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Understanding context in diversity management: a multi-level analysis

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Abstract

Purpose – The purpose of this paper is to operationalize context in diversity management research.
Design/methodology/approach – A case analysis provides an example of the influences of context at macro, meso and micro levels. Country context (macro) and professional and organization contexts (meso) are analysed in relation to the micro individual experiences of gender and indigeneity at work.
Findings – Tensions and inconsistencies at macro and meso levels impact on diversity management at a micro level. The authors demonstrate how power and context are intertwined in the biopolitical positioning of subjects in terms of gender and indigeneity. The contested legacy of indigenous-colonial relations and societal gender dynamics are "played out" in a case from the accounting profession.
Research limitations/implications – Within critical diversity studies context and power are linked in a reciprocal relationship; analysis of both is mandatory to strengthen theory and practice. The multi-level analytical framework provides a useful tool to understand advances and lack of progress for diversity groups within specific organizations.
Originality/value – While many diversity scholars agree that the analysis of context is important, hitherto its application has been vague. The authors conduct a multi-level analysis of context, connecting the power dynamics between the levels. The authors draw out implications within one profession in a specific country socio-politics. Multi-level analyses of context and power have the potential to enhance the theory and practice of diversity management.

Keywords Gender, Context, Māori, Diversity management, Multi-level analysis, Aotearoa New Zealand
Paper type Research paper

Introduction

A core feature of contemporary diversity studies is attention to ongoing contextual processes (Zanoni *et al.*, 2010). In this paper we engage directly with the challenge of how context matters in terms of power. As Ahonen *et al.* (2014, p. 264) argue persuasively "context is not a 'variable' or 'background', but a complex array of power relations, discursive practices and forms of knowledge that need to be analysed". These power relations need to be taken into account to better understand the ambiguities of implementing workplace diversity within local contexts. We situate our work within critical diversity studies by demonstrating how the historical and socio-political contexts may be operationalized using the setting of Aotearoa New Zealand. While other country contexts have been analysed in diversity research (e.g. Ozbilgin and Tatli, 2008; Klarsfeld 2010), the link between country context and the intergroup power dynamics is often broadly sketched. Within this paper we aim to analyse how context and power are intertwined and explore tensions and inconsistencies that can arise in local diversity management discourses for two groups: women and indigenous Māori.

Scholars have called for multi-level diversity studies (Pringle, 2009a; Zanoni *et al.*, 2010) arguing that diversity practices are shaped by the historical, social organizational

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factors and the interactions among them. As Syed and Ozbilgin (2009, p. 2436) suggest, "Effective diversity management is most likely to be realised in contexts where there is multilevel structural and institutional support". We apply Syed and Ozbilgin's (2009) three level framework consisting of macro, meso and micro levels. At the macro level historical, socio-economic structures, employment and social relations of the geo-political region are studied. At the meso level are the professions and organizations and their implementation of diversity management. The micro level includes individual "aspirations, identity and agency" (Syed and Ozbilgin, 2009, p. 2443) including interpersonal relations in the workplace. While Syed and Ozbilgin (2009) name their framework as "relational" links between the levels have been little studied.

As a way of connecting levels we draw on Ahonen *et al.* (2014) concept of biopolitics. The notion of biopolitics came to the fore through the later lectures of Foucault and referred to guiding and regulating individuals at the level of population, coalescing biological characteristics and political power (Lemke, 2011). Our demographic representation in the population is accompanied by power, not simply according to democratic principles where greater numbers have a greater voice, but power also comes from one's biopolitical positioning. Essentially biopolitics denotes our biological markers of identity plus the meanings they carry within a society. Macro and micro level influences come together to provide our biopolitical positioning; the combination of identity group membership and country level politics results in the societal power of the demographically defined group. Consequently understanding the place and power of specific diversity groups (defined by gender, ethnicity, disability, age, sexuality) depends on an analysis of the history and politics of inter-group relations within the country or region.

