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Accounting as gendering and gendered: A review of 25 years of critical accounting research on gender

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ABSTRACT

This paper gives a critical review of 25 years of critical accounting research on gender, addressing what we have learned to date and what are the most challenging areas to be investigated in the future. It considers accounting as a political construct implicated in perpetuating inequality, with reference to global gender challenges. Gendered histories of accounting and stories of individual struggles show barriers to entry being overcome; but challenges remain. Accounting acts as both a gendered and gendering institution in relation to career hierarchies, motherhood, work-life debates, and feminisation and segmentation, and interacts with gendered identity, embodiment and sexuality. The paper outlines the contribution of feminist theory to accounting research on gender and calls for further research on the interaction of gender relations with global capitalism.

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1. Introduction

The interaction of accounting and gender has been subject to debate for many decades (Hopwood, 1987), and certainly since the inception of the *Critical Perspectives on Accounting Journal* some 25 years ago, when the editors called for research on the extent to which accounting reinforces or sustains relationships between individuals and groups on gendered lines (Cooper & Tinker, 1990). Scholars have addressed, inter alia, the gendered functioning of the profession in the labour market; the historical progress of women in the profession and their career trajectories; the gendered nature of accounting itself; and subjected the profession and accounting rationalities to feminist critique.

This paper gives a critical review of 25 years of critical accounting research on gender, addressing what we have learned to date and what are the most challenging and promising areas to be investigated in the future. In 25 years much has changed and yet little has changed. Women have made strides in developing their presence in the accounting profession, yet inequalities remain. There may be some areas to celebrate, such as the greater inclusion of women in accounting, but at what cost? The need to address gender inequalities across both genders and in all parts of the world, developed and developing, means that the role of accounting and the profession in perpetuating inequalities on gendered lines and on a global scale remains a serious concern.

The paper proceeds as follows: in the next section I outline the conceptual positioning in relation to gender, criticality and the distinction between gender and feminism. Section 3 considers accounting as a political construct implicated in perpetuating inequality, with reference to global gender challenges. Section 4 addresses gendered histories of accounting in terms of barriers to entry, individual struggles, and in non-western contexts. Section 5 discusses accounting as both a

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gendered and gendering institution in terms of how it relates to career hierarchies, motherhood, work-life debates, and feminisation and segmentation. Section 6 evaluates accounting's interaction with identity, embodiment and sexuality, and the role of men in gender literature. Finally, I conclude with a discussion of gender and accounting going forward, outlining some essential lacks in the literature, and calling for the need for further feminist approaches to gender research.

2. Conceptual positioning and scope of the paper

Before reviewing the literature and making the case for the need for further research in gender and accounting, I first wish to establish some key concepts applied in this paper: the nature of gender; concepts of criticality; and relations between gender and feminism.

2.1. Gender

The concept of sex is largely essentialist relating to biological difference between male and female, whereas gender is widely accepted to be socially constructed and informed by socially and culturally informed conceptions of masculinity and femininity (Oakley, 1985). Biological essentialism itself is also subject to social norms and understandings, and is partially gendered, such that gender relations are the outcomes of socio-cultural and historic conditions and processes in which people interpret and recreate the social world (Alvesson & Due Billing, 1997). Gender is therefore the effect of social definitions and internalisations of the meaning of being a man or a woman (Haynes, 2013b). Despite the concept of gender relating to both men and women, much research on gender focuses on the position of women, as they as a group have historically been subjected to more discrimination and oppression than men under patriarchal conditions. This focus is replicated in the accounting and gender literature which tends to focus on the position of women in the accounting context for the understandable reason that women more than men have been more likely to be excluded or oppressed (Haynes, 2008a). However, there is a case to be made that there are gaps in the accounting literature relating to the gendered position of men, and that taking gender seriously means addressing masculinity and the role of men. In order to understand the interaction of accounting with women's lives we also need to understand men's. I will address the position of men in more detail later in this paper.

Much gender research in the accounting literature as well as other disciplines continues to reflect on a gender binary, between male and female, although there are clearly distinctions within and between categories of men and women. In the accounting context, this potential conflation of sex differences with gender identities and roles has been subject to resultant critique. For example, Gallhofer (1998) criticises research that uses the term 'woman' as if it were a universal and unitary category which results in the suggestion that concerns addressed and issues raised are of equal importance and relevance for all women, thereby resulting in a failure to address the differences between women themselves. Hammond (1997) critiques Nichols, Robinson, Reithel, and Franklin (1997) exploration of the interpretation of sexual harassment in accounting firms for failing to explore how sexual harassment reflects broader social conditions, and, by assuming an a-theoretical neutral position, for assuming that women are the cause of such harassment. What is known as a 'gender-as-a-variable' approach to exploring differences and gender divisions between men and women, has been subjected to extensive critique, suggesting that while these studies may address issues of critical importance to women, they primarily have an interest in gender as an object of study rather than as part of the research methodology and theoretical framework, and do little to contest inequalities and difference (Haynes, 2008a). It is not the role of this paper to engage in further critique of gender-as-a-variable studies, but to review the critical accounting research in relation to gender; consequently the focus of the review will be on 'critical' studies.

2.2. Criticality

In this context I assert a personal view on the nature of critical accounting research on gender, aware that it may not resonate with all critical scholars or all gender scholars, but it has been applied in the approach to this paper. Although critical accounting research has a rich and long history (Broadbent, 2002; Gallhofer & Haslam, 1997), in this paper I define it broadly, going beyond the definition of critical theory as associated with the Frankfurt School, to encompass research which has an emancipatory intent and/or outcome. While some gender studies have a clear political motivation and grounding in particular theoretical positions such as feminism or Marxism (see, for example, Cooper, 2001; Cooper & Taylor, 2000; Hammond, 2003; Haynes, 2008a), others illuminate the power, or lack of power, of particular social groups without necessarily having a stated or overtly emancipatory intent. Nevertheless, the *outcome* of such studies may be to subvert existing knowledge and understandings of gendered social relations, enabling further critique. In any case, the nature of emancipation will differ in different social, political and geographical contexts.

"A critical approach to research production recognises that the choice of subject is located within political processes in which some people's lives and experiences are regarded as interesting and/or important enough to be researched but not others" (Haynes, 2008a, p. 544).

Many papers also draw from a wide range of inter-disciplinary perspectives, reflecting an intent to resist the financial economics-based accounting research tradition (Parker & Guthrie, 2014) which perpetuates the status quo and hence

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