

Accounting and lived experience in the gendered workplace[☆]Salvador Carmona^a, Mahmoud Ezzamel^{a, b, *}^a IE Business School, Madrid, Spain^b Cardiff Business School, Cardiff, UK

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ABSTRACT

Research addressing how gendered space is experienced in the workplace, how accounting operates as a gendered and gendering technology and how it impacts identity formation and gender performance is sparse. This paper examines the relationship between accounting and lived experience in the gendered workplace. We articulate a theoretical framing that examines gender producing processes and how accounting functions as a gendering gaze at work. We then offer an overview of some key studies that have examined accounting and gender in the workplace. We argue that the construction of gendered identity in the workplace is about how individuals perform gender in an imaginatively produced space for the purposes of control and domination. We identify three main themes that deserve the attention of future researchers: a) how the human gaze produces gender divisions at work; b) how accounting functions as a gaze and produces gender divisions in the workplace while noting the scope for resistance; and c) how gendered accounting technologies reaffirm existing gender divisions.

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Within the social sciences, the study of gender performance and identity in the workplace has received increasing attention (Acker, 1990; Butler, 2004). Accounting researchers are also examining the role of accounting in gendered workplaces (Knights & Collinson, 1987; Walker, 2003). Gendered organizations, and gendered workplaces, feature a distinction between masculinity and femininity, which reproduces gendered differences (Britton, 2000: 419). Accounting technologies (calculations, vocabulary, symbols, images), are signs that name, count and value objects, activities and individuals. These technologies intervene in the workplace and impact performance, reward structures and the construction of gender and identity. For example, in audit firms accounting measures shape the identity of trainees and partners (Anderson-Gough, Grey, & Robson, 2001; Covalski, Dirsmith, Heian, & Samuel, 1998). Moreover, the introduction of accounting techniques of surveillance can disrupt an individual's sense of self (Ezzamel & Willmott, 1998; Ezzamel, Willmott, & Worthington, 2004) and exert a

constitutive role in the construction of the workplace; for example, by imposing its logic on space, by demarcating spaces into centres of calculation, and by rendering these spaces visible (Carmona, Ezzamel, & Gutiérrez, 2002; Miller & O'Leary, 1994). Researchers have also examined the role of accounting technologies in reinforcing pre-existing views of gender and in the construction of new gendered relations at work (Cooper & Taylor, 2000; Kornberger, Carter, & Ross-Smith, 2010). Despite this wealth of research,¹ we still have much to learn about the relationship between accounting technologies and the gendered workplace (see Conlon, 2004: 464).

Accounting technologies are not gender-neutral but are both gendering and gendered. They are *gendering* in the sense that they produce gender divisions at work if, for example, performance measures or reward structures create difference in the way women and men are treated. In doing so, accounting technologies become part of the wider processes of gendering, which are intrinsically dynamic and changing over time. Accounting technologies are also *gendered* to the extent that socially sanctioned divisions of roles that differentiate between women and men on biological grounds, for example, become incorporated in accounting vocabulary,

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¹ Special issues of accounting journals devoted to accounting and gender studies include: *Accounting, Organizations and Society*, 1987, Vol. 12(1), and 1992, Vol. 17(3/4); *Accounting, Auditing and Accountability Journal*, 1992, Vol. 5(3), and 2008, Vol. 21(4); *Critical perspectives on Accounting*, 1998, Vol. 9(3).

measures and images. Shearer and Arrington (1993: 254, 260) argue that the construction of accounting as a social practice privileges the phallic male body because it promotes phallogocentric conceptions of economics, value and ethics, and its discourse embeds a sexual politics. In this paper, we suggest that studying the relationship between accounting and the construction of gendered identity in the workplace is about how individuals 'do gender' or perform gender (Butler, 1988, 1993; West & Zimmerman, 1987) and how they react to the gaze, as there is always room for freedom in systems of domination (Foucault, 1977, 1996: 232). Lived experience and gender performance are manifestations of the materiality of the workplace which, we argue, must be brought to the fore in accounting research on the gendered workplace (Hammond & Oakes, 1992; Knights, 2015). Despite numerous important studies that have examined the relationship between accounting and gender (e.g., Kirkham & Loft, 1993; Shearer & Arrington, 1993; Anderson-Gough, Grey, & Robson, 2005), we note a paucity of studies addressing the role of accounting in shaping lived experience in the gendered workplace as well as in constructing gendered divisions at work. Furthermore, several organizational arenas deserve the attention of future research, in particular non-bureaucratic organizations (Alvesson, 1998).

