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Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa1
2 Convenient fictions and inconvenient truths: Dilemmas of
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ARTICLE INFO

Keywords:

Accountancy

Q3 Business case

Diversity and inclusion

Equality

Gender

Narratives

Paradox

ABSTRACT

We draw on comparative research conducted at three leading UK accountancy firms to ask, *is the business case for diversity fatally flawed* in relation to gender and flexible work? The business case has proved controversial in the academic literature, where it is said to have displaced the moral case and justified the enactment of ritual around diversity rather than generate substantive change. Studies suggest that within the accountancy sector both cases are subsumed beneath a strong 'client service ethic,' deployed to justify long hours and support the status quo. We show that the business case for diversity has made a limited contribution to transformational change because it is based on the retention of talent, when perceived competitive advantage and career progression rest on temporal commitment to work. For accountancy firms, this finding may represent an inconvenient truth. However, the business case can also encourage engagement with underlying narratives surrounding gender and equality, and thus represent a convenient fiction, contributing towards incremental change.

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9 1. Introduction

10 Q4 This article draws on comparative research conducted at three leading UK accountancy firms to ask, *is the business case for*
11 *diversity fatally flawed in relation to gender and flexible work?* The role of the business case and its relationship to the moral
12 case for progressive organizational change remains an important point of debate in studies of diversity and inclusion
13 (Tomlinson & Schwabenland, 2010). Though enthusiastically adopted by practitioners, the business case has been the
14 subject of a sustained attack within the academic literature (Lorbiecki & Jack, 2000) on the basis that it is economically
15 contingent (Barnes & Ashtiany, 2003) and ideologically problematic (Kersten, 2000). Some scholars have claimed that the
16 business case is a narrative used to justify the enactment of ritual around diversity, rather than to generate substantive
17 change (Litvin, 2002). Others suggest that, in prioritizing managerial concerns above claims to social justice, the business
18 case has thoroughly displaced the moral case for progressive change and has, as a result, 'fatal flaws' (Noon, 2007, p. 773).

19 An alternative perspective is that the moral case and business case are not necessarily 'contradictory logics' (Ahmed,
20 2007) but are mutually supportive, used tactically by practitioners seeking to secure commitment to a diversity agenda
21 (Tomlinson & Schwabenland, 2010). Within the accountancy sector, both the business and moral cases have been used to
22 justify the introduction of flexible work (Kornberger, Carter, & Ross-Smith, 2010; Smithson