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Philip O'Regan

Department of Accounting and Finance

Brendan Halpin

Department of Sociology

University of Limerick

Class, Status and the Stratification of Residential Preferences amongst Accountants

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Class, Status and the stratification of residential preferences amongst accountants

Dr. Philip O'Regan[1]
Department of Accounting and Finance
Kemmy Business School
University of Limerick
Ireland
email: philip.oregan@ul.ie

Dr Brendan Halpin
Department of Sociology
Faculty of Arts, Humanities and Social Sciences
University of Limerick
Ireland
email : brendan.halpin@ul.ie

Abstract

Drawing primarily on data from the 1911 Irish Census, and adopting a specifically Weberian focus, this paper investigates the separate explanatory power of class and status in the stratification of outcomes. Specifically we find that both class and status do have independent explanatory power in terms of the geographical residential patterns of various occupations, including accountants, in early twentieth-century Dublin, Ireland. We also demonstrate the usefulness of considering the experience of accountants in a comparative context.

Key words: Weber; Class; Status; Accountants; Census; Dublin.

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[1] Corresponding author

Class, Status and the stratification of residential preferences amongst accountants

1. Introduction

Max Weber draws a sharp distinction between class and status, a distinction that has informed social stratification studies for almost a century (Weber [1922], 1948). Recently, however, Chan & Goldthorpe (2007a: 512) have argued that 'much of the refinement of Weber's approach' has been 'lost' as the concepts of class and status have begun to be applied in ways that 'appear unclear if not confusing.' Increasingly the terms have, they note, tended to be conflated by some authors who have 'reinterpreted class in terms of status' (Chan & Goldthorpe, 2007a: 512; Crompton, 2008). The 'essentially one-dimensional view of stratification implicit in such definitions' has been enabled and reinforced by concepts such as 'socioeconomic' status as well as broader social trends that have seen a dilution of the potency of elements of the traditional status order (Chan & Goldthorpe, 2007a: 512-3). This trend has been accelerated by the work of theorists such as Pierre Bourdieu, who has sought to 'rethink and indeed overcome Weber's opposition between class and status (1984: xii): that is, by treating status as the symbolic aspect of class structure that is itself deemed to be not reducible to economic relations alone (cf. Weininger 2005)' (Chan & Goldthorpe, 2007a: 513; 2004; Crompton, 2008). The result, they argue, has been a gradual diminution in the significance assigned to the independent explanatory power of both class *and* status as proposed by Weber.

This Bourdieusian emphasis is reflected in recent work on the professionalization project in accounting. Thus, McPhail, Paisley and Paisley (2010: 35) in their examination of class and social deprivation within accounting education, which 'draws on the work of' Bourdieu, note the manner in which the latter's work 'has also become increasingly prevalent within accounting research, that has linked the origins of the accountancy profession and professional closure in the upper social classes'. Likewise, '[i]nformed by the Bourdieusian recognition of the significance of cultural

differentiation to professionals,' Edwards and Walker (2010: 3) highlight how 'the achievement of professional status is understood as a socio-cultural as well as a political process activated across the private and public domains.' Reflecting, in particular, Bourdieu's notion of *habitus*, their study 'draws on the concept of lifestyle to reveal the way in which the consumption choices of public accountants were expressions of individual and group identification with the respectable middle class' (Edwards & Walker, 2010: 3). Thus, while noting the importance of 'Weber's (1968, 926-40) distinction between social stratifications founded on class and on status' (Edwards & Walker, 2010: 3), they focus on the Bourdieusian view of how 'professions invest in such "cultural practices which symbolise possession of the material and cultural means of maintaining a bourgeois life-style and which provide a social capital, a capital of social connectedness, honourability and respectability that is often essential in winning and keeping the confidence of high society, and with it a clientele (Bourdieu, 1986, p.112)"'.

While noting the considerable insights which the application of Bourdieu's work has brought to research in this area, this paper responds to Chan & Goldthorpe's (2007a, b) observation that much remains to be gained from investigating the separate explanatory power of both class and status. Applying a broadly Weberian approach, and drawing on a variety of source materials, in particular Irish census records for 1911, we examine the conceptual and empirical value of distinguishing between class structure and status order in explaining the residential preferences of accountants in Dublin in the early twentieth century. We do so in a comparative context, presenting an equivalent analysis for ten other occupational groups spread across all classes. The aim is to explore if 'the stratification of outcomes, whether seen as life-chances or life-choices, may predominantly occur on the basis of *either* class *or* status' (Chan & Goldthorpe, 2007a: 513, emphasis in original; Chan & Goldthorpe, 2004; Crompton, 2008). Noting that while 'family relationships do not in and of themselves *create* classes and class relationships, [they do] play the major role in reproducing them, and [that] the family is the major transmission belt of social advantage and disadvantage' (Crompton, 2008: 114, italics in original; Erikson & Goldthorpe, 1992; Bottero & Irwin, 2003) the paper identifies the family as a key unit of investigation.

The paper is structured as follows: the following section provides some political and socio-cultural background to the period in Ireland; the next section develops the theoretical framework concentrating, in particular, on Weber's distinction between class and status; this is followed by a section that presents data in two sub-sections: the first uses correspondence analysis to present a geography of occupations in Dublin, examining how housing quality differs across occupations; the second presents the results of a linear regression analysis that tests the relationship between housing quality, occupations and neighbourhood; this is followed by a discussion of the results; the paper ends with a summary conclusion.

2. Background

The latter decades of the nineteenth century saw the socio-political ascendancy of the predominantly Protestant landed class challenged by an increasingly assertive, mainly Catholic, Nationalist movement (Lyons, 1973; Lee, 1989; Foster, 1988). Nationalist political aspirations crystallised around the concept of 'Home Rule'. In its earliest incarnation this meant little more than the establishment of a separate parliament in Dublin, with limited, devolved responsibilities in areas such as education and land reform, and was pursued within the context of empire (Lyons, 1973; Lee, 1989; Foster, 1988). Gradually, however, particularly with the emergence of a more militant Republican movement and its association with the Irish Parliamentary Party in Westminster under Parnell, as well as the turmoil caused by a series of Land Acts that sought to distribute Irish land to peasants and tenant farmers, the Home Rule movement began to assume a less federal and more separatist tone (Lyons, 1973; Foster, 1988: 397-428). While for the Nationalist, predominantly Catholic majority this held considerable attractions, for the Protestant, mainly Unionist minority, it portended the end of their economic and political dominance. Identifying business networks and professional association as means by which they might retain some element of power and influence under any new dispensation, the Anglo-Irish political elite engaged in a process of professionalization intended to secure economic and political power (Paseta, 1999; Campbell, 2009).

Dublin in the early twentieth century, like most large cities, embraced a mass of social, cultural and economic extremes. Once second only to London in terms of

population size in the British Isles, it had some years previously even been superseded by Belfast as the largest city on the island (Christopher, 1997; Ó Maitiú, 2003). Nevertheless, with a population of 477,196 for city and county combined, it remained an urban area of some significance. Ironically, for a city whose population was predominantly Catholic/Nationalist and which broadly supported Home Rule initiatives, one of the most important sources of any continuing 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 of Great Britain and Ireland in 1801 (Christopher, 1997; Lyons, 1973; Ó Gráda, 1994; Farmar, 1991). This, in turn, allowed it to capture the greater part of the newly emerging services and banking sector. Dublin was also the principal transport hub for the island, a position which was reflected in the extensive rail network that radiated outwards from it as well as the large tram system that connected new suburbs to the city centre (Ó Gráda, 1994; Campbell, 2009). The presence of iconic businesses such as the Guinness brewery and Jameson's distillery also meant not only good employment for some, but a small export sector. Dominance in manufacturing and shipbuilding had, however, been assumed by Belfast, a fact captured by the launch of the Titanic from the Harland and Wolff shipyard on the eve of the 1911 census.

Within its boundaries, Dublin exhibited extremes of wealth and poverty. On the one hand, the civil and military presence that supported the court of the Lord Lieutenant underpinned elegant and prosperous enclaves such as Fitzwilliam Square and suburbs and townships such as Blackrock, Rathmines and Pembroke where, increasingly, new 'middle class' professionals congregated (Ó Maitiú, 2003; Thompson, 1993; Harris, 1993; Farmar, 1991, 2010). On the other hand, Dublin had some of the worst living conditions of any city in the British Isles, even surpassing Glasgow in terms of the level of tenement housing (O'Brien, 1982: 131; Christopher, 1997). In all, over twenty thousand families lived in one-room 'apartments'; in one city centre area, Henrietta St., 835 people lived in 15 tenements. The death rate for Dublin was 22.3 per 1,000, for London it was 15.6, and child and infant mortality were 'by far the most pressing problems of public health authorities' during this period (O'Brien, 1982). Although not overtly sectarian, Dublin's religious composition – 83% Catholic, 15% Protestant, 2% Other - was reflected in the disproportionate congregation of

Protestants in areas such as Monkstown; Kingstown, Blackrock and Clontarf and, to a lesser degree, in the newer suburbs (Christopher, 1997; Ó Maitiú, 2003, farmar, 2010).

3. Theoretical Framework

Analysis and investigation informed by Bourdieu's (1984) concept of *habitus* have enhanced our understanding of the socio-cultural contexts and the consequences of the professionalization project, particularly as it applies to the accounting profession in its formative period (Edwards and Walker, 2010; McPhail et al, 2010). However, as Chan and Goldthorpe (2007a: 513) point out, this paradigm has the effect of 'treating status as the symbolic aspect of class structure' and of subsuming the explanatory power of class and status within one overarching scheme. Mirroring other work in historical sociology which adopts a Weberian approach, we investigate the material consumption patterns of various occupations in a manner that embraces this distinction. To this end we examine the residential patterns of accountants and others in Dublin in the early twentieth century in a manner that treats class and status as two qualitatively 'different forms of stratification that exert their effects through quite different social processes, or mechanisms' (Chan and Goldthorpe, 2007a: 513).

