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Let's talk about sex(ism): Cross-national perspectives on women partners' narratives on equality and sexism at work in Germany and the UK



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ABSTRACT

While the accounting academy has contributed in important ways to furthering our understanding of the relative absence of women in top positions in Professional Service Firms, in-depth empirical research that focuses specifically on sexism is rare, especially so from a cross-national perspective. Drawing on sixty interviews with women partners in public accountancy firms in Germany and the United Kingdom, this article examines how women partners talk about sexism and equal opportunities in the accountancy profession and considers how these narratives are patterned cross-nationally. Employing cultural theory, this study explores how elite women discursively relate to sexism and equal opportunities through their career histories and demonstrates the complex interrelation between the context in which these narratives are produced and the past and present positions of the respondents. Interestingly, it was the German respondents who drew on problematic notions of 'choice' and responsibility, where it was upon women to make a choice between their careers and home lives, while this decision-making process was not expected from men. This was in contrast to the accounts of the UK participants who, although also unveiling tensions in their talk, were more inclined to acknowledge continuing structural constraints.

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1. Introduction

Accounting firms are an important site of studying gender relations in the workplace, given the relatively large investment of employers in 'equality and diversity' programmes (Kumra and Vinnicombe, 2008), a comparatively high proportion of women entering the profession as graduates and yet a continuously low percentage of female partners. Despite important contributions by the accounting academy to what we know about the subject of gender in the profession and beyond, women accountants' subjective experiences of sexism and views on equal opportunities remain underexplored. This article analyses interviews with female partners in two national contexts with regards to their experiences and views on sexism and equal opportunities. Gathering detailed insights into what this particular group of women think will contribute to a better understanding of the persistent gap between the intake of women graduates on the one hand and the number of women in top positions on the other hand. This article proceeds firstly by drawing out extant research in the wider subject area, before introducing cultural theory as a lens to the study of women's narratives in this context. Thereafter, a brief

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discussion of methods and methodology of the wider research project follows. Section 3 analyses the respondents' narratives in Germany and the UK, firstly on the subject of equal opportunities, and secondly with reference to sexism more specifically. Finally, Section 4 brings the main findings together by drawing out, and seeking to make sense of, the similarities and differences across the women's narratives.

1.1. *What we talk about when we don't talk about sexism*

While the study of gender in accountancy firms itself continues to be an under-researched field (Kornberger et al., 2010; Anderson-Gough et al., 2005), the accounting academy has made important and notable contributions to the wider study of gender discrimination in the workplace, particularly focusing on three areas of discrimination: firstly, women's historical exclusion from the profession, secondly, differences in occupational outcomes, and, thirdly, gendered differences in equal access to opportunity and therefore the processes that lead to differences in outcome. All three 'streams' of research therefore talk about discrimination, often considering sexism, and definitely, in the third case, examining the ways in which workplaces do not provide equal opportunities and therefore fail to make adjustments that acknowledge, account for, and seek to address different constraints on men and women that lead to unequal outcomes (Probert, 2005).

But, while we talk about gender discrimination and equal opportunities as a group of scholars, what we seldom do, is talk about it with our respondents. Often, this is just not feasible. The 1990s, for example, saw a wave of significant contributions based on archival research into women's history in the accountancy profession. Gender discrimination here was examined by focusing on women's historic exclusion from the profession. Loft (1992), Kirkham and Loft (1993) as well as Shackleton (1999) (also see Thane (1992) and Lehman (1992)) showed how the profession moved from simply excluding women by statute, to the use of, among other things, educational entrance criteria that were difficult for many women to meet at the time, and discursive practices which resulted in a classed and gendered divide between bookkeepers and 'proper' accountants. Furthermore, in, what I consider the second stream of research in this context, 'talking' is sometimes rejected as a valid or objective form of research. Schaefer and Zimmer (1995), for example, focused on accountants to explore the gender pay gap, arguing that within such a homogenous group, differences in human capital endowments, thought to be one of the primary explanatory factors of the gender pay gap in the 80s, would be minimal. Their analysis of US census data from 1989 to 1991 unveiled a 49 percent pay gap among US accountants and the authors point to differences in age, firm size, marital status, academic qualifications and work experience as significant factors in explaining this gap. While Schaefer and Zimmer only attributed minor explanatory power to the 'fertility decisions of women', this variable was of course correlated with work experience (ibid.). A strong focus on differences between women and men's decision-making, attitudes, and intentions, and the study thereof in relation to differences in occupational outcomes, is evident throughout the 1990s and around the turn of the century (see for example Nichols et al., 1997; Mynatt et al., 1997; Chia, 2003).

From a psychological perspective, studies that focus specifically on gender discrimination and sexism primarily take an attitudinal approach, therefore employing surveys and other quantitative measures to gauge in how far sexist 'attitudes' persist (Kim, 2004). Chia (2003), focusing on junior auditors in Hong Kong, for example, points to differences in career drivers between men and women. More specifically he found that male junior auditors placed higher importance on material rewards, while female respondents were more driven by the "search for meaning and affiliation than male respondents" (2003: 104) and suggested that "public accounting firms can utilize the information (...) to create environments that provide opportunities for the junior staff to satisfy their respective career drivers, if the firms want to retain them" (2003: 107). While not without merit, this stream of research resulted in resistance and lively debate, not only because its conclusions and suggestions would, if put to practice, likely increase rather than decrease the gender pay gap, but largely because of its uncritical engagement with gender as a variable (Alvesson and Billing, 2009; Haynes, 2008a).

Haynes (2008a) makes a powerful critique of this body of research, noting that it is not variations in attitudes, intentions and perceptions between men and women that result in different outcomes, but the underlying assumptions, gendered structures and cultures that produce difference and maintain inequality in opportunity as well as outcomes. Her call for more feminist research challenging those underlying assumptions has been answered by only a small number of notable papers that examine formal and informal practices in the workplace within the accountancy profession – the third stream of research I would like to discuss here. What assumptions, for example, underlie the way we organize work and in which ways may this result in disadvantages in terms of access to opportunity and inequality in outcomes? Examining socialization processes of accounting trainees (Anderson-Gough et al., 2005) and the construction of professional identities (Haynes, 2008b; Robson et al., 2001) makes visible how space and time are casually drawn upon as markers of performance and commitment in ways that are inherently gendered (Acker, 1993, 2006; Martin, 2006; Castilla, 2008). Measuring performance by relying on the image of the 'ideal worker' (Foster and Wass, 2011), who is frequently constructed around the "image of a white man who is totally dedicated to the work and who has no responsibilities for children or family demands other than earning a living" (Acker, 2006: 448), underlie many of the unequal outcomes for women: firstly, because women executives are more likely to be part of dual-earner couples than men in similar positions (Scott et al., 2010), and secondly, because women in heterosexual relationships are, on average, more likely to take over a larger share of domestic responsibilities (Gallie and Russell, 2009) as part of said dual-earner couple.

This third stream of research has resulted in important insights into day-to-day social and discursive practices, such as an overriding focus on the client (Robson et al., 2001; Lewis, 2007), that make it difficult to compete for and combine high-ranking positions in accounting firms with other responsibilities and pervade even the most well-meaning of equal

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