The following discussion traverses the macro (country context) and meso (professional and organization diversity features) levels to better understand the power dynamics at the micro level of individual everyday experiences. First we situate our work within critical diversity studies. We then sketch the macro level historical and political landscape in Aotearoa New Zealand that influences the power positioning of two major diversity groups: indigenous Māori and women. We then provide an overview of the key contextual features of one profession (accountancy) to describe meso level influences. Within the context of a national accounting firm, we seek to elucidate the contradictions and ambiguities that arise when implementing diversity by invoking the power dynamics at the macro and meso levels. At the micro level we illustrate the role of power in context from an interview with one participant. This professional indigenous woman is a member of the two identity groups central to this research and her experiences provide insights which differ from the usual gendered discourses of women professionals.

Emergence of a critical diversity discourse

Amongst the range of diversity management discourses there are two contemporary frames that jostle for attention: critical diversity studies (Ahonen *et al.*, 2014; Zanoni *et al.*, 2010) and the mainstream managerial business case, steeped in human resource management practices (Kossek *et al.*, 2006; Richard *et al.*, 2013). Initially US dominance reinforced an economic imperative for the diversity management discourse due to a need to hire demographically diverse workers to maintain the labour force (Johnston and Packer, 1987). Given this genesis, it is unsurprising that market forces became central to the business case for diversity (Ozbilgin and Tatli, 2011). Critiques of the business case did appear early however, with local scholars (Humphries and Grice,

1995) arguing that diversity management was a tool for the neoliberal ideology, creating a positive veneer over the process of assimilating all workers to capitalist interests. Critical diversity scholars (e.g. Litvin, 2006; Ozbilgin and Tatli, 2011) have gathered evidence on how managers use their positional power to create "inclusive or assimilative" cultural norms through diversity management practices.

Mutterings of early discontent came largely from critical voices located outside of the USA to argue that a "country specific historical and cultural framework" (Jones *et al.*, 2000, p. 364) must be part of diversity management discourses. They specifically argued that in Aotearoa New Zealand the history, legislation and strong indigenous voices created a different diversity discourse. A focus on country specific factors could potentially create a research design that standardly takes account of context. A recent overview concluded that critical diversity studies (Zanoni *et al.*, 2010) rests on three primary critiques of mainstream diversity management: a positivist ontology based on notions of a fixed identity, an inadequate theorization of power and the minimal place given to the influences of context. In this paper we focus particularly on the second two tenets as we analyse the local diversity discourse and seek to map the power relations which crosscut macro, meso and micro levels.

The power positioning of diversity groups in Aotearoa New Zealand is influenced by a specific colonial historical landscape coupled with a present day neoliberal politics. In this paper our attention lies with two major demographic groups: women and indigenous Māori. While there were four target groups identified in the 1988 Equal Opportunities legislation – women, Māori, people with disabilities, other ethnic groups – most of the ensuing research on diversity in Aotearoa New Zealand (Houkamau and Boxall, 2011; Ryan *et al.*, 2014) has been around issues for women and Māori. The reason for focusing on these groups lies with their proportions in population demographics, and their historical struggles for power. We analyse the contexts for women and Māori, after outlining the broad neoliberal political environment in which they are situated.

Macro level influences shaping diversity

The Neoliberal environment

The 1980s represented a time of political and economic turbulence in Aotearoa New Zealand. In 1984 a Labour (centre left) government embraced a neoliberal philosophy beginning a rapid restructuring of social and economic policy that continued apace for the next 15 years (Callaghan, 2009). The political repositioning was manifest in a number of ways. Employment relations changed from a major strategy of collective bargaining and to individually negotiated contracts (Rasmussen, 2009). There was a significant deregulation to a "market" economy, for example, health and education shifted from State responsibility to an individualistic "user pays". In a short space of time the governing ideology shifted from a "soft socialism" to an "almost unfettered liberalism" (Humphries and Grice, 1995, p. 23). The approach to fairness and equity shifted accordingly with a mood of voluntarism and lenient regulation embraced by the private sector. While weakened legislation guiding "equal opportunities" remained in the public sector, the mood of accountability lessened as the government moved to dismantle or undermine resources supporting equity agencies. For example, the Department of Labour was merged into a "super" Ministry for Innovation, Business and Employment in 2013.