3.1 Class

The 'evolution of 'class' as an increasingly powerful and comprehensive category in social structure and organisation' was a 'major theme' of the decades immediately prior to the First World War (Harris, 1993: 6). While society had been divided by 'functional class division' prior to this period, by the turn of the century class had acquired a particular sociological significance:

> '… many historians of differing ideological persuasions have identified the last quarter of the nineteenth century as the period in which the tentacles of class became all-embracing, in which all other social and cultural attributes become reducible to class categories … (Harris, 1993: 7).

Reflecting this dynamic, Weber ([1922], 1948, 180-95), in his seminal work on *Class, Status, Party*,[2] specifically views 'classes' and 'status groups' as 'phenomena of the distribution of power within a community' (Crompton, 2008: 34). On the subject of 'class', he makes explicit its essentially economic nature and its connection to the

[2] Though he presented his ideas in terms of these three categories, 'party' is less well developed in Weber's writing, and in what follows we focus exclusively on class and status.

market: 'According to our terminology,' he notes, 'the factor that creates 'class' is unambiguously economic interest, and indeed, only those interests involved in the existence of the 'market'' (Weber, [1922] 1948:183):

> 'But always this is the generic connotation of the concept of class: that the kind of chance in the *market* is the decisive moment which presents a common condition for the individual's fate. 'Class situation' is, in this sense, ultimately 'market situation' (Weber, [1922] 1948: 182, emphasis in original).

As such, class situation can be understood as the opportunity to enjoy particular living conditions and experiences deriving from one's presence in a given economic order. Weber defines 'class' in such a way as to include any group that is found in the same 'class situation':

> We may speak of a 'class' when (1) a number of people have in common a specific causal component of their life chances, in so far as (2) this component is represented exclusively by economic interests in the possession of goods and opportunities for income, and (3) is represented under the conditions of the commodity or labor markets' (Weber, [1922] 1948: 181).

In this context, therefore, he understands 'a class structure as one formed by the social relations of economic life or, more specifically, by relations in labor markets and production units' (Chan & Goldthorpe, 2007a: 513; Crompton, 2008).

Conscious, however, of the potential for huge variability in 'market situations' and of the consequential difficulties in actually identifying a 'class,' Weber introduces the notion of a 'social class' which 'makes up the totality of those class situations within which individual and generational mobility is easy and typical' (Giddens & Held, 1982: 69, quoted in Crompton, 2008: 33). To this end '[h]e identified as social classes (a) the working class as a whole; (b) the petty bourgeoisie; (c) technicians, specialists and lower-level management; and (d) 'the classes privileged through property and education' – that is, those at the top of the hierarchy of occupation and ownership' (Crompton, 2008: 33).

Weber is careful to distinguish between 'class' and 'community' pointing out that a 'class', *per se*, does not constitute a community. Classes, he argues, 'merely represent possible, and frequent, bases for communal action' (Weber, [1922] 1948: 181). 'To treat 'class' conceptually as having the same value as 'community', he notes, leads to distortion':

> That men in the same class situation regularly react in mass actions to such tangible situations as economic ones in the direction of those interests that are most adequate to their average number is an important and after all simple fact for the understanding of historical events. Above all, this fact must not lead to that kind of pseudo-scientific operation with the concepts of 'class' and 'class interests' so frequently found these days, and which has found its most classic expression in the statement of a talented author,[3] that the individual may be in error concerning his interests but that the 'class' is 'infallible' about its interests (Weber, [1922] 1948: 184-5).

While cautioning against any conflation of the concepts of 'class' and 'community', however, he does acknowledge the possibility of a relationship:

> Yet, if classes as such are not communities, nevertheless class situations emerge only on the basis of communalisation. The communal action that brings forth class situations, however, is not basically action between members of the identical class; it is an action between members of different classes. Communal actions that directly determine the class situation of the worker and the entrepreneur are: the labor market, the commodities market, and the capitalistic enterprise. But, in its turn, the existence of a capitalistic enterprise presupposes that a very specific communal action exists and that it is specifically structured to protect the possession of goods, *per se*, and especially the power of individuals to dispose, in principle freely, over the means of production' (Weber, [1922] 1948: 185).

For Weber, therefore, the term 'class' carries a specific economic, market-based meaning which he is careful to distinguish from other forms of stratification that may manifest themselves very differently. Furthermore, he cautions against any view of 'class action' as either deterministic or inevitable (Crompton, 2008: 35). Rather, he proposes a framework which allows for a historical contextualisation of the role of various phenomena, including class and status.

3.2 Status

Reflecting his historical perspective, Weber 'denies not only the inevitability of class action and conflict, but also the identification of class as a primary source of differentiation in complex societies' (Crompton, 2008: 34). For him stratification may derive from 'status situation', which he specifically contrasts with 'the purely economically determined 'class situation'' (Weber, ([1922] 1948: 186). He defines status as 'every typical component of the life fate of men that is determined by a

[3] This is taken to be a reference to Karl Marx. Crompton notes (2008: 33) that 'at the descriptive level, Weber's account of the 'class structure' of capitalist society is not too different from that of Marx, despite the fact that their identification of the *sources* of class structuring (production relationships on the one hand, market relationships on the other) *is* very different' (Crompton, 2008: 33, emphasis in original).

specific, positive or negative, social estimation of *honor*' (Weber, ([1922] 1948: 187 emphasis in original; Crompton, 2008). Furthermore, status involves a social dynamic in which, unlike classes, status groups develop which 'are normally communities', if often of a rather 'amorphous kind' (Weber, ([1922] 1948: 186). For Weber, while 'the genuine place of 'classes' is within the economic order, the place of 'status groups' is within the social order, that is, within the sphere of the distribution of 'honor'' (Weber, ([1922] 1948: 194; Crompton, 2008).

Status is, therefore, closely related to notions of 'honour' which is 'normally expressed by the fact that above all else a specific *style of life* can be expected from all those who wish to belong to the circle' (Weber, [1922] 1948:187):

> 'For all practical purposes, stratification by status goes hand in hand with a monopolisation of ideal and material goods or opportunities, in a manner we have come to know as typical. Besides the specific status honor, which always rests upon distance and exclusiveness, we find all sorts of material monopolies … Of course, material monopolies provide the most effective motives for the exclusiveness of a status group; although, in themselves they are rarely sufficient, almost always they come into play to some extent … With an increased inclosure of the status group, the conventional preferential opportunities for special employment grow into a legal monopoly of special offices for the members. Certain goods become objects for monopolisation by status groups. In the typical fashion these include 'entailed estates' and frequently also the possession of serfs or bondsmen and, finally, special trades' (Weber, [1922] 1948:190-1).

In effect, status honour involves an expectation of a particular style of life. Being 'shared by a plurality' it can 'of course … be knit to a class situation' since 'class distinctions are linked in the most varied ways with status distinctions' (Weber, [1922] 1948: 187; Crompton, 2008). Furthermore, '[l]inked with this expectation are restrictions on 'social intercourse'' such that, for example, marriage options may be confined to a limited status circle or only the resident of a particular street is 'considered as belonging 'to society', is qualified for social intercourse, and is visited and invited' (Weber, ([1922] 1948: 187-8). In this manner, stratification by status groups 'evolves' on the basis of 'conventional styles of life' (Weber, ([1922] 1948: 188; Crompton, 2008). The 'submission to fashion' that this involves - whether expressed in cultural, social or material form - and the acknowledgment of the social norms that this entails, will prove 'important for … employment chances' and subsequent 'qualification' as a member of the group (Weber, ([1922] 1948: 188).

Such submission is also 'considered to be an indication of the fact that a given man *pretends* to qualify as a gentleman [and] at least *prima facie*, that he will be treated as such' (Weber, ([1922] 1948: 188, emphasis in original). By 'setting themselves apart' by, for example, adopting such 'characteristics and badges', status groups create the means by which they may usurp 'status honour' (Weber, ([1922] 1948: 188). The 'development of status is,' therefore,

> 'essentially a question of stratification resting upon usurpation. Such usurpation is the normal origin of almost all status honour. But the road from this purely conventional situation to legal privilege, positive or negative, is easily travelled as soon as a certain stratification of the social order has in fact been 'lived in' and has achieved stability by virtue of a stable distribution of economic power' (Weber, ([1922] 1948: 188).

'The decisive role of a 'style of life' in status 'honor' means,' he notes,

> 'that status groups are the specific bearers of all 'conventions.' In whatever way it may be manifest, all 'stylization' of life either originates in status groups or is at least conserved by them. Even if the principles of status convention differ greatly, they reveal certain typical traits, especially among those strata which are most privileged' (Weber, [1922] 1948: 191).

Not only, therefore, does Weber argue that class may not be the 'primary source of differentiation,' but he also allows for conflict between class and status in the stratification of outcomes (Crompton, 2008: 34). For instance, the demands of status honour may bring it into conflict with the exigencies of the market, particularly since 'in most instances the notion of honour peculiar to status absolutely abhors that which is essential to the market: higgling' (Weber, [1922] 1948: 193). As a result, 'status groups' may, in fact, 'hinder the strict carrying through of the sheer market principle.' (Weber, [1922] 1948: 185). For Weber, therefore, not only might status thwart class in the stratification process, but 'in certain circumstances status may be the predominant source which regulates entitlements to material rewards' (Crompton, 2008: 34).

We now take this conceptual pair, class and status, and use it to inform our analysis of the situation of accountants, and a selection of other occupations, in Dublin in 1911.

4. Methodology

The principal source of information for this study is the 1911 Census which was taken as part of the series of decennial censuses conducted throughout the UK as a whole

(Crawford, 2003: 12). Information gathered for Ireland was broadly similar to that obtained for other parts of the UK and had evolved over the course of the nineteenth-century into 'one of the most detailed and minute in the world' (Thomas Grimshaw, Irish Registrar-General, quoted in Crawford, 2003: 32).

