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Gender (in) Accounting: Insights, Gaps and an Agenda for Future Research

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Abstract

Purpose We aim to raise awareness of the issues in order to foster further debate in the area of gender (in) accounting. In the process, we identify and outline opportunities for future research.

Design/methodology/approach Literature review and a discussion of the implications lead to the identification of opportunities for future research.

Findings We find that women are underrepresented at the senior levels in all walks of life. Where women reach senior positions, they are often paid less than men in similar positions. Countries and organisations with more gender equality do better.

Social implications Organisations and countries will be better off if they have good representation of women at all organisational levels in all walks of life.

Originality/value We bring our own perspective to the prior literature and to the identification of future research opportunities around gender (in) accounting.

Key words: Gender accounting, Gender in accounting, Gender issues, Women in accounting, Inequality

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Introduction

The proportion of women attending universities have increased over the last few decades. Women generally work harder at their studies and achieve higher grades than their male counterparts. In accounting studies, there are now more women than men. However, there are more male professors and heads/chairs of departments of accounting than women professors and heads/chairs. How is this possible? There are two possible explanations, namely these are positions that women are not interested in, or they are being excluded. The first explanation seems unlikely. The second explanation can be divided into excluded because of inferior performance, or excluded because of bias. Again, the first reason does not make much sense. If female accounting students outperform their male counterparts, why should the same not be true of professors? This brings us to the crux of the matter, bias. Bias continue to be operationalised in crass ways, but these forms of bias can be identified and dealt with much more easily than the subtle insidious ways of the world. For example, women's behaviour at work is often characterised in negative ways, whereas equivalent male behaviour is attributed to positive motives. Women are characterised as bitchy and temperamental and therefore said to be unsuitable for higher positions, whereas males are often promoted because they are aggressive and passionate about the business.

In most countries women's careers remain vertically and horizontally segregation (EU, 2008). Vertical segregation refers to females often relegated to occupy the lowest levels in organisational hierarchies, whereas horizontal segregation refers to women only being allowed to fill white collar positions. A recent survey of 11,500 of women and men around the world shows that the leader of 80% of organizations are male, even though male/female career ambitions are similar (Hays, 2016). In the accounting profession, studies have found that only a small group of women reach senior positions (Broadbent, 2016). For example, in New Zealand, only 22% of senior positions in the profession are held by women. However, these women in top positions earn less than their male counterparts (Zhao and Lord, 2016; Chartered Accountants Australia and New Zealand, 2015). Recent international reports also denounce a strong under-representation of women in the sciences worldwide (UN, 2010; UNESCO, 2012).

Should all of us be concerned that half of us, women, are not treated fairly? Yes, of course. As a society we strive for fair opportunities for all. There is ample evidence, for example comparing countries using World Bank metrics, that societies with fair, more equal governance systems prosper and outperform countries with oppressive policies. Women are known to be more compassionate, thoughtful managers, who are less prone to make snap decisions that, in men, is often ego (or testosterone) driven. All the evidence points towards the fact that organisations, countries, and societies would be better off with more women at all levels of position and power.

This special issue aims to highlight the iniquities and foster debate and further research into gender issues, and particularly into gender in accounting, and gender accounting. We build on previous special issues published in *Accounting, Organizations and Society* (1987, Vol. 12 (1)); *Accounting, Auditing and Accountability Journal* (1992, Vol. 5 (3)); *Accounting, Organizations and Society* (1992, Vol. 17 (3/4)); *Critical Perspectives on Accounting* (1998, Vol. 9 (3)); *Accounting, Auditing and Accountability Journal* (2008, Vol. 21 (4)); and *Critical Perspectives on Accounting* (2016, Vol. 35 (March)).

The recent European Union Horizon2020, that includes specific calls for programmes to support gender equality, as well as the Chartered Accountancy Associations that now show renewed interest in supporting gender reporting by organization (e.g. CNDCEC, 2016)

demonstrate that gender equality is on the agenda everywhere and that organisations may eventually be forced to show equality in uptake by women instead of just declaring that they provide equal opportunity and that they cannot be blamed for unequal uptake.

