Prasad, 2017). Biological determinism advanced the idea that group behaviors and aptitudes could be explained by certain physical attributes, chief of which was the colour of their skin. The construction of race categories and the theory of biological determinism were important tools which allowed countries that had embraced post-enlightenment ideals about the equality of all human beings and universal human rights to justify colonialist repression, exploitation and in many cases, extermination of native populations (Jahoda, 2007). By creating racial categories, employing scientific disciplines like anthropology and biology to show that behaviors of certain groups could be attributed to their membership in these racial categories, and judging these behaviors as savage and primitive, colonial nations were able to pronounce those they oppressed as inferior (Lewis, 1973). This in turn meant that they were unworthy of the same rights

extended to White individuals and thus could be subject to treatments that would have been considered morally reprehensible if applied to a White individual. Although by the twentieth century, academics had begun the process of debunking the idea that there is any biological basis to the concept of race, and few researchers today consider race to be a real ontological category, racist behaviors underpinned by the same old beliefs continue to affect all spheres of society in the western world (Annisette and Prasad, 2017).

The accounting profession unfortunately remains one such sphere, and accounting researchers have done much to show how racial minorities have felt the effects of racist beliefs, both while trying to enter the profession, and as members of it. One of the earliest studies in this research stream is Hammond and Streeter (1994). Through a historical analysis involving basic statistics of Certified Public Accountant (CPA) certifications and interviews with African Americans who had earned their CPAs prior to 1965, this seminal work showed that from the earliest days of the 20th century, African Americans faced substantial barriers in their attempts to become CPAs. The most significant of these barriers was the fact that accounting firms (which in the early 1900s were almost exclusively managed by Caucasians) refused to hire African Americans, thus making it nigh impossible for them to meet the work experience requirements required to write the CPA exam and earn the designation. To get around this, early African American CPA aspirants had to employ a wide range of creative methods, from sending job applications to accounting firms run by African American CPAs, to taking advantage of specific state level rules that waived the work experience requirement. Another important paper in this area is Annisette (2003), which examined the experiences of Africans and East Indians in Trinidad and Tobago and the barriers that were established to prevent their entry to and success in the profession. What made this paper unique was that unlike in many other western countries

where racial minorities were the ones subject to exclusion, in Trinidad and Tobago the excluded groups represented the majority of the country's population. The paper poignantly shows that the discrimination against the racial majority had less to do with social class or ethnic norms than racial prejudices, as Africans and East Indians in the island nation were disproportionately relegated to lower tier accounting bodies, less prestigious jobs, and faced extreme difficulty in advancing to the upper levels of their organizations.

Since these studies were published, many more papers have followed a similar approach, focusing on the experiences of various racialized groups in accounting in a variety of different contexts (McNicholas et al., 2004; Hammond et al., 2009; Annisette and Trivedi, 2013; Thomson and Jones, 2016; Joe et al., 2024). However, within this research stream there have only been a few studies that have focused specifically on the experiences of Asians in western contexts, the most noteworthy being Kim (2004a, 2004b) and James and Otsuka (2009).

Through interviews, Kim (2004a) explored the experiences of Chinese accountants in New Zealand and documented the extensive discrimination they faced even after entering the profession, discrimination which ultimately prevented many Chinese accountants from rising to positions of authority in the organizations where they worked. The study found that due to New Zealand's colonial past, individuals of White European descent dominated leadership positions in accounting firms and other large employers of accountants. This allowed them to exclude Chinese accountants from advancing up the ranks, largely out of the belief that Chinese individuals lacked the aggressiveness and 'Type A' personality required to be effective leaders. Implicit in this way of thinking was the belief that these personal characteristics associated predominantly with Caucasians were intrinsically superior to those associated with the Chinese.

While Kim (2004a) focused on East Asians who had already entered the profession, James and Otsuka (2009) looked at the experiences of Chinese graduates attempting to become accountants in Australia. Echoing many of the findings in Kim (2004a), the study found that even high-achieving Chinese graduates faced considerable difficulties in landing a job because they were believed to lack qualities associated with being a White Australian. Chinese graduates were rejected for several reasons, the most notable being not having Australian work experience, not being raised in Australia, and not being able to speak proper 'Australian' English. Similar to situations for racial/ethnic minorities in other parts of the world, Chinese graduates were often left with little choice but to work at Chinese-run firms exclusively and required considerable good fortune in order to find relevant employment anywhere else in Australia.

As a companion study to the more general piece on Chinese work experiences in the accounting field, Kim (2004b) explored the challenges faced by those who were Chinese and female, thus bringing both ethnicity and gender issues into consideration. The study showed that unfortunately Chinese women suffered a double whammy from discrimination based on gender and ethnicity, and as a result were relegated to the very bottom of organizational hierarchies in the field of accounting. Stereotypes that painted women as passive and unambitious only served to amplify the negative assessments already associated with being Chinese, ensuring that very few female Chinese accountants could move past the glass ceiling.

Other Literature on Asians

Outside of the accounting literature, Asian stereotypes and workplace experiences in western contexts have received more attention, with much of the research focusing on Asian Americans. A significant portion of the initial research on Asians and the model minority myth focused on their comparatively high educational attainments relative to the native population of their host country (Sue and Okazaki, 1990; Hsin and Xie, 2014). This phenomenon remains true today, with first- and second-generation Asian Americans being significantly more likely to hold a college or university degree compared to the general population (Tran et al., 2019). While cultural differences continue to be advanced to explain these educational achievements, many sociologists today favour structural explanations to understand this phenomenon. In particular, the notion of hyper-selectivity has been popularly employed. Coined by Lee and Zhou (2015), this term refers to the idea that Asian immigrants were selected based on high and stringent standards calling for skilled professionals, such that those allowed into western countries were more likely to have college/university degrees than not only the population of the country they were entering, but also of their country of birth. This hyper-selectivity to a significant extent explains the education levels of first-generation Asian immigrants as well as second-generation immigrants, as highly educated immigrants tend to encourage their children to pursue higher education and create institutional resources like tutoring services which are preferentially available to co-ethnic individuals (Lee and Zhou, 2015; Tran, 2016). This immigration policy also contributed heavily to the development of the model minority myth (Kiang et al., 2017). This stereotype typically characterizes Asians positively as “intelligent, industrious, hardworking, self-disciplined, and good at math and sciences”, but also negatively as “quiet, shy, unpopular, reserved, traditional and lacking in social skills” (Yu, 2020; Kiang et al., 2017).

While there is general consensus that Asians living in western nations tend to be highly educated, the literature is less certain on whether these educational attainments translate into similarly impressive workplace attainments. A review of the literature on Asian labour market outcomes by Sakamoto et al. (2009) arrived at the conclusion that Asian Americans have attained labour market parity with White Americans. But a more recent study by Lee and Kye (2016) showed that studies using disaggregated data pointed to reduced earnings for several groups. In their study of five Asian second-generation groups, Tran, Lee, and Huang (2019) found that despite their greater levels of post-secondary education, Asian Americans were just as likely as White individuals to work in professional/managerial positions, with the exception of Chinese Americans. However, these findings are disputed (Zigerell, 2019; Sakamoto and Hsu, 2020).

The debate around Asian attainments in the workplace remains contentious, but the existence of stereotyping towards Asians is a more settled affair. Although immigration policy played a role in its development, the stereotype was also fostered by other social and political factors. For example, in the U.S., the Hart-Celler Act of 1965 lifted restrictions on Asian immigrants and encouraged immigration of skilled workers. But this change occurred during the Civil Rights era when African Americans were demanding social equality. Situated in this context, dominant groups in society needed an example of a “successful” racial minority group to show that the prevailing outcry about social injustices based on race was invalid. Asian Americans were singled out as the exemplary group for this purpose (Suzuki, 2002; Kiang et al., 2016). In doing so, the idea of inequality could be questioned, and concerns of other racial groups dismissed as illegitimate complaints. The development of the model minority myth also helped to pit racial groups against each other, further undermining the overall push for equality,

and several studies have noted negative treatments towards Asian Americans perpetrated by other minority groups as a result of perceived favouritism (Qin et al., 2008; Liang et al., 2007).

To many Asians, the model minority myth is well-known and ever present (Thompson and Kiang, 2010). Although the stereotype is viewed positively by many Asians and can even lead to performance boosts by identifying with it (Shih et al., 1999; Thompson and Kiang, 2010; Whaley and Noel, 2013), it also has substantial harmful effects (Kiang et al, 2017). For one, as with any generalized stereotype, the model minority stereotype is inaccurate, and generates harm through creating such misperceptions. For example, several studies have shown that the perception of all Asian Americans being high achievers has prevented many struggling Asian students from receiving adequate academic support (Ngo and Lee, 2007; Wong and Halgin, 2006). In addition, the idea that Asians are the “successful” immigrant group masks the reality that many Asian immigrants live in poverty, particularly in the US (Asian American Federation, 2014; Takei and Sakamoto, 2011), which prevents support from reaching those who need it.

Aside from the socio-economic consequences, there are also negative emotional effects from the stereotype. For many Asians, being stereotyped is in itself an experience which can feel hurtful and wrong, despite the stereotype’s positive connotations (Lee, 1994; Wang et al., 2011). A considerable number feel that the stereotype pigeon-holes them into a specific identity with set career paths (i.e. doctor, lawyer, accountant etc.) and express the sentiment that all stereotyping is bad (Oyserman and Sakamoto, 1997). The model minority myth also places high expectations on its recipients, putting them under intense psychological pressure to meet the standards (Cheryan and Bodenhausen, 2000). It can also lead to substantial emotional turmoil when individuals do not meet the expectations intrinsic to the stereotype (Lee and Zhou, 2015).

It is also important to note that the model minority stereotype is not wholly positive. The stereotype content model suggests that ingroups assess outgroups on the twin scales of warmth and competence (Fiske et al., 2002). Asians are often judged as competent but not warm, and these judgments can lead to envy and resentment (Lin et al., 2005; Lee and Fiske, 2006). White individuals who believe in the model minority myth may also be more likely to treat Asians as foreigners, regardless of their actual background (Parks and Yoo, 2016). The stereotype also characterizes Asians as quiet and obedient, characteristics which are considered unsuitable for leadership positions and can prevent them from being promoted to managerial roles (Chin, 2016; Tinkler et al., 2019). However, acting against the stereotype by displaying more dominant traits may also bring negative consequences, as the stereotype can be prescriptive in nature (Berdahl and Min, 2012).

To date, there has been little research examining the experiences of Asians in the workplace in the broader sociology/psychology literature. The few studies that exist have generally shown that Asians experience various forms of subtle discrimination and micro-aggressions, and that Asians experience significant difficulties moving up organizational hierarchies (Huang, 2020; Chen et al., 2013; Lee and Chin, 2015).

Career Progression within Accounting Firms

The academic literature identifies several factors that contribute to promotion within accounting firms, particularly the partner levels. Studies show that the ability to manage client relations and act as an effective salesperson for the firm are essential qualities for reaching the partner level, and that such soft skills are more important at this stage than the technical

knowledge and competence gained in more junior roles (Carter and Spence, 2014; Kornberger et al., 2011). These skills are important because they help secure business opportunities for the firm and align with the increasingly commercial logics that dominate accounting firms (Anderson-Gough et al., 2022), allowing them to meet their financial objectives. However, outside of personal skills, other factors are known to contribute, including one's educational background (Lupu, 2012; Friedman and Laurison, 2019), social capital in the form of personal networks and sponsorships (Spence et al., 2016), and one's dress and appearance (Thomson and Jones, 2016). In addition, several studies emphasize the importance of cultural matching between clients/existing leaders and those selected for promotion. These studies highlight that existing leaders in the firm are more likely to promote those with a cultural background similar to their own or who share such a background with clients (Friedman and Laurison, 2019; Rivera, 2012), which can disadvantage women (Haynes, 2017) and racial minorities (Kim, 2004a; Thomson and Jones, 2016). Nonetheless, some studies suggest that the accounting profession offers easier upward mobility than other professions (Carter and Spence, 2014; Leiby and Madsen, 2017), implying a greater focus on merit or at least on qualities that can be attained through experiences in the workplace. Overall, the literature emphasizes that existing leaders within accounting firms have a notable preference for promoting individuals similar to themselves to senior leadership positions.

Motivation for this study

After reviewing the literatures noted above, there were two main issues identified that served as the motivation for conducting this study and asking the research question posed. One was the fact that there were very few studies on Chinese or even Asian minority experiences

within the accounting profession. Much of the existing work focuses on Black racial groups (Hammond et al., 2009; Joe et al., 2024). What few studies on Chinese accountants that do exist (Kim, 2004a/2004b; James and Otsuka, 2009) are relatively old and utilize data from decades in the past. Thus, there is the concern that these studies may be out of date and that the experiences of present-day Chinese accountants may be quite different than what has been portrayed.

The second issue is a noticeable tension between existing studies on Chinese experiences in the accounting profession, and research in the broader sociological literature that focuses on Asian immigrants in western contexts. The existing studies on Chinese accountants in western contexts (Kim, 2004a/2004b; James and Otsuka, 2009) tend to show that the experiences of Chinese accounting professionals are broadly similar to that of other racial minority groups in western, White-dominated countries with a colonial past. For example, James and Otsuka (2009) examined Chinese immigrants looking to find accounting work in Australia and noted that they had major difficulties doing so due to their lack of Australian work experience and cultural knowledge. They often had to settle for positions in businesses and firms owned and managed by Chinese individuals. Similarly, Kim (2004a) and (2004b) noted that Chinese immigrants in New Zealand were disadvantaged for both entry and promotion within the accounting profession compared to White locals. Due to their foreign racial and cultural background, they were generally considered inferior to White locals. They often had to settle for opportunities at Chinese-owned businesses or start their own firms to advance their careers. In all three of these studies, the experiences and issues reported were quite similar to what was reported in studies on other racial groups like Hammond et al. (2009) and Annisette (2003). Common themes across these studies were the presence of barriers for entry and promotion, exclusion from top accounting firms and organisations, and relegation to lower tier roles or minority-owned

businesses. Thus, the impression the existing studies on Chinese accountants send is that they are disadvantaged or treated in similar ways compared to other racial groups.

However, within the wider sociological literature on Asian minorities, a common finding is that Asians are racialized and treated quite differently in western contexts compared to other racial groups (Dhingra, 2021; Park, 2023; Baluran, 2023). The model minority myth explicitly casts Asians as the “problem-free” racial minority and has been documented as having unique effects on Asian minorities living in western countries (Kiang et al, 2017). Some studies like Sakamoto et al. (2009) have also shown that many ethnic groups within the Asian racial category like the Chinese have attained labour market parity with White Americans. Furthermore, studies have noted that Asian Americans are disproportionately well-educated relative to the general US population (Tran et al., 2019). For example, while they comprise roughly 6% of the US population, they account for over 20% of its Ivy League university students (Tran et al., 2019). Overall, the literature suggests that Asian minorities are racialized differently and experience different effects compared to other racial groups.

After looking at the handful of studies on Chinese accountants and the far larger literature on Asian minorities, there is a sense that something has been missed regarding the impact of Asian and Chinese identity on their experiences in the accounting profession. Given what has been found in the wider literature, it seems unlikely that the experiences of Chinese accountants would be so similar to that of other racial groups, and that there isn’t more to be uncovered. For all these reasons, this study was undertaken to examine Chinese accountants once again.

3. Chinese Immigrants in Canada

As the majority of interviewees are first generation Chinese immigrants, it is important to explain the current and historical context of this ethnic group and their treatment in Canada in order to fully make sense of their experiences in the workplace. Furthermore, the historical context of Chinese immigration in Canada is key to understanding the theory employed by this study and its relevance for explaining the findings. For these reasons, this section will briefly summarize that history.

From the earliest days of Chinese immigration to Canada, the impetus behind their introduction into the country was to provide cheap, reliable labour for projects in the public and private spheres. One of the first instances of the Chinese being brought into Canada was in 1788, when 120 Chinese labourers were brought to Nootka Sound on Vancouver Island (Chan, 2019). A British fur trader named John Meares recruited these men to build a trading post in order to facilitate the trading of otter pelts, and even at this initial stage, the economic advantages of employing Chinese workers were recognized. John Meares had this to say about the Chinese labourers he employed:

“The Chinese were, on this occasion, shipped as an experiment: they have generally been esteemed as hardy, and industrious, as well as the ingenious race of people; they live on fish and rice, and requiring low wages, it was actually not a matter also of economical consideration to employing them; and during the whole of the voyage there was every reason to be satisfied with their services.”

– John Meares, *Voyages Made in the Years 1788 and 1789, from China to the North West Coast of America* (Meares, 1790)

However, it wouldn't be until 1858 that Chinese immigrants would arrive in Canada in substantial numbers. During the Fraser Canyon Gold Rush, large numbers of Chinese migrated to the colony of British Columbia (BC) from California and China (Chan, 2019). These early

migrants, attracted by the prospect of making their fortunes from gold mining, later settled in Vancouver Island and British Columbia and by 1860, the Chinese population in the colony was estimated to be around 7,000 (Chan, 2019). In addition to working in the gold fields, Chinese immigrants were employed in a variety of jobs, which were often low-paying and labour-intensive. They were regarded as an ideal source of exploitable cheap labour due to their economic desperation (many were originally poor, rural farmers forced to flee their homeland due to civil unrest) and their willingness to accept low wages (workers were often paid half or less of what a local would make for the same work) (Chan, 2019). Chinese syndicates located in mainland China capitalized on this characterization to find common cause with Canadian business owners, facilitating the mass movement of more Chinese immigrants to supply labour-intensive industries like the production of lumber and canned goods (Avery and Neary, 1977). Indeed, this attitude towards Chinese immigrants was so prevalent that an 1885 report of the Royal Commission on Chinese Immigration described them as “living machines” (Ottawa, 1885).

It was this characterization of Chinese labourers that would ultimately lead to them being utilized in the construction of the Canadian Pacific Railway (CPR). Seeking to reduce the cost of the enterprise, Prime Minister MacDonald insisted that Chinese workers be employed for the purpose. In 1882, he told parliament “It is simply a question of alternatives: either you must have this labour or you can't have the railway” (Berton, 1989). From 1880 to 1885, over 15,000 Chinese labourers were employed to construct the railway. They laboured under extremely dangerous conditions, with over 600 dying by the time of the CPR’s completion (Chan, 2019; Cui, 2011). After the completion of the CPR, many Chinese drifted to other parts of Canada seeking work, often along the path of the railway (Chan, 1982). Over the late 19th century and

early 20th century, they spread as far east as the Maritimes, with Chinese communities developing in many major cities including Calgary, Winnipeg, Toronto, and Halifax (Chan, 1982).