Demographic landscape

Within the macro context, demography has prompted discussions on diversity internationally and locally (Ryan *et al.*, 2014). In Aotearoa New Zealand women

constitute 51 per cent of the population and while there has been an increasing number participating in paid employment since the 1970s, the proportion of women in the labour force (full-time equivalent) has plateaued at around 47 per cent since the mid-1990s (Ryan *et al.*, 2014). Approximately two-thirds (64.5 per cent) of all women are in paid employment (HLFS, 2014) with many of them working part-time (72 per cent of part-time workers, MBIE, 2014) largely due to caring responsibilities.

Another significant demographic feature is the changing ethnic composition of the population with important workplace implications (Hawke *et al.*, 2014). In the most recent census (Statistics, 2013; where people are able to identify with more than one ethnic group) 74 per cent of the total population identify as of European descent, 15 per cent as Māori, 7 per cent as Pacific peoples, 12 per cent Asian and 1 per cent other ethnic groups. There is a relatively high proportion of indigenous people (Māori), compared to other western colonized countries. Taken into account projected fertility rates and migration patterns, the proportion of workers entering the workforce who identify as Māori, Pacific or Asian will increase significantly over the next 40 years (Ryan *et al.*, 2014). Altogether the population of Aotearoa New Zealand is becoming increasingly multicultural.

Historical background

The experiences of women and Māori contribute significantly to the diversity discourse in Aotearoa New Zealand, although each discourse stems from different historical roots. Common to both however, is a tension between a "local" diversity rhetoric grounded in the realities of a geographically isolated nation and more global influences such as the increasing impact of skilled migrants, particularly from Asian countries (Hawke *et al.*, 2014).

A herstory of women

While Aotearoa New Zealand was the first country to achieve women's suffrage in 1893, it took much longer before women achieved in political life (1933, first female Member of Parliament, 1999 first elected female Prime Minister). By the early 2000s, women held visible, powerful, political and constitutional roles: Governor-General, Prime Minister, Attorney General and Chief Justice. However, the progress has not been sustained, women now represent a small proportion of public leadership roles. For example, 31 per cent of women are members of parliament, and 30 per cent are in cabinet (six out of 20; Bradford, 2014). More women than men are employed in professional roles (1.2 times) but women are 50 per cent less likely to be employed as managers (Goldman Sachs and Partners New Zealand, 2011). While there are few women CEOs of government departments, gender equity within the public sector provides a more positive scenario. In all, 41 per cent of senior management are women, although this is less than the proportion of women working in the sector (59 per cent; Ministry of Women's Affairs, 2014).

Explanations for women's greater sustained participation in the public sector are partly due to legislation plus better working conditions for women (Ryan *et al.*, 2014). Local legislation single mandated EO programmes and annual reporting but for the public government sector only. From this time there has been a quasi-experiment running on EO/diversity with different conditions in the government and private business sectors.

Analyses of the gendered social trends over the past three decades point to the fruits of feminist action, in tandem with supportive legislation. The high profile of women in

the first decade of the twenty-first century has not been sustained, with a lack of succession planning plus a shift to a conservative government in 2008 impacting on equity policy and practices (Pringle, 2009b). The last decade has seen a dismantling of state-based structures and practices supporting gender equity (Jones and Torrie, 2009), together with a strengthening of the neoliberal discourse emphasizing individual competence and responsibilities.

A colonial history of Māori

Another significant factor in the local diversity discourse has been debates around the place of Māori and biculturalism. While demographically Aotearoa New Zealand appears as a multicultural Western democracy; uniquely biculturalism is privileged. Biculturalism does not usually refer to a dual consciousness, but rather indigenous politics (Bell, 2014). Within the diversity discourse this central "tenet" of biculturalism displaces multiculturalism and any associations to the analogy of an ethnic melting pot. Biculturalism is based on the Treaty of Waitangi, signed in 1840 (Orange, 1987) which expressed the intention to share power between indigenous Māori and British immigrants (Pākehā) within the new colony. After the Treaty signing the British Crown effectively ignored the intent of the document. The story of colonization became similar to other settler nations such as Canada (Bell, 2014) with our history marked by transgressions of the Treaty, exemplified by land wars as tribes resisted the dispossession from their land, and the suppression of their culture (Belich, 1996).

