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# Class, Status and the Stratification of Residential Preferences amongst Accountants

*Philip O'Regan & Brendan Halpin\**

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**Abstract:** »Klasse, Status und die Stratifikation der Wohnpräferenzen von "Accountants"«. Using data from the 1911 Irish Census, and adopting a Weberian focus, this paper investigates the separate explanatory power of class and status in the stratification of outcomes. We find that both class and status 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.

**Keywords:** Accountants, census, class, Dublin, status, Weber.

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## 1. Introduction<sup>1</sup>

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The emergent professionalization of accountants in the nineteenth century can be understood as a project based both on accountancy's developing relationship to the market (class, in the Weberian sense) and on symbolic, cultural and associational factors (status). A valuable historical resource – digitized 1911 Census records for Dublin – allows us to examine a critical period in the professionalization project. We compare accountants with a representative selection of other occupations, showing that in the question of residential choice, examination of both the economic foundations of accountancy as a class and the symbolic dimension of taste, culture, association and status, are necessary, in contrast to the tendency of some recent writers to put too much weight on the symbolic dimensions of stratification.

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 and Goldthorpe (2007a, 512) have argued that "much of the refinement of Weber's approach" has been "lost" as

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the concepts of class and status have begun to be applied in ways that “appear unclear if not confusing.” Increasingly the terms, they note, have been conflated by some authors who have “reinterpreted class in terms of status” (Chan and 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 and Goldthorpe 2007a, 512-3). This trend has been accelerated by theorists such as Pierre Bourdieu, who 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 and 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 “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 and 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 and Walker 2010, 3), they focus on the Bourdieusian view of how

professions invest in such cultural practices which symbolize possession of the material and cultural means of maintaining a bourgeois life-style and which provide a social capital, a capital of social connections, honourability and respectability that is often essential in winning and keeping the confidence of high society, and with it a clientele (Bourdieu 1986, 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 and 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 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 by comparison with ten other occupational groups spread across all classes. The aim is to explore whether “the stratification of outcomes, whether seen as life-chances or life-choices, may predominantly occur on the basis of *either class or status*” (Chan and Goldthorpe 2007a, 513, emphasis in original; Chan and 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 and Goldthorpe 1992; Bottero and Irwin 2003) the paper identifies the family as a key unit of investigation.

The following section provides some political and socio-cultural background to the period in Ireland; the next section develops the theoretical framework concentrating on Weber’s distinction between class and status; this is followed by a section that presents data in two parts: 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 loglinear 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.

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## 2. Background

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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). With the emergence of a 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 land to tenant farmers, the movement began to assume a 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 influence (Paseta 1999; Campbell 2009).

Dublin in the early twentieth century, like most large cities, embraced a mass of social, cultural and economic extremes. With a population of 477,196 for city and county combined, it remained an urban area of some significance, though of declining importance. One important source of prosperity was its

unofficial status as “second city of the empire” and the extensive military/administrative apparatus that had, somewhat anachronistically, survived Ireland’s incorporation into the United Kingdom in 1801 (Christopher 1997; Lyons 1973; Ó Gráda 1994; Farmar 1991). This allowed it to capture the greater part of the emerging services and banking sector. Dublin was also the principal transport hub for the island, at the centre of an extensive rail network, 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 within weeks of the 1911 census.

Dublin’s extremes of wealth and poverty reached from elegant, prosperous enclaves such as Fitzwilliam Square and suburbs such as Blackrock, Rathmines and Pembroke where, increasingly, new “middle class” professionals congregated (Ó Maitiú 2003; Thompson 1993; Harris 1993; Farmar 1991, 2010), to 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 crowded into 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).

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### 3. Theoretical Framework

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Analysis informed by Bourdieu’s (1984) concept of *habitus* has enhanced our understanding of the professionalization project of accountancy in its formative period (Edwards and Walker 2010; McPhail et al. 2010; Malsch et al. 2011). 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 organization” was a “major theme” of the decades immediately prior to the First World War (Harris 1993, 6). 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*,<sup>2</sup> 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 market: “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).

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 and Goldthorpe 2007a, 513; Crompton 2008). A “social class” which “makes up the totality of those class situations within which individual and generational mobility is easy and typical” (Giddens and Held 1982, 69, quoted in Crompton 2008, 33). But “class” is not necessarily “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’ leads”, he notes, “to distortion” (Weber [1922]1948, 184-5).

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<sup>2</sup> 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.

For Weber, 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 contextualization of the role of various phenomena, including class and status.

### 3.2 Status

Weber defines status as “every typical component of the life fate of men that is determined by a 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).