While both the private sector and government authorities benefited greatly from the employment of Chinese labourers during this time period, it wasn't long before public sentiment turned against these early Chinese workers. Angered by their perceived undercutting of wages as well as the cultural impact of their growing numbers in Canadian communities, powerful local opposition soon developed towards Chinese immigration (Avery and Neary, 1977). This opposition coalesced in the form of various worker associations like the Working-men's Protective Association of 1878 in Victoria, which had the stated purpose of "the mutual protection of the working class of British Columbia against the great influx of Chinese" (Phillips, 1967). This growing resentment towards Chinese settlers soon developed into legislative action at the provincial level. Early examples included a ban on the employment of Chinese labourers in public projects that were under the jurisdiction of the provincial government, and new taxes on Chinese residents (Avery and Neary, 1977). The federal Dominion governments of the time, acting on behalf of business interests, tried to curtail these discriminative measures passed by the BC government through the power of disallowance (La Forest, 1955). However, it could not ignore the growing resentment in BC forever. In 1884, after ensuring that the CPR would be completed without issue, Prime Minister Macdonald appointed a Royal Commission to examine the issue of Chinese immigrants. The report produced by this Commission would lead to the passing of the Immigration Act of 1885 (Avery and Neary, 1977). Along with various other restrictions on Chinese immigration, this Act imposed a head tax (Li and Lo, 2012). Under this tax, every Chinese person entering the country had to pay \$50, a considerable sum for the time

period. However, these measures failed to quell local opposition and in the following decades pressure continued to build to impose ever-more exclusionary policies (Avery and Neary, 1977). In response to this pressure, the head tax rose to \$100 in 1900 and \$500 in 1903, which at the time was equal to two years of wages for the average Chinese worker (Li and Lo, 2012). Events came to a head in 1923 with the passing of the Chinese Immigration Act, which is also infamously known as the Chinese Exclusion Act (Li and Lo, 2012). This piece of legislation effectively barred most Chinese immigrants from entering the country, providing exceptions only to Chinese students and merchants.

For the next few decades, Chinese immigration into Canada was extremely limited. Even after the Chinese Exclusion Act was lifted in 1947, only the spouses and children of Chinese men were permitted entry into Canada (Li, 1998). Thus, the post-war years saw little change in Chinese immigration levels, especially as the Communist regime of the time in China also practiced a closed-door policy (Lo and Wang, 2004). Chinese immigration would not pick up again until the passing of the Immigration Act of 1967. Motivated by the growing demand for skilled labour, this change to immigration law abolished race-based quotas in favour of a points system (Lo et al., 2019). This points system focused on human capital in the form of language proficiency, educational and employment credentials, and Canadian connections, and granted admission to those that scored highly in these areas (Li and Lo, 2012). This change in immigration policy coincided with major political turmoil in mainland China and Hong Kong. During this time, the Communist regime in China was undergoing the Cultural Revolution which resulted in the persecution of many educated Chinese civilians. Thus, middle-class Chinese individuals in Hong Kong (which at this time was still a British colony), many of whom were exiles from the mainland, were understandably fearful of Communist domination and its

consequences, particularly given the related riots that occurred in the city in 1967. In response, they sought refuge abroad and taking advantage of the new change in Canadian immigration policy, were the first wave of educated Chinese immigrants to land in Canada (Lo and Wang, 2004). Overall, this change in Canadian immigration policy resulted in a vast increase in Chinese immigration during the second half of the 20th century. In 1961, the total number of immigrants in Canada born in China was only 36,724. This ballooned to 52,395 by 1981, 231,050 by 1996, and 466,945 by 2006. Similarly, the percentage of the immigrant population that was made up by Chinese immigrants also skyrocketed. In 1961, it was only 1.3% but increased to 3.6% by 1991 and 7.5% by 2006 (Li and Lo, 2012).

Political and policy developments within mainland China and surrounding areas in the late 20th century also contributed to this substantial rise. In 1976, after the death of Mao Zedong and subsequent changes in the leadership of the Communist party, China re-established contact with Western nations. This opened up the country economically but also allowed Chinese citizens to emigrate to other nations. Chinese settlers from the mainland would arrive in ever greater numbers from this point on. Like their forebears, these early migrants were generally quite poor economically and had few resources to rely on (Lo and Wang, 2004).

Outside of mainland China, geopolitical events also spurred further Chinese immigration. In 1984, the UK and China signed a joint declaration concerning the future of Hong Kong, in which the UK agreed to forfeit control over the territory to China by 1997. This generated a large degree of unease among the relatively upper income citizens of Hong Kong, who wary of what could happen to them under the more repressive mainland government, fled to Canada and other countries in large numbers (Skeldon, 2016). These migrants were professionals and business owners who brought with them substantial investment funds thanks to a loosening of

immigration rules to bring in more foreign investors. Many wealthy Taiwanese also took advantage of this change to move to Canada (Lo and Wang, 2004).

At the same time, mainland China began to allow more of its citizens to study abroad in Canada. This, coupled with the 1989 Tiananmen Square protests that resulted in the suppression of pro-democracy efforts, and the subsequent OM IS 199 measure from Canada that gave a humanitarian immigration path to Chinese citizens, promoted a major surge in migrants from the mainland (Liu, 1997). The Tiananmen event also prompted Hong Kong Chinese to emigrate and for most of the 1990s, this group represented the majority of Chinese immigrants to Canada. After 1997 and the transfer of Hong Kong to mainland Chinese control, the migrant flow from Hong Kong lessened substantially as mainland Chinese rule did not restrict civil liberties and damage the economy as much as expected. Thereafter, migrants from mainland China would represent the majority of Chinese immigration into Canada (Citizenship and Immigration Canada, 2002).

Chinese immigration during the late 20th century and early 21st century was further affected by major changes in immigration policy within Canada. Policy-makers, upon discovering that immigrants admitted in the 80s and 90s were not filling skilled work positions as well as expected, changed the points system to attract migrants that would more successfully integrate into the skilled labour market (Lo et al., 2019). Some of the biggest changes came as a result of the Immigration and Refugee Protection Act passed in 2002. This law changed the selection criteria by increasing the number of points immigrants needed to earn in order to gain entry. It also placed greater importance on work experience, education, and the ability to speak English and French. This change favoured migrants from India who possessed higher English-

language proficiency and by 2008, India would replace China as the top source country for immigrants (Lo et al., 2019).

Today, Chinese Canadians represent a significant proportion of Canada's total population. According to the 2021 Census, there are over 1.7 million Chinese individuals currently residing in Canada (Statistics Canada, 2023). They are found working in many occupations, both skilled and unskilled.

4. Theory

The main theoretical perspective employed by this study is that of racial triangulation (Kim, 1999). This refers to the idea that in western countries, some racial groups like Asians are characterized differently compared to other racial groups, such that they occupy a middle position within a hierarchy of racial positions in the eyes of dominant, White majority groups. This occurs through two related processes. The first is valorisation, whereby the White majority valorises one racial group (ex. Asian) over another (ex. Black) based on certain traits, such that one group is considered superior to another. The second is ostracization, whereby the White majority simultaneously constructs the first racial group (ex. Asian) as foreign and unassimilable with the White majority based on cultural or racial traits, such that they are excluded from membership of groups dominated by the White majority. Under these two processes, Asians are racially triangulated relative to White and Black groups, such that they are considered inferior to White individuals but superior to Black individuals, thus occupying a middle position in the racial hierarchy. Importantly, this process was undertaken to dominate both racial groups and prevent them from attaining the same socio-economic status as White individuals. By elevating

Asians to the middle position, the White majority encourages Black and other racial groups lower in the racial hierarchy to resent and compete against Asians instead of putting their focus on the White majority, thus safeguarding the position of White individuals. This valorisation also serves to mark Asians as good sources of labour to meet the economic needs of the White majority, and to disarm accusations of racism from other racial groups. By characterizing Asians as the “good” racial group due to the assumed possession of certain cultural traits, White groups could argue that other racial groups are not being discriminated against on racial grounds at all, and that they simply need to act more like Asians to achieve socio-economic success. However, through the second process of ostracising Asians on cultural/racial grounds, the White majority prevents Asians from attaining equal standing, thus keeping them in a subordinate position. Kim (1999) also noted that racial triangulation towards Chinese immigrants in particular has a long history in the USA, going as far back as the 1850s.

The perspective of racial triangulation has been employed frequently within sociological research focusing on race, particularly as it pertains to Asian minorities and their experiences living in western contexts (Dhingra, 2021; Park, 2023; Baluran, 2023). The application of this theory to Asians is manifested in two related concepts concerning the racialization of Asians: the model minority myth and the forever foreigner (Tuan, 1998). The model minority myth is a characterization of Asians prominent in western nations that paints them as the “problem-free” minority with a disposition towards being hardworking, competent, intelligent and accommodating (Kiang et al., 2017, Osajima, 2005). Although it is an inaccurate generalization that treats Asians as a monolithic group, it acts as the valorisation component of racial triangulation (Park, 2023). With the model minority myth, Asians are elevated above other racial groups, and their socio-economic success is used as evidence to deny the existence of racism

(Park, 2023; Walton and Truong, 2023). This served to divide different racial groups against each other and paint the host society as a meritocracy where any disadvantage suffered by racial minorities is a result of laziness and other character deficiencies, as opposed to discrimination and structural barriers (Walton and Truong, 2023). Framing Asian immigrants as competent workers also served to justify their employment in labour-intensive industries and other areas of economic need (Kim, 1999). On the other hand, the forever foreigner framing serves the role of ostracization. It is a characterization of Asians that positions them as outsiders whose culture and beliefs render them unassimilable and inferior to the White majority (Spoehr, 1973; Tuan, 1998). It is rooted in the view that Asians pose a foreign threat to the White majority, which emerged when Asian immigrants first arrived in western nations in the 19th century (Lee, 1999). This characterization of Asians led to the passage of many anti-Asian immigration laws in the late 1800s and early 1900s, as well as various forms of hate crimes and atrocities against Asians, one of the most infamous being the Japanese internment camps during World War II (Suzuki, 1995). The forever foreigner characterization continues to impact Asian minorities in modern times, affecting personal conceptions of their identity and contributing to experiences of racism and exclusion (Park, 2011; Tuan, 1998).

The Chinese in Canada have also historically been racialized as the model minority and brought into the country to act as a source of labour. As shown earlier in the section on Chinese immigrants in Canada, from the very beginning in 1788 when John Meares first introduced the Chinese into the country, it was to fulfill a need for cheap labour, which was in his case related to the construction of a trading post. Even at this earliest stage, the Chinese were characterized as reliable workers who could be trusted to do hard work for minimal compensation (Meares, 1790). This racialized typecasting of the Chinese would continue into the mid and late 19th

century, when Chinese immigrants first started arriving in Canada in large numbers. They were employed in labour-intensive industries and paid a fraction of what a local citizen would make. So in-demand were their services that criminal gangs in mainland China worked with business owners in Canada to ship impoverished Chinese civilians in bulk to the country (Avery and Neary, 1977). Many of these contractual arrangements were exploitative and tantamount to slavery. Chinese lenders in North America and China would pay the travel expenses of a migrant to get them into Canada, and these migrants were then forced to repay these loans even though they had no legal basis in Canada (Chan, 2019).

The reputation of the Chinese as cheap but effective labourers was so widespread that the Canadian federal government of the time explicitly sought to utilize them for the construction of the Canadian Pacific Railway, as they were considered the most cost-effective labour force for the enterprise (Berton, 1989). Over 15,000 Chinese workers were employed for the construction of the railway, and over 600 of them died by the time of its completion (Chan, 2019). Emblematic of the attitude towards the Chinese at the time, an official government report on Chinese immigrants in 1885 even described them as “living machines” (Ottawa, 1885). This metaphor in many ways perfectly captures the most relevant qualities the Chinese had in the eyes of the government and business owners: efficient and productive, but also uncomplaining and subjectable to conditions they would consider unconscionable for someone who is not a racial minority.

Due to increasingly xenophobic attitudes towards the Chinese and the geopolitical turmoil of the early 20th century, Chinese immigration would all but grind to a halt in the face of increasingly restrictive laws prohibiting the entry of Chinese into Canada. Chinese immigration would not see a resurgence until the post-WWII years with the repeal of prior restrictions and the

passing of the Immigration Act of 1967 (Lo et al., 2019). Similar to other developed nations, Canada was shifting from an industrial, manufacturing-based economy to a more service-based one and thus needed skilled workers. For the remainder of the 20th century and up to the present day, China would serve as a primary source of these skilled workers. Today, they rank as the third largest source of permanent residents in Canada, behind only India and the Philippines (Risdon, 2024). Although in the 20th century there was a shift towards skilled workers compared to the unskilled workers favoured in the 19th century, the primary focus when it came to the Chinese immigrant was always to use them as a source of labour. From the beginning to today, they were brought in primarily to be workers and subordinates, not owners and leaders.

The model minority myth itself is considered to have emerged in part due to immigration policy across much of the western world (Kiang et al., 2017). Starting in the 20th century, by ensuring that only the most skilled and educated Chinese individuals could enter the country, western nations intentionally created a local Chinese population that possessed greater human capital than the average local. Thus, it is no surprise that the Chinese are often considered part of the model minority. When most of the Chinese one encounters in a country like Canada seem to be highly educated and skilled, it can create the impression that all Chinese are smart and competent. Other qualities associated with the model minority myth like being reliable and hardworking can be traced to even earlier periods, when the Chinese were first brought into the country to be cheap labourers. Indeed, the metaphor of “living machines” mentioned in 1885 has strong parallels with the characteristics described in the model minority myth.

Given the model minority myth and its positive characteristics, Chinese individuals could be considered ideal workers in a variety of different occupations. One of these is entry-level accounting work, particularly in the areas of assurance and tax in accounting firms. In many

ways, this kind of work in accounting firms matches perfectly with both the model minority myth and the traditional role Chinese immigrants have historically played in the Canadian economy. On the one hand, accounting is a high skill field requiring substantial technical knowledge, with even entry-level roles typically requiring university education. This fits with the highly skilled and educated Chinese immigrants that came into Canada starting in the second half of the 20th century, who were brought in to fill these exact kinds of jobs. On the other hand, entry-level accounting roles in accounting firms are well-known for being high-pressure positions that demand a high amount of overtime for a low amount of pay relative to the hours worked (Maurer, 2023; McKenna, 2011). This is especially true during the so-called busy seasons in fall and winter when most audits are performed and when the majority of tax returns are prepared. Thus, it is a type of job similar to the roles that the earliest Chinese immigrants had to fill, which also required hard work for long hours and minimal pay.

The above discussion is relevant for this study because as one will see in the findings, the interviewees reported little difficulty gaining entry into the profession and finding their first entry-level position, even at Big 4 firms and even if they were 1st generation immigrants. This is in stark contrast to prior studies on Chinese accountants which show quite the opposite (James and Otsuka, 2009). Furthermore, the interviewees felt that the positive reputation Chinese workers had within the field of accounting gave them an advantage for securing entry-level work, and the positive qualities they mentioned were highly consistent with the characteristics of the model minority myth. As has been the case for much of their history, these findings suggest that Chinese immigrants have also been characterized as a reliable source of labour within the accounting field.

While the Chinese in Canada have been valorised as the model minority, they have also simultaneously been marked as forever foreigners in accordance with the ostracization side of racial triangulation (Pon et al., 2017; Li and Locher-Lo, 2025). For Chinese accounting professionals, this has manifested as exclusion from senior leadership roles and other prestigious/lucrative positions within accounting departments and organizations due to the foreign culture of the Chinese and its perceived inferiority to the culture of the dominant White majority. Several studies in accounting have documented how this difference in culture has been used as an excuse to exclude Chinese immigrants from initial employment, leadership roles and lucrative areas like consulting (Kim, 2004a/2004b; James and Otsuka, 2009). In accordance with the role of racial triangulation, this ostracization based on foreign culture serves to keep the White majority in a position of power and control over Chinese workers within the accounting profession and prevent the Chinese from reaching the same level of wealth and status. This ostracization was similarly perceived by the Chinese accountants within this study, who felt that their lack of understanding regarding “Canadian” culture was the single biggest impediment for reaching senior leadership positions within the profession. Thus, while their Chinese identity was a boon for entry into the profession as workers, it was simultaneously an obstacle for upward mobility.

5. Methodology

This study makes use of in-depth interviews with Chinese accounting professionals as its primary data source. To develop the initial interview sample, I performed a search on LinkedIn using a list of common Chinese last names. The top 10 most common last names in the list were used for the search. As LinkedIn does not identify the ethnicity of users, potential participants were considered likely to be Chinese based on their last name and profile picture. As it is possible for an individual to not identify as Chinese even if they appear Chinese and to have a Chinese last name, the ethnicity of all interview participants were confirmed during the interviews. All interview participants identified themselves as either Chinese or Chinese Canadian when asked.

In the LinkedIn search tool, I filtered for professionals located in Ontario, Canada that either already had or were working towards their CPA. Profiles found in this manner were further examined to ensure that they were either currently employed in the accounting field in Canada or had been in the past 5 years, and that they had at least 1 year of accounting work experience in Canada. These criteria were included so that potential interviewees could speak to the current experience of Chinese accounting professionals. Individuals that met these criteria were sent a LinkedIn connection request. Those that accepted the connection request were then sent an invitation letter for an interview. This invitation letter provided information on the topic of the study, specifically that it would focus on understanding their experiences entering and working in the accounting profession, the actions (if any) that they took in response to these experiences, and their motivations for entering the accounting profession. The letter also highlighted that participation in the study was entirely voluntary, that they could withdraw participation at any time including during the interviews, and that all data collected from the

interviews would be kept confidential. A total of 217 invitations were sent out. Of those that were sent an invitation, 28 agreed to an interview, yielding a response rate of 13%. These individuals had various backgrounds with some working in industry and others in accounting firms and worked in junior to middle management positions. See Table 12 for information on the participants.