Despite continuing contestation by Māori around violations of the Treaty, it was not until 1975 that the Government officially acknowledged the Treaty as a constitutionally significant document. By the mid-1980s the Treaty became part of the "political psyche" (Morgan *et al.*, 2006, p. 255) and a framework from which to develop government policy supporting bicultural practices (Tremaine, 1994). Reconciling Māori principles of sovereignty (Article Two), the moral authority of the government to govern and make laws (Article One), and the rights of individual Māori to equal treatment (Article Three) has proven to be problematic over subsequent generations (Tremaine, 1994).

Steps towards sovereignty promised in the Treaty resulted primarily from the struggles of Māori (Walker, 1990). The most recent indicators of biculturalism are separate development of education and health institutions established and managed by Māori. But meanings of biculturalism are contested by Māori, Pākehā and latterly by immigrant groups. For example, the EO legislation where Māori are designated as one of the four target groups (Ryan *et al.*, 2014) effectively undermines the intent of power sharing signified by the Treaty of Waitangi and the discourse of biculturalism. In spite of the struggles for recognition of biculturalism and mutual responsibilities between Māori and Pākehā, the Treaty of Waitangi informs our geo-political identity (Morgan *et al.*, 2006) and the local diversity discourse (Ryan *et al.*, 2014).

The preceding section has highlighted how a complex array of power relations at the macro level adds depth to discussions on diversity management. The societal positioning of Māori is the result of a chequered colonial history where the early bicultural ideals are undermined in contemporary discourses. The place of women results from the construction of a colonial femininity (Dalziel, 1986) enhanced by a 1970s feminist movement that has produced generations of more highly educated women holding expectations of workplace achievement that are not always realized (Kedgley and Varnham, 1993).

The analysis now shifts to the meso level, key in the implementation of diversity management policies. In diversity management organizations provide a conduit of

power between the macro and micro levels. Power flows from macro societal politics through the professional and organizational policies and are enacted in the workplace. Conversely power can be resisted by individuals through everyday actions that impact on subsequent policies and societal change. Our case study of interest is a national accounting organization; part of a profession which has linked agendas for Māori and women.

Meso level analysis of the diversity discourse

The accounting profession

Accountancy is a profession that has international as well local influences although most equity and diversity research has been on large global companies implying that they are emblematic of the profession (Kornberger *et al.*, 2010). Much of the research is instigated by chartered accounting institutes that use member surveys as evidence for gender inequality but calls to address inequality ignore wider systemic issues leaving the status quo intact (Haynes, 2008).

Aotearoa New Zealand has not escaped these trends (Devonport, 2007), for although it was the first British Commonwealth country to allow women to enter the accounting profession in 1902, progress has been slow. By the 1970s women constituted only 5 per cent of Institute members (Emery *et al.*, 2012). Over the past three decades there has been an influx of women into the profession (Whiting, 2012) with the New Zealand Institute of Chartered Accountants (NZICA) reporting that female members (42 per cent) and male members (58 per cent) were approaching equal proportions (NZICA, 2013). In spite of the sustained numbers of women entering accounting they remain underrepresented at senior levels constituting only 15 per cent of partners in the ten largest accountancy firms (McGregor, 2012). Additionally, statistics from the profession reveal a gender pay gap of 26 per cent for chartered accountants (NZICA, 2013). In terms of ethnicity the accounting profession is still predominantly European/ "white" although it has experienced high growth in Asian members (2013, 16 per cent) but only 0.8 per cent of members identify as Māori (NZICA, 2013, p. 3).