Status is 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, emphasis in original).

Being “shared by a plurality” 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). 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).

Not only 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: haggling” (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 representative selection of other occupations, in Dublin in 1911.

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## 4. Methodology

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The principal source of information for this study is the 1911 Census, taken as part of the series of decennial censuses conducted throughout the UK (Crawford 2003, 12). Information gathered for Ireland was broadly similar to that from Great Britain 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).

Since 2005 census records have been available in digital format via the website of the National Archives of Ireland. We extracted three key measures: housing, place of residence and occupation for “head of family”, yielding 442 self-described accountants. For comparison, we selected ten other occupations, both manual and non-manual. The non-manual range from those more established professions to whose status many accountants aspired (barristers); to those who had embarked on a professional project at roughly the same time (architects); to those who had been allocated to a similar class within the census scheme, but from whom many accountants sought to distinguish themselves (auctioneers and bookkeepers); to those with whom accountants had little professional involvement (wine merchants). Refer to the right-hand column of Table 1 (below) for the numbers in each occupation. While these occupations are not internally homogeneous, they contrast in different ways and to different degrees and the set as a whole allows us to locate 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 (Weber [1922]1948, 181-2). While the Census classification of housing categories is broad-brush, in combination with information on occupancy it yields a well-differentiated measure. Information on place is one of the great strengths of census data in general, revealing the complex urban geography of Dublin.

The relationship between housing quality and occupation provides insight into the relationship between occupation and standard of living, and thereby aspects of life chances that are affected by location in the class structure. *Where* people live, as distinct from what sort of houses they inhabit, will be affected by a range of factors. For the manual working classes, proximity to place of work will be important, but for the more comfortable middle classes Dublin’s well-developed public transport system (trains, trams and buses) meant that there was choice about where to live. To what extent was the pattern explained



by pure market factors – do people live wherever housing in their budget is found? Or do culture, life style and taste – status considerations – have a role to play? How do accountants compare with the other occupations?

Figure 1: Locations of Selected Occupations in Dublin City and Hinterland



## 5. Data Analysis

We analyse this data in terms of the relationship between occupation and housing quality on the one hand, and occupation and place of residence on the other. Initially we ask two descriptive questions: How did occupations differ in the quality of housing they could afford? Where did they choose to live? For this we use correspondence analysis, a technique for extracting structure from complex two-way tables. We then ask a more pointed question: is it possible that the spatial distribution of occupations is explained by the spatial distribution of the housing stock (i.e., the residential pattern relates to class alone) or are there other factors at play (allowing for status-related processes)? To address this we use loglinear modelling of the three-way table of occupation by neighbourhood by housing quality.

## 5.1 Correspondence Analysis

Correspondence analysis is a technique for extracting simpler representations of complex two-way tables (Benzécri 1992, Greenacre 2010). 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. In plain 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).

**Table 1:** Occupation and Housing Quality

Occupation 2-7 (r)2-4(r)5-7	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

### 5.1.1 Housing Type and Occupation

We first look at the relationship between housing type and occupation (see Table 1). Three housing quality classes are defined in the census data.<sup>3</sup> However-

<sup>3</sup> The Census recorded four categories, but Class IV was not observed in the data.

er, occupancy rates differ enormously and many formerly fine houses had been turned into multi-occupancy tenements of very low quality. Therefore we divide Class I into single, two and three-plus family categories, and Class II 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 hypothesize that, on average, single-family Class I houses are 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 low quality. While we have limited external data supporting this ranking, the correspondence analysis will illuminate it, from the perspective of how the categories are distributed across the different occupations.<sup>4</sup>

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. 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, and two-family Class I houses a little higher, but still distinctly short of single-family Class I. Housing types are close on this scale to the extent they have similar distributions of occupations.

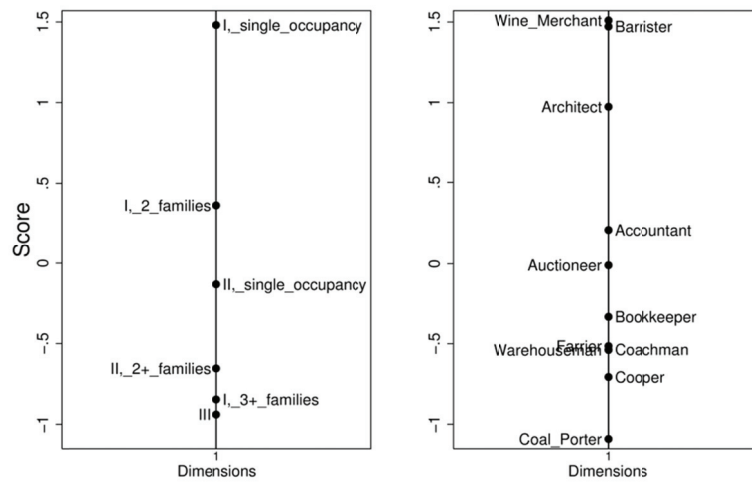
The simultaneous ranking of occupation according to house-type is presented on the right of Figure 2. Wine merchants and barristers share the top of the scale, with coal porters at the other extreme. The other manual classes are low, but higher than coal porters, with bookkeepers a little above. Accountants are above auctioneers, both in the middle of the scale, with architects closer to the top than 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 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 (barristers, wine merchants and architects).