Insert Table 12

Before the interviews were conducted, each interviewee was asked to sign an informed consent form that had received formal ethics approval before distribution. This form detailed important information regarding the purpose of the research, what participants would be asked to do, potential risks to the participants, their right to withdraw as participants, and confidentiality requirements related to any data collected. The form also asked for the participant's formal consent to participate and permission to record the interviews. All 28 interviewees signed the informed consent form and interviews were conducted only after the signed forms were received. The interviews were semi-structured and conducted in English through a video conferencing software. At the start of each interview before getting into the formal interview questions, I briefly introduced myself, talked about the purpose of the research, and engaged in small talk with the participants. The initial bit of small talk helped participants feel more at ease with the interview, making the experience feel less like a formal event and more like a friendly conversation. Before jumping into the main questions, I made sure to thank the participants for agreeing to be interviewed, and offered them a chance to ask any questions or voice any concerns. I also reminded them of their rights as participants, including that they did not have to answer a question if they so chose, and that they could end the interview at any time.

The interviews ranged from 30 minutes to 1 hour and 30 minutes in length. These interviews were recorded and during the interviews, I also took notes to highlight interesting findings. Questions focused on their experience in the profession, the impact (if any) that they felt due to their Chinese identity, their responses to these experiences, their motivations for entering the profession and their overall view of accounting as a career. See Appendix A for the interview questions. Questions were generally asked in the order presented except when interviewee responses answered a question before it was asked or when their responses rendered a future question irrelevant. Transcripts of the interviews were generated from the recordings. To create the transcripts, the audio recordings were first uploaded into an online transcription software. This software transcribed the recordings into text within Microsoft Word documents. As the software could not generate perfectly accurate transcriptions, I also reviewed each transcription in detail and corrected any errors by comparing the text in the transcription to the audio recordings.

The transcripts were coded thematically to determine key findings. This was an iterative process during which all interview transcripts and notes were read through in detail, and any relevant elements coded to a particular theme. This coding scheme was reviewed and reworked multiple times in order to capture important nuances and as different theories were considered to explain the findings documented. The starting point of the coding process was the notes taken during the interviews. Before each interview, I printed out the interview questions and left spaces under each question for notes. After asking each question during the interviews, I noted down key findings from the interviewee answers in the space under each question. This organisation made it easy to identify where the key findings would be found in the transcripts, as I could search the transcript files for each question where I noted interesting findings. The notes thus

pointed me to the parts of the transcripts that I should focus my coding and analysis on. After these key areas in the transcripts were coded, I then read through and coded the rest of the text in the transcripts for anything that was missed in the notes.

There were numerous occasions where a new important theme was identified in one transcript that I had not applied to prior transcripts reviewed up to that point. When this occurred, I added this theme to my coding scheme and reviewed the prior transcripts again to see if the theme emerged in any of the prior transcripts. The same process was followed when a new theory was applied. Relevant themes from the theory were added to the coding scheme and all transcripts were reviewed and coded again with the new themes. From the final set of themes generated, the most important ones in relation to the research question were identified and their related excerpts serve as the basis for the findings documented in this study. Examples of major themes include Bamboo Ceiling, Model Minority Myth, Cultural Barrier, Micro-aggression, Targeting Tax, Leaving the Firm, and Motivation for Choosing Accounting.

6. Analysis

Based on the interviews, several aspects of the Chinese experience could be distinguished. These are elaborated in four main sections: 6.1. Entry into the Profession, 6.2. Micro-aggressions, 6.3. the Bamboo Ceiling and Cultural Barrier, and 6.4. Other Barriers to Progression. The first section discusses the experiences of Chinese accounting professionals when they were first entering the profession and getting their first entry-level jobs. The second section details their experiences of micro-aggressions in the workplace and during the recruitment process. The third section discusses their difficulties rising to senior leadership

positions within the accounting field and what they perceived as the biggest obstacle holding them back from these roles. Finally, the last section details other barriers that they felt impeded their career progression.

Entry into the Profession

Surprisingly, none of the respondents mentioned any significant difficulties entering the accounting profession and finding their first entry-level position after their initial university education in Canada. This was especially interesting given that nearly all (26 out of 28) of the interviewees were 1st generation immigrants who did not spend their formative years in Canada and did only post-secondary education in the country. One would expect that given their poorer English proficiency and lack of understanding concerning the local culture compared to Canadian-born citizens, Chinese 1st generation immigrants would experience challenges trying to land their first jobs in Canada, especially at Big 4 firms which tend to have the highest standards for prospective employees. This was certainly the case as documented in James and Otsuka (2009). But, as the quotes below show, this was not the case among respondents in this study.

“From my personal experience, I find getting that entry level accounting job, it's not too difficult.” – I26

“I don't feel the impact of my identity. So I feel that this career like accounting, it has a lot of Chinese people, Asian people.” – I20

“Overall in Toronto, I didn't feel like it really hindered anything or affected it as much.” – I14

The three quotes above are some examples indicating the overall lack of major difficulties the respondents felt when it came to finding entry-level work. In the first quote, the respondent explicitly identified getting entry-level jobs as “not too difficult”. In the second quote, the interviewee expressed that their Chinese identity did not negatively impact their ability

to find their first job, and that this was a common phenomenon for Chinese individuals trying to break into accounting, as the field “has a lot of Chinese people, Asian people”. The third quote shows a similar sentiment. The interviewee felt that in Toronto, one of the major cities in Ontario where she worked, her Chinese identity did not prove a hindrance for securing initial employment. Overall, the respondents did not feel that they had any major problems breaking into the profession and landing entry-level jobs.

This lack of issues finding initial employment was true for the respondents even in the case of jobs at accounting firms, including the Big 4. Of the 28 interviewees, 21 (75%) had worked in either a mid-sized or Big 4 accounting firm in Canada, with the majority (16) having experience in the Big 4. Thus, in contrast to prior studies on Chinese accounting professionals and other racial/ethnic minorities in accounting that showed difficulties breaking into the Big 4, with these individuals often having to settle for smaller firms run by those of the same racial/ethnic background (Annisette and Prasad, 2017; James and Otsuka, 2009), the respondents in this study appear to not have had the same challenges.

In fact, far from their racial/ethnic background being a disadvantage or impediment to gaining entry into the profession, the respondents felt that their Chinese identity may have even given them an advantage for entry-level positions. This stands in contrast to other studies on racialized groups working in the accounting field, which have typically found the opposite to be true (Annisette and Prasad, 2017). The majority of interviewees felt that Chinese workers had a positive reputation in the accounting profession in line with the model minority myth, and that this was helpful for securing initial employment in the field.

“Chinese are traditionally considered good at math and numbers, and we're diligent. Like usually people kind of tend to give Chinese people hard work and we will take without any complaint and finish it perfectly.” – I13

“I definitely feel like the stereotype helps in that, you know, they kind of already think that one, you'll be able to do the work. You're good with numbers or you know you're able to take on the longer hours or be more okay with longer hours. Just the overall, I think, work ethic is kind of assumed to be there.” – I3

“The owners felt us Chinese people are hard workers. They gave credit for it. So that's why they want us to work for them.” – I23

The three quotes above are some examples showing the qualities that the respondents felt Chinese workers were reputed for in the accounting profession, and that they felt gave them an advantage. The first quote identified the Chinese as being known for proficiency with math and numbers, being hardworking, willing to take on hard work without complaint, and “finish it perfectly”, implying that they can be relied upon to get the job done. The second quote identifies similar characteristics. The interviewee noted that the stereotype helps because it shows that “you’ll be able to do the work”, implying that Chinese individuals again can be relied upon to do entry-level work. They further mentioned being “good with numbers” and being able and willing to “take on the longer hours”, showing again the characteristics of being hardworking and uncomplaining. They end with the point the “work ethic is kind of assumed to be there”, again emphasizing the Chinese reputation of being hardworking. Along the same lines, the third quote discusses how the owners of the accounting firm the individual worked at believed the Chinese to be hard workers. They were given credit for it and as a result, the interviewee felt that they had an advantage in getting hired there. Overall, the interviewees expressed several positive characteristics that the Chinese were known for in the accounting profession and that they felt were beneficial in their job search: being hardworking, reliable, uncomplaining, and good with numbers. These characteristics are similar to those in the model minority myth, implying that from the perspective of the interviewees, the stereotype is also present within the accounting field and affecting their entry into the profession.

The relative ease of entry into the profession expressed by the interviewees and the idea that the stereotype may be beneficial for gaining entry makes sense when considering the traditional role that Chinese immigrants have played within Canada, as well as the nature of entry-level accounting work itself. As discussed in the section on Chinese immigration in Canada, the Chinese have traditionally filled the role of the uncomplaining worker in Canadian industries. Even in the earliest days, they were seen by employers and the Canadian government as good labourers that were willing to work in tough conditions for minimal pay. As a result, they were recruited in large numbers specifically to work hard, low-paying jobs that locals were unwilling to do. Indeed, the “living machines” remark from the time period used to describe Chinese workers is in many ways reminiscent of the model minority myth known today, especially in terms of traits like reliability, hardworking and uncomplaining. Overall, there is a strong history in Canada of utilizing Chinese immigrants to do work that requires these characteristics.

Entry-level accounting work, particularly in accounting firms, is also noted for requiring similar characteristics. It is well-known within the accounting field that this type of work, especially in the assurance and tax areas, is often high-pressure and low-paying in terms of hourly compensation with substantial amounts of overtime required, particularly during the busy seasons (Maurer, 2023; McKenna, 2011). This was a fact noted by several of the respondents themselves who had worked in accounting firms:

“I think it's especially the Big 4. It can be quite toxic. Because they make you feel bad if you're not working overtime. Which is kind of genius. I don't know how they do that, but they overwork people. And if you calculate with overtime, our wages, it's like minimum wage. But at the same time, you still feel bad when you're not working overtime to finish something that you're not supposed to finish within such a short period of time. From that stance, I think it's bad.” – I1

“I didn't think that my direct managers cared about my development or me really as a person. They mostly cared about getting the audit finished. And I think that maybe there were some like toxic aspects of the job, just like unrealistic expectations with timelines and putting pressure on staff.” – I2

“I feel like performance is something that they really, really shove down your throat. Like, it's such a big part of your identity... the performance reviews, they're not anonymous. So you actually know what people are trying to say about you... so it creates a very competitive environment and very high stress.” – I3

The first interviewee specifically identifies how with overtime factored, the pay is essentially at minimum wage level from an hourly pay standpoint, and that there is a distinct pressure to work overtime as indicated by the fact that “they make you feel bad if you're not working overtime”. The interviewee further noted that they needed to “finish something that you're not supposed to finish within such a short period of time”, implying that it was a high-pressure work environment where they were expected to accomplish a lot of work in tight time constraints. Similarly, the second interviewee noted that they were not really valued as employees, and that their job was really to “get the audit finished” no matter what, even though they were subject to “unrealistic expectations with timelines”. The interviewee further noted that there was substantial pressure being put on staff, which taken together with their other statements further highlights the high-pressure nature of the work. The third interviewee reinforces this further, stating that “performance is something they really, really shove down your throat”, highlighting again the pressure they are put under to get work done. The performance reviews which publicly show your rating magnifies the pressure further, contributing to a “very competitive environment” and a “very high stress” one too.

The quotes highlight the nature of the entry-level work in accounting firms: high-pressure, time-consuming, and low-paying relative to the amount of time and work required. In

these ways, it is quite similar to the factory and other industrial work Chinese immigrants historically filled. Even the fact that they are high-skill jobs that require post-secondary education matches with the higher skilled Chinese immigrants that were brought into Canada beginning in the second half of the 20th century specifically to fill gaps in the labour market. Overall, these are jobs that demand qualities that Chinese immigrants have historically been racialized as possessing: being hardworking, uncomplaining, reliable, and proficient with technical/numerical fields. From this perspective, it is understandable why Chinese immigrants may not be experiencing much difficulty entering the accounting field in Canada, and why they may even have a reputational advantage for securing this type of work.

The findings noted above were highly consistent with the valorisation component of racial triangulation. As Kim (1999) noted, Asian immigrants were valorised as competent, hard workers willing to work for low wages when they were first brought into the US. In doing so, they were characterised as suitable for employment in the brutal industrial economy of the time, which had a strong demand for cheap labour. Similarly, as shown in earlier sections, Canada also has a very similar history of valorising Chinese immigrants in the same way to fulfill its own labour needs. This valorisation of the Chinese as embodied in the model minority myth appears to have affected the experiences of Chinese immigrants seeking employment within the accounting profession in Canada. In contrast to studies on other racial groups in accounting (Hammond et al., 2009; Annisette, 2003), the Chinese respondents in this study did not feel like they were excluded from entry into any area of the accounting profession, whether it be Big 4 firms or large public enterprises. Indeed, they even felt that their Chinese identity was advantageous for gaining entry-level positions within accounting due to its association with the model minority myth. While this finding is quite different compared to those in other accounting

studies on racialized groups, it makes sense given Canada's history of utilizing Chinese workers as cheap labour to fuel its economy. Accounting appears to be another occupational field where this has taken place.

Micro-aggressions

Micro-aggressions can be defined as “brief and commonplace daily verbal, behavioral, or environmental indignities, whether intentional or unintentional, that communicate hostile, derogatory, or negative racial slights and insults toward people of color” (Sue et al., 2007). Racial micro-aggressions can be broadly divided into three categories: Microassault, Microinsult and Microinvalidation. Microassaults are “explicit racial derogations characterized primarily by a verbal or nonverbal attack meant to hurt the intended victim through name-calling, avoidant behavior, or purposeful discriminatory actions” (Sue et al., 2007). They are most similar to overt expressions of racism as they are intentional and direct. By contrast, microinsults are “communications that convey rudeness and insensitivity and demean a person's racial heritage or identity” and microinvalidation refers to “communications that exclude, negate, or nullify the psychological thoughts, feelings, or experiential reality of a person of color” (Sue et al., 2007). As will be shown in this section, the discriminatory experiences highlighted by the respondents were consistent with this definition of micro-aggressions.

When asked about their experiences entering and working within the profession, none of the respondents reported any overt discrimination, whether verbal or in the form of actions taken by managers or co-workers. They attributed this to the high level of racial diversity within workplaces in recent decades, and the greater focus on promoting diversity and elimination of discrimination within Canadian society and organisations, especially at the Big 4.

“Nobody will imply that. That's discrimination. Nobody will do that. If they do that, then I can easily file a complaint right now. That would be big news.” – I8

“I didn't feel any discrimination. I didn't feel that there was racism involved in the process, the reason being Canada is very liberal, very, very multicultural. And there's a lot of East Asians in Vancouver and Toronto. So I guess that's one of the fortunate things about being Canadian and being born in Canada is that multiculturalism is a pretty big part of our Canadian heritage. The Canadian roots, I guess you can call it. Especially in Toronto like it's pretty hard to be racist and discriminatory in a big multinational company, like a firm... the firms are quite diverse and they really like diversity and inclusion. You know, that's just, that's not the way it is now in the 21st century.” – I7

The first interviewee noted that overt discrimination was essentially unheard of within their professional workplace, mentioning that discrimination was something no one will do given that the consequences of doing so would be quite severe. They could “easily file a complaint right now” if it were to happen, showing that overall it is no longer acceptable behavior within the workplace. If it were to happen, it would be “big news”, implying both that it would be taken seriously within the workplace and that it is a rare phenomenon. The second interviewee noted that overall they felt no real overt discrimination or racism, and they attributed this to the high level of diversity within Canada, and the large number of East Asians in the cities where they worked. They further mentioned that “it's pretty hard to be racist and discriminatory in a big multinational company, like a firm”, implying again that due to the greater focus on diversity and inclusion today in these organizations, it is no longer acceptable for overt discrimination to take place.

However, participants did report instances in their general workplace experiences where they felt that their racial identity affected the way they were treated by other employees. The behaviors reported by interviewees appeared to be micro-aggressions and fell largely into the microinsults category, as they appeared mostly unintentional in nature and were considered insensitive or rude rather than direct verbal attacks.

“First of all, they are, they were asking me how long I've been in Canada. Like, why did I come to Canada? Which is completely irrelevant to my job. Yeah, it's also very personal and then they comment on that, oh, you only been to Canada for like 2 to 3 years and they commented, oh, your English is very good given that you come to Canada three years. But is that something related to this job?” – I18

“So then I go back to my manager. I'm like, hey, I messaged this person. She said she has no idea what you're talking about. And my manager was like, oh, like, no, actually, I meant like this other girl, and then it was like another Chinese name. And I was like, oh, like, how could you mix these two people up? Just because they both have, like, ethnic names, that's like the only thing they have in common.” – I14

“Yeah, I mean, once a time a colleague used the term China man” – I25

The first quote referred to a situation where during a job interview, the respondent felt that their interviewer asked insensitive questions that unnecessarily called out their Chinese background. The interviewee felt uncomfortable with the questions and comments and questioned whether they were “something related to this job”. The second quote talks about a situation where the interviewee's manager confused one Chinese employee with another even though they had completely different backgrounds and Chinese names. This situation made the interviewee feel uncomfortable and annoyed, as it showed that the manager was not paying sufficient attention to their Chinese employees. Similarly, in the third quote, the interviewee mentioned a time when a colleague used the term “China man”, which the interviewee felt was derogatory, insensitive, and unnecessarily called out another Chinese person. None of the situations were cases of overt discrimination that directly and intentionally disparaged the Chinese. Instead, they appeared largely unintentional and were viewed by the respondents as mostly insensitive comments rather than direct attacks.

Overall, based on these results, it seems that in Canada overt discrimination towards the Chinese is no longer common or acceptable within the profession. Micro-aggressions, which are

the more common expressions of discriminatory behaviour in recent decades (Dovidio et al., 2002; Wong et al., 2014), were instead what was commonly encountered by the participants.

These results are broadly in-line with studies on race in a modern, “post-racial” society. This literature has noted that in modern, western countries, expressions of overt racism are increasingly rare, as there has been a shift towards eliminating race from public discourse in order to perpetuate the idea of a “post-racial” society, ensuring that acts of overt racism are heavily censured (Lentin, 2016, Goldberg, 2009). However, these studies have also noted that despite these efforts and to an extent even because of them, racism continues to exist, just not necessarily in the overt forms which were more common in pre-modern times (Ku et al., 2019). Micro-aggressions are one expression of this covert form of modern discrimination (Wong et al., 2014), and while subtler, are nonetheless damaging to the racial groups they affect. Numerous studies have shown that micro-aggressions can have negative effects on the psychological well-being of racial and ethnic minorities (Constantine, 2007; Barnes, 2011; Blume et al., 2012). Certainly, the participants in this study considered the micro-aggressions they experienced to be negative phenomenon, which in turn elicited anger, frustration and disappointment. These negative effects partly stem from how these micro-aggressions serve to make racial minorities feel like they do not belong, and that they are different and lesser than the White majority. In this sense, they perpetuate the characterisation of the Chinese as forever foreigners by making them feel like they will never be treated the same as non-minorities no matter how hardworking or economically successful they are. However, the negative effects of being treated as forever foreigners extended beyond the psychological for the study participants. As the next section will show, there was a strong belief amongst participants that the cultural barrier associated with the forever foreigner characterisation also affects career mobility within the accounting profession.