The 1911 Census was taken on Sunday, April 2. The primary unit of collection was the household. This required that for each domestic dwelling one individual be identified as 'Head of Family' (or 'Household'). All other individuals were recorded in terms of their relation to the 'Head', for example, as 'son,' 'servant,' etc. The administrative and geographical units of collection were: Townland/Street; District Electoral Division (DED); and County. We use DEDs in this paper as the principal geographical unit of analysis. In all there were 56 DEDs in Dublin City and County, ranging from densely populated inner-city DEDs such as Arran Quay to new suburban districts such as Pembroke and remote rural areas such as Glencullen. For analytical purposes these have been reduced to 45 by combining those DEDs with small numbers of cases with geographically proximate or otherwise similar DEDs.

Each household was required to complete Form A, typically with the assistance of an enumerator.[4] This required that the following information be supplied in the relation to 'each person who slept or abode' in the house on census night: Surname; Forename; Relation to Head of Family; Religious Profession; Age and Sex; Rank, Profession or Occupation; Particulars as to Marriage (Married, Single, Widowed); where born; whether they could Read and/or Write (this question was not asked in mainland Britain); Irish Language proficiency; and Specified Illnesses.[5] Enumerators were instructed to question Heads of Family when collecting the completed forms in order to ensure that returns were as complete as possible.

Form A was complemented by Form B1 (House and Building Return) which was completed by enumerators. This form collated information in respect of each dwelling under nineteen different headings, including whether each was a private dwelling or

[4] Form A was to be completed on one side only. The reverse side contained detailed instructions for users. In a large number of instances the enumerator – mainly serving or retired RIC officers - added supplementary or clarifying information. For instance, where an individual simply indicated that he or she acted as a 'clerk', the enumerator was expected to add the particular industry or sector in which they worked (Crawford, 2003).

[5] Conditions specified were: Deaf, Dumb, Blind, Imbecile, Idiot, Lunatic.

public building, whether the walls were built of stone, mud or concrete, how the building was roofed, as well as the number of windows and the total number of rooms in each structure. A combination of the scores under these headings allowed for a categorisation of each building into one of four 'Types of House'. If a building scored 12 or over, it was classified as a 1st Class House; those scoring between 6 and 11 were 2nd Class; 3 to 5 equalled 3rd Class; 1 to 2 equalled 4th Class. Albeit crude, this scheme offers both an absolute and comparative measure of housing quality, with 1st class generally being considered better than 2nd Class and so on.[6] These measures are supplemented by additional data recording the number of families occupying each house. This allows a further distinction to be drawn between 1st Class houses occupied by one family, i.e. houses at the upper end of the scale and 1st Class multi-occupancy houses, i.e. tenements at the lower ends of the scale. Likewise 2nd Class housing can be ranked by number of families, those with single-family occupancy being considered better than those with two-family or multiple-family occupancy, as so on.

The database used for this paper was constructed over a two-year period. Since 2005 copies of Forms A and B have been available in digital format via the website of the National Archives of Ireland. However, because the search facility only allowed interrogation by Forename, Surname, Religion, Age, but not Occupation, the initial search was essentially a page-by-page search through individual records in order to locate those who self-identified as an 'accountant'.[7] The search was initially by DED, and over the course of the first year 23 of the 56 DEDs in Dublin city and county were viewed. In all, over 30,000 individual Forms A and B1 were checked at this stage and 422 individuals who self-identified as 'accountant' were located. Information under eighteen different headings was extracted for each. In 2009 the search process was made easier when the census records were made searchable by all fields, including occupation. By this means an additional 292 individuals self-describing as 'accountant' were identified, giving a total of 714 individual self-identifying accountants. This included 442 who were identified as 'Head of Family'.

[6] The fact that each window counted for one point meant, however, that both city centre tenements and large stately homes could be classified as 1st class.

[7] Variations that were included in the initial database included those identifying themselves as 'accountant and auditor,' 'railway accountant' or who specified their professional membership, whether by designatory letters or more completely by, for example, using the term 'Society of Incorporated Accountants and Auditors'.

Subsequently, information was gathered by the same means in relation to 'Heads of Family' for ten other occupations.

4.1 Census population classification

The practice of classifying the population according to industry and occupation had begun in 1851. The information gathered under this heading was gradually increased and streamlined until, by 1911, enumerators were required to ensure that the 'particular rank, profession, trade or other employment' of each person in the house on census night was included. Over the course of the sixty years since 1851 summary data had been produced that allowed the population to be gathered into 'broad groups based on social standing' (Rose, 1995: 1). 1911 was 'a watershed year' in this respect, however, as the data were used to construct a system of 'social grades' or 'classes' that could be used for the presentation of overall census results when the summary Abstracts were produced in 1913 (Rose, 1995: 1; Crawford, 2003). This scheme, summarised in Table 1, was initially used to present information on, for example, 'Fertility of Marriage'. However, its long-term significance was that it provided a template for the allocation of the entire population to a social class scheme. Under this scheme accountants were included in Class III, Commercial Class.

Table 1:

Class	Name	Examples	Examples in this study
I	Professional Class	Clergy; Officers; Legal; Medical	Barristers; Architects
II	Domestic Class	Servants; Gardeners	Coachmen
III	Commercial Class	Accountants; Commercial Travellers; Railway Guards; Factors; Toll Collectors	Accountant, Bookkeeper, Auctioneer, Warehouseman
IV	Agricultural Class	Farmers; Shepherds	Farrier;
V	Industrial Class	Printers; Carpenters; Sailors	Coal Porter; Cooper; Wine Merchant
IV	Non-Productive Classes	Not included	None

While this scheme is, essentially, 'a structure of inequality', it does not necessarily represent 'a simple hierarchical ordering' (Chan and Goldthorpe, 2007a: 514). Thus, the nature of the employment relationship (employed/self-employed) enjoyed by those allocated to specific classes on the basis of their occupation, may mean that self-

employed Wine Wholesalers (Class V) enjoyed advantages that did not accrue to bank employees (Class III).

5. Data Analysis

Figure 1: Locations in Dublin (will be replaced by completed versions)

Within the constraints of what can be gleaned from the census forms, we elect to focus on a small number of variables: housing, place of residence and occupation. The last is, of course, a *sine qua non*: we could not identify accountants without it, but we have carefully selected ten other occupations for comparison. These occupations include both manual and non-manual occupations. The non-manual examples capture a range of occupations with which accountants interacted to varying degrees, 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). While these occupations will not be internally homogeneous, they differ from each other in different ways and to different degrees, and the set as a whole allows us to locate the profession of accountancy on the general occupational landscape. 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 fairly broad-brush, in combination with information on density of occupation it yields a well-differentiated measure. Information on place is one of the great strengths of census data in general, and the data on place of residence give us access to the complex urban geography of Dublin. Patterns of residence are driven by many factors, and result in complex and detailed spatial distributions. Physical geography, the location of work, and the transport networks provide one level of explanation. Processes of choice, at least for those affluent enough to afford it, provide another layer: ideas about what is desirable, what is socially acceptable, and the desire to live with ‘one's own sort of people’.

To look at how housing quality differs across occupations will give us a good insight into the relationship between occupation and basic standard of living, and thereby some aspects of the life chances that are affected by the location of the occupations in the class structure. Where people live however, in distinction from what sort of houses they inhabit, will be affected by a range of factors. We can speculate that for the manual working classes, proximity to place of work will be important, but for the more comfortable middle classes Dublin's relatively well developed public transport system (trains, trams and buses) means that there was a greater element of choice about where to live. The spatial distribution of occupations was highly patterned, with the middle and upper classes favouring the new Victorian and coastal suburbs. We can ask to what extent this pattern is explained by pure market factors - do people live in these places because this is where housing in their budget range is being built? Or do culture, life style and taste - in other words, status considerations - have a role to play? And how do accountants compare with the other occupations considered?

Thus. in what follows we analyse data on the eleven selected occupations, in terms of the relationship between occupation and housing quality on the one hand, and occupation and place of residence on the other. Our initial interest is in asking two descriptive questions: how did occupations differ in the quality of housing they could afford? And where did they choose to live? To address these questions we use correspondence analysis, a technique designed for extracting structure from complex two-way tables. We then go on to ask a more pointed question: given that occupations differ in housing quality and in area of residence, and that housing quality differs by neighbourhood, is it possible that the spatial distribution of the occupations is explained by the spatial distribution of the housing stock (which is to say that the residential pattern relates to class alone) or are there other factors at play (which would allow for status-related processes)? We use loglinear modelling of the three-way table, of occupation by neighbourhood by housing quality, to carry out this analysis.

The next section describes the three correspondence analyses (occupation by housing; neighbourhood by housing; neighbourhood by occupation), and the following section describes the loglinear analysis.

5.1 Correspondence analysis

Correspondence analysis is a technique for extracting simpler representations of complex two-way tables (Benzécri, 1992). For an N-by-M table, we can represent the N rows as points in M-1 dimensional space, using the row percentages as coordinates (and equally the M columns as points in N-1 dimensional space). Correspondence analysis, analogously to factor analysis, attempts to represent this relationship with fewer dimensions, typically two or three. If it is successful, the relationships between the row categories in terms of the column categories (and vice versa) can be interpreted. In plainer terms, correspondence analysis allows us to explore the relationships between the categories of one variable, in terms of their distribution across the categories of the other variable (and vice versa).

5.1.1 Housing type and occupation

Table 2: Occupation and housing quality

We first look at the relationship between housing type and occupation. The cross-tabulation of occupation and housing quality is shown in Table 2. Three housing quality classes are defined in the census data.[8] However, occupancy rates differ enormously and many formerly fine houses had been turned into multi-occupancy tenements of very low quality. Therefore the three-class categorisation is adapted: Class I is divided into single, two and three-plus family categories, and Class II is divided into single and multiple-family. Class III houses are mostly single-family, and so are not divided. Implicit in this classification is a hierarchy of quality - we can hypothesise that, on average, single-family Class I houses are of high quality, that two-family Class I houses are good, as are single-family Class II, but that multi-family Class I houses are tenements. Two-plus family Class II houses and all Class III houses are most likely of low quality. While we have little external data supporting this ranking, the correspondence analysis will throw light on it, from the perspective of how the categories are distributed within the different occupations.

[8] As indicated earlier, the Census recorded four categories, but Class IV was not observed in the data.