Reflections on the gender accounting literature

In this journal, a few studies have investigated certain aspects of gender, focusing mainly on students and education. However, these studies do not address the serious gender inequality issues mentioned above. For example, Wessels and Steenkamp (2009) examine students' perceptions regarding accountants in South Africa, and find no difference between the genders. Callaghan and Papegeorgiou (2015) show that female accounting students take more personal responsibility for their studies than male students and that females outperform males. In professional qualification examinations, women also outperform men in the examinations of the Chartered Institute of Management Accountants (Roos, 2009). Halabi *et al.* (2010) found no gender difference regarding the propensity of using computer-based learning materials instead of attending face-to-face lectures. Taylor (2013) found that gender does not affect the ethical sensitivity of accounting students. Similarly, Soni *et al.* (2015) found that male and female trainee accountants are equally likely to 'whistle-blow' when they encounter unethical behaviour. However, another study found that male accounting students are "four times more likely than females to act unethically" (Sadler and Barac, 2005, p. 124). In a non-accounting setting, de Clercq and Venter (2009) found that men are more financially literate than women.

The gender literature took off during the 1970s, as a consequence of the feminist agenda, mostly in the subject areas of philosophy and history. The literature immediately pointed towards the inequities of male-dominated workplaces; gender stereotypes; and the under-representation of women in the workplace, the professions and on policy-making bodies (Lehman, 2012). From the late 1980s, there has been increased interest in gender-related issues in the managerial and economics literatures. Two main streams of research can be identified. The first stream relates to research focusing on the presence of females on firms' boards of directors highlighting the scarcity of women in senior position (e.g. Nielsen and Huse, 2010; Lückerath-Rovers, 2013). According to Marshall (1995), the "ideal" manager is perceived as career and business focused with a supportive partner, in other words the worldview of the cultural domination of the male manager. In such a world, women who want to succeed have to emulate male behaviour, i.e. they have to act aggressively and competitively, and suppress any behaviour that can be characterised by others as intuitive or emotional. Only recently, this stereotype started to change, highlighting a number of benefits related to the presence of women on boards of directors, both in terms of financial performance and corporate governance. For example, Parker (2008) highlights the benefits around the integration of reason and intuition, action and reflection, intervention and patience, logic and creativity, stability and change, and sacred and secular. According to both stakeholder theory (Donaldson and Davis 1991) and resource dependence theory (Pfeffer and Salancik, 1978), the presence of women on boards enhances stakeholder relationships. There are several direct and indirect benefits from mirroring the demographic characteristics of key stakeholder groups, such as customers, employees and investors, in the board of directors (Brammer *et al.*, 2007). Furthermore, diversity is good for a company's public image, especially when "they are large firms which are visible to outsiders or because they are required to deal with government agencies which have preferences for diversity" (Adams and Ferreira, 2004, p. 14). In addition, the prior literature suggests that more women on a board

lead to the consideration of a greater range of perspectives and therefore better decision making (e.g. Lückerath-Rovers, 2013). The second stream of research examines the wage gap between men and women (e.g. Kangasniemi and Kauhanen, 2013; Martín-Ugedo and Minguez-Vera, 2013).

Turning now to the accounting gender literature, which also had its inception in the late 1980s (e.g. Broadbent and Kirkham, 2008; Haynes, 2008a and 2013; Parker, 2008). The “gender agenda” has lately been identified as an area where accounting academics should engage more (Broadbent, 2016; Parker, 2015). According to Parker (2008), accounting has claimed gender blindness so far, maintaining the myth of gender-neutral accounting because of accounting’s ‘objectivity’ and ‘rationality’, whereas in reality, accounting processes have been linked to male characteristics. Likewise, Hines (1992) and Broadbent (1998) support the idea that the nature of accounting practices represents masculine values, inhibiting feminine qualities and underestimating the emotional dimension. Some studies have investigated women’s representation in the accounting profession, describing the increasing presence of women in male-dominated accounting professions since the 1970s (e.g. Broadbent and Kirkham, 2008; Dillard and Reynolds, 2008). These studies find evidence of, and denounce, the “glass ceiling”, i.e. the invisible artificial barriers created by attitudinal and organisational prejudices, which block women from senior executive positions. This results in vertical segregation, with females occupying the lower hierarchical levels. Moreover, Lehman (1992), Thane (1992), and Shen and Samkin (2008) show that the entry of women employed as accountants in companies has given rise to horizontal segregation, with women only allowed into white-collar jobs. Women can fulfil blue-collar roles, as we learnt when women performed factory work during the Second World War. As Ciancanelli (1992) points out, social roles in organizations (and society) does not derive from biological differences, but from social constructions.