Our examination of the extant literature suggests that future accounting research could fruitfully focus on the following issues. First, the relationship between the human gaze and the workplace, and how this affects gender performance and impacts lived experience at work. Secondly, how accounting technologies function as a gaze, either as a replacement to or in support of the human gaze, and how this role becomes part of the gendering processes in organizations that underpin existing gender divisions or create new ones. Thirdly, how accounting technologies themselves become gendered by incorporating culturally-wide gender divisions. Further research in these areas should help unravel how the workplace becomes a gendered space through the mediating role of accounting.

In the remainder of this paper, we first examine the notion of the gendered workplace. Drawing on Said's (1978) understanding of imaginative geographies as sites of appropriation, domination and contestation, we underscore the materiality, poetics (lived experience) and politics of the workplace. As identity construction is crucial in gender performance, we elaborate how the constitution of gendered identity is a highly spatialized contest that occurs in a network of power/knowledge relations. This is followed by an examination of how accounting operates as a gazing and gender producing technology. Next, we draw on some selective accounting studies of accounting and gender at work to emphasize their contributions. In the final section we suggest ways in which previous research can be extended in the future, with reference to under-researched elements of our theoretical framework.

1. The Gendered workplace²

The allocation of roles at work can be gendered because it is connected to cultural norms concerning who occupies public space (e.g., Kamla, 2012). The workplace is an important public space where identity is constituted and gender is performed. As Halford and Leonard (2006: 54) note "workplaces matter to the ways in which we have to negotiate our gender identities." The workplace is a space where cultural images of gender are reproduced (Hearn & Parkin, 1987); for example, gender segregation based on masculinity is the product of organizational processes and practices

(Acker, 1990) which impact individuals and work organization (Martin, 2006).

The workplace is an arena where employees experience space, hence the expressions 'lived space', or 'experienced space' as Dale and Burrell (2008: 10) argue, is "overlaid with 'imaginary spaces' whereby the material and the cultural are fused. It is the social creation of space so that signs, images and symbols are made material." Dale and Burrell's reference to 'imaginary spaces' connects with Said's (1978) notion of "imaginative geographies", which are discursive formations, tense constellations of power, knowledge and spatiality (Gregory, 1995a: 29; see also Foucault, 1980: 70). 'Discursive formations' underscore the role of language in shaping employees as subjects and the objects they deal with. Furthermore, 'tense constellations' emphasize the contested nature of the relationships between power, knowledge and space. Imaginative geographies accentuate the difference and separation of one space from another, for example directors' office space from the shop-floor, which may comprise contradictions within power/knowledge and spatial relations (Gregory, 1995b). As an imaginative geography, the workspace is intentionally produced in order to be dominated, exploited and controlled, and it can produce gender divisions that reflect cultural norms; for example, meeting places and dressing rooms for (female) cleaners are placed in less-prominent locations.

'Lived experience' in the workplace connects with the 'poetics of space' (Said, 1978: 55): "The objective space of a house -its corners, corridors, cellar, rooms-is far less important than what poetically it is endowed with, which is usually a quality with an imaginative or figurative value we can name and feel: thus a house may be haunted, or homelike, or prisonlike, or magical." The workplace can impart similar experiences on those who occupy that space. Said also notes that the poetics of space are simultaneously 'politics of space'; lived experience at work is in part impacted by organizational politics that influence how space is configured and allocated between women and men.

The workplace and gender are reciprocally constitutive of each other, rather than one of them having primacy over the other (Löw, 2006: 129–130). In researching the gendered workplace, the focus should be on "how gender is constantly redefined and negotiated in the everyday practices through which individuals interact; how men and women 'do gender' and how they contribute to the construction of gender identities" (Poggio, 2006: 225). Gender is thus not an essentialist biological conceptualization of male and female; men and women construct gender at work through processes of reciprocal positioning (Gherardi & Poggio, 2001). The performance of gender in the workplace is productive of new spaces where power/knowledge relations are exercised (Gregson & Rose, 2000).

Some feminist studies contend that the workplace is typically masculine (Young, 1990: 176; see also the papers reviewed by Hammond & Oakes, 1992). McDowell and Court (1994) argue that in the professional workplace femininity is constituted as inferior and deficient compared to masculinity. This problematic binary distinction between men and women is part of a hegemonic discourse in feminist studies, it is a distinction claimed to be typical of women's 'bounded spatiality' – manifest in their apparent deferral to masculine authority: 'I'm here, but it's his space' (Young, 2005: 191). Tyler and Cohen (2010: 178–179, 193) coin the term 'spaces that matter', after Butler's 'bodies that matter', to signal spaces that are a materialization of the cultural norms according to which gender performances are enacted, and through which adherence to these norms is signified. Such culturally based binary distinctions must be problematized. Indeed, Knights (2015: 206) stresses the need to shatter the masculine/feminine and mind/body binaries in order to avoid reproducing them in life as well as in research, arguing that dissolving boundaries "invites a collapsing of

² While recognizing that space and time are intertwined, we focus on the workplace as a gendered space.

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