The first two dimensions of the correspondence analysis of housing class and occupation account for 92% of the structure, and the first alone for 73%. That is, a single linear ranking of housing quality by occupation (and simultaneously occupation by housing) accounts for the vast bulk of the association. Figure 2 presents the first dimension, with house-type in the left-hand panel. Single-family Class I houses are at one extreme, and Class III at the other, with high-occupancy Class I and Class II also very close to the bottom. Interestingly, multiple occupancy Class I houses are lower than Class II, indicative perhaps of the scale of the decay of genteel neighbourhoods into slums. Single-family Class II houses are just short of the middle of the range, and two-family Class I house a little higher, but still distinctly short of single-family Class I. Housing types will be close on this scale to the extent that they have similar distributions of occupations.

Figure 2: First dimension, CA of housing type and occupation

The simultaneous ranking of occupation according to house-type is presented on the right of Figure 2. Wine merchants and barristers share the top of the scale, with coal porters at the other extreme. The other manual classes are low, but higher than coal porters, with bookkeepers a little above. Accountants are above auctioneers, both in the middle of the scale, with architects closer to the top than to accountants. In so far as the first dimension can be regarded as a hierarchy of housing quality, this can be read as a ranking of occupations in terms of the quality of the housing they have access to, and it is interesting to see that while accountants are at the top of the middle classes, they are substantially below the three elite occupations.

Figure 3: Two dimensions of housing quality and occupation

Taking account of the second dimension (see Figure 3) adds some information. In housing terms it pushes high occupancy Class I in one direction and single family Class II in another (and, respectively coal porters, and coachmen and accountants). The import of this dimension is likely to be socio-geographic. As we will see below, Class II houses, accountants and coachmen are associated with the newer suburbs, and coal porters live near docks where housing is often decayed, if formerly of high quality.

What this analysis establishes is that a lot of the occupational variation in housing is on a single hierarchical dimension that relates to quality (and presumably cost), and that there is correspondingly a strong hierarchical dimension of economic inequality between occupations. This mapping of occupations onto housing quality puts accountants solidly in the middle, with a preference for single-family Class II and two-family Class I houses.

5.1.2 Housing-type and neighbourhood

In the original data, neighbourhood is represented as the District Electoral Division of the address. For purposes of analysis, DEDs with small numbers of cases have been collapsed into neighbouring or otherwise similar DEDs, resulting in 45 distinct neighbourhoods.

Figure 4: Neighbourhood and housing quality, cross-plot

Geography is more complex than a simple hierarchy, so it is not surprising that the correspondence analysis of this table yields a first dimension with less explanatory power, at 47%. However, the second dimension raises the cumulative power to 90%. Table 3 shows the underlying data, with both variables ordered by the first CA dimension.

Table 3: Neighbourhood and housing type, sorted according to CA first dimension (percentages within neighbourhood)

The first dimension separates new and coastal suburbs from the older inner city, and in parallel Class II single family houses from Class I three-plus families. As Table 3 shows, the "suburbs" (Dundrum to Rathmines & Rathgar East) have high levels of Class II and Class I single-family, and relatively low levels of other types, in particular multiple-occupancy Class I, whereas the inner city has higher levels of multiple-occupancy Class I, but varying levels of high-quality housing. Contrast, for instance, Fitzwilliam and Mansion House (each about 40% Class I single, and respectively 18% and 47% Class I three-plus) with Rotunda (19% single-family Class I and 44% three-plus). The mapping is not simply spatial: note Kingstown No. 3 which is part of the predominantly wealthy coastal suburb now known as Dún

Laoghaire, but is placed in the inner-city group - this is because it contains a cluster of dock workers living in low-quality housing at the side of Kingstown Harbour. It is also interesting to note that Class III housing is absent from both extremes of the first dimension (it is partly a rural phenomenon, featuring strongly in neighbourhoods on the margin of the growing city, but also in some inner-city DEDs which have long established labouring populations).

The effect of the second dimension is apparent in Figure 4 - it reintroduces a hierarchical element, separating out Class I single and two-family houses from the rest, and the more affluent neighbourhoods (predominantly the wealthier south city coastal suburbs).[9] In effect, the spatial distribution of housing type is complex, with a pattern that has at least four types of areas: inner city with extremes cheek by jowl, inner city commercial areas with less Class I housing, middle class Victorian suburbs with high levels of Class II, and more affluent suburbs.

5.1.3 Occupation and neighbourhood

The third leg of the correspondence analysis is concerned with the spatial distribution of occupations. Here again we see that geography is complex, and while the first two dimensions account for 58% of the structure, we need five dimensions to account for 90%. Table 4 shows the data (sorted by the first CA dimension for both variables) and Figure 5 plots the first two dimensions. The first dimension puts barristers and coachmen together at one end and coopers at the other. Barristers live in affluent neighbourhoods, and it appears coachmen do also, probably in order to live near their employers. Coopers, as a manual occupation, are closely tied to brewing and distilling, and the analysis links them with a cluster of neighbourhoods around Arran Quay in the west of the inner city, notably close to Guinness's St James's Gate Brewery (at the time the largest brewery in the world). The second dimension has the main effect of separating coal porters, and to a smaller extent coachmen and farriers, from the other occupations, and simultaneously separating those neighbourhoods near the River Liffey and Kingstown Harbour docks.

[9] Note that it is not primarily location on the graphic that indicates similarity between objects, but rather the angle between lines joining objects to the (0,0) point.

Figure 5: Plot of occupation and neighbourhood

Since this analysis is strongly affected by the tendency of coopers, coal porters and other manual occupations to be strongly localised near places of work, it is worth repeating the analysis for non-manual occupations only (see Figure 6). Here the first dimension is largely hierarchical in occupation, from bookkeepers to barristers, and from commercial inner-city areas through newer suburbs to the different affluent areas in neighbourhood. The second dimension separates out the wealthy neighbourhoods predominantly in the south (Blackrock, Kingstown, etc.) and associates them with wine merchants and to a lesser extent architects. It also clarifies barristers' tendency towards South Dock, Fitzwilliam and Mansion House (areas of elegant Georgian housing around Merrion Square, Fitzwilliam Square and St. Stephen's Green). Accountants are located in the middle again, occupationally a little above auctioneers, and are associated with the newer middle class suburbs, while bookkeepers are strongly associated with the more commercial neighbourhoods around the western quays.

Where people live is strongly structured by occupation. We can see in this data evidence of place-of-work effects for the manual occupations (particularly coal porters and coopers) and also probably for bookkeepers who would often be involved in small family businesses, and perhaps "live above the shop". The non-manual occupations show clear preferences too, with barristers associated with affluent inner-city areas, wine merchants and architects with the more affluent of the suburbs, and accountants showing a strong affinity with the newer middle class suburbs. What remains is the question of whether this pattern is merely a consequence of the spatial distribution of housing, or whether other factors matter. This will be dealt with in the next section.

[Table 4 about here]

5.2 Loglinear modelling

If we consider the material side of life, represented here by quality of housing, as primarily indicative of the command over economic resources of the different

occupations, and thus in large part related to class[10], we can also imagine that some details of how one lives are influenced by considerations of choice, taste and lifestyle. Such cultural factors relate conceptually to status rather than class. With the present data, we can attribute, for instance, the fact that most accountants live in single-family Class II houses, to the life-chances deriving from their economic power or class position. However, while part of their propensity to live in the new Victorian suburbs may be explained by the fact that that is where Class II houses are found, it may well be that there are other explanations. In general, we can imagine where one lives will be affected by a number of factors, only one of which is that the area is neither above nor too far below one's means, and that practical factors (proximity to one's work or to transport) and taste (considerations of what is suitable or respectable) will also matter. As we have seen above, there is a distinct occupational geography to Dublin in 1911. Some of this seems directly related to the nature of the occupation, viz., coopers, coal porters and coachmen, but also possibly barristers, where proximity to work is a consideration (if, in the case of barristers, a symbolic consideration, and not a matter of not being able to afford the tram-fare). But for the more affluent classes, who can afford the price of a tram or train, proximity to work is not a constraint in the same way. We therefore propose to consider any geographical specialisation by the non-manual classes (excepting perhaps bookkeepers - these may be disproportionately family members working in small family-owned businesses, and living near or ``above'' the shop may be common), over and above that which is explained by the mix of housing available in the different areas, as reflecting taste and therefore evidence of the role of social status.

We address this by analysis of the three-way table relating occupation, neighbourhood of residence, and housing quality. If the residential distribution of these occupations is explained fully by the locations of the sorts of houses they choose, then we should be able to summarise the structure of the table in terms of an association between occupation and house-type, and between house-type and neighbourhood, and not require the additional association between occupation and neighbourhood.

However, with 45 neighbourhoods, 11 occupations and six housing classes, there are almost 3,000 cells in the table for about 2,000 cases. This level of sparseness can

[10] Clearly, for affluent occupations it is possible to consume below ones means, but even Marx treated "customary style of life" as a hard constraint.

present statistical problems for loglinear modelling, so we create a reduced neighbourhood variable, collapsing its 45 values to six categories, using a cluster analysis based on the output of the correspondence analysis of the occupation by neighbourhood table:[11]

1. Arran Quay, Ushers Quay, Merchants Quay, New Kilmainham (largely 'commercial' inner city areas)

2. Lucan, Rotunda, Terenure, Glasnevin, Inns Quay, Drumcondra, Clontarf East, Clontarf West, (part of), Clontarf West, Merchants Quay, (part of), North Co Urban, Pembroke East, Rathmines East, Rathmines West, Royal Exchangee, Wood Quay (part of) (mostly new suburbs with some inner city areas)

3. Howth, South Dock, Fitzwilliam, Mansion House, Pembroke West (predominantly affluent neighbourhoods, all but the first inner city)

4. Mountjoy, Wood Quay, North City, North Dock, Kingstown No. 3, Trinity Ward (mostly inner city)

5. Dalkey, Killiney, Donnybrook, South City, Blackrock No. 1, Blackrock No. 2, Blackrock No. 3, Kingstown No. 1, Kingstown No. 2, Kingstown No. 4 (affluent, and all southern coastal suburbs except Donnybrook and South City)

6. Dundrum, Stillorgan, North Co Rural, South Co Rural (semi-rural suburbs).

Using the clustering in this manner will tend to maximise the association between occupation and the neighbourhood groups.