This analysis establishes that a high proportion 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.

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<sup>4</sup> The Summary Abstract (1913) includes a table of housing quality that approximates very closely to this scheme.

Figure 2: First Dimension, CA of Housing Type and Occupation



### 5.1.2 Housing-Type and Neighbourhood

Neighbourhood is represented as District Electoral Division (DED). For purposes of analysis, DEDs with small numbers of cases have been collapsed into neighbouring or otherwise similar DEDs, resulting in 45 distinct neighbourhoods.

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 2 shows the underlying data, with both variables ordered by the first CA dimension.

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 2 shows, the “suburbs” (Dundrum to Rathmines and 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: Kingstown No. 3 is part of the predominantly wealthy coastal suburb now known as Dún Laoghaire, but is placed in the inner-city group, because it contains a cluster of coal porters living in low-quality housing near the harbour.

**Table 2: 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 Et 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 Et 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 of)	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

The effect of the second dimension is to reintroduce a hierarchical element, separating Class I single and two-family houses from the rest, and the more affluent neighbourhoods (predominantly the wealthier south city coastal suburbs). In effect, the spatial distribution of housing type is complex, with a pattern that has at least four types of area: 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 correspondence analysis is of spatial distribution of occupations. 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 3 shows the data (sorted by the first CA dimension for both variables). The first dimension puts barristers and coachmen together at one end and coopers at the other. Barristers live in affluent neighbourhoods, as do coachmen, typically near their employers. Coopers 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.

Figure 3: CA of Neighbourhood and Occupation, Non-Manual Occupations

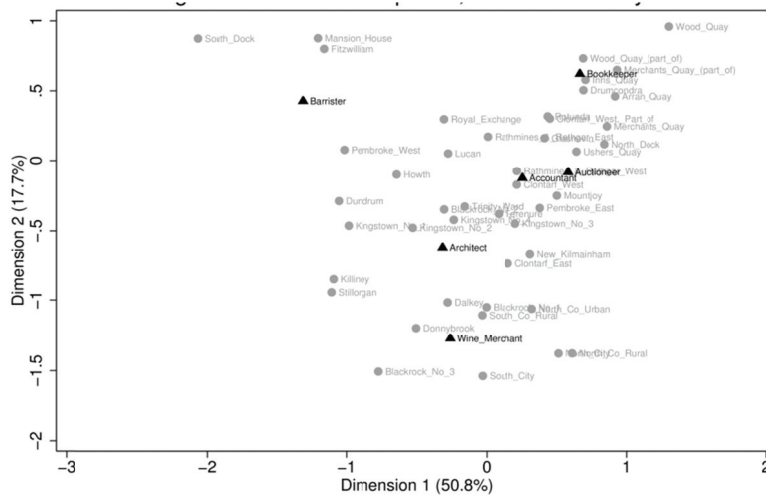


Table 3: Neighbourhood and Occupation, Sorted by CA Dimension 1 (Row %Ages)

	Coachman	Barrister	Architect	Wine Merc	Accountant	Auctioneer	Bookkeeper	Coal Porter	Farrier	Warehouse	Cooper	Total
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

*Table 3 continued...*

Clontarf East	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	5.56	1.85	0.00	29.63	11.11	1.85	0.00	54
Clontarf West	5.00	10.00	10.00	40.00	5.00	20.00	0.00	0.00	5.00	0.00	20
Lucan	33.33	11.11	0.00	33.33	0.00	0.00	0.00	11.11	0.00	11.11	18
South City	7.69	7.69	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	46.61	4.24	16.10	0.00	0.85	7.63	2.54	118
Pembroke East	10.53	5.26	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	42.86	7.14	14.29	0.00	0.00	7.14	7.14	14
Kingstown No 3	4.55	4.55	4.55	27.27	4.55	9.09	27.27	4.55	0.00	4.55	22
Glasnevin	1.35	8.11	2.70	45.95	8.11	17.57	0.00	1.35	4.05	9.46	74
Drumcondra	2.67	5.33	4.00	33.33	10.67	32.00	1.33	0.00	2.67	8.00	75
Rotunda	15.38	5.77	3.85	15.38	7.69	17.31	5.77	13.46	1.92	11.54	52
North Dock	5.80	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	2.63	5.26	0.00	2.63	55.26	15.79	0.00	7.89	38
Mountjoy	6.25	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	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	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	0.00	11.11	11.11	11.11	16.67	22.22	18
North City	4.35	0.00	13.04	0.00	8.70	8.70	26.09	13.04	4.35	21.74	23