Juxtaposed against the masculine, mono-cultural norms within accountancy, there is recognition of the cultural distinctiveness of Māori, and that through Treaty of Waitangi settlement processes Māori tribal groups now play a significant role in regional economies (Hawke *et al.*, 2014; Potaka, 2015). Consequently, some Māori tribes have greater economic, political and social power than their numbers would predict. In a competitive small market, larger accountancy firms are having to be more entrepreneurial, and tribally owned Māori businesses are seen as a potentially lucrative "niche" clientele, particularly in some regions (McNicholas *et al.*, 2004). Business advisors need to demonstrate understanding of and sensitivity towards a Māori world-view and their aspirations to be successful (McNicholas, 2009); providing a potential way to advance bicultural understanding.

Māori businesses also recognize the influence and power of the accounting profession in a post-settlement environment (McNicholas *et al.*, 2004). One response to the desire for self-determination, is to encourage their youth to enter the accountancy profession (McNicholas and Humphries, 2005). The formation of the National Māori Accountants Network (Nga Kaitatau Maori O Aotearoa, 2004) is evidence of the desire for autonomous leadership and participation. Their vision "to contribute to the holistic well-being of Maori" and Mission, "to assist Maori to excel in commerce and contribute to the successful economic development of Maori" indicates the centrality of Māori values and aspirations within the network (McNicholas, 2009; Nga Kaitatau Maori O Aotearoa, 2004).

Little academic research has considered the changing relationship of Māori with the accounting profession apart from McNicholas and her colleagues (McNicholas and Barrett, 2005). They use critical theory to question the mono-cultural norms of the profession, arguing how western capitalistic accounting concepts "are often diametrically opposite to Māori concepts" (McNicholas, 2009, p. 321). McNicholas presents examples such as "shortermism, profit orientation and privileging of the financial [excluding cultural treasures] as well as emphasis on individualism [in contrast to collectivism], future orientation and secular materialism [in contrast to long term well-being]". Drawing on the career experiences of 11 Māori female accountants McNicholas *et al.* (2004) demonstrate the tensions participants experienced in their professional lives, working in corporates and maintaining their authenticity as Māori women.

This critical research challenges the accounting profession and its practice organizations. One organization took up the challenge to consider how to include diversity management in its policies and practices. In the following section we describe some attitudes within the firm and the experiences of the one participant in more detail.

The accounting firm

The case study of a mid-size accounting firm network was carried out in 2013. At this time 16 per cent of partners were female, the majority of whom were located in the smaller provincial regions rather than the larger metropolitan centres. The Managing Partners' intention was to use the findings to develop a national diversity strategy, the first for the firm. Altogether 17 partners and associate partners (11 male, six female) volunteered to be interviewed by the second author. All participants where asked about their understanding of diversity. Overall, their responses discussed diversity in relation to women's experiences, with ethnicity rarely mentioned. One interview stood out because it offered a different perspective; the interviewee was a Māori woman partner.

Micro level analysis

At the micro level verbatim interview extracts were analysed and focused on the biopolitical position of Māori. Whilst this is only one participant it provides an illustration of how an understanding the power dynamics within the macro context can enhance understanding of micro level individual experiences.

"Sue" was working in a region of Aotearoa New Zealand which historically and still has, a strong Māori presence. A lot of the work Sue was involved in was an outcome of reparations from the Treaty of Waitangi settlement process. She describes her client base as "predominantly working in the Māori business sector […] more aligned to the Māori land ownership part of the Māori business sector […] in effect I am a consultant talking to governance boards, helping them flesh out ideas, [providing] good information so they can make choices". She differentiated the dynamics of her team to others in the firm, "the difference is cultural – the outlook in life and because we're all Māori we get each other, it works for us". Speaking on the history of the firm, Sue framed her perceptions through a gendered and then an ethnic lens. She noted how when the original firm, started back in the early 1900's, "you had to be Anglican, European, male to be a partner in this firm. When I [recently] became the first female partner, I had female accountants say to me 'whoever thought the boys would let a girl into the club'".