Bamboo Ceiling and the Cultural Barrier

An overwhelming majority of interviewees reported the existence of a bamboo ceiling within the accounting profession in Ontario, and they were also consistent in their expression of where in the organizational hierarchy this ceiling stood in their way. Respondents generally agreed that the ceiling existed at the senior manager/director level, and that moving beyond it to roles like vice president in industry and partner in public accounting firms was exceptionally difficult, especially for 1st generation Chinese immigrants.

“But I think for us, Eastern Asian accountants or working professionals, there is a glass ceiling that could apply to us. So let's take big five bank as example. So I think that ceiling was at the director level, which means you can work through analyst to director if you like, if you work hard, if you are smart enough. You won't see any hurdle that's impossible to pass. But when you reach the director level, if you want to become a senior director or VP, if you look at the statistics, you will see it's very rare for Eastern Asian to get to that level, to VP level or the executive level.” – I24

“It seems that senior managers are already like they're, you know, the highest, not the highest for many people right, is the highest that they could get even though they are very smart. You know, they are super smart. They're super diligent. They are super aggressive. But then senior manager is kind of the end of their career.” – I22

“Before partner level, I think we have the advantage. I've seen a lot of Chinese people like the Chinese new immigrants. They will be able to find an entry-level job and then they will keep being promoted because they have the technical and the softer skills. But then I've also seen that for them to become a partner, it's kind of hard. That's why there are a lot of Chinese people who left those big firms.” – I23

“Just look for like, someone who is in my background, I can tell you, is very rare. I won't say there's none. There's a few in the recent years, but very rare. You can look. You can look for that. If you look for someone who exactly like me, the first generation of immigrant in Canada trying to be promoted to be a partner in Big 4, I can guarantee you can barely find someone.” – I8

In the first quote, the interviewee discusses the situation in industry where for Chinese accountants there's no major hurdle for progression up to the director level. It is only past that point, at the senior director or vice president level, that it becomes rare to find any Chinese or East Asian employees. Similarly, the second quote emphasizes that senior manager is often the

highest level that a Chinese professional can reach within accounting, and that regardless of their intelligence, diligence, or aggressiveness, “senior manager is kind of the end of their career”. The next two quotes highlighted a similar situation in accounting firms. The third interviewee mentioned that before the partner level, Chinese individuals have the advantage. However, “for them to become a partner, it’s kind of hard” and that this has resulted in many Chinese employees leaving the firms. Along the same lines, the fourth interviewee mentioned that it is very rare for someone of their background (1st generation immigrant background) to be promoted to partner level.

This perception that Chinese individuals have major difficulties advancing beyond senior manager/director level is highly consistent with their status as the subordinate racial group, a position which racial minorities including the Chinese have historically occupied. They are allowed to work as regular staff and allowed to rise to middle-management positions in charge of small teams but are excluded from positions of real decision-making authority which lie at the VP/partner level and beyond. Thus, this state of affairs results in a situation where the local non-minorities remain in charge while racial minorities perform the labour associated with running the company. Furthermore, these more senior positions are also typically the ones where the compensation is highest, as senior leaders tend to be paid in ways more directly tied to the performance of the organization as a whole. This is especially true for partners in accounting firms who being part-owners enjoy a share of the profits, something that lower-level employees would not get access to. Thus, Chinese accounting professionals being excluded from the upper echelons of organizations means that they are also being excluded from reaping the majority of the financial rewards their labour is generating, further highlighting their lower tier position relative to the White majority.

When asked why they believed Chinese professionals have difficulties rising to the highest echelons of the accounting field, the interviewees identified the cultural barrier as the main problem.

“But then I think to make a partner, maybe they need the connections to work, and they need to blend in the culture because partners work with partners, and they kind of need to be able to, like, joke with each other. They need to blend in that culture. I think maybe it's hard for us Chinese people.” – I23

“I think because of the cultures, meaning the English speaking people because they have a similar culture with like a similar culture backgrounds right they have more, easier for them to communicate with and being understood.” - I12

“But I have seen people like growing up here more considered themselves as Canadian Asian. I don't feel like they have that kind of cultural difficulty. Like barriers. But if speaking of first generation immigrants, maybe some people will get stuck at the senior level because I guess there's like not enough networking with the more senior level. Have to play that game in here.” – I26

The first quote mentions how blending into the culture is important because “partners work with partners” and socialize with each other, and that this can be difficult for Chinese individuals. Similarly, the second quote mentions culture as a barrier because local people share a similar cultural background, which makes it easier for them to be understood. Finally, the last quote notes that first generation immigrants may get stuck at the senior level because it is harder for them to network due to the cultural barrier. There is a need to “play that game in here”.

Continuing the discussion of culture, the interviewees were asked exactly what they meant by culture. The interviewees noted that they did not mean a firm or organization specific culture, but a general local Canadian culture embodied by common interests and traditions.

“I think that, like a lot of immigrants don't have cottages. I don't know if you can relate, but the people on my team, like, we're talking about, like going to their family cottages on the weekend or during vacations, and I couldn't relate to that... there was a lot of, like, men on the team, like they would talk about their interests, which would be like hockey, which I feel is very Canadian, but I could not relate to that either.” – I2

“Small talk skills. Sometimes, you know, they will ask me. What do you do? I mean, on vacations during like the holidays, right. Because, you know, Asian people, we have our own traditions. So the way we spend time doing those holidays, maybe it's very different from the other identities... I know this is good when you can tell them what's your tradition. But sometimes probably, this will cause some. For example, Christmas. We have Christmas. The people will have the turkey dinners. I know many Asian people don't prepare turkey dinners. This is the part I can see. This is part of the reason I think Asian people may be distant from the other you know, especially for the locals.” – I12

The first quote mentions some common interests that the interviewee noticed were shared by her superiors and co-workers. The two examples brought up were vacationing at cottages and sports like hockey, two Canadian past times that the interviewee felt she could not relate to due to her Chinese immigrant background. The second quote explicitly identifies the issue as directly related to the ability to make small talk, as not sharing similar, Canadian interests and traditions makes it difficult to have conversations with more local people. Furthermore, they identify an example of a Canadian tradition being having turkey dinners during Christmas, and since Chinese immigrants often don't have this tradition, it makes it harder to talk with others when these sorts of topics come up in conversation. This can make the Chinese seem more “distant”. Overall, the interviewees noted that not sharing the same cultural background makes it more difficult to build rapport with co-workers and leaders who have a more local background. This becomes an issue for promotion because leaders in accounting and beyond prefer to promote those of a similar cultural background who they can get along better with and find generally more likable (Friedman and Laurison, 2019; Rivera, 2012). Thus, Chinese 1st generation immigrants suffer a disadvantage when competing against Canada-born locals for promotion opportunities.

The cultural disadvantage for non-White racial groups seeking to enter or move upward in the accounting field has been recognized within the accounting literature (Kim, 2004a/2004b;

Hammond et al., 2009). In addition, culture as an exclusionary mechanism directed towards racial minorities has also been noted as a form of “post-racial” discrimination, where race and racism is denied by non-minorities as having any real existence in modern society, while at the same time continuing to operate in disguised forms (Ku et al., 2019). This form of “post-racial” racism justifies the effects of racism without referencing race, casting the problems that racial minorities suffer to be the result of individual flaws and failings rather than systemic or societal biases (Essed, 1991). The findings in this section are a good example of this in action. Instead of excluding Chinese immigrants because they are Chinese, they are excluded from upper management positions because of their Chinese cultural background and the fact that it is different from a Canadian background. Furthermore, this framing shifts the blame onto the Chinese themselves for failing to get promoted. It puts the onus on them to learn Canadian culture and assimilate to the existing environment, rather than look at why the firm itself isn’t more accepting of different cultures and interests. Of course, this expectation is also unfair towards Chinese workers, particularly 1st generation immigrants. Since they were born in a different country and were never brought up with the same traditions and interests as someone born to a western family in Canada, it is unlikely they can ever measure up to a Canada-born non-minority in terms of cultural familiarity. Even 2nd generation immigrants could be disadvantaged, as even if they are raised in Canada, they may still possess a Chinese cultural background. Thus, it is a standard which will almost always put immigrants at a disadvantage relative to more local individuals, ensuring that these Chinese workers continue to remain in their subordinate position.

The findings here are also an expression of ostracization and the forever foreigner characterisation. At its core, the forever foreigner concept posits that Asian culture is inferior to

the culture of the White majority. This renders Asians ultimately unassimilable and forever below the White majority on the racial hierarchy. The Chinese participants have expressed exactly this dynamic in action. Although they are allowed to work as frontline employees and middle managers, they believe that it is exceptionally difficult for them to rise to the most senior leadership positions, which are dominated by the White majority. Furthermore, they believe the reason for this is because there is a strong preference amongst leadership to promote those familiar with Canadian culture, rather than Chinese culture. It is not good enough to simply be hardworking and competent. One also needs to know and express Canadian culture as well as a non-minority. Implicit in this preference is the assumption that foreign cultures like Chinese culture are worse than Canadian culture, and since Chinese immigrants don't know Canadian culture, they aren't as good as someone who does. This renders the Chinese as outsiders, unassimilable with senior leadership. The ostracization side of racial triangulation is also evident here. As Kim (1999) points out, racial triangulation serves the purpose of allowing the White majority to dominate racial minorities. This appears to be what has occurred in the case of Chinese workers in accounting. While the valorisation side allows Chinese immigrants to be used as employees and subordinates, their ostracization based on culture serves to keep them from attaining parity with the White majority at the senior leadership level. The end result is a situation where the White majority largely remains in charge and reaps the benefits of Chinese immigrant labour without having to share control. The Chinese workers on the other hand are pigeon-holed in lower tier roles, and largely prevented from equalling non-minorities in wealth, power and status. Thus, the White majority maintains its dominance over Chinese workers while simultaneously extracting value from them, which is exactly what racial triangulation aims to achieve.

Other Barriers to Progression

In addition to the cultural barrier, the interviewees mentioned other barriers that could hinder their ability to progress. These are 1) Lack of meaningful work, 2) Discounting of foreign experience, and 3) Lack of mentors/networks.

Lack of meaningful work

Several of the interviewees mentioned difficulties in securing more complex, meaningful work responsibilities that would strengthen their resumes and help them move up in the firm.

“For example, I was at back in Firm X, I was looking for advisory work, right? And just because for tax, you have like tax compliance work, tax provision work and tax advisor. Advisor work is more like value adding because you're giving advice to the client, you look at the files from a client level, giving tax strategies, you get to learn a lot. But what I've noticed is that they only gave this work to certain people. And when I ask for it, they started beating around the bush, telling me, oh, you better speak to another partner, you guys might be a better fit, or some partner just rejected a meeting invite.” – I18

“The firm, they do promote, like if you want to try something different, talk to your CA, your mentor or your partner. And then they will do that for you. But in reality, they don't.” – I1

The first quote talks about how tax advisory work is the more complex, value-adding work, and something the interviewee wanted to do and explicitly asked for. However, their requests were ultimately ignored, and the interviewee had the general impression that “they only gave this work to certain people”. Similarly, the second quote notes that although the firms do promote that you can ask for more meaningful tasks and that “they will do that for you... in reality, they don't”.

These findings make sense in the context of everything discussed thus far. Due to their cultural disadvantage and the resulting difficulties they face building relationships with

management, it is understandable that Chinese employees would have a harder time securing more meaningful work. As there is only so much of this work to go around, non-minority leaders are more likely to give this work to those they personally like more, similar to the case with promotions. This situation favours non-minorities as they can more easily build rapport with leaders due to their shared cultural background, something Chinese employees (particularly 1st generation immigrants) often lack. Of course, this is a further expression of ostracization based on culture. By excluding Chinese employees from getting meaningful work, this makes their qualifications weaker than those of their non-minority peers. Thus, when opportunities for promotion arise, Chinese workers are further disadvantaged, making it all the more likely that a non-minority will be promoted instead. This contributes to the continued dominance of the White majority in senior leadership positions, ensuring that Chinese employees remain in a subordinate tier.

Discounting of foreign experience

Many of the interviewees noted that foreign work experience was often heavily discounted in Canada, and that immigrants often had to start from a lower position in the organization than what their experience would normally warrant if it were Canadian work experience.

“I think Canadians' recognition of your education background and your working experience always come with a discount... let's say you have worked for about five years, but when you join the Big Four firms, you don't necessarily get that manager title or the other titles. As a matter of title, they might downgrade you to, let's say, a senior two, or you know as the best scenario you might get assistant manager which is equivalent to senior three. You have to work an extra year to get a manager title. So that's a discount they may apply based on your international work experience.” – I24

“Because the Canadian culture is totally different from the Chinese culture, and the language as well, they cannot recognize the experience, you know in China very well... so there are many other immigrants from like India, you know, and the other countries, but the Canadian culture could recognize their experience much, much better than Chinese.” – I25

In the first quote, the interviewee notes that foreign experience is not as valued for attaining a desired position in a firm. Even if you have five years of foreign experience which would normally warrant a manager position, it is valued less in Canada and you may be forced to start at a senior or assistant manager level instead. Similarly, the second quote talks about how because Canadian culture is different from Chinese culture, it is more difficult for Canadian companies to accept that experience.

The discounting of foreign experience and the valorisation of Canadian experience is a well-documented phenomenon in Canada for immigrants (Ku et al., 2019; Annisette and Trivedi, 2013). The issue boils down to a preference for those familiar with Canadian culture over those who do not. Naturally, this puts Chinese immigrants at a further disadvantage for career progression, as they will have to start at a lower position or even at the very bottom of the organizational hierarchy when they come to Canada even if they already possess considerable work experience. They may even need to first attain a Canadian education just to get their foot in the door. Overall, this can make it harder and more time-consuming for Chinese immigrants to reach the same senior level position as someone who is not an immigrant, further contributing to the rarity of Chinese senior leaders in the accounting field.

This preference for Canadian experience is arguably another extension of ostracization and aspects of the forever foreigner concept. Since Chinese experience (just like Chinese culture) is foreign, it is judged as inherently inferior to Canadian experience. Therefore, it can not be weighed the same as Canadian experience and must be discounted. It is also clear that this

further maintains non-minority dominance in the accounting profession. If Chinese immigrant work experience is discounted, they will need to work longer than comparably experienced non-minorities just to be considered on the same level from a qualifications standpoint. This ensures that Chinese workers will miss out on promotion opportunities they would normally be eligible for based on their experience, while their non-minority co-workers will not. Being forced to work longer in lower-tier roles further increases the likelihood that Chinese workers will simply leave the firm altogether, especially given the work conditions that accounting firms are notoriously known for. All this serves to make it less likely for Chinese employees to rise to senior leadership levels, thus maintaining non-minority dominance.

Lack of mentors/networks

Several interviewees brought up the issue of there being a lack of mentors/networks for Chinese accounting professionals to help guide them on their career journeys.

“I think it's more of like the network because I've seen people when I was at Firm X where like their dad or their uncle is also a partner. So then they kind of draw on like their family's experiences and like. You know, knowledge to, like, advance. Oh, like this is what you need at each level. And then, like, I'll introduce you to like my other friends who are also partners and then kind of help you out and mentor you. But then if you're like just an immigrant and you don't have family members who are already like either executives or like partners, it's going to be a lot harder to kind of navigate that by yourself or kind of navigate that with your peer group.” – I14

“I mean like disadvantages is it comes back to like there is no prior example so you have to be the example now. So it's like you're kind of forced into a role that like you don't know if it's going to work or not. And it's going to stay that way for another decade probably so, yeah. Like disadvantage I guess is the other way that like now you have to be the trailblazer to do that so you don't know if it's going to work or not. And I think there's a lot on the line. There's a lot of risk.” – I28

The first quote brings up the issue of Chinese workers, particularly new immigrants, often not having the same local networks as people born in the country. The more local-born may have family members or friends working in senior level positions who can mentor them and provide support in their efforts to get promoted. New immigrants will not have these networks to rely on, making it harder for them to compete with non-minorities who do. Along the same lines, the second quote mentions how since there are so few Chinese senior leaders in the accounting field, it makes it harder to find mentors and get guidance on how to ascend up the organizational hierarchy as a Chinese individual. Often, one needs to be the “trailblazer”, since there is no “prior example”. These findings also make sense given the issues that have been brought up in this study. In addition, they also show how ostracization and the cultural barrier can have compounding effects on career progression for Chinese workers. If due to the cultural barrier very few Chinese employees are rising to senior leadership positions, this naturally means that there will be fewer Chinese mentors to guide lower-level Chinese employees on their careers, further contributing to the continued lack of Chinese leaders in accounting.

7. Discussion & Conclusion

This study explores the experiences of Chinese accounting professionals in the Canadian context. Through an analysis of in-depth interviews with Chinese accounting professionals, it finds that Chinese accountants experience a subordinate, racialized position within their workplaces in various ways. The Chinese individuals in this study experienced little difficulty breaking into the accounting profession in Canada and generally felt like they even had an advantage for gaining entry-level positions owing to the positive aspects of the model minority

stereotype. This stereotype is rooted in the history of Chinese immigrants and the historical subordinate labour role that Chinese immigrants have played in Canada, and this study argues that the close fit between the stereotype and the nature of entry-level accounting work may explain why Chinese accountants perceive few difficulties entering the profession. However, at the same time, the Chinese accountants in this study perceived major difficulties for advancing to senior leadership positions, in line with a subordinate position in the accounting field. They identified the cultural barrier as the main impediment preventing them from reaching higher levels, showing that their Chinese identity is potentially a double-edged sword in the accounting field. On the one hand, it is a boon for entering the profession and getting the opportunity to do low-tier, repetitive and low-paying work, the kind of work Chinese immigrants have historically been employed to do. But on the other hand, due to their Chinese identity and the associated cultural background, they face difficulties rising to positions of real authority and substantial financial reward, similar to other racial minorities. The interviewees identified other barriers as well like lack of meaningful work, discounting of foreign experience, and lack of mentors/networks, all of which can be linked to the cultural barrier.