Storytelling is also used in accounting gender studies to highlight the difficulties women face to gain access to the accounting profession, and to focus the attention on the forms of exclusion they face (e.g. Lehman, 1992; Loft, 1992; Kirkham and Loft, 1993; McKeen and Richardson, 1998). For example, Dambrin and Lambert (2008) investigate the views of women working for the large public accounting firms in France, illustrating the difficulties of motherhood and the dilemma of whether to pursue motherhood. They find that women who want to manage this dilemma more effectively shape working practices and implement tactics to adapt the team to their work-life balance, however these efforts often lead to conflicts with colleagues and results in being relegated to marginal positions within the organisation. Haynes (2008b) investigates the relationship between the experience of motherhood and employment within the UK accounting profession, finding that, as the identities of mother and accountant become entwined, women undertake a process of redefinition and transformation of the self. Komori (2008) explored the experience of Japanese women in the accounting profession, finding that they have changed accounting practices by applying a feminine approach to their day-to-day work.

An emerging stream of gender accounting literature is now focused on female representation in the sciences, highlighting the risk society is taking in wasting women’s talents and perspectives in accounting research, e.g. Galizzi and Siboni (2016) in this issue. The reason for such under-representation is related to the fact that the science sector is considered to be perfectly objective and meritocratic, while it is in fact affected by gender stereotypes and a series of almost invisible segregating mechanisms that prevent women

from engagement in specific fields of research, as well as mechanisms that block their career advancement (e.g. Prages, 2009; Meulders *et al.*, 2010).

The contributions in this special issue

This special issue aims to raise issues and foster further debate and research into gender (in) accounting. The six articles in this special issue contribute to developing a “gender agenda”, by providing insights, gaps and highlighting opportunities for future research. We also contribute to the international debate regarding gender inequality, by pointing towards the scant presence of women in senior positions (in accounting profession, companies and academia) as well as providing insight into practices to support gender equality in organisation in various countries.

Broadbent (2016) undertakes an outstanding illustrative review of articles published on gender accounting, with the aim of categorisation, the identification of themes, and the identification of gaps and opportunities for further research. The author highlights that accounting remains characterized as a male domain. Drawing from personal practical examples, the paper first illustrates why the consideration of women and gender in accounting matters; second discusses definitional issues (around sex, gender, femininity and masculinity, accounting profession); third refers to the themes that have been researched on gender accounting to date, highlighting new opportunity for research; and finally, reflects on what the main reasons are that women are subordinated in terms of power and economic reward. The paper establishes an argument for undertaking research in general with regards to gender and in particular to pay attention to how the nature of accounting information is informed by gendered values.

Rao and Tilt’s (2016) contribution focuses on boards of directors and the fact that boards play an important role in ensuring that companies meet corporate social responsibility objectives. By using regression analyses involving the annual report disclosures (for the period 2009-2011) of a sample of Australian listed companies, the paper provides a snapshot of the association between board diversity and corporate social responsibility disclosure. The findings indicate that most diversity variables of boards (such as gender, tenure and percentage of multiple directorships) are positively associated with the level of corporate social responsibility disclosure in Australian companies, i.e. companies with more diverse boards perform better on corporate social responsibility than companies with less diverse boards. The paper suggests that the more diverse the board is, the better it represents the company’s different stakeholders, leading to better corporate social responsibility disclosures. Among the implication of the paper is that companies pursuing improved corporate social responsibility disclosures, should consider the appointment of newer, younger, and female directors.

Willows and Van der Linde (2016) examine the role played by women on boards of directors, in terms of good corporate governance practice, value-creation, and the pursuit of competitive advantage. More specifically, the authors focus on whether increased female representation on the boards of large South African companies listed on the Johannesburg Stock Exchange are associated with better corporate governance practices and company performance. The paper find a positive relationship between the number of women on the board (when there are three or more) and the company’s financial performance. Therefore, the paper suggests that companies should consider increasing the number of women represented on their boards in order to improve their governance, which could in turn lead to improved financial performance.

Zhao and Lord (2016) study the employment of women in senior accounting positions in the China, where the culture is dominated by Confucianism, which is highly discriminatory towards women. The recent shift that China has made towards a socialist market economy, the authors speculate, should have created more opportunities for women. By submitting semi-structured interviews to accountants (both males and females), the study found that the greatest “external barriers” to female career advancement is motherhood, because in the perception of interviewees, a woman can’t be a mother and a successful worker at the same time. Moreover, the study found the following “internal barriers” to career progression: sometimes women make a conscious choice between work and home-life in favour to the latter; a lack of self-confidence and no expectation of reaching high level positions; and some women show their emotions, which is not usually expected from a successful senior manager.