We then carry out parallel analyses, first with the 45-category neighbourhood variable, eleven occupations and three housing categories (a quite sparse table, with almost 60% zero cells), then with six neighbourhood categories (still somewhat sparse, but with less than 25% zero cells). Zero cells are replaced with 0.01 to facilitate computation (Agresti, 2007, p. 154).

The core of the loglinear analysis is as follows: while there is clearly a strong association between occupation and neighbourhood, it may be that this can be accounted for by the association between occupation and housing type, in conjunction with the association between neighbourhood and housing type. In loglinear modelling terms this can be represented by the contrast between the model *[OH, NH]* and the model *[OH, NH, ON]*. If the latter model fits the data better than the former, that is evidence that the *ON* or occupation-by-neighbourhood association is not explained away by the *OH* and *NH* associations. For the full, sparse, table, the delta-G^2 test statistic (equivalent to the likelihood ratio test statistic) comparing the two models has

[11] The cluster analysis used Wards' method, with as input variables the six correspondence analysis dimensions relating occupation to neighbourhood.

a value of 1451.84 for 440 degrees of freedom, and on the collapsed table 908.45 for 50 degrees of freedom. The null hypothesis that there is no net occupation by neighbourhood association, controlling for occupation/housing and housing by neighbourhood, is thus easily rejected in both cases.[12] In other words, across the eleven occupations in the table, their average spatial distribution is not explained by the spatial distribution of housing stock.

That is not a terribly surprising finding. We have seen a strong spatial pattern, particularly so for some occupations, in the correspondence analysis. As stated, this may be due to a number of factors other than housing quality, including functional considerations such as proximity to place of work, and status-related considerations of "taste" or respectability.

It is interesting to go beyond the overall association between occupation and neighbourhood, however, and look at the occupation-specific pattern. That is, looking at the occupations one at a time, how much or little residual *ON* association is there. To this end we fit a series of models which allow the residential pattern of one occupation at a time to vary, while keeping the other occupations' pattern fixed. Table 5 reports the fit of these models, relative to the *[OH, NH]* baseline.

Table 5: Allowing occupation-specific variation in the residential pattern

Table 5 reports the fit of these models, to both the partly collapsed table (house type reduced, but not neighbourhood), and the fully collapsed table (neighbourhood reduced to six broad categories). The occupations have been ordered in declining strength of the occupation-specific neighbourhood effect in the fully collapsed table. From this we see that some occupations have a stronger residential pattern, net of the spatial distribution of housing type. High among these are the manual occupations of cooper, coachman and coal porter. From the previous analysis we see that the first and last of these are located in wards with, on the one hand, breweries and distilleries, and on the other, docks. Coachmen seem to live in the semi-rural suburbs, on or near the estates of those rich enough to employ them. The other manual occupations, farriers and warehousemen, have also significant effects, though less dramatic. Among the white collar occupations, barristers have a very strong effect, reflecting their

[12] The delta-G^2 statistic has a chi-squared distribution, $p < 0.0001$.

clustering in neighbourhoods around the old areas of civil administration and justice (Mansion House, Fitzwilliam etc., areas of the fine Georgian housing). Accountants and bookkeepers are in the middle, with clearly significant effects, though the size of the delta-G^2 statistic is rather smaller than for barristers or coal porters. Wine merchants represent one of the few categories where the interpretation changes between the sparse and the collapsed table: under the latter they are seen to have a statistically significant pattern, but under the former there is no evidence that their residential distribution needs anything other than the distribution of housing to explain it. However, under both tables both auctioneers and architects have insignificant effects - they seem to live anywhere they can find suitable houses.

We have then two patterns: manual occupations differ in how localised their employment is, but the location of their employment is likely to be the main factor in explaining their residential distribution, as commuting by public transport is likely to be too expensive. Bookkeepers may also fall into this group, living near work. But among the white collar classes, we can suppose that living near the job is not a constraint, and that in so far as we need something more than the distribution of housing to explain their residential choices, it has to do with taste and culture. In this it is interesting to see the very strong effect for barristers, in many respects the oldest profession in the group, with long associations with the administration of power. We are likely to be seeing long established residential traditions here, with strong social norms about where it is appropriate to live (and since the tradition is old, lots of exclusive housing in the relevant areas). Accountants, and perhaps bookkeepers (and perhaps again wine merchants) are in the middle: their residential pattern is much less strongly patterned, but is still strongly statistically significant. And as interesting as the barristers' strong pattern is the finding that auctioneers and architects have no such effect at all.

6. Discussion

This paper investigates the socio-cultural and material aspects of occupational advancement as distinct from the simply institutional (Edwards & Walker, 2010; McPhail et al, 2010). In doing so, it recognises the manner in which occupations deploy a variety of resources in pursuit of their goals as well as the role of consumption in this process. Adopting a specifically Weberian perspective, the paper

explores the separate power of both class *and* status in explaining the geographical residential choices of accountants in early twentieth century Ireland. It does so in a comparative context, allowing an assessment of the relative importance of these factors vis-à-vis a number of other occupations. In the absence of direct measures of economic and labour market situation or of status choices, the paper uses information on the quality of housing and residential patterns drawn from 1911 Irish census data. Coupled with data on family structure and details of the spatial distribution of occupations, this allows a consideration of the extent to which pure market factors and/or life style impact residential patterns.

The first correspondence analysis of occupations and house-type yields clear hierarchical dimensions both of housing and of occupations. Compared with other occupations, accountants disproportionately occupy two-family Class I houses and single-family Class II houses. In this they are differentiating themselves from bookkeepers whose average housing quality is substantially lower, with higher rates in poor quality housing, similar levels in single-family Class II and low levels in single-family Class I. Auctioneers are placed closer to, but nonetheless below, accountants. On the one hand, therefore, accountants are occupying better quality housing than some other non-manual occupations. However, in spite of claims and aspirations to the contrary (Annisette and O'Regan, 2007; O'Regan, 2008), accountants significantly trail the more elite occupations. Although some individual accountants did occupy houses of similar quality to these elites, overall, accountants occupied housing of lower quality than not only barristers and wine-merchants, but also architects, who had, like accountants, only begun to organise successfully during the latter half of the nineteenth-century (Abbott, 1998; Woods, 1999). The second dimension of the correspondence analysis confirms this distribution, with the gulf between accountants and the elites apparent.

Analysis of the spatial distribution of housing type shows how the housing favoured by accountants (Class II, single family, and to a lesser extent Class I, one and two family) was to be found in some inner city areas such as Royal Exchange, but increasingly in the new suburbs such as Rathmines and Rathgar, Pembroke and Glasnevin. When the spatial distribution of occupations is also considered, this shows that where people live is strongly influenced by occupation. Accountants are

associated with both the newer suburbs to the north and south of the city centre - suggesting an occupation that allowed separation from the immediate place of work, coupled with the option of commuting – as well as the older commercial areas near the city centre where, historically, accountants had tended to reside (Annisette and O'Regan, 2007; O'Regan, 2008). For many accountants this marks the early phase of a change in residential geography typically associated with profession formation: in terms of residential location, 'place-of-work' effects were clearly diminishing. Once again, accountants found themselves most closely allied to auctioneers and noticeably distinct from barristers and wine merchants (and to a lesser extent, architects) a feature perhaps reflecting the legacy effects of historic residential patterns on these more established elites.

While the spatial distribution of occupations is, therefore, influenced by the spatial distribution of the housing stock - i.e. the residential pattern relates, in part, to control over material resources, that is, to class - it is also clear that there are other, status factors influencing the residential pattern. Thus, while we can attribute the fact that accountants tend to live in single-family Class II houses to their economic life chances, this may be also motivated by life choices related to taste. Examination of Dublin's occupational geography indicates that a level of geographical specialisation existed which cannot be explained solely by the mix of housing quality available in particular areas, i.e. that there is a degree to which occupational residential patterns were influenced by questions of taste and choice. When examined by occupation one at a time, the data indicate that accountants had a residential pattern which cannot be explained solely by the distribution of housing quality alone. While this clustering is less significant than for more established occupations such as barristers, it suggests that accountants' residential patterns were influenced to a significant extent by matters relating to taste, such as considerations of respectability and honour.

These results support the contention that both class and status have independent explanatory power in elucidating the 'stratification of outcomes, whether as life chances or life-choices,' amongst accountants in Ireland in this period (Chan & Goldthorpe, 2007a: 513). Extracting representations of the complex relationships that exist between housing quality, occupation and neighbourhood, we show that the spatial distribution of occupations is explained partly by material life chances, i.e. by

class. We further show that the spatial distribution of occupations is not merely a consequence of the spatial distribution of housing. There are other factors at work that must be partly explained by life-choices, i.e. by status considerations. In effect, we demonstrate empirically that occupational residential patterns were influenced by a range of factors from life chances to life choices. Specifically, we can say that residential quality and patterns were fundamental to these occupations in working out their social positioning, a dynamic that Weber anticipates in his distinction between employment relations and consumption as the bases of social positioning (Weber, 1922 [1948]).

While we successfully identify the separate explanatory power of both class and status in the stratification of outcomes, our approach is predicated on an appreciation of the non-institutional aspects of occupational development. Thus, our analysis illustrates the importance of being sensitive to patterns of material consumption in investigating the manner in which occupations seek to align themselves with their putative peers. Lifestyle and cultural differentiation will form key aspects of this alignment and our analysis points to the signalling aspect of these markers in vying to distinguish occupations one from another. In seeking to establish their position within the broader social hierarchy of the period, accountants actively sought to align themselves with the elite occupations. While our analysis suggests that this was pursued with only limited success, accountants were clearly establishing themselves as 'middle-class.' As part of this, they were differentiating themselves from occupations such as bookkeeping which now lagged accountants on most measures of residential status.