Sue made little comment on her gender framing her role as partner in two interrelated ways; being aware of the competitive context for the firm and its operation within a Māori environment. While Sue was aware of her responsibilities as a partner to

build the client base within the "local economy, local politics and being aware of the key players", she was also conscious of the regional context where Māori tikanga (ways of being and doing) had a legitimate place. "Working ethically and with a sense of mana [pride], so you don't trample on anyone else in the community, you help the community grow and be a better place for our children that are about to come". Sue spoke of the professional challenges enacting Māori tikanga while advancing the business objectives of the firm.

When Sue was asked what it meant to be a minority in the Accounting profession she described "an interesting phase" when she was unexpectedly asked to speak at a large Partner Conference. She spoke of her initial hesitancy given her low position in the accountancy hierarchy at the time compared with the higher structural positions of the audience members. This concern was shared by her Māori Business team, for they all share in the reputation brought by each member:

> They wanted me to speak about leadership from a Māori perspective. I did two speeches, a safe speech and then an unsafe speech […] the safe one was about Nelson Mandela and about leadership from an ethnic point of view, the other was about my own personal story [but] did I want to share that with strangers? I got up on the podium and thought, what the hell; you've got nothing to lose […] So I did share my story of what leadership meant for me in a Māori world and a Māori world view. It was interesting the reaction, middle aged, non-Māori Partners who just don't get the Māori space and they said to me, "we don't even get what you talked about". And then I had some managers and partners come up to me, almost as if it was a dirty secret to say, "I'm Māori". And they whispered to me! [I reacted by saying] you don't need to whisper that you're Māori. But because we are such a minority in the profession I think sometimes people feel it best to keep their head down and not put themselves out there.

Although Sue was in a minority as a woman partner she was called to speak at the conference as a Māori, as there was growing interest across the firm to grow the Māori business client base. The unease of speaking from personal experience was indicated by her preparation of two speeches but she stepped out as a leader and took the riskier alternative. The comment referencing being Māori as a "dirty secret" highlights the tensions around identifying as Māori in the firm and profession. The ambivalence Sue felt speaking from a Māori world view was confirmed by some of the Pākehā partners in the audience that they simply did not "get the Māori space".

Sue is represented as both subject and object (Ahonen *et al.*, 2014) in a specific context, defined by country specific power relations. The profession recognizes the business opportunities that biculturalism and the reparations for injustice have brought (Potaka, 2015). In so doing it acknowledges the marked increase in economic assets of a number of tribes, but ignores questions of social injustice. The profession and firm identifies indigeneity to increase value in niche markets, but inadvertently reasserts neocolonial exploitation.

Discussion

In this paper we have sought to understand how context and power influences diversity management and how context can be operationalized. By applying Syed and Ozbilgin's (2009) multi-level framework to analyse context we have demonstrated often contradictory influences within and between macro, meso and micro levels. Using evidence from Aotearoa New Zealand, we argue that the analysis of the macro environment is needed to understand the societal power positioning of diversity groups. Macro level power dynamics influence the interpretation of diversity at the meso level, guiding professional and organizational diversity priorities. Ambiguities in power

positioning at the macro level are partially filtered through the meso level and are played out at the micro level.

Within the macro analysis we have demonstrated historical moments of women's progress, but recent changes have been within a constrained liberal feminist agenda, aiming to promote more individual women into positions of power. Broader gender indicators demonstrate stagnation and regression in women's workplace position, reflecting studies in other western countries (Klarsfeld, 2010; Kyriakidou, 2014).

It is through the case of indigenous Māori that tensions between advantage and disadvantage, within and between multi-levels of analysis are most clearly demonstrated. Potential advantage comes through a local ethnic discourse of biculturalism, "a metaphor of partnership between Māori and Pakeha" (Jones *et al.*, 2000, p. 365). The local equality and diversity discourse has not mirrored the multiculturalism of other nations where there are asymmetric power relations between one dominant (white) group and multiple "other" ethnic groupings. Within Aoteaora New Zealand, biculturalism and assertions of Māori sovereignty clash with claims made for a multiculturalism discourse largely arising from recent Pacific and Asian immigrants (Hawke *et al.*, 2014).