*Table 3 continued...*

Merchants Quay (part of)	11.76	0.00	0.00	0.00	5.88	0.00	23.53	0.00	17.65	5.88	29.41	17
New Kilmain-ham	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
<b>Total</b>	<b>10.99</b>	<b>10.99</b>	<b>3.20</b>	<b>5.29</b>	<b>22.08</b>	<b>5.64</b>	<b>11.69</b>	<b>6.44</b>	<b>5.24</b>	<b>4.00</b>	<b>14.44</b>	<b>2,002</b>

Since this analysis is strongly affected by the tendency of coopers, coal porters and other manual occupations to be strongly localized near places of work, it is worth repeating the analysis for non-manual occupations only (see Figure 3). 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 Merriion Square, Fitzwilliam Square and St. Stephen's Green near the city centre). Accountants are located in the middle again, 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 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.

## 5.2 Loglinear Modelling

We take as given the association between neighbourhood and housing quality. We can then unpack the association between occupation and neighbourhood. Some will clearly be due to command over economic resources, and thus in large part related to class. That is, people will live where they find the sorts of houses they can afford<sup>5</sup>. However, it is likely that other factors – taste, culture, preferences, thus status – will also matter.

We address this by analysis of the three-way table relating occupation, neighbourhood of residence, and housing quality. However, with 45 neighbourhoods, 11 occupations and six housing classes, there are almost 3,000 cells in the table for about 2,000 cases. Such sparseness presents problems for modelling, so we create a reduced neighbourhood variable, collapsing from 45 to six categories, using a cluster analysis based on the output of the correspond-

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<sup>5</sup> Clearly, for affluent occupations it is possible to consume below ones means, but even Marx treated "customary style of life" as a hard constraint.

ence analysis of the occupation by neighbourhood table.<sup>6</sup>

Largely “commercial” inner city areas

- Mostly new suburbs with some inner city areas
- Predominantly affluent neighbourhoods, all but one inner city
- Mostly inner city
- Affluent, southern coastal suburbs plus Donnybrook and South City
- Semi-rural suburbs

We then model the table of eleven occupations by three housing categories<sup>7</sup> by six neighbourhood categories. This is less sparse, with under 25% zero cells compared with 60% in the original table. Zero cells are replaced with 0.01 to facilitate computation (Agresti 2007, 154).

We first test whether the strong association between occupation (O) and neighbourhood (N) can be accounted for by the association between occupation and housing type (H), 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. The delta-G2 test statistic (equivalent to the likelihood ratio test statistic) comparing the two models has a value of 908.45 for 50 degrees of freedom ( $p < 0.0001$ ). The null hypothesis of no net occupation by neighbourhood association, controlling for occupation/housing and housing by neighbourhood, is thus easily rejected. In other words, across the eleven occupations in the table, their average spatial distribution is not completely explained by the spatial distribution of housing stock.

That is not a terribly surprising finding. We have observed 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, however, and look at the occupation-specific pattern. For each occupation individually, how much or little residual ON association is there? To test this, we fit a series of models allowing the residential pattern of one occupation at a time to vary, while keeping the others’ fixed. Table 4 reports the fit of these models, relative to the [OH, NH] baseline.

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<sup>6</sup> The cluster analysis used Wards’ method, with as input variables the six correspondence analysis dimensions relating occupation to neighbourhood.

<sup>7</sup> The three categories are high: Class I/single family; medium: Class II single and Class I two-family; and low: all others.

The occupations have been ordered in declining strength of the occupation-specific neighbourhood effect. 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 near, respectively, breweries and distilleries, and docks. Coachmen seem to live in the semi-rural suburbs, near those rich enough to employ them. The other manual occupations, farriers and warehousemen, also have significant effects, though smaller. Among the white collar occupations, barristers have a very strong effect, reflecting their 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<sup>2</sup> statistic is rather smaller than for barristers or coal porters. Wine merchants also have a statistically significant pattern<sup>8</sup>. However, both auctioneers and architects have insignificant effects – they seem to live wherever they can find suitable houses.