In reasserting the role of class in the stratification of outcomes, this paper provides a useful balance to the Bourdieusian perspective on the correspondence between social and cultural hierarchies and the symbolic aspect of consumption (Chan & Goldthorpe, 2010). While this latter paradigm has yielded important insights into the professionalization process (Edwards & Walker, 2010), our paper identifies the potency of class at a point in time when the broader historiography of the period also confirms its crucial role (Harris, 1993; Hobsbawm, 1987). This, we argue, reflects the socio-economic contexts within which the early professionalization process occurred in Ireland. It also allows a more nuanced identification of some of the key factors underlying this process. This is reflected not only in the distinctions our analysis

identifies between manual and non-manual occupations, but also in the more varied experiences within and between the non-manual occupations. We show not only that the boundary between manual and non-manual occupations was keenly marked, but that amongst non-manual occupations class and status were significant factors in explaining different consumption patterns.

7. Conclusion

Much recent work on the professionalization of accountants and other professions as well as on stratification issues in sociology has tended to focus on the symbolic and cultural dimensions, and to move away from class as the economic dimensions of the phenomenon. In many respects this has been successful - cultural practices and cultural capital are consequential and are an important part of the story - but the extent to which life chances are affected by the economic substructure, the relationship to the market, has not diminished as much as it has been elided. By re-invoking Weber's pair of class and status we have been able to reassert the importance of class in the situation of accountants in 1911 Dublin, while retaining a perspective on the symbolic, cultural and associative level of status. We have seen 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. And 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 status. 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.

The paper does, however, suffer from some limitations. For one, there are only limited data available by which to assess patterns of consumption, although data on housing quality and geographic location are robust and quite detailed. Furthermore, there is no consideration of the variations in consumption within occupations: no

distinction is made, for example, between those accountants who were clearly akin to their elite peers and those who were essentially little more than bookkeepers. There are also the problems raised by the self-defining nature of the occupational categorisation that underpinned the census – only those who identified themselves as belonging to specific occupations are included. Nevertheless, the analysis is robust and draws on extensive data for a range of occupations which allow us to present our conclusions in a comparative and contextualised manner.

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Appendix A: Tables

List of Tables

Table 2: Occupation and housing quality

Occupation	House quality and occupancy						Total
	Single family			Multiple family			
	I	II	III	I, 2 families	II, 2+ families	I, 3+ families	
Accountant	91	277	6	10	40	18	442
	20.6	62.7	1.4	2.3	9.0	4.1	
Architect	30	30	1	1	1	1	64
	46.9	46.9	1.6	1.6	1.6	1.6	
Auctioneer	19	63	1	3	10	17	113
	16.8	55.8	0.9	2.7	8.8	15.0	
Barrister	145	57	0	6	3	9	220
	65.9	25.9	0.0	2.7	1.4	4.1	
Bookkeeper	16	138	4	4	37	31	230
	7.0	60.0	1.7	1.7	16.1	13.5	
Coachman	4	142	29	0	23	22	220
	1.8	64.5	13.2	0.0	10.5	10.0	
Coal Porter	0	22	15	1	34	57	129
	0.0	17.1	11.6	0.8	26.4	44.2	
Cooper	5	131	13	4	46	90	289
	1.7	45.3	4.5	1.4	15.9	31.1	
Farrier	3	60	2	2	16	22	105
	2.9	57.1	1.9	1.9	15.2	21.0	
Warehouseman	3	44	1	0	13	19	80
	3.8	55.0	1.2	0.0	16.2	23.8	
Wine Merchant	71	30	0	1	3	1	106
	67.0	28.3	0.0	0.9	2.8	0.9	
Total	387	994	72	32	226	287	1,998

Table 3: Neighbourhood and housing type, sorted according to CA first dimension (percentages within neighbourhood)

Neighbourhood	Housing quality						Total
	II, single	I, single	III	II, 2+	I, 2	I, 3+	
Dundrum	66.67	33.33	.	.	.	.	12
Glasnevin	89.19	6.76	.	4.05	.	.	74
Blackrock No. 1	57.14	42.86	.	.	.	.	14
Clontarf East	79.17	16.67	.	4.17	.	.	24
Howth	54.17	41.67	4.17	.	.	.	24
New Kilmainham	76.92	15.38	3.85	3.85	.	.	26
Dalkey	55.00	40.00	5.00	.	.	.	20
Killiney	25.00	75.00	.	.	.	.	20
South Co Rural	70.00	20.00	6.67	3.33	.	.	30
Blackrock No. 2	60.61	33.33	.	6.06	.	.	33
Drumcondra	82.67	6.67	2.67	8.00	.	.	75
Kingstown No. 1	10.00	90.00	.	.	.	.	10
Stillorgan	65.00	20.00	15.00	.	.	.	20
Rathmines & Rathgar W	72.88	21.19	.	1.69	1.69	2.54	118
Pembroke East	68.42	19.30	1.75	10.53	.	.	57
Terenure	78.57	3.57	10.71	7.14	.	.	28
North Co Rural	74.36	2.56	23.08	.	.	.	39
Donnybrook	57.14	28.57	7.14	7.14	.	.	14
Blackrock No. 3	33.33	53.33	6.67	6.67	.	.	15
Kingstown No. 4	45.16	38.71	6.45	9.68	.	.	31
Kingstown No. 2	40.00	44.00	.	16.00	.	.	25
Clontarf West	65.00	15.00	.	20.00	.	.	20
North Co Urban	44.44	33.33	11.11	5.56	5.56	.	18
Pembroke West	40.20	44.12	0.98	9.80	0.98	3.92	102
Lucan	77.78	5.56	5.56	.	.	11.11	18
Clontarf West, Part o	64.29	7.14	.	28.57	.	.	14
Rathmines & Rathgar E	54.34	21.39	0.58	16.18	1.73	5.78	173
Arran Quay	61.59	4.64	.	13.91	1.32	18.54	151
Kingstown No. 3	36.36	22.73	9.09	18.18	.	13.64	22
South Dock	16.67	42.59	9.26	14.81	1.85	14.81	54
Fitzwilliam	22.54	38.03	1.41	18.31	1.41	18.31	71
South City	.	69.23	.	.	15.38	15.38	13
Merchants Quay (part	52.94	.	.	29.41	.	17.65	17
Merchant's Quay	48.19	4.82	8.43	15.66	.	22.89	83
Wood Quay (part of)	42.86	.	14.29	25.00	.	17.86	28
Usher's Quay	52.58	2.06	2.06	12.37	1.03	29.90	97
North Dock	38.24	8.82	8.82	16.18	5.88	22.06	68
Inn's Quay	34.25	6.85	5.48	13.70	6.85	32.88	73
Mountjoy	29.11	8.86	6.33	17.72	2.53	35.44	79
North City	13.04	17.39	4.35	26.09	4.35	34.78	23
Mansion House	5.26	39.47	.	7.89	.	47.37	38
Royal Exchange	11.11	22.22	.	22.22	11.11	33.33	18
Rotunda	13.46	19.23	3.85	13.46	5.77	44.23	52
Wood Quay	26.32	.	.	15.79	.	57.89	19
Trinity Ward	10.53	5.26	2.63	13.16	2.63	65.79	38
Total	19.37	49.75	3.60	1.60	11.31	14.36	1,998

Table 4: Crosstabulation of neighbourhood and occupation, both variables sorted by CA dimension 1 (row percentages)