Contradictions are also apparent in macro regulations; where legislation reinforces consultation with Māori as tangata whenua (original people of the land), while simultaneously undermining such intentions by designating Māori as just another EO target group. Diversity discourses in the public sector and private sectors extend this contradiction; diversity management becomes a game of two halves. In the public sector, social justice has a place in arguments for diversity management, while in the private sector potential business advantages are pre-eminent.

The competitive ethos of neoliberal discourses reinforce the instrumental view of difference, (Zanoni *et al.*, 2010) reinforcing the use of diversity groups for business advantage. As Treaty grievances have been settled with economic reparations, successful Māori-run businesses attract interest from the professional service firms such as accounting. Recognizing only business opportunities strips biculturalism of its political meaning of shared partnership. A neoliberal market-oriented discourse takes precedence over alternate discourses. In this sense, "diversity is no longer linked to histories of discrimination, colonialism, diaspora and economic exploitation, but rather to individualize, productive sources upon which competitive advantage can be secured" (Ahonen *et al.*, 2014, p. 272).

At the meso level too, the social fields for diversity are contested spaces with occupants struggling for a voice, but at times resisting disciplining power (Ahonen *et al.*, 2014). Power differentials enacted at the meso level mean the "choice of different perspectives to equality and diversity are not haphazard. Instead they are often used as frames for allocating resources, prioritizing certain concerns while silencing others" (Ozbilgin and Tatli, 2011, p. 1232). In the accounting firm diversity management was selectively understood. The Managing Partner group understood diversity as referring mainly to women. Diversity as ethnicity was considered only in relation to Asian and Māori staff. Assumptions of assimilation underpinned any diversity discussions. Nevertheless, in a region with significantly more Māori post-Treaty settlements then partners recognized the need for indigenous staff, such as Sue, to act as a bridge between one culture and another.

Limitations

Within this paper we have analysed key aspects at the macro and meso level while our discussion of the influences of diversity power dynamics at the individual micro level

has been only indicative, deeper analysis constrained somewhat by the word limit. Another clear omission is consideration of intersectionality in Sue's identity as a Māori woman. Our example reflects what McBride *et al.* (2014) refer to as sensitivity to intersectionality. We have followed the audience perception of her as a Māori and her self-reflection which emphasized her extended Māori links into the region.

Implications for practice and theory

We have contributed to critical management studies by using a multi-level framework to consider how power moves between levels to impact on everyday work. Analysis of the macro and meso levels together highlighted the limited knowledge of the senior management of the firm that neither reflected the struggles for representation by women and Māori in the accounting profession nor the range of macro level diversity discourses. In the implementation of diversity in the private sector, the ideal of biculturalism is subjugated to a business case rationale. An obvious need for diversity awareness training for Partners has been revealed through this analysis.

We have contributed to research that aims to explore "contextuality in operation" (Ahonen *et al.*, 2014, p. 269) by applying the multi-level analytic framework mooted by Syed and Ozbilgin (2009). In organizations with a diversity management agenda apparent advances and lack of progress for women, Māori and other diversity groups become illuminated. Explicating the macro socio-political and historical conditions has revealed major influences on the diversity discourse at the meso level providing an example of how context can be operationalized. We have indicated some of the power relations that thread between the multiple analytic levels, responding to a significant omission in the literature since the introduction of the "relational framework" by Syed and Ozbilgin (2009). Our discussion has emphasized a "trickle down" of influences but the power dynamics between levels are reciprocal with agency and resistance enacted at the micro and meso levels. More complex relations between the analytic levels can be extended in future research.

When context is taken seriously, then diversity management becomes situated, and dynamic. In this study we have operationalized how power matters in context by applying a multi-level framework. Taking context seriously will create greater complexity within explanatory theory. When analyses of power in context are part of diversity studies the likely result will be multiple diversity managements; specific to country, region and organization. Multi-level analyses of context and power have the potential to enhance theory and practice of diversity management.

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