The study makes multiple theoretical and empirical contributions. Empirically, it shows several new findings not found in prior studies on Chinese accounting professionals in western contexts. One major finding is that in general, Chinese accountants in Canada may not be having great difficulties breaking into the accounting field and getting entry-level positions (including at the Big 4) and may even have an advantage for gaining these roles. This stands in stark contrast to prior studies on Chinese accountants in other countries which showed being Chinese as a major impediment for landing entry-level roles, with prospective professionals often having to settle for Chinese-run firms and businesses in order to get their first work experience in the field

(James and Otsuka, 2009). Another new finding is that Chinese accountants in Canada may experience mainly micro-aggressions, as opposed to overt discrimination. This study also identifies the position of the bamboo ceiling for Chinese accounting professionals, with the interviewees placing it at the senior manager/director level. Furthermore, it shows a different point of emphasis as to why the cultural barrier is a problem for advancement. Prior studies on Chinese accounting professionals have tended to focus on culture in terms of personality traits like not being aggressive, extroverted and having the “Type A” personality as a major part of the problem (Kim 2004a/2004b). This study on the other hand identifies the cultural barrier as more being about not having similar interests and traditions.

Theoretically, this study contributes by advancing the notion of Chinese identity being a double-edged sword in the accounting field, and that it can help entry but hurt progression. Prior studies on racial minorities in accounting, including on the Chinese, have tended to portray non-White racial identity as an overall negative factor which hinders both entry into and advancement within the profession (Kim, 2004a/2004b; James and Otsuka, 2009; Hammond et al., 2009). This study on the other hand shows that Chinese identity may have both positive and negative effects for the careers of accounting professionals. The study also extends the perspective of racial triangulation and the related concepts of model minority myth and forever foreigner to the accounting field, which to the best of my knowledge has not been done in any accounting study to date. In addition, it links the other barriers that Chinese accountants face like lack of mentors/networks and discounting of foreign experience to the main cultural barrier.

This study showcases the perceptions and experiences of Chinese accountants in Canada, but there remains the question of what the implications of these perceptions/experiences are in terms of how they affect the behavior of Chinese accountants. Specifically, there is the question

of whether Chinese accountants may adopt specific strategies to deal with the disadvantages they experience. There is also the question of how much choice Chinese accountants really have within the accounting profession while under the effects of racial triangulation. These topics could be the subject of future studies.

Appendix A – Interview Questions

1. What is your ethnicity?
2. What immigrant generation do you belong to?
3. Where would you say your home is?
4. Could you tell me about your work/education history?
5. Did you ever feel like being East Asian affected your experience at work?
6. Do you think East Asians face any advantages or disadvantages in the accounting profession?
7. What was the racial/ethnic composition of the department/organization?
8. Was there an image you wanted to cultivate at work? Was there an image you wanted to show during the hiring process?
9. How did you maintain this image?
10. What changes did you have to make to fit in?
11. What, if any, stereotypes do people in accounting have about East Asians?
12. Do these stereotypes work for you, against you, or neither?
13. How do you respond to these stereotypes?
14. What are your career plans? Where do you see yourself in the next five years?
15. How, if at all, have your managers/organization contributed to your decision to pursue this path?
16. How would you describe the culture at the accounting firm?
17. What does it take to advance one's career in an accounting firm?
18. Why did you decide to leave firm X?
19. Do you think there is an accountant stereotype? If yes, how would you define it?
20. What do you think of accounting as a career?
21. How did you decide to join the accounting profession? How did you decide on your specific area of accounting?
22. What do you think I should have asked that I didn't? Is there anything else you would like to mention?

Table 12 – Sample of Interview Participants

Designation	Gender	Position	Immigrant Generation	Years of Accounting Work Experience
I1	Female	Senior Associate - Transaction Advisory Services	1st	6
I2	Female	Senior Financial Analyst	1st	4
I3	Female	Manager, FP&A	1st	6
I4	Female	Senior Financial Analyst	1st	6
I5	Female	Audit Manager	1st	4
I6	Female	Audit Project Lead	1st	12
I7	Male	Strategic Consultant	2nd	9
I8	Male	Senior Director, U.S. Tax	1st	15
I9	Female	Tax Technology Consulting Supervisor	1st	5
I10	Female	US Tax Senior Manager	1st	8
I11	Female	Staff Accountant	1st	6
I12	Female	Senior Tax Associate	1st	8
I13	Female	Intermediate Accountant, Expatriate Tax	1st	2
I14	Female	Senior Operations Professional	1st	3
I15	Female	Specialist/Senior Consultant, US Corporate Tax	1st	6
I16	Male	Senior Financial Analyst	1st	7
I17	Male	Controller	1st	16
I18	Male	Tax Manager	1st	6
I19	Male	PhD Student	2nd	3
I20	Female	Manager	1st	4
I21	Male	Associate, Private Equity	1st	4
I22	Female	Financial Analyst	1st	4
I23	Female	Staff Accountant	1st	1
I24	Male	Director - Chief Accountant's Group	1st	9
I25	Male	Financial Controller	1st	10
I26	Female	Manager, Head Office Finance	1st	4
I27	Male	Controller	1st	11
I28	Female	Manager, Forensic & Integrity Services	1st	8

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Chapter 3: To stay or to go... – Chinese Accountants in Canada

1. Introduction

The experiences of racialized groups working in the accounting field have received substantial attention within the academic literature (Annisette, 2003; Kim, 2004a/2004b; McNicholas et al., 2004; James and Otsuka, 2009; Hammond et al., 2009; Hammond et al., 2012; Sheng, 202X). However, while much has been shown regarding the barriers that they face for entry into and upward advancement within the accounting field, there has been less attention paid to the actions racial minorities take in response to these barriers. This is particularly true for Chinese minorities working in the accounting field in western countries. The existing studies on Chinese minorities in the accounting profession have mostly focused on their experiences and the barriers they face for entry and promotion (Kim, 2004a/2004b; James and Otsuka, 2009; Sheng, 202X). This has led to Sheng (202X) calling out for additional research on the actions of Chinese accounting professionals when faced with race-related barriers for upward mobility. This study answers this call by studying Chinese accounting professionals in Canada. It specifically complements Sheng (202X) which also examines Chinese minorities in the accounting field in Canada. Sheng (202X) finds that Chinese immigrants are racially triangulated in Canada such that they are both valorised as the model minority and ostracised as the forever foreigner. This results in Chinese professionals experiencing a double-edged sword within the accounting field. On the one hand, their valorisation helps them break into the accounting field and find entry-level jobs. But on the other hand, being marked as forever foreigners contributes to their exclusion from senior leadership positions.

Building on Sheng (202X), this study examines how Chinese accounting professionals in Canada act when faced with racial triangulation and the barriers it constructs. The research question of this study is: How do Chinese accountants act in response to racial triangulation

within the accounting profession? To answer this question, the paper takes a qualitative approach. Through semi-structured interviews, the study finds that Chinese accounting professionals act in several ways. Within the workplace, particularly when they first start out in entry-level roles, they focus on demonstrating the qualities associated with Chinese workers. These qualities were chiefly being reliable, hardworking, and knowledgeable in their field. However, in response to the cultural disadvantage they face for upward career mobility, their chief reactions were to leave accounting firms for other opportunities or target specific areas within firms like tax with larger concentrations of Chinese professionals. The study also finds some evidence suggesting that the racialized identity of Chinese immigrants in Canada and its effects may be encouraging Chinese immigrants to enter the accounting field. The study explains these findings using the “ideal” type alternative career paths framework introduced in Konyali (2017). This framework presents three alternative career paths that racial/ethnic minorities in western countries working in professional business services may take when faced with barriers to upward mobility related to their minority background. These paths are: 1) Building an international profile, 2) Carving out a professional niche, and 3) Becoming independent from corporate hierarchies. See the Theory section for a detailed explanation of the framework.

This study makes several contributions. Empirically, it documents new findings. Some of the major ones include: 1) Chinese accounting professionals choosing to leave accounting firms in favour of private companies in industry in response to their cultural disadvantage, 2) Chinese accountants targeting specific areas like tax within accounting firms to overcome their cultural disadvantage, and 3) Motivations behind their entry into the accounting profession in Canada. Theoretically, it makes several contributions. One is that it extends the alternative career paths framework in Konyali (2017) to the field of accounting, showing that it is substantially relevant

for explaining the behavior of Chinese accounting professionals when faced with race-related barriers. To the best of my knowledge this framework has never been applied in any accounting study, making this a unique contribution. Another contribution is the idea that the double-edged and racially triangulated nature of Chinese identity within the accounting field shapes behavior in diverse ways. For entry-level positions, it encourages Chinese workers to adopt the role of the docile, machine-like worker and exhibit the traits associated with their identity. However, especially in the context of accounting firms, it discourages them from pursuing upward advancement, as the cultural disadvantage combined with the intensity of the work itself makes the pursuit not worth the effort. Faced with these difficulties, the common reaction was to either leave the firm or target specific areas within firms that are more amenable to upward progression for Chinese minorities. Lastly, another important contribution in this study is the notion that the positioning of Chinese identity within the accounting field may be influencing Chinese immigrants to choose accounting as their career.

The remaining sections are organised as follows. Section 2 provides an overview of the relevant literatures for this study. Section 3 outlines the theory, followed by Section 4 which provides a brief overview of the history of Chinese immigrants in Canada. Section 5 discusses the methodology, and Section 6 presents the findings of the study. Section 7 concludes and discusses the paper.

2. Literature Review

Accounting Literature on Race

For much of human history, race was considered an ontological category for classifying humans into distinct groups based on the tenets of biological determinism (Annisette and Prasad, 2017). Biological determinism advanced the idea that group behaviors and aptitudes could be explained by certain physical attributes, chief of which was the colour of their skin. The construction of race categories and the theory of biological determinism were important tools which allowed countries that had embraced post-enlightenment ideals about the equality of all human beings and universal human rights to justify colonialist repression, exploitation and in many cases, extermination of native populations (Jahoda, 2007). By creating racial categories, employing scientific disciplines like anthropology and biology to show that behaviors of certain groups could be attributed to their membership in these racial categories, and judging these behaviors as savage and primitive, colonial nations were able to pronounce those they oppressed as inferior (Lewis, 1973). This in turn meant that they were unworthy of the same rights extended to White individuals and thus could be subject to treatments that would have been considered morally reprehensible if applied to a White individual. Although by the twentieth century, academics had begun the process of debunking the idea that there is any biological basis to the concept of race, and few researchers today consider race to be a real ontological category, racist behaviors underpinned by the same old beliefs continue to affect all spheres of society in the western world (Annisette and Prasad, 2017).

The accounting profession unfortunately remains one such sphere, and accounting researchers have done much to show how racial minorities have felt the effects of racist beliefs,

both while trying to enter the profession, and as members of it. One of the earliest studies in this research stream is Hammond and Streeter (1994). Through a historical analysis involving basic statistics of Certified Public Accountant (CPA) certifications and interviews with African Americans who had earned their CPAs prior to 1965, this seminal work showed that from the earliest days of the 20th century, African Americans faced substantial barriers in their attempts to become CPAs. The most significant of these barriers was the fact that accounting firms (which in the early 1900s were almost exclusively managed by Caucasians) refused to hire African Americans, thus making it nigh impossible for them to meet the work experience requirements required to write the CPA exam and earn the designation. To get around this, early African American CPA aspirants had to employ a wide range of creative methods, from sending job applications to accounting firms run by African American CPAs, to taking advantage of specific state level rules that waived the work experience requirement. Another important paper in this area is Annisette (2003), which examined the experiences of Africans and East Indians in Trinidad and Tobago and the barriers that were established to prevent their entry to and success in the profession. What made this paper unique was that unlike in many other western countries where racial minorities were the ones subject to exclusion, in Trinidad and Tobago the excluded groups represented the majority of the country's population. The paper poignantly shows that the discrimination against the racial majority had less to do with social class or ethnic norms than racial prejudices, as Africans and East Indians in the island nation were disproportionately relegated to lower tier accounting bodies, less prestigious jobs, and faced extreme difficulty in advancing to the upper levels of their organizations.

Since these studies were published, many more papers have followed a similar approach, focusing on the experiences of various racialized groups in accounting in a variety of different

contexts (McNicholas et al., 2004; Hammond et al., 2009; Annisette and Trivedi, 2013; Thomson and Jones, 2016; Joe et al., 2024; Sheng, 202X). However, within this research stream there have only been a few studies that have focused specifically on the experiences of Asians in western contexts, the most noteworthy being Kim (2004a, 2004b), James and Otsuka (2009), and Sheng (202X).

Through interviews, Kim (2004a) explored the experiences of Chinese accountants in New Zealand and documented the extensive discrimination they faced even after entering the profession, discrimination which ultimately prevented many Chinese accountants from rising to positions of authority in the organizations where they worked. The study found that due to New Zealand's colonial past, individuals of White European descent dominated leadership positions in accounting firms and other large employers of accountants. This allowed them to exclude Chinese accountants from advancing up the ranks, largely out of the belief that Chinese individuals lacked the aggressiveness and 'Type A' personality required to be effective leaders. Implicit in this way of thinking was the belief that these personal characteristics associated predominantly with Caucasians were intrinsically superior to those associated with the Chinese.

While Kim (2004a) focused on East Asians who had already entered the profession, James and Otsuka (2009) looked at the experiences of Chinese graduates attempting to become accountants in Australia. Echoing many of the findings in Kim (2004a), the study found that even high-achieving Chinese graduates faced considerable difficulties in landing a job because they were believed to lack qualities associated with being a White Australian. Chinese graduates were rejected for several reasons, the most notable being not having Australian work experience, not being raised in Australia, and not being able to speak proper 'Australian' English. Similar to situations for racial/ethnic minorities in other parts of the world, Chinese graduates were often

left with little choice but to work at Chinese-run firms exclusively and required considerable good fortune in order to find relevant employment anywhere else in Australia.

As a companion study to the more general piece on Chinese work experiences in the accounting field, Kim (2004b) explored the challenges faced by those who were Chinese and female, thus bringing both ethnicity and gender issues into consideration. The study showed that unfortunately Chinese women suffered a double whammy from discrimination based on gender and ethnicity, and as a result were relegated to the very bottom of organizational hierarchies in the field of accounting. Stereotypes that painted women as passive and unambitious only served to amplify the negative assessments already associated with being Chinese, ensuring that very few female Chinese accountants could move past the glass ceiling.

More recently, Sheng (202X) explores the experiences of Chinese accounting professionals in Canada. It finds that they experience a double-edged sword in the accounting field in regards to their identity. On the one hand, they experience few difficulties attaining entry-level positions and may even have an advantage for gaining such roles. But on the other hand, they are excluded from senior leadership levels due to their foreign cultural background. The study applies the perspective of racial triangulation to explain these findings, showing that Chinese workers are both valorised as model minorities and ostracised as forever foreigners in the accounting field. Thus, they are positioned as ideal workers, but not as ideal leaders.

The studies documented above focus mainly on participant experiences. However, several also identify the actions that participants took when faced with barriers related to their racial/ethnic background. This study will first discuss the actions identified in studies on Chinese accounting professionals. Then, the actions of studies on other racial/ethnic minorities will be detailed.

In Kim (2004a), two common actions were taken or mentioned by the Chinese accounting professionals studied. One was to establish local small and medium sized accounting firms of their own that were willing to hire other Chinese accountants and that catered largely to Chinese businesses and individuals. This was a response to their marginalization within the broader accounting field, where they were at a disadvantage for entry and career progression in more mainstream workplaces due to their racial/ethnic background and their poorer understanding of the local culture. The respondents in Kim (2004a) also tended to view the bamboo ceiling as a “fact of life” and an obstacle that they had little chance of overcoming, particularly for partner-level positions in larger accounting firms. Thus, a common response was to leave the accounting firm for other opportunities like joining a Chinese-owned firm or starting their own practices. Employment within a major accounting firm like the Big 4 was seen as a stepping-stone for other paths, and not something that could lead to a rewarding career within the firm itself.

James and Otsuka (2009), which focuses on Chinese immigrants trying to get their initial job in the accounting field, shows similar findings. In this study, Chinese interviewees also faced difficulties breaking into the accounting field in Australia. They often needed to return to China to find accounting-related employment or settled for Chinese accounting firms and trading companies operating within Australia that were more receptive to hiring them. Some of the respondents even mentioned forging reference letters to create the impression that they had local work experience in order to secure employment in Australia.

Other studies focusing on the experiences of racial minorities in accounting have also documented some actions taken by respondents. For example, in McNicholas et al. (2004) which focused on Maori women in New Zealand, the respondents targeted accounting firms that

employed other Maori people or that showed an interest in Maori culture. The study also documents a tendency for Maori woman to leave accounting firms due to difficulties reaching high-level positions and cultural differences, and pursue outside opportunities like setting up their own practice or working for a Maori organisation. These findings were similarly echoed in Hammond et al. (2009, 2012), which documents the plight of Black accountants working in South Africa. Due to racial discrimination towards Black workers in accounting and the resulting lack of opportunities for upward mobility, they often only worked in the major accounting firms for a short period of time, many staying long enough just to earn their chartered accountant designations before leaving.

Overall, the accounting literature suggests that racial/ethnic minorities in general are disadvantaged in the accounting field in western nations, particularly for upward career mobility. Furthermore, the barriers they face are often so pervasive and rigid that they have few options for breaking through them. Due to these difficulties, the most commonly documented actions of study participants are those meant to avoid the barriers in some form. These include leaving organisations altogether, and either starting their own firms or joining existing firms run by members of the same race/ethnicity.

Career Progression within Accounting Firms

The academic literature identifies several factors that contribute to promotion within accounting firms, particularly the partner levels. Studies show that the ability to manage client relations and act as an effective salesperson for the firm are essential qualities for reaching the partner level, and that such soft skills are more important at this stage than the technical

knowledge and competence gained in more junior roles (Carter and Spence, 2014; Kornberger et al., 2011). These skills are important because they help secure business opportunities for the firm and align with the increasingly commercial logics that dominate accounting firms (Anderson-Gough et al., 2022), allowing them to meet their financial objectives. However, outside of personal skills, other factors are known to contribute, including one's educational background (Lupu, 2012; Friedman and Laurison, 2019), social capital in the form of personal networks and sponsorships (Spence et al., 2016), and one's dress and appearance (Thomson and Jones, 2016). In addition, several studies emphasize the importance of cultural matching between clients/existing leaders and those selected for promotion. These studies highlight that existing leaders in the firm are more likely to promote those with a cultural background similar to their own or who share such a background with clients (Friedman and Laurison, 2019; Rivera, 2012), which can disadvantage women (Haynes, 2017) and racial minorities (Kim, 2004a; Thomson and Jones, 2016). Nonetheless, some studies suggest that the accounting profession offers easier upward mobility than other professions (Carter and Spence, 2014; Leiby and Madsen, 2017), implying a greater focus on merit or at least on qualities that can be attained through experiences in the workplace. Overall, the literature emphasizes that existing leaders within accounting firms have a notable preference for promoting individuals similar to themselves to senior leadership positions.