Neighbourhood	Occuppation											Total
	Coachman	Barrister	Architect	Wine Merc	Accountant	Auctioneer	Bookkeeper	Coal Porter	Farrier	Warehouse	Cooper	
Stillorgan	55.00	15.00	5.00	10.00	10.00	0.00	0.00	0.00	5.00	0.00	0.00	20
North Co Rural	82.05	0.00	0.00	2.56	2.56	5.13	0.00	2.56	2.56	0.00	2.56	39
Dundrum	50.00	16.67	8.33	8.33	0.00	0.00	8.33	0.00	8.33	0.00	0.00	12
Blackrock No. 3	26.67	20.00	0.00	33.33	13.33	0.00	6.67	0.00	0.00	0.00	0.00	15
South Co Rural	53.33	3.33	10.00	6.67	16.67	3.33	3.33	0.00	3.33	0.00	0.00	30
Donnybrook	28.57	14.29	14.29	14.29	21.43	7.14	0.00	0.00	0.00	0.00	0.00	14
Killiney	20.00	30.00	5.00	20.00	15.00	5.00	0.00	5.00	0.00	0.00	0.00	20
Kingstown No. 1	0.00	40.00	0.00	20.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	10
Blackrock No. 2	27.27	15.15	6.06	9.09	30.30	0.00	9.09	0.00	3.03	0.00	0.00	33
Howth	20.83	25.00	4.17	4.17	37.50	4.17	0.00	0.00	4.17	0.00	0.00	24
Dalkey	20.00	15.00	5.00	20.00	25.00	10.00	5.00	0.00	0.00	0.00	0.00	20
Pembroke West	12.75	34.31	7.84	5.88	22.55	3.92	3.92	1.96	6.86	0.00	0.00	102
Blackrock No. 1	21.43	7.14	7.14	21.43	28.57	0.00	14.29	0.00	0.00	0.00	0.00	14
Kingstown No. 2	4.00	24.00	4.00	16.00	36.00	0.00	8.00	4.00	4.00	0.00	0.00	25
Kingstown No. 4	6.45	19.35	6.45	12.90	32.26	9.68	9.68	3.23	0.00	0.00	0.00	31
Fitzwilliam	14.08	38.03	1.41	4.23	8.45	5.63	11.27	0.00	7.04	2.82	7.04	71
Terenure	25.00	7.14	7.14	0.00	28.57	10.71	0.00	7.14	7.14	7.14	0.00	28
Rathmines & Rathgar E	8.09	16.18	6.36	5.20	32.95	5.20	19.65	0.58	2.31	2.89	0.58	173
Mansion House	20.00	27.50	2.50	2.50	7.50	0.00	15.00	12.50	5.00	2.50	5.00	40
North Co Urban	22.22	0.00	11.11	11.11	16.67	5.56	11.11	11.11	5.56	5.56	0.00	18
Clontarf East	8.33	8.33	8.33	12.50	29.17	16.67	8.33	0.00	0.00	8.33	0.00	24
South Dock	7.41	38.89	1.85	1.85	5.56	1.85	0.00	29.63	11.11	1.85	0.00	54
Clontarf West	5.00	10.00	5.00	10.00	40.00	5.00	20.00	0.00	0.00	5.00	0.00	20
Lucan	33.33	11.11	0.00	0.00	33.33	0.00	0.00	0.00	11.11	0.00	11.11	18
South City	7.69	7.69	0.00	23.08	23.08	15.38	0.00	7.69	0.00	15.38	0.00	13
Rathmines & Rathgar W	1.69	10.17	4.24	5.93	46.61	4.24	16.10	0.00	0.85	7.63	2.54	118
Pembroke East	10.53	5.26	3.51	8.77	31.58	10.53	14.04	5.26	3.51	3.51	3.51	57
Clontarf West, (part of)	14.29	7.14	0.00	0.00	42.86	7.14	14.29	0.00	0.00	7.14	7.14	14
Kingstown No. 3	4.55	4.55	9.09	4.55	27.27	4.55	9.09	27.27	4.55	0.00	4.55	22
Glasnevin	1.35	8.11	1.35	2.70	45.95	8.11	17.57	0.00	1.35	4.05	9.46	74
Drumcondra	2.67	5.33	0.00	4.00	33.33	10.67	32.00	1.33	0.00	2.67	8.00	75
Rotunda	15.38	5.77	1.92	3.85	15.38	7.69	17.31	5.77	13.46	1.92	11.54	52
North Dock	5.80	0.00	0.00	5.80	13.04	5.80	18.84	33.33	5.80	5.80	5.80	69
Trinity Ward	7.89	2.63	0.00	2.63	5.26	0.00	2.63	55.26	15.79	0.00	7.89	38
Mountjoy	6.25	2.50	2.50	2.50	21.25	10.00	7.50	13.75	8.75	5.00	20.00	80
Wood Quay (part of)	0.00	3.57	7.14	0.00	14.29	7.14	28.57	7.14	3.57	10.71	17.86	28
Inn's Quay	2.74	4.11	0.00	2.74	13.70	10.96	20.55	6.85	4.11	12.33	21.92	73
Royal Exchange	0.00	11.11	0.00	5.56	11.11	0.00	11.11	11.11	11.11	16.67	22.22	18
North City	4.35	0.00	0.00	13.04	0.00	8.70	8.70	26.09	13.04	4.35	21.74	23
Merchants Quay, (part of)	11.76	0.00	0.00	5.88	5.88	0.00	23.53	0.00	17.65	5.88	29.41	17
New Kilmainham	3.85	3.85	0.00	7.69	30.77	7.69	3.85	0.00	3.85	0.00	38.46	26
Usher's Quay	5.15	1.03	3.09	0.00	15.46	6.19	7.22	3.09	7.22	6.19	45.36	97
Wood Quay	0.00	0.00	0.00	0.00	0.00	5.26	5.26	26.32	10.53	15.79	36.84	19
Arran Quay	2.65	0.00	0.66	1.32	10.60	3.97	11.92	0.66	7.95	3.97	56.29	151
Merchant's Quay	0.00	0.00	0.00	0.00	14.46	3.61	6.02	4.82	7.23	6.02	57.83	83
Total	10.99	10.99	3.20	5.29	22.08	5.64	11.69	6.44	5.24	4.00	14.44	2,002

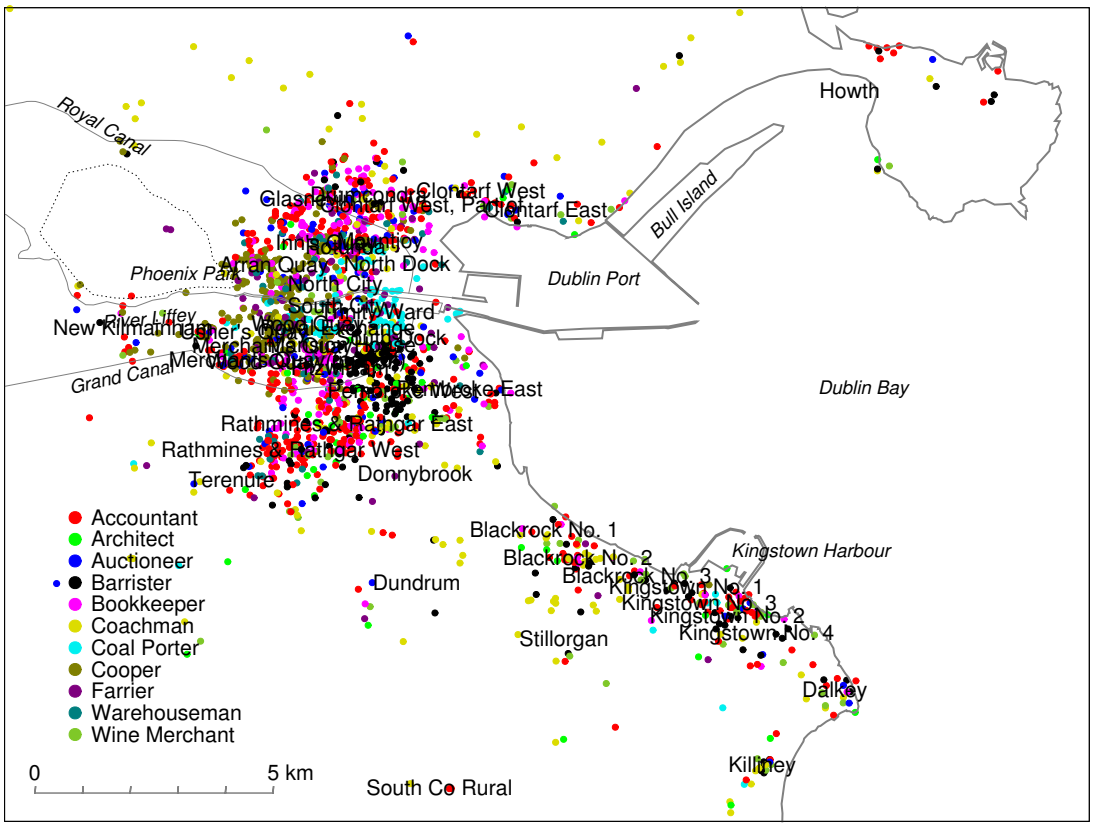
Table 5: Allowing occupation-specific variation in the residential pattern

Occupation	Model 1[(a)/]		Model 2[(b)]	
	ΔG^2 (df=44)	p	ΔG^2 (df=5)	p
Cooper	468.52	0.0000	383.34	0.0000
Coachman	362.46	0.0000	274.75	0.0000
Barrister	163.04	0.0000	120.21	0.0000
Coal Porter	210.65	0.0000	112.75	0.0000
Accountant	157.00	0.0000	69.36	0.0000
Bookkeeper	125.28	0.0000	56.34	0.0000
Wine Merchant	53.03	0.1652	27.40	0.0000
Farrier	72.18	0.0047	24.72	0.0002
Warehouseman	61.40	0.0423	19.13	0.0018
Auctioneer	51.19	0.2122	8.56	0.1280
Architect	52.83	0.1698	4.30	0.5070

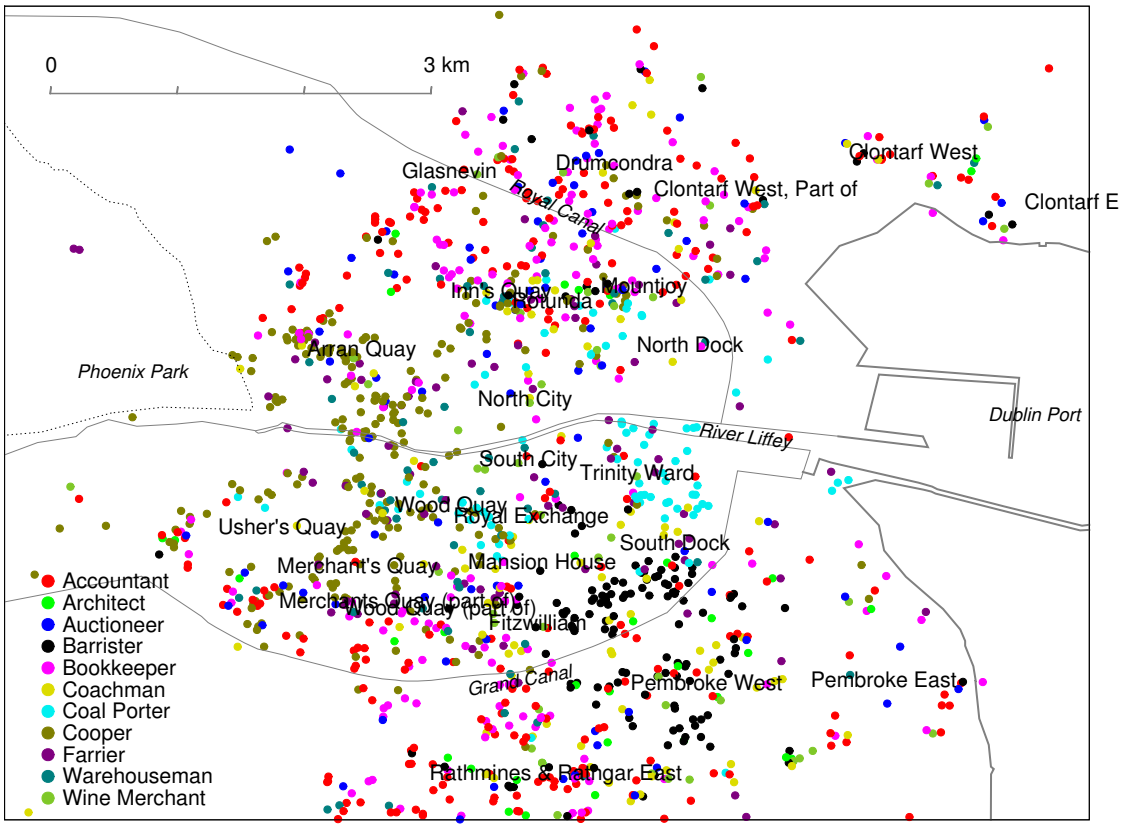
Note: (a) partly collapsed table used (45 neighbourhoods, 3 house types, 11 occupations); (b) fully collapsed table used (6 neighbourhoods, 3 house types, 11 occupations)