**Table 4:** Allowing Occupation-Specific Variation in the Residential Pattern

Occupation	Delta G-squared (df=5)	p
Cooper	383.34	0.000
Coachman	274.75	0.000
Barrister	120.21	0.000
Coal Porter	112.75	0.000
Accountant	69.36	0.000
Bookkeeper	56.34	0.000
Wine Merchant	27.40	0.000
Farrier	24.72	0.000
Warehouseman	19.13	0.002
Auctioneer	8.56	0.128
Architect	4.30	0.507

Note: Collapsed table used (6 neighbourhoods, 3 house types, 11 occupations).

We have then two patterns: manual occupations differ in how localized their employment is, but the location of their employment is likely to be the main factor in explaining their residential distribution, as commuting is expensive. Bookkeepers may also fall into this group, living near work. But among the white collar classes, where living near the job is not a constraint, insofar as we need something more than the distribution of housing to explain their residential choices, it has to do with taste and culture. 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. Long established residential traditions are at play here, with strong social norms about where it is

<sup>8</sup> In analysis of the uncollapsed table (not shown) their effect is insignificant, the only occupation whose result differs.

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 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.

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## 6. Discussion

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This paper investigates the socio-cultural and material aspects of occupational advancement as distinct from the purely institutional (Edwards and Walker 2010; McPhail et al. 2010), with a special emphasis on residence, both location and housing quality (Edwards and Walker 2010, 12). Adopting a specifically Weberian perspective, it 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.

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. Accountants are occupying better quality housing than some other non-manual occupations, but, in spite of claims and aspirations to the contrary, they significantly trail the more elite occupations. Although the distributions overlap, overall accountants occupied housing of lower quality than barristers and wine-merchants, but also architects, who had, like accountants, begun to organize successfully during the latter half of the nineteenth-century (Abbott 1998; Woods 1999).

Analysis of the spatial distribution of housing type shows how the housing favoured by accountants was to be found in some more affluent inner city areas such as Fitzwilliam and the older commercial areas such as Arran Quay, but increasingly in the new suburbs such as Rathmines and Rathgar, Pembroke and Glasnevin. This suggests an occupation that allowed separation from the immediate place of work. For many accountants this marks the early phase of a change in residential geography typically associated with occupational advancement and profession formation. Once again, accountants found themselves most closely allied to auctioneers and noticeably distinct from barristers

and wine merchants, 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, to class – it is 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, a level of geographical specialization existed which cannot be explained solely by the mix of housing quality available in particular areas. While this specialization is less significant for accountants 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 an appropriate style of life.

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 and Goldthorpe 2007a, 513). 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).

By highlighting the role of class in this manner, we demonstrate the usefulness of refocusing attention on the manner in which life chances are directly affected by command over economic resources and relationship to the market, which represent a constraint on establishing a distinct style of life. Cultural differentiation between occupational groups is important and has significant consequences, but it is constrained by the economic bases of the occupations. Accounts that depend entirely on the cultural dimension will be incomplete. Our re-invocation of Weber's class/status pair allows us to take account of both dimensions simultaneously. As we have seen above, accountants as a group have substantially greater command over economic resources than, say, bookkeepers, and some of the difference in their life chances is a direct consequence of this. Similarly, they fall below architects, barristers and wine merchants. However, as we have also seen, the economic basis is not sufficient to explain all aspects of lifestyle, in particular residential choices, so it is important to take account of status, in the cultural dimension, as well as class, in the economic. The result is that we can situate accountants relative to other non-manual occupations and professions in a way that is at once sensitive to the economic substructure and the cultural field.

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 and Goldthorpe 2010). While this latter paradigm has yielded

important insights into the professionalization process (Edwards and Walker 2010), our paper identifies the potency of class at a point in time when the broader historiography of the period also affirms 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.

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## 7. Conclusion

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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 dimension of the phenomenon. In many respects this has been successful – cultural practices and cultural capital are consequential and 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. For those occupations which are affluent enough to have a choice over where to live, we see strong differences between them in the sorts of locations they choose and in the strength of the pattern. Choosing place of residence will be a matter, *inter alia*, of notions of what is appropriate, of whom one should associate with, of what is an appropriate style of life for an accountant, a barrister or an auctioneer – in other words, matters of taste, prestige and honour. 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 suffer from some limitations. There are only limited data available by which to assess patterns of consumption, although data on housing quality and geographic location are robust and detailed. Furthermore, there is no consideration of the variations in consumption within occupations: no dis-

inction 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 categorization 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 contextualized manner.

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