3. Theory

This study employs the “ideal” type alternative career paths framework introduced in Konyali (2017) to explain the findings documented. Konyali (2017) is a qualitative study that examines the career paths of descendants of labour migrants from Turkey working in professional business services while located in western, European countries. Through interviews with Turkish professionals working in this field, the study outlines three major career paths that they take and the reasons for doing so when faced with career mobility barriers that disadvantage them due to their racial/ethnic background. Konyali (2017) argues that when faced with group disadvantages and institutional barriers, racial/ethnic minorities like the Turkish will adapt by following different “alternative” career paths. They are considered “alternative” paths because due to the barriers they face as racial/ethnic minorities, the Turkish professionals could not always follow the standard career paths that non-minorities have access to. The paths are: 1) Building an international profile, 2) Carving out a professional niche, and 3) Becoming independent from corporate hierarchies. Building an international profile involves creating an internationally recognized reputation to facilitate mobility across national borders. This requires an investment in the development of individual skills in order to become recognized as the expert in a specific area and thus stand out from the competition. It also requires one to be open-minded about different opportunities and not be committed to a career in just one country or geographic area. This path is taken for two reasons. One is that it allows individuals to avoid barriers within a specific national context. Thus, if the glass ceiling proves too difficult to breakthrough in one country, one can move to another where it may be less of an issue. The second reason is the nature of international professional business service firms. These types of businesses generally have locations across a wide number of different countries and movement between branch

offices in different countries are fairly common. As a result, they are also more open to workers with diverse backgrounds compared to more local companies. This makes building an international profile within these professional business service firms a worthwhile course of action, as it puts one in a position to move to different branch offices to avoid barriers and take advantage of opportunities.

The second path is carving out a professional niche. This involves developing a specific career area within firms or within the broader society where one's background characteristics are less disadvantageous or even considered a strength. In the Konyali (2017) study, examples of this employed by the Turkish respondents include targeting specific roles that require knowledge of the Turkish language and Turkish culture (ex. jobs related to a company's expansion to the Turkish market), or roles that encourage an ethnic minority background (ex. diversity manager). This path is chosen because it leverages the competencies associated with one's background to take advantage of new opportunities, thus turning what is otherwise a disadvantage into an advantage.

The third path is becoming independent from corporate hierarchies. Unlike the previous two paths which can be followed within firms, this one is about exiting the firms altogether. It is a path taken when upward mobility options are perceived as being blocked off by barriers related to their racial/ethnic background. This can involve becoming self-employed, joining a smaller firm consisting of individuals with similar backgrounds, or starting one's own firm. The benefit of this course of action is that it allows one to circumvent barriers for upward mobility by becoming one's own boss or by putting oneself among those of the same racial/ethnic group. It can also serve as a stepping-stone, giving professionals an opportunity to prove themselves and attain experience to facilitate a move to larger organisations.

It is also important to note that none of these paths are mutually exclusive. Individuals can walk a combination of multiple paths simultaneously or move to different paths at different points of their career journeys. Thus, as an example, one can first become independent by leaving a firm and then try to carve out a professional niche by starting a business that caters to clientele of one's own ethnic background.

Konyali (2017) is a fairly recent study and focuses narrowly on a specific racial ethnic minority (Turks) in a specific occupational field (professional business services). As a result, its framework has not yet been widely applied in other academic studies. However, for the reasons stated below, it is a good fit for the findings in this particular study.

This theoretical framework was selected for several reasons. One is that it is based on experiences within the field of professional business services, particularly in international businesses. This is relevant because accounting is one field which falls under the umbrella of professional business services. Furthermore, most of the participants in this study have also worked for international businesses. For example, 16 of the 28 interviewees have worked for one of the Big 4 accounting firms, which all have a large international presence. This means that there is a good fit between the context of the Konyali (2017) study, and the context of this study, which increases the likelihood that the alternative career paths framework can meaningfully explain the actions of this study's participants.

The context of Konyali (2017) fits this paper in another important way as well. This is the fact that it focuses on Turkish professionals working in four western, European countries (France, Germany, the Netherlands and Sweden). In each of these countries, the Turkish workers are racial/ethnic minorities and face systemic and pervasive barriers in the labour markets of these countries due to their minority background. For example, in France, descendants of Turkish

migrants face occupational segregation with women being especially likely to face exclusion from high-status occupations (Silberman and Fournier, 2007). Similarly, in Sweden, children of parents born in Turkey are less likely to attain employment that matches their credentials compared to children with parents who are not migrants (Behtoui, 2013). As a result, there is once again a similarity with the context of this study which focuses on Chinese immigrants in Canada. Like the Turkish, Chinese immigrants are also members of a racial/ethnic minority in Canada. Furthermore, Canada is also a western, White majority country that presents barriers to upward career mobility for people of colour. In the context of Chinese accounting professionals in Canada, Sheng (202X) shows that while they may not face barriers for entry into the profession, they are nonetheless disadvantaged for promotions, particularly to senior leadership positions due to their foreign background. Thus, the accounting field in Canada is a site where it makes sense for Chinese workers to pursue “alternative” career paths in the face of career barriers. This makes the Konyali (2017) framework applicable, as that study documents Turkish professionals dealing with similar barriers in the workplace.

There is one other main reason why Konyali’s study is relevant. This is the fact that the career paths documented in their study match well with the actions taken by participants in this one. As the Analysis section will show, two career paths in Konyali (2017), specifically “carving out a professional niche” and “becoming independent from corporate hierarchies”, were also identified within this study. In addition, one common theme is evident across all the paths in Konyali’s study. This theme is avoidance. In all three career paths mentioned in their study, the key component is not to eliminate or break through the barriers to upward mobility. Instead, it is to avoid the barriers altogether. In the “building an international profile” path, the goal is to construct a strong reputation that allows one to move to different countries. But the point of

moving to another country is to avoid the upward mobility barriers in one's current location, not to overcome them. Similarly, the professional niche path is about finding a specific career area where one's background characteristics are no longer an impediment. Again, the focus is on avoiding barriers by finding a distinct niche where they no longer apply. The last path on becoming independent from corporate hierarchies is the most obvious example of avoidance. With this path, the goal is to entirely break free from corporate environments where barriers are present and create a situation (like through self-employment or establishing one's own business) where the barriers no longer exist. Taken together this indicates that from the perspective of the participants in Konyali (2017), the barriers they faced were seen as too rigid and insurmountable to break through, leaving avoidance as the most viable path forward.

This theme of avoidance is also evident in the actions of this study's participants. Not only that, it is also evident in the actions of disadvantaged racial/ethnic groups in the accounting field documented in other studies. Several studies have noted that when faced with career barriers related to their race/ethnicity, individuals in the accounting field will often choose to leave firms and either start their own businesses or join ones controlled by members of their own race/ethnicity (McNicholas et al., 2004; Kim, 2004a; Hammond et al., 2009). Like in Konyali (2017), these actions were taken to avoid high-impassable career barriers put up by dominant racial groups that made conventional upward mobility too difficult. This suggests again that the overall contextual situation that underpins the Konyali study is quite similar to the contexts found in studies of disadvantaged racial/ethnic groups in accounting, which lends support for its relevance to this particular study. Overall, the alternative career paths framework in Konyali (2017) is a strong fit for this paper.

4. Chinese Immigrants in Canada

As the majority of interviewees are first generation Chinese immigrants, it is important to explain the current and historical context of this ethnic group and their treatment in Canada in order to fully make sense of their actions in the workplace. From the earliest days of Chinese immigration to Canada, the impetus behind their introduction into the country was to provide cheap, reliable labour for projects in the public and private spheres. One of the first instances of the Chinese being brought into Canada was in 1788, when 120 Chinese labourers were brought to Nootka Sound on Vancouver Island (Chan, 2019). A British fur trader named John Meares recruited these men to build a trading post in order to facilitate the trading of otter pelts, and even at this initial stage, the economic advantages of employing Chinese workers were recognized.

John Meares had this to say about the Chinese labourers he employed:

“The Chinese were, on this occasion, shipped as an experiment: they have generally been esteemed as hardy, and industrious, as well as the ingenious race of people; they live on fish and rice, and requiring low wages, it was actually not a matter also of economical consideration to employing them; and during the whole of the voyage there was every reason to be satisfied with their services.”

– John Meares, *Voyages Made in the Years 1788 and 1789, from China to the North West Coast of America* (Meares, 1790)

However, it wouldn't be until 1858 that Chinese immigrants would arrive in Canada in substantial numbers. During the Fraser Canyon Gold Rush, large numbers of Chinese migrated to the colony of British Columbia (BC) from California and China (Chan, 2019). These early migrants, attracted by the prospect of making their fortunes from gold mining, later settled in Vancouver Island and British Columbia and by 1860, the Chinese population in the colony was estimated to be around 7,000 (Chan, 2019). In addition to working in the gold fields, Chinese immigrants were employed in a variety of jobs, which were often low-paying and labour-

intensive. They were regarded as an ideal source of exploitable cheap labour due to their economic desperation (many were originally poor, rural farmers forced to flee their homeland due to civil unrest) and their willingness to accept low wages (workers were often paid half or less of what a local would make for the same work) (Chan, 2019). Chinese syndicates located in mainland China capitalized on this characterization to find common cause with Canadian business owners, facilitating the mass movement of more Chinese immigrants to supply labour-intensive industries like the production of lumber and canned goods (Avery and Neary, 1977). Indeed, this attitude towards Chinese immigrants was so prevalent that an 1885 report of the Royal Commission on Chinese Immigration described them as “living machines” (Ottawa, 1885).

It was this characterization of Chinese labourers that would ultimately lead to them being utilized in the construction of the Canadian Pacific Railway (CPR). Seeking to reduce the cost of the enterprise, Prime Minister MacDonald insisted that Chinese workers be employed for the purpose. In 1882, he told parliament “It is simply a question of alternatives: either you must have this labour or you can't have the railway” (Berton, 1989). From 1880 to 1885, over 15,000 Chinese labourers were employed to construct the railway. They laboured under extremely dangerous conditions, with over 600 dying by the time of the CPR’s completion (Chan, 2019; Cui, 2011). After the completion of the CPR, many Chinese drifted to other parts of Canada seeking work, often along the path of the railway (Chan, 1982). Over the late 19th century and early 20th century, they spread as far east as the Maritimes, with Chinese communities developing in many major cities including Calgary, Winnipeg, Toronto, and Halifax (Chan, 1982).

While both the private sector and government authorities benefited greatly from the employment of Chinese labourers during this time period, it wasn't long before public sentiment turned against these early Chinese workers. Angered by their perceived undercutting of wages as well as the cultural impact of their growing numbers in Canadian communities, powerful local opposition soon developed towards Chinese immigration (Avery and Neary, 1977). This opposition coalesced in the form of various worker associations like the Working-men's Protective Association of 1878 in Victoria, which had the stated purpose of "the mutual protection of the working class of British Columbia against the great influx of Chinese" (Phillips, 1967). This growing resentment towards Chinese settlers soon developed into legislative action at the provincial level. Early examples included a ban on the employment of Chinese labourers in public projects that were under the jurisdiction of the provincial government, and new taxes on Chinese residents (Avery and Neary, 1977). The federal Dominion governments of the time, acting on behalf of business interests, tried to curtail these discriminative measures passed by the BC government through the power of disallowance (La Forest, 1955). However, it could not ignore the growing resentment in BC forever. In 1884, after ensuring that the CPR would be completed without issue, Prime Minister Macdonald appointed a Royal Commission to examine the issue of Chinese immigrants. The report produced by this Commission would lead to the passing of the Immigration Act of 1885 (Avery and Neary, 1977). Along with various other restrictions on Chinese immigration, this Act imposed a head tax (Li and Lo, 2012). Under this tax, every Chinese person entering the country had to pay \$50, a considerable sum for the time period. However, these measures failed to quell local opposition and in the following decades pressure continued to build to impose ever-more exclusionary policies (Avery and Neary, 1977). In response to this pressure, the head tax rose to \$100 in 1900 and \$500 in 1903, which at the

time was equal to two years of wages for the average Chinese worker (Li and Lo, 2012). Events came to a head in 1923 with the passing of the Chinese Immigration Act, which is also infamously known as the Chinese Exclusion Act (Li and Lo, 2012). This piece of legislation effectively barred most Chinese immigrants from entering the country, providing exceptions only to Chinese students and merchants.

For the next few decades, Chinese immigration into Canada was extremely limited. Even after the Chinese Exclusion Act was lifted in 1947, only the spouses and children of Chinese men were permitted entry into Canada (Li, 1998). Thus, the post-war years saw little change in Chinese immigration levels, especially as the Communist regime of the time in China also practiced a closed-door policy (Lo and Wang, 2004). Chinese immigration would not pick up again until the passing of the Immigration Act of 1967. Motivated by the growing demand for skilled labour, this change to immigration law abolished race-based quotas in favour of a points system (Lo et al., 2019). This points system focused on human capital in the form of language proficiency, educational and employment credentials, and Canadian connections, and granted admission to those that scored highly in these areas (Li and Lo, 2012). This change in immigration policy coincided with major political turmoil in mainland China and Hong Kong. During this time, the Communist regime in China was undergoing the Cultural Revolution which resulted in the persecution of many educated Chinese civilians. Thus, middle-class Chinese individuals in Hong Kong (which at this time was still a British colony), many of whom were exiles from the mainland, were understandably fearful of Communist domination and its consequences, particularly given the related riots that occurred in the city in 1967. In response, they sought refuge abroad and taking advantage of the new change in Canadian immigration policy, were the first wave of educated Chinese immigrants to land in Canada (Lo and Wang,

2004). Overall, this change in Canadian immigration policy resulted in a vast increase in Chinese immigration during the second half of the 20th century. In 1961, the total number of immigrants in Canada born in China was only 36,724. This ballooned to 52,395 by 1981, 231,050 by 1996, and 466,945 by 2006. Similarly, the percentage of the immigrant population that was made up by Chinese immigrants also skyrocketed. In 1961, it was only 1.3% but increased to 3.6% by 1991 and 7.5% by 2006 (Li and Lo, 2012).

Political and policy developments within mainland China and surrounding areas in the late 20th century also contributed to this substantial rise. In 1976, after the death of Mao Zedong and subsequent changes in the leadership of the Communist party, China re-established contact with Western nations. This opened up the country economically but also allowed Chinese citizens to emigrate to other nations. Chinese settlers from the mainland would arrive in ever greater numbers from this point on. Like their forebears, these early migrants were generally quite poor economically and had few resources to rely on (Lo and Wang, 2004).

Outside of mainland China, geopolitical events also spurred further Chinese immigration. In 1984, the UK and China signed a joint declaration concerning the future of Hong Kong, in which the UK agreed to forfeit control over the territory to China by 1997. This generated a large degree of unease among the relatively upper income citizens of Hong Kong, who wary of what could happen to them under the more repressive mainland government, fled to Canada and other countries in large numbers (Skeldon, 2016). These migrants were professionals and business owners who brought with them substantial investment funds thanks to a loosening of immigration rules to bring in more foreign investors. Many wealthy Taiwanese also took advantage of this change to move to Canada (Lo and Wang, 2004).

At the same time, mainland China began to allow more of its citizens to study abroad in Canada. This, coupled with the 1989 Tiananmen Square protests that resulted in the suppression of pro-democracy efforts, and the subsequent OM IS 199 measure from Canada that gave a humanitarian immigration path to Chinese citizens, promoted a major surge in migrants from the mainland (Liu, 1997). The Tiananmen event also prompted Hong Kong Chinese to emigrate and for most of the 1990s, this group represented the majority of Chinese immigrants to Canada. After 1997 and the transfer of Hong Kong to mainland Chinese control, the migrant flow from Hong Kong lessened substantially as mainland Chinese rule did not restrict civil liberties and damage the economy as much as expected. Thereafter, migrants from mainland China would represent the majority of Chinese immigration into Canada (Citizenship and Immigration Canada, 2002).

Chinese immigration during the late 20th century and early 21st century was further affected by major changes in immigration policy within Canada. Policy-makers, upon discovering that immigrants admitted in the 80s and 90s were not filling skilled work positions as well as expected, changed the points system to attract migrants that would more successfully integrate into the skilled labour market (Lo et al., 2019). Some of the biggest changes came as a result of the Immigration and Refugee Protection Act passed in 2002. This law changed the selection criteria by increasing the number of points immigrants needed to earn in order to gain entry. It also placed greater importance on work experience, education, and the ability to speak English and French. This change favoured migrants from India who possessed higher English-language proficiency and by 2008, India would replace China as the top source country for immigrants (Lo et al., 2019).

Today, Chinese Canadians represent a significant proportion of Canada's total population. According to the 2021 Census, there are over 1.7 million Chinese individuals currently residing in Canada (Statistics Canada, 2023). They are found working in many occupations, both skilled and unskilled.

5. Methodology

This study makes use of in-depth interviews with Chinese accounting professionals as its primary data source. To develop the initial interview sample, I performed a search on LinkedIn using a list of common Chinese last names. The top 10 most common last names in the list were used for the search. As LinkedIn does not identify the ethnicity of users, potential participants were considered likely to be Chinese based on their last name and profile picture. As it is possible for an individual to not identify as Chinese even if they appear Chinese and to have a Chinese last name, the ethnicity of all interview participants were confirmed during the interviews. All interview participants identified themselves as either Chinese or Chinese Canadian when asked.

In the LinkedIn search tool, I filtered for professionals located in Ontario, Canada that either already had or were working towards their CPA. Profiles found in this manner were further examined to ensure that they were either currently employed in the accounting field in Canada or had been in the past 5 years, and that they had at least 1 year of accounting work experience in Canada. These criteria were included so that potential interviewees could speak to the current experience of Chinese accounting professionals. Individuals that met these criteria were sent a LinkedIn connection request. Those that accepted the connection request were then sent an invitation letter for an interview. This invitation letter provided information on the topic

of the study, specifically that it would focus on understanding their experiences entering and working in the accounting profession, the actions (if any) that they took in response to these experiences, and their motivations for entering the accounting profession. The letter also highlighted that participation in the study was entirely voluntary, that they could withdraw participation at any time including during the interviews, and that all data collected from the interviews would be kept confidential. A total of 217 invitations were sent out. Of those that were sent an invitation, 28 agreed to an interview, yielding a response rate of 13%. These individuals had various backgrounds with some working in industry and others in accounting firms and worked in junior to middle management positions. See Table 13 for information on the participants.

Insert Table 13

Before the interviews were conducted, each interviewee was asked to sign an informed consent form that had received formal ethics approval before distribution. This form detailed important information regarding the purpose of the research, what participants would be asked to do, potential risks to the participants, their right to withdraw as participants, and confidentiality requirements related to any data collected. The form also asked for the participant's formal consent to participate and permission to record the interviews. All 28 interviewees signed the informed consent form and interviews were conducted only after the signed forms were received. The interviews were semi-structured and conducted in English through a video conferencing software. At the start of each interview before getting into the formal interview questions, I briefly introduced myself, talked about the purpose of the research, and engaged in small talk with the participants. The initial bit of small talk helped participants feel more at ease with the interview, making the experience feel less like a formal event and more like a friendly

conversation. Before jumping into the main questions, I made sure to thank the participants for agreeing to be interviewed, and offered them a chance to ask any questions or voice any concerns. I also reminded them of their rights as participants, including that they did not have to answer a question if they so chose, and that they could end the interview at any time.

The interviews ranged from 30 minutes to 1 hour and 30 minutes in length. These interviews were recorded and during the interviews, I also took notes to highlight interesting findings. Questions focused on their experience in the profession, the impact (if any) that they felt due to their Chinese identity, their responses to these experiences, their motivations for entering the profession and their overall view of accounting as a career. See Appendix A for the interview questions. Questions were generally asked in the order presented except when interviewee responses answered a question before it was asked or when their responses rendered a future question irrelevant. Transcripts of the interviews were generated from the recordings. To create the transcripts, the audio recordings were first uploaded into an online transcription software. This software transcribed the recordings into text within Microsoft Word documents. As the software could not generate perfectly accurate transcriptions, I also reviewed each transcription in detail and corrected any errors by comparing the text in the transcription to the audio recordings.

The transcripts were coded thematically to determine key findings. This was an iterative process during which all interview transcripts and notes were read through in detail, and any relevant elements coded to a particular theme. This coding scheme was reviewed and reworked multiple times in order to capture important nuances and as different theories were considered to explain the findings documented. The starting point of the coding process was the notes taken during the interviews. Before each interview, I printed out the interview questions and left spaces

under each question for notes. After asking each question during the interviews, I noted down key findings from the interviewee answers in the space under each question. This organisation made it easy to identify where the key findings would be found in the transcripts, as I could search the transcript files for each question where I noted interesting findings. The notes thus pointed me to the parts of the transcripts that I should focus my coding and analysis on. After these key areas in the transcripts were coded, I then read through and coded the rest of the text in the transcripts for anything that was missed in the notes.

There were numerous occasions where a new important theme was identified in one transcript that I had not applied to prior transcripts reviewed up to that point. When this occurred, I added this theme to my coding scheme and reviewed the prior transcripts again to see if the theme emerged in any of the prior transcripts. The same process was followed when a new theory was applied. Relevant themes from the theory were added to the coding scheme and all transcripts were reviewed and coded again with the new themes. From the final set of themes generated, the most important ones in relation to the research question were identified and their related excerpts serve as the basis for the findings documented in this study. Examples of major themes include Bamboo Ceiling, Model Minority Myth, Cultural Barrier, Micro-aggression, Targeting Tax, Leaving the Firm, and Motivation for Choosing Accounting.

6. Analysis

Based on the interviews, several aspects of the Chinese accountants' career-related actions could be identified. These are elaborated in four main sections: 1) Actions within the workplace, 2) Leaving the firm, 3) Targeting tax, and 4) Choosing accounting. The first section documents the more general actions (or lack thereof) Chinese accounting professionals took in

the workplace. The second discusses a specific common action expressed by the interviewees: leaving the firm. The third talks about another action which was targeting the tax area. Finally, the last section looks at why the respondents decided to become accountants and how that connects with the theory in this study.

Actions within the workplace

The interviewees were asked questions on whether they did anything to fit into their workplaces and whether they tried to maintain any kind of image there. Their responses indicated that in general, they were focused on demonstrating the competencies most relevant to their role within the organisation.

“I want to be a reliable person in our team showing to the partner I have strong work ethic. Outstanding knowledge background” – I11

“Nothing unusual. Just wanted to show that, like, I'm a professional, reliable person” – I2

“I want to be considered as reliable, talented, and a good team player. Yeah. But mostly reliable because I think in our industry, reliable is quite good quality” – I15

The first interviewee mentioned three important qualities they wanted to demonstrate: reliability, a strong work ethic, and a strong knowledge background. Similarly, the second interviewee brought up being professional and reliable. The third interviewee also mentioned reliability, highlighting it as the main quality they wished to demonstrate. They also included being talented, and a good team player.

The qualities expressed by the interviewees were highly consistent with the qualities embedded in the model minority stereotype. This makes sense given the findings in Sheng (202X), which show that the interviewees felt they had an advantage for gaining entry-level

positions in the accounting field precisely because they believed that Chinese workers had a reputation for having these positive qualities. Thus, it is reasonable that they would want to present a workplace image consistent with this reputation in order to live up to it and confirm it as truth.

In the process of presenting this image and to fit in, most interviewees reported a general lack of specific, intentional actions. From their standpoint, the image of the reliable, knowledgeable and hardworking employee was best expressed by simply focusing on their work and completing it to expectations. The quotes below reflect this.

“Not in particular. I think at work, I present quite similar to how I am normally. Yeah, I don't think I'm trying, I never tried to maintain a particular image” – I5

“I did good work and I kept getting more work. But I didn't feel that I had to do something in particular to fit in.” – I10

“I didn't really think about that. I just try to, I'm trying my best at what I do.” – I1

The first quote indicates a general lack of intentionality. The respondent said they presented “normally” and that there was no attempt to maintain a specific image. Along the same lines, the second respondent mentioned doing “good work” but that overall they did not have to do anything substantial to fit in. The last respondent also stated a lack of intentional action. They “didn't really think about that” and were just trying their best at their appointed role.

The general lack of intentionality makes sense considering the image they wished to show and the overall role they occupied within their organisations. As shown in Table 13 on the characteristics of the respondents, most of the respondents worked in lower-level, non-management roles within their organisations. In these types of roles, the expectation from employers would be for employees to show that they can handle the frontline, technical work for

which they were hired to perform. Thus, it is natural that employees would focus on their work in order to meet this expectation. In this context, it also makes sense why the respondents felt they were not doing anything special intentionally, as focusing on the work is simply a part of the job.

What actions the respondents did report as more intentional or noteworthy were in line with maintaining the image of a reliable worker.

“I would definitely not be the first to log off during busy season. Not until my third year, but that was basically I was through with [Firm Name] then. But the first two years it was, I would not.” I4

“I network with other people. When it's social time, I just attend every social event of the team... I need to be in those social events every time and I need to make sure the partners see me there, I need to make sure they know I exist.” – I15

“Like I always. For example, in April, I need to do 200 personal tax filings. So at that month, I almost worked from 9:00 a.m. to maybe 10 p.m. every day. And I didn't take the one day break in that month.” – I11

In the first quote, the interviewee brought up not being the first to log off and thus leave the office earlier than others. This was to demonstrate that they were a hard worker dedicated to their job. The second interviewee discussed how they would attend all social events, and make sure the partners saw them there, in order to show that they “existed” and were willing to be a part of the team. The third interviewee highlighted working long hours from 9 am to 10 pm in order to finish all their work. This was to show that they were hard workers who could reliably fulfill their work responsibilities. In general, the examples brought up were largely geared towards showing the image of the reliable, knowledgeable, hardworking and uncomplaining employee. In this way, their actions seemed to be about confirming the impression that they

believed people within the accounting field already had about them as Chinese accounting professionals.

While the actions documented in this section are highly consistent with the findings in Sheng (202X), they were also initially surprising in another way. Although the respondents were concerned with showing the traits embedded in their Chinese identity, they were mostly unconcerned with showing positive traits outside of it. This was especially evident when it came to the traits that they believed were most important for achieving promotion to management positions, like being familiar with the local culture and being a “people person” who can get along with clients and co-workers alike. Thus, during the course of conducting this research there emerged the question of why these respondents were not engaging in actions to demonstrate these traits. The subsequent section provides the explanation.

Leaving the firm

One of the most common actions documented amongst the interviewees was the choice to leave the accounting firm where they worked, often for a position at a private company in industry. Of the 28 interviewees in this study, 21 (75%) had worked in either a mid-sized or Big 4 accounting firm in Canada. However, a little less than half of them were no longer working in an accounting firm by the time of the interviews. Thus, of the 21 interviewees with firm experience, only 12 were still employed at a firm. None of the respondents reported being laid off or otherwise forced out from the firms. Thus, in each case, departure was a conscious and deliberate choice on the part of the participants. The quotes below show some representative responses as to the reasoning behind their choice:

“I know like, in Big 4 I will never be promoted to be a partner, right? The senior manager will be my ceiling of my career. So that's why I left. I left [Big 4 firm], then I joined [Non-Big 4 firm] and now is [Non-Big 4 firm]. I'm the senior director level and basically when I negotiated with the [Non-Big 4 firm] before I joined them, we reached a deal. If I can bring them more revenue, manage team well, the bottom line looks good, in one or two years I will be promoted.” – I8

“I was going into my fourth busy season and I didn't want to do another like, busy season. Like, I saw my schedule and I was already like, wow, I'm double booked on a lot of stuff. And, you know, it's like kind of a thing. It's like, you do a good job and then they give you more work as your reward... the work itself is kind of dry, but I also didn't think that it was going to be likely for me to become an audit partner. Like, it's just going to be a long grind.” – I14

“I know that it's quite a grind to get up there, so that would mean, like, 8 to 10 years of having to have very terrible work life balance in order to make it to partner. If I even made it, it just didn't seem worth it to me.” – I2

The first respondent acknowledged that being a 1st generation Chinese immigrant, they had no real chance of being promoted to partner at the Big 4. If they stayed at the Big 4 firm, senior manager would be the ceiling of their career. To address this issue, the respondent left the firm for a smaller, non-Big 4 firm. There, the respondent landed a senior director level position and reached a deal with the ownership there to eventually get promoted to partner if they met certain requirements. The second quote details a different situation but one that ultimately still led to the interviewee leaving the firm. The second respondent didn't want to do another “busy” season as it would be extremely taxing and tedious, involving long hours of unpaid overtime. They further mentioned that even if one does a good job, “they give you more work as your reward”. The work itself was also characterised as “kind of dry”. Importantly, they also considered it unlikely that they would ever become a partner. Staying in the firm and trying to reach this goal would just be a “long grind”. The last respondent provided reasoning that was quite similar to the second. They knew that it would be a “grind” to make it to partner, potentially requiring 8 to 10 years of having a “very terrible work life balance” to make it to partner. This was assuming they even made it at all, which the respondent cast in doubt by their

“If I even made it” statement. Overall, they concluded that staying in the firm did not seem worth it to them.

The choice by respondents to leave the firms matches in several ways with the “become independent from corporate hierarchies” path outlined in Konyali (2017). As mentioned previously, this path is typically taken when barriers to career mobility related to race/ethnicity are such that they essentially block options for career advancement. To deal with this blockage, racial/ethnic minorities can become independent by leaving the firm and becoming self-employed, starting their own firms, or joining a smaller firm owned by members of the same ethnicity. Becoming independent allows one to avoid the barriers by moving outside of environments where such barriers exist. In the new environment, whether that be self-employment, business ownership, or a minority-run business, one no longer faces the same discriminatory barriers, either because one is one’s own boss, or because one’s new bosses or partners are of the same background as oneself.

The respondents made a similar choice. By leaving the accounting firms, they became independent from the corporate hierarchies at the firms. The stated reason for this was also blocked upward mobility. As Sheng (202X) discusses in their analysis, Chinese immigrants in the accounting field in Canada perceive that they are largely blocked from senior leadership positions due to their foreign, cultural background. In line with that study, this paper also finds that to be the case, and that it is one of the main reasons for choosing to leave the firms. I8 in particular expressed this sentiment quite clearly. They realised that being a 1st generation Chinese immigrant in Canada, and the substantial cultural barrier this entailed, they had no reasonable chance of reaching the partner level in the Big 4 firm where they worked. Facing this blockage, they adapted by moving to a smaller accounting firm where they managed to secure a

deal for partner promotion if they met certain performance requirements. By becoming independent from the corporate hierarchy of the Big 4 accounting firm where they used to work, they entered a new environment at a smaller accounting firm which did not have the same blockage and could offer the interviewee a clear path to partnership. This is quite similar to the independence path in Konyali (2017), which is all about leaving one corporate environment for a more welcoming one (like at a smaller firm) in order to secure a path to upward career mobility.

However, not all responses fit the independence path quite as perfectly. In many cases, the respondents did not leave one accounting firm to go to a smaller, minority-owned one, to become self-employed, or to start their own business. This is in contrast to not only the respondents in Konyali (2017), but also other studies on Chinese accounting professionals (Kim, 2004a). Instead, many respondents left the accounting firms for roles in regular industry businesses. This was the case for I14 and I2 in the quotes above. This choice fits the independence path in Konyali (2017) in some ways but not others. On the one hand, these choices were made due to perceived barriers blocking upward progression in the accounting firms. As I14 and I2 alluded to, reaching the partnership level seemed unlikely due to the cultural barriers against Chinese immigrants and this was a major factor in their choice to leave. Thus, in line with the independence path, they chose to leave the firms in reaction to a perceived blocking of opportunities. On the other hand, while they broke free from the corporate hierarchies of the accounting firms, they were not independent from corporate hierarchies completely. By entering regular businesses in industry, they were still subject to hierarchies where cultural barriers remain. As Sheng (202X) noted, in Canada the bamboo ceiling for Chinese immigrants in the accounting field exists in both accounting firms and industry. Corporate senior leadership positions like vice president and above are also difficult to reach for Chinese immigrants in

private industry. For the participants then, there was an additional deciding factor that pushed them to leave the accounting firms. This was the nature of the accounting work they performed within accounting firms. Sheng (202X) mentions in length how entry-level accounting work in accounting firms is perceived negatively by many of the participants in that study. Specifically, it is viewed as demanding, time-consuming, and low-paying relative to the number of hours worked. This sentiment also emerged quite strongly from the participants when describing their decision to leave the firms. For example, I14 discussed how they did not want to do another busy season at the accounting firm, and how they were double-booked on multiple projects, citing this overload of upcoming work as a key reason for their departure. Similarly, I2 mentioned the “very terrible work life balance” inherent to work in the accounting firms as a reason for their departure. Due to their negative perception of the work, both described the long journey to partnership in accounting firms as a “grind”. The responses of the participants suggest that for many it was the combination of both blocked upward mobility and the nature of entry-level accounting work in accounting firms that drove them to leave. While the bamboo ceiling exists in both accounting firms and companies in industry, the demanding work load in accounting firms specifically made working there less appealing, thus prompting their departure.

Interestingly, none of the participants mentioned leaving the accounting firms to start their own firms or become self-employed. This put their responses in contrast to those found in Konyali (2017), as well as older studies on Chinese accountants (Kim, 2004a). A likely explanation for this is the nature of Chinese racialization in Canada. As Sheng (202X) discusses, Chinese immigrants in Canada have been racially triangulated such that they are both valorised as the model minority and ostracised as the forever foreigner. This has resulted in Chinese professionals being both welcomed and excluded within the accounting field, with the exclusion

applying beyond middle-management positions. In other words, aside from senior leadership levels, Chinese accounting professionals in Canada are not disadvantaged by their racial/ethnic background and can move up to senior manager and director positions without issue. Thus, it is still possible for Chinese accounting professionals to have a lucrative and successful accounting career even while working in private industry, with only the highest level of positions blocked off. Considering that even for non-minorities reaching senior leadership levels is far from certain, this means that there may be little reason for Chinese professionals to become self-employed or start their own firms (with all the risks that path entails) when they can still progress to a reasonably high level in private industry. Indeed, despite the barriers reported by respondents, the vast majority viewed accounting as a good field for Chinese immigrants and did not regret choosing it as their career path. Thus, it is possible that the relatively high accessibility of the accounting field for Chinese accountants in Canada may explain the lack of attempts to become business owners or self-employed.

The responses of participants regarding this issue also shed light on a possible reason why the interviewees generally did not mention performing many actions to further their careers within the accounting firms. It makes sense that this would be the case if they had no plans to stay long-term within the firms in the first place. If one has no intention of ever staying long enough to get a senior management position, there is no need to go out of one's way to demonstrate that one has the qualities necessary to achieve it. In that case, it is reasonable to just focus on the work, pay one's dues and get some preliminary job experience for a few years, before using that experience to move somewhere else. This is by no means an uncommon phenomenon in accounting firms. Such enterprises are notorious for their high rates of employee

turnover and their “up or out” culture (Nickerson, 2024). For many of the interviewees in this study, “out” was the preferred choice.

Targeting tax

Another common action emerged from the respondents who worked in tax. This was the act of either choosing to stay in or specifically moving to the tax area. Of the 12 interviewees that still worked in an accounting firm at the time of the interviews, 9 worked in tax. One important reason for this seems to have stemmed from the observation that the tax area had a disproportionate number of Asian racial minorities, particularly Chinese minorities.

“For our tax teams basically I can see that we have more Asian people” – I12

“Overall tax has a lot of minority. Works in favor for me, so I'll try if I can move on to a partner position” – I18

“And when they look for team members, they specifically list out names. You can see all of these names are Chinese” – I15

The first interviewee noted that their tax teams were predominantly made up of Asian employees, particularly from China and India. Similarly, the second interviewee stated that tax in general has a lot of minorities. Furthermore, they mentioned that this worked in favour for them as there were a lot of Chinese minorities, which would be beneficial for his efforts towards attaining a partner position. In the third quote, the interviewee described a situation where managers were looking to assign team members to a tax area. A list was put up of the chosen individuals and it notably listed only employees with Chinese names, which the interviewee believed was a common occurrence for tax areas.