Appendix B: Figures

List of Figures



(a) Dublin city and hinterland



(b) Dublin city centre

Figure 1: DEDs and the distribution of selected occupations in Dublin

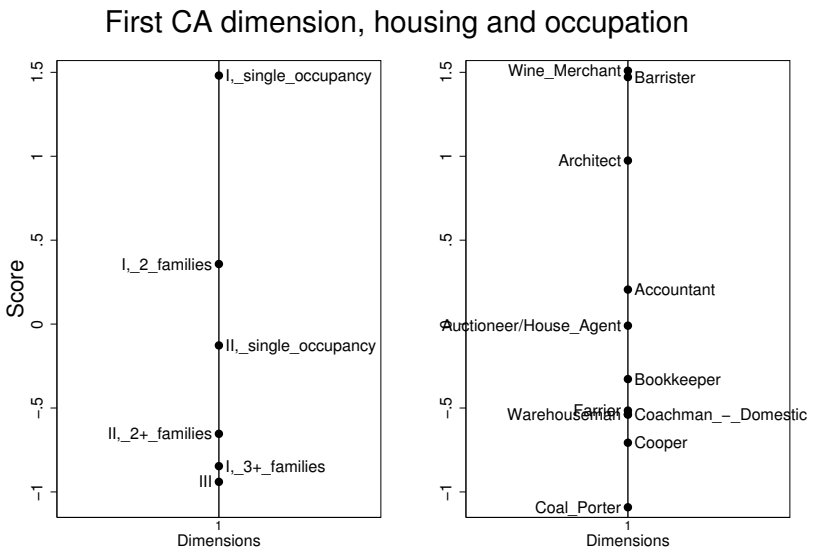


Figure 2: First dimension, CA of housing type and occupation

Figure 3: Two dimensions of housing quality and occupation

Figure 4: Neighbourhood and housing quality, cross-plot

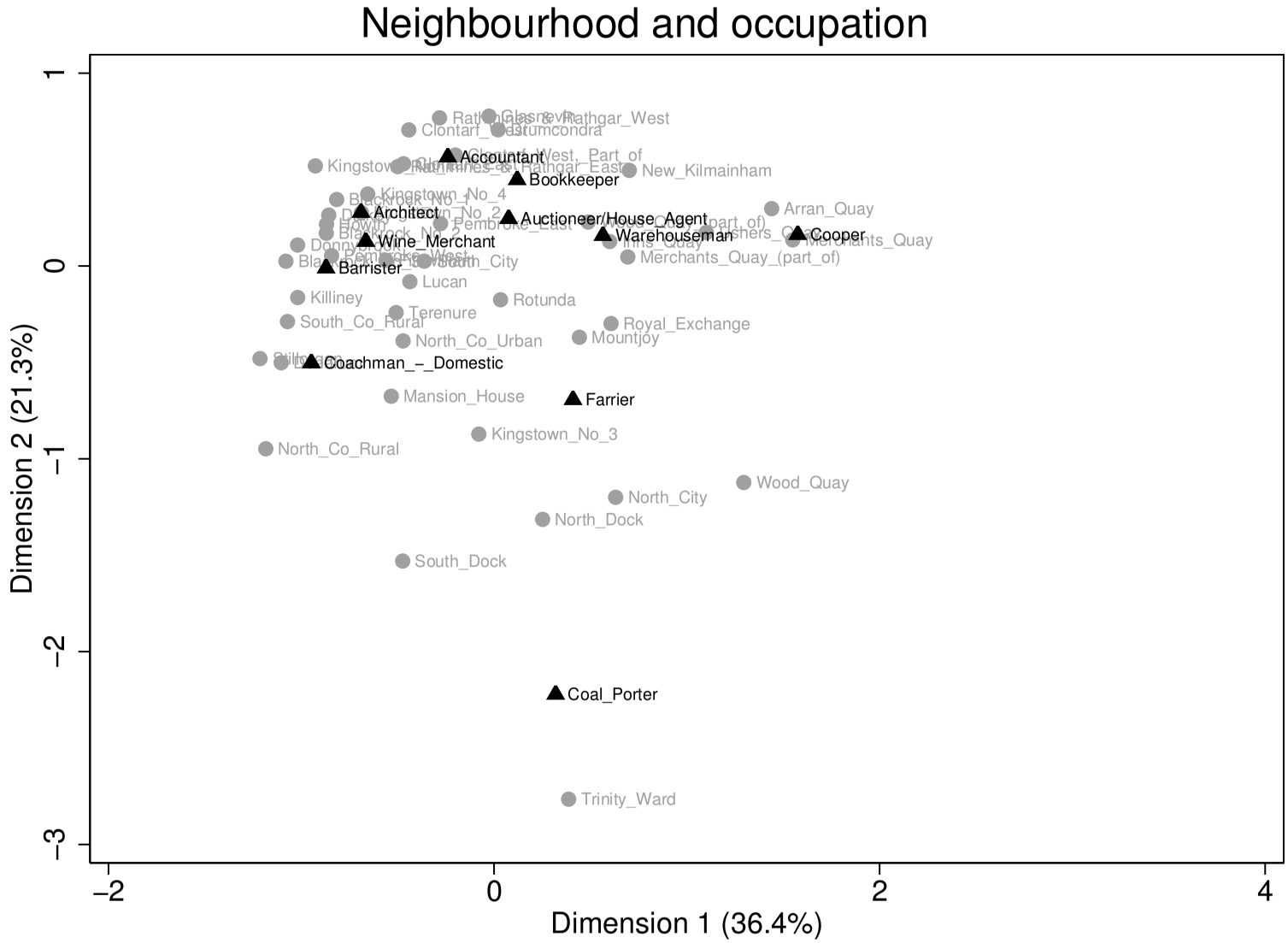


Figure 5: Plot of occupation and neighbourhood

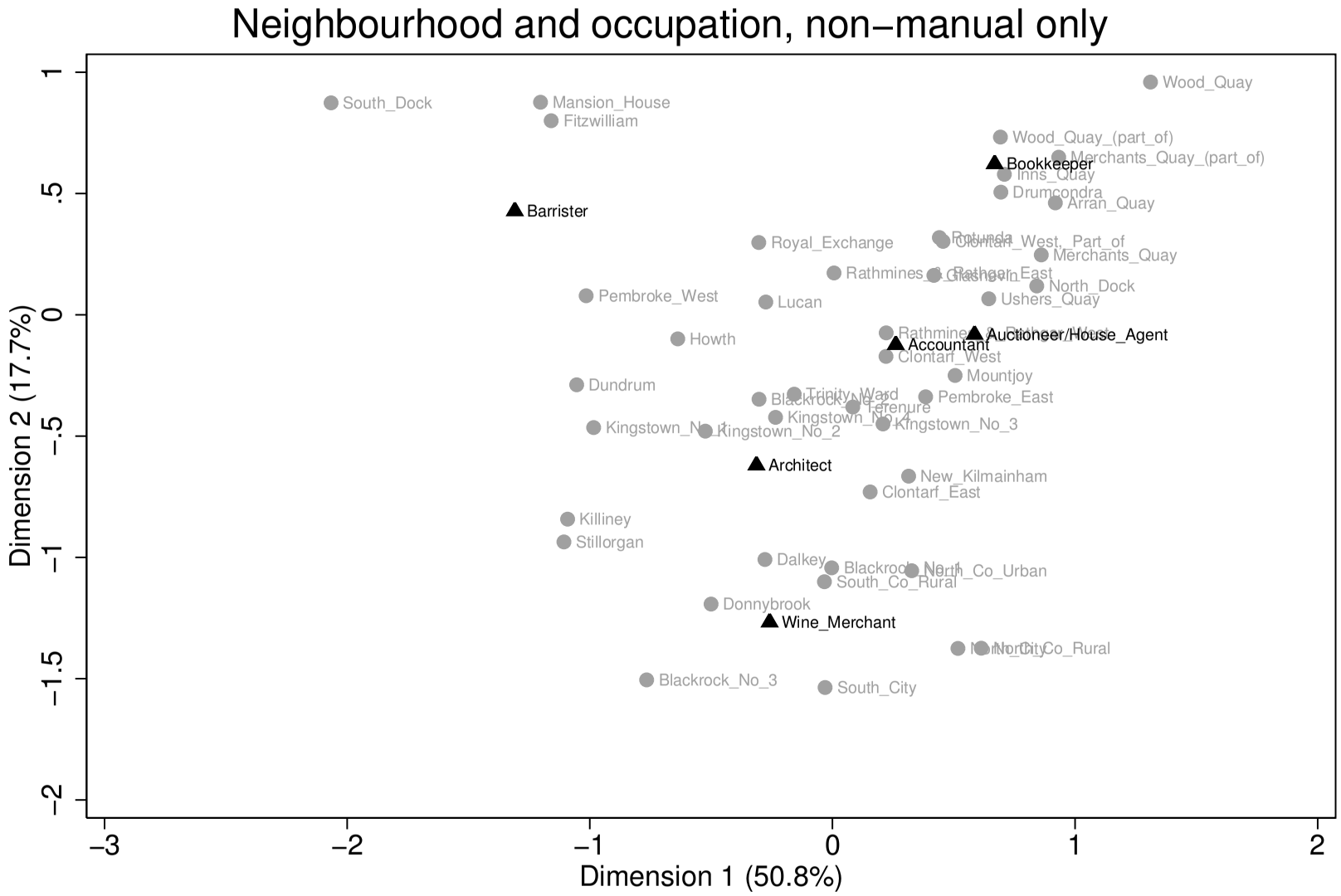


Figure 6: Plot for non-manual occuations