



# Class, Status and Residential Preferences Amongst Accountants.

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RESEARCH  
BULLETIN

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## FORTHCOMING KBS RESEARCH BULLETIN:

Title: Subsidiary autonomy over industrial relations in Ireland and Spain  
Authors: Belizón, M.J., Gunnigle, P., Morley, M. & Lavelle, J. (2014)

The prominent place of accountants in Irish business life and, more particularly, Irish society, has been evident from the early twentieth century. However, this prominence was not inevitable and the dynamics underpinning the profession's emergence are little understood. Focusing on residential choice in terms of both housing location and quality and using data drawn from the Irish Census, this research investigates the reasons for this prominence, looking in particular to identify the separate explanatory power of class and status in the stratification process.

In order to understand these processes, we compare accountants with a representative selection of other occupations, showing that in the question of residential choice, the economic foundations of accountancy as a class and the symbolic dimension of taste, culture, association and status, are both important. This is in contrast to the tendency of some recent writers to put too much weight on the symbolic dimensions of stratification. We find that the emergent professionalization of accountants in the twentieth century can be understood as a project based both on accountancy's developing relationship to the market (class) and on symbolic, cultural and associational factors (status).

A valuable historical resource -- digitized 1911 Census records for Dublin -- allows us to examine this critical period in the professionalization project. Since 2005 these census records have been available via the website of the National Archives of Ireland. It is in the nature of census data to be at once narrow and broad - there is little qualitative information about daily life - but the detailed information on the social geography of Dublin gives us a valuable insight into the relative position of accountants in terms of both class and status. We extracted three key measures: housing, place of residence and occupation for 'head

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A full copy of the paper can be obtained from the authors at: O'Regan, P. and Halpin, B. "Class, Status and the Stratification of Residential Preferences amongst Accountants", *Historical Social Research* 39(1) 2014  
<http://www.ul.ie/sociology/1911>



of family'; an approach that identified 442 self-described 'accountants'. Without direct measures of income or wealth, housing is the best available indicator of command over economic resources and its consequences for quality of life. While the Census classification of housing categories is broad-brush, in combination with information on occupancy it yields a well-differentiated measure. For comparison, we selected ten other occupations, both manual and non-manual. The non-manual occupations range from those more established professions to whose status many accountants aspired (barristers); to those who had embarked on a professional project at roughly the same time (architects); to those who had been allocated to a similar class within the census scheme, but from whom many accountants sought to distinguish themselves (auctioneers and bookkeepers); to those with whom accountants had little professional involvement (wine merchants).

Dublin in the early twentieth century, like most large cities, embraced a mass of social, cultural and economic extremes. With a population of almost 500,000 for city and county combined, it was an urban area of some significance, though of declining importance. One important source of prosperity was its unofficial status as 'second city of the empire' and the extensive military/administrative apparatus that had, somewhat anachronistically, survived Ireland's incorporation into

the United Kingdom in 1801. This allowed it to capture the greater part of the emerging services and banking sector, a key source of business and influence for accountants.

The relationship between housing quality and occupation provides insight into the relationship between occupation and standard of living, and thereby aspects of life chances that are affected by location in the class structure. *Where* people live, as distinct from what sort of houses they inhabit, will be affected by a range of factors. For the manual working classes, proximity to place of work will be important, but for the more comfortable middle classes Dublin's well-developed public transport system (trains, trams and buses) meant that there was choice about where to live. The data allowed us to explore questions such as 'To what extent was the pattern explained by pure market factors - do people live wherever housing in their budget is found? 'Do culture, life style and taste -- status considerations - have a role to play?' and 'How do accountants compare with the other occupations?'

We found that the various occupations differ greatly in relation to access to quality of housing, an aspect of life chances that is strongly related to their command over economic resources, a key dimension of class. For those occupations which are affluent enough to have a choice over where to live, we see strong

differences between them in the sorts of locations they choose and in the strength of the pattern. Choosing place of residence will be a matter, *inter alia*, of notions of what is appropriate, of whom one should associate with, of what is an appropriate style of life for an accountant, a barrister or an auctioneer - in other words, matters of taste, prestige and honour.

By highlighting the role of class, we demonstrate the usefulness of refocusing attention on the manner in which life chances are directly affected by command over economic resources and relationship to the market, which represent a constraint on establishing a distinct style of life. Cultural differentiation between occupational groups is important and has significant consequences, but it is constrained by the economic bases of the occupations. Our research demonstrates that early twentieth-century accountants in Ireland had access to considerable economic resources (although not to the same extent as more established professionals such as barristers) and that they deployed this wealth in a focused and sustained manner. However, we find that the economic basis is not sufficient to explain all aspects of lifestyle, in particular residential choices, so it is important to take account of status, in the cultural dimension, as well as class, in the economic.

For more detail and interactive maps see <http://www.ul.ie/sociology/1911>

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