In relation to this perception, several of the interviewees who currently work in tax mentioned making a deliberate choice to go into and stay within the tax area of accounting firms.

“I think it's more proper for me to answer why did I choose tax? Just because I noticed that what kind of people they hire in audit, I don't think I've ever fit into that environment. I don't think my talents or my logical thinking skills would ever be recognized in that environment because it's all about social, how you communicate with people, all your friends.” – I18

“I found that the story changed totally, you know in US corporate tax side because there's no Canadians at all. Not a lot of native people want to do US corporate tax. So the situation becomes that half of the team are East Asian and I just feel much better now culturally. Most people understand me and I have been working here for one and a half years” – I15

In the first quote, the interviewee noted that there was a difference between the tax and assurance areas within accounting firms, and that this was highly relevant in their choice to choose tax over auditing. The respondent noted that in assurance, it was unlikely that their skills would be valued as much there. From their perspective, the assurance area would not appreciate their skills at analysis and logical thinking the same way as tax, as in assurance there is more of an emphasis on socialization in order to achieve career success. This was problematic for them due to their foreign cultural background as a Chinese immigrant, which makes it more difficult to build rapport with those of other backgrounds. However, as the same interviewee noted in the previous quote, the tax area is different and has a high number of Chinese minorities. There, they are not so disadvantaged and this made the tax area conducive to career advancement up to the partner level. The second interviewee shared a similar reason for why they decided to stay in the tax area at the accounting firm where they worked. This interviewee originally started in assurance but ended up switching to tax. They made this choice because they did not feel they could fit in well in the assurance area. It was a different story in the tax area, as half their team was East Asian including their manager, and they now felt much better about their situation

culturally. Most people were now able to understand them and they continue working there as of the date of the interview.

The choice to target tax strongly resembles the “carving out a professional niche” path documented in Konyali (2017). This path involves pursuing a specific area within organisations where one’s background characteristics are less disadvantageous, or even advantageous. Doing so allows one to avoid upward mobility barriers that are otherwise present in other segments of the organisation. By targeting tax, the respondents have pursued a similar path. It was noted by many of the participants that the tax area within accounting firms seems to have a high number of Chinese and Asian minorities. For this reason, some of the participants like I18 and I15 deliberately chose to move into the tax area. As discussed in Sheng (202X), the exclusion of Chinese immigrants from senior leadership positions is due to the cultural barrier. Since Chinese workers have a foreign cultural background, they are marked as forever foreigners who are unassimilable with senior leadership levels that are dominated by non-minorities. Under normal circumstances, this results in Chinese professionals being disadvantaged for reaching these roles.

However, by moving to an area of the organisation that has a disproportionately high number of Chinese minorities, this disadvantage can be mitigated or even transformed into a strength. In an area where more managers and co-workers share a Chinese background, one’s own background becomes less of a barrier to advancement. In fact, it could very well be a strength as now, one may have the same background as superiors who determine promotions. In this case, one’s background no longer clashes but instead is in alignment, increasing one’s chances for upward advancement. In this way, choosing the tax area is an example of carving out a professional niche. While outside the tax area one’s background may be a weakness, within this niche it can prove to be a strength. This is quite similar to the Turkish migrants in Konyali

(2017) who targeted positions in Turkey or that required proficiency in Turkish language/culture while working in international organisations. While normally their Turkish background was a disadvantage, in these specific niches it was an advantage. Thus, it was an effective path for career advancement. By targeting the tax area, Chinese accounting professionals are following a similar path for similar reasons.

Choosing accounting

So far, the study has documented actions taken by Chinese accounting professionals within workplaces. However, the responses of many interviewees suggest that even before they entered the workplace, the factors documented in this study may have influenced their choice to enter accounting in the first place. Interviewees were asked questions regarding why they chose accounting as their career. Interestingly, most said it was not initially out of any great fondness for accounting as a topic. In fact, many did not have any intention of entering the field at the start of their post-secondary education and only switched to it at a later point.

“I started finance in my university. So at that time, I don't want to be into accounting area. I thought accounting is a boring job” – I11

“You know, I was always interested in business. I don't know exactly why. Maybe because I enjoyed economics. I enjoyed [Business Club Name] in high school, so I figured that I wanted to gain some sort of business acumen. And I knew that the program at [University Name] offered Co-op. I wasn't particularly interested in accounting. I never even took an accounting course in high school. But I figured it would be an opportunity for me to, like, I don't know, enter the workforce quickly, gain practical experience quickly. And that was really appealing to me.” – I2

“Actually, I didn't really pick. The university picked me. Yeah. So you may know, Chinese have this kind of general college entrance exam. And I got a grade on that exam. And my grades kind of only allow me to go to that university and get that major” – I13

In the first quote, the interviewee noted that they initially started studying finance at their university, and that at first they had no real interest in accounting. They considered it a “boring job”. In the second quote, the interviewee mentioned that they were initially interested in business and chose their university program based on that. However, they had no interest in accounting specifically and only picked it because they saw it as a pathway to entering the workforce quickly. In the third quote, the interviewee said that they actually did not pick accounting at all for their post-secondary education. Due to the nature of the post-secondary education system in China, students could only go to certain schools or enter certain programs depending on their score on the national entrance exam. In the case of the interviewee, the best program at the highest ranked school they could get into with their score was an accounting program, hence why it was a situation where they were essentially picked by the university and not the other way around.

For most of the respondents, accounting was not their first choice. Some, like I13, ended up in the field almost accidentally. However, a common theme emerged as to why they ultimately ended up pursuing an accounting career.

“I'm thinking maybe if I choose the accounting as the career, future career after I immigrate to Canada... you can work in the different organizations and in this field there is many Asian. Many Asian. It's accessible right? More accessible for Asian people.” – I12

“So I think for me, you know, parental influence plays a big role, like my mom got her accounting diploma. She worked at [Canadian Company] like as an analyst, but her background is like accounting” – I19

“Asians are more practical, let's say, when they're, like the parents or like ourselves trying to pick the major in the university. Like we try to do something that's more practical, things that you can find a job, things that are useful. So I didn't really know what accounting is or what kind of job I will have after I graduated. But I did it because I think it will open more doors for me after I graduated. And it did.” – I1

The first respondent said that they chose accounting as their career path only after immigrating to Canada. Prior to immigrating, they had studied sociology in China for their initial post-secondary education and worked in the government in a general administrative role. A key factor in their decision to switch to accounting was the observation that there were many Asian minorities working within the profession. It was seen as accessible. In the case of the second respondent, parental influence played a major role. They saw that their Chinese parent was able to successfully make a career in accounting, which allowed the second respondent to understand that accounting was a viable path for Chinese individuals. The third respondent mentioned that Asians are practical and will often pursue a university degree that they believe will land them a job. So even though the respondent didn't really know what accounting is or what the work is like, they nonetheless chose it because they believed they could get a job and make a career in this field. As the respondent put it, going into accounting "will open more doors for me after I graduated. And it did".

Although the situation above is about initial entry into the accounting field, the "carving out a professional niche" path in Konyali (2017) is once again relevant. Within most organisations, the accounting department is just one area among many. Thus, the accounting area itself can be considered a niche within organisations. Furthermore, it is also an area where the characteristics associated with being Chinese may not be disadvantageous or may even be advantageous. As mentioned in Sheng (202X), within the accounting field in Canada, Chinese immigrants are valorised as the model minority. This valorisation characterises them as hardworking, uncomplaining, and skilled at technical work. The participants in Sheng (202X) noted that due to this characterisation, they felt that Chinese immigrants even had an advantage for entering the accounting field and gaining entry-level roles in this area. Based on this, the

accounting field itself could be considered a niche where the background characteristics of Chinese immigrants are a strength rather than a weakness.

The accessibility of the accounting field to Chinese immigrants was a fact that many of the participants in this study seized upon. Encouraged by seeing other Chinese immigrants and even family members break into and have successful careers within accounting, they too decided to pursue this area despite having no initial interest in it. In this way, to build a rewarding career in a country where they were newcomers and outsiders, they targeted a professional niche within organisations where their foreign background could even be considered an asset. Accounting appears to have been this niche.

This process may even be resulting in a self-reinforcing cycle. Seeing large numbers of fellow Chinese immigrants in the accounting profession may encourage others to enter accounting, which in turn results in more Chinese working in accounting. This further reinforces the impression that the field is accessible to Chinese people, luring further prospective university students onto this path, and so on. In this way, the racialized nature of Chinese identity in Canada may be having a considerable effect on the composition and future of the Canadian accounting profession.

7. Discussion & Conclusion

This study focuses on the actions of Chinese accounting professionals taken in response to their perceptions and experiences. It finds that when they first start out in entry-level roles, they focus on demonstrating the qualities associated with Chinese workers. But in response to their cultural disadvantage, they choose to leave the firm or target specific areas within firms that have larger populations of Chinese professionals. The study also finds indications that the

racialized identity of Chinese immigrants in Canada and its effects may be encouraging Chinese immigrants to enter the accounting field.

This study makes several contributions. Empirically, it documents new findings. One of the major new findings is that Chinese accounting professionals are choosing to leave accounting firms in favour of private companies in industry in response to the cultural disadvantage. While past studies on Chinese accounting professionals have also documented departure from the accounting firms as a frequent response to racial/cultural disadvantages, those studies typically show them moving to Chinese-owned businesses as their racial identity impeded them for both entry and advancement within the profession. By contrast, this study finds that due to the history of Chinese immigrants in Canada and their characterization as the model minority, Chinese accountants in Canada are able to leave accounting firms to work in a wide variety of different organizations, including private enterprises, government organizations and even other accounting firms. They are not limited to businesses owned by the same ethnicity and are more widely accepted as workers. Another key new finding is that Chinese accountants may be targeting specific areas like tax within accounting firms to overcome the cultural disadvantage. Past studies have found that racial minorities in accounting, both Chinese or otherwise, try to work in organisations that are owned and operated by other members of the same racial background. They do this in order to mitigate the racial/cultural disadvantage, as they are less likely to have these issues with co-workers with the same background. In cases where joining an existing organisation is not a practical or attractive option, racial minorities are known to even start their own accounting firms to overcome this problem. By contrast, the accounting professionals in this study did not pursue these actions, nor did they mention these options as common choices in Canada. Instead, when it came to mitigating this disadvantage, they mentioned choosing specific

areas within accounting firms where there are larger concentrations of other Chinese workers. Thus, rather than choose an external solution outside of the accounting firm, some of the participants in this study sought an internal solution within the firms themselves. A third major finding in this study is the identification of the motivations behind Chinese accounting professionals choosing accounting as a career. To the best of my knowledge, this is the first study within the accounting field to focus on identifying these motivations for Chinese accountants. Thus, in this respect, this study makes another novel empirical contribution.

This study also makes several theoretical contributions. One is that it extends the alternative career paths framework in Konyali (2017) to the field of accounting, showing that it is substantially relevant for explaining the behavior of Chinese accounting professionals when faced with race-related barriers. To the best of my knowledge this framework has never been applied in any accounting study, making this a unique contribution. Another is the idea that the double-edged nature of Chinese identity within the accounting field shapes behavior in diverse ways. For entry-level positions, it encourages Chinese workers to adopt the role of the docile, machine-like worker and exhibit the traits associated with their identity. However, especially in the context of accounting firms, it discourages them from pursuing upward advancement, as the cultural disadvantage combined with the intensity of the work itself makes the pursuit not worth the effort. Faced with these difficulties, the common reaction was to either leave the firm or target specific areas within firms that are more amenable to upward progression for Chinese minorities. By identifying these actions, this study shows the important implications of the theoretical ideas presented in Sheng (202X), indicating that the racially triangulated nature of Chinese identity in Canada and the resulting barriers it produces may affect the behavior of Chinese accounting professionals. Thus, it builds on the foundation established by Sheng

(202X), expanding our understanding of Chinese accounting professionals. Lastly, another important contribution in this study is the notion that the positioning of Chinese identity within the accounting field may be influencing Chinese immigrants to choose accounting as their career. This shows another important implication of the theories presented in this study and Sheng (202X), as they may help explain why accounting is an attractive field for many Chinese immigrants in the first place.

The findings of this study have major implications for the accounting profession, accounting firms, existing Chinese accounting professionals, as well as Chinese individuals thinking of potentially entering the profession in Canada. For the accounting profession and accounting firms, it identifies the issues current Chinese accountants face and their reactions to those issues. Of particular relevance is the finding that even when Chinese immigrants feel they have no major barriers for entry into the profession, the cultural disadvantage for career progression is still substantial enough for them to choose to leave the firm. As the accounting professional bodies and major accounting firms in Canada have expressed their interest in improving the racial diversity of their leadership, this finding identifies an important barrier to that goal at least for Chinese accountants. It also indicates that simply hiring more Chinese accountants at entry-level positions may not be sufficient to increase the number of Chinese individuals in leadership position, and that more targeted measures are needed to make a difference. For existing Chinese accountants and individuals considering entering the profession, the studies provide insight into the current challenges they face or will eventually encounter and common ways of dealing with these challenges. With this knowledge, these groups can make a more informed decision on the next steps for their careers.

The study suggests that the cultural disadvantage presents a barrier that limits promotion to senior leadership positions, and that Chinese accounting professionals react in several ways to this barrier. However, all the participants of this study are professionals who have not yet reached senior leadership levels. Thus, there is a gap in knowledge as to what the few Chinese accounting professionals who did manage to reach senior leadership levels did or did not do in order to break through the bamboo ceiling. This could be the subject of future studies.

Appendix A – Interview Questions

1. What is your ethnicity?
2. What immigrant generation do you belong to?
3. Where would you say your home is?
4. Could you tell me about your work/education history?
5. Did you ever feel like being East Asian affected your experience at work?
6. Do you think East Asians face any advantages or disadvantages in the accounting profession?
7. What was the racial/ethnic composition of the department/organization?
8. Was there an image you wanted to cultivate at work? Was there an image you wanted to show during the hiring process?
9. How did you maintain this image?
10. What changes did you have to make to fit in?
11. What, if any, stereotypes do people in accounting have about East Asians?
12. Do these stereotypes work for you, against you, or neither?
13. How do you respond to these stereotypes?
14. What are your career plans? Where do you see yourself in the next five years?
15. How, if at all, have your managers/organization contributed to your decision to pursue this path?
16. How would you describe the culture at the accounting firm?
17. What does it take to advance one's career in an accounting firm?
18. Why did you decide to leave firm X?
19. Do you think there is an accountant stereotype? If yes, how would you define it?
20. What do you think of accounting as a career?
21. How did you decide to join the accounting profession? How did you decide on your specific area of accounting?
22. What do you think I should have asked that I didn't? Is there anything else you would like to mention?

Table 13 – Sample of Interview Participants

Designation	Gender	Position	Immigrant Generation	Years of Accounting Work Experience
I1	Female	Senior Associate - Transaction Advisory Services	1st	6
I2	Female	Senior Financial Analyst	1st	4
I3	Female	Manager, FP&A	1st	6
I4	Female	Senior Financial Analyst	1st	6
I5	Female	Audit Manager	1st	4
I6	Female	Audit Project Lead	1st	12
I7	Male	Strategic Consultant	2nd	9
I8	Male	Senior Director, U.S. Tax	1st	15
I9	Female	Tax Technology Consulting Supervisor	1st	5
I10	Female	US Tax Senior Manager	1st	8
I11	Female	Staff Accountant	1st	6
I12	Female	Senior Tax Associate	1st	8
I13	Female	Intermediate Accountant, Expatriate Tax	1st	2
I14	Female	Senior Operations Professional	1st	3
I15	Female	Specialist/Senior Consultant, US Corporate Tax	1st	6
I16	Male	Senior Financial Analyst	1st	7
I17	Male	Controller	1st	16
I18	Male	Tax Manager	1st	6
I19	Male	PhD Student	2nd	3
I20	Female	Manager	1st	4
I21	Male	Associate, Private Equity	1st	4
I22	Female	Financial Analyst	1st	4
I23	Female	Staff Accountant	1st	1
I24	Male	Director - Chief Accountant's Group	1st	9
I25	Male	Financial Controller	1st	10
I26	Female	Manager, Head Office Finance	1st	4
I27	Male	Controller	1st	11
I28	Female	Manager, Forensic & Integrity Services	1st	8

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Conclusion

This dissertation focuses on Chinese accounting professionals in Canada. It advances our knowledge of this understudied group in Canada through multiple avenues. Chapter 1 utilizes census and other publicly available statistics to map out the current employment situation of Chinese accounting professionals. It finds that Chinese minorities are overrepresented in regular employee and middle management levels within the accounting field compared to their representation in the labour force and other minority groups. However, like other minority groups, they continue to be underrepresented in senior leadership positions in general, and the same is likely true in the accounting field. Chapter 2 employs semi-structured interviews with Chinese accounting professionals to explore their perceptions and experiences. It finds that Chinese minorities experience a double-edged sword in the Canadian accounting profession, such that they can find entry-level positions with relative ease but struggle to move past middle management positions into senior leadership roles in accounting. The chapter suggests that this may be due to Chinese minorities being racially triangulated and thus being both valorised as the model minority and ostracised as the forever foreigner, resulting in them being welcomed for entry-level roles but excluded from senior management. Chapter 3 builds on chapter 2 by exploring how the participants reacted to these experiences. It shows that the participants took a number of different actions including leaving the accounting firms and targeting areas within firms that had larger concentrations of Chinese professionals. The chapter also finds that the relative ease with which Chinese minorities are finding entry-level roles and breaking into the profession may be encouraging other Chinese immigrants to pursue accounting as a career. It further utilizes Konyali's (2017) alternative career paths framework to explain these findings.

While this dissertation sheds much light on Chinese accounting professionals in Canada, there is still much to be learned. One limitation of the dissertation is that it focuses primarily on the experiences of 1st generation Chinese immigrants. Thus, there remains a gap in understanding as to whether 2nd generation and above Chinese immigrants face the same issues in the accounting profession. Another limitation is that the dissertation does not address the experiences of Chinese accounting professionals that actually made it to senior leadership levels. Thus, there is a lack of understanding as to what their experiences were climbing the organisational hierarchy to senior management, and how they managed to overcome the bamboo ceiling that has held back so many others. These topics and more could be fruitful avenues of future research.