Galizzi and Siboni (2016) analyse the current positive action plans issued by Italian state universities in order to investigate “whether” and “how” universities are promoters of gender equality. The paper draws from the European Union’s commitment to promote gender equality in the science sector as a way to foster excellence in research and from the point of view of the gender inequality situation that affect the entire European university sector. By applying content analysis to 28 contemporary positive action plans issued by universities, the paper found that positive action plans focus on creating a friendly environment for women, while little attention has been paid to strategies designed to create gender-awareness in science or to support women leadership. The study concludes that future university strategies need to move on from the current predominant women’s welfare policy framework to actions devoted to developing women leadership, gender research, as well as teaching framework. This would contribute towards actual cultural change of universities and society in term of gender equality in research and in communities.

Baldarelli, Del Baldo and Vignini (2016) explore the issue of gender equality in accounting academe by examining the gender of authors in journals and on the academic boards of academic accounting associations in Italy. The authors analyse Italian journal publication data, career progression, and women’s participation in editorial committees and managerial boards. The authors observe that despite the fact that the number of women in academe has gradually increased, senior academic positions are still dominated by men. The authors conclude by imploring the academy to put measures in place to highlight the structural, cultural, and social factors that stop women from reaching senior (accounting) academic positions.

Conclusion and future research on gender (in) accounting

We aim to highlight the relevance of research into gender matters in accounting. It is incredible, even shocking, that we continue to subjugate half the population, even in the most enlightened societies on the planet. In these enlightened societies, we often criticise societies that are even less women friendly. Our view is that anyone should feel free to criticise any unfairness towards women, but at the same time, they should ensure that their own actions and social arrangements around gender issues are beyond reproach. Women are still systematically excluded from senior positions, even in the sciences, which is supposed to be the ultimate meritocratic domain. Where women reach higher position, they are often paid less than men in the same position. There could be no justification for these injustices.

Despite the formal equality (and legislation to promote the role of women) in developed countries, the reality is that inequalities persist. Just consider how few women play key roles in companies, academe, politics, etc. For example, only 20% of full professors and

fewer than 10% of Vice Chancellors/Rectors of universities are women (UNESCO, 2012). The gender agenda is particularly important at universities where the cultural perspectives of future leaders are shaped. The fact that women continue to be under-represented in positions of power is evidence of the effectiveness of the subtle ways of exclusion of women. Women are easily characterised as emotional and bitchy, whereas men who display similar traits are said to be passionate and using their controlled aggression to get things done. Young men who commit *faux pas* at work are taken aside by senior males and guided, in Western society often over a drink, while senior males easily gossip about the inappropriate behaviour of young women without providing any guidance. Is it any wonder then that women find it more difficult to flourish?

The studies in this special issue show that gender inequality is endemic to the workplace, even though study upon study shows that increased diversity makes sense in various ways, including when measured in economic terms. Organisations could be more successful if they increased the gender diversity of their managers and executives. The research presented in this special issue will alert employers that they are missing out on financial and social opportunities if they do not promote a more gender diverse workforce. The conscious and active promotion of women is needed to increase the presence of women in senior positions. Apart from the direct benefits, more women in senior positions will also provide examples for young women to aspire to, and ensure that women can be guided by women already in more senior positions. Further regulatory action at the national and supranational level, such as the EU, may also be called for. It is not enough for organisations to claim they provide equal opportunities if this is not evidenced by equal uptake of opportunities, because we all know how easy it is to use the subtle ways of exclusion.

Although a start has been made on studies on gender (in) accounting, there are still underexplored areas. Here are some research approaches that could be developed:

- Examine the participation of women in all types of organizations in order to identify whether there are forms of horizontal (white/blue collar) and vertical segregation (hierarchical levels);
- Examine the reasons for horizontal/vertical segregation;
- Examine the mechanisms of exclusion and subjugation;
- Find sites where mechanisms of exclusion and subjugation have been overcome and examine how this had been achieved;
- Document the benefits of breaking down the barriers facing women;
- Examine the role national and organisational culture play in perpetuating the vertical/horizontal segregation of women;
- Examine the lived experience of women working in different accounting roles and organization (such as companies, accounting profession, universities, etc.), in order to understand the obstacles and barriers they encounter; and
- Examine the different perceptions of men and women on accounting information (e.g. in the annual report), in order to evaluate whether there is scope for change in traditional accounting information systems.

Apart from these research approaches, Broadbent (2016) provides some excellent ideas elsewhere in this special issue.

We hope that women everywhere will increasingly be allowed to play the roles they choose in society, and that they will choose roles they find fulfilling. All of society will be better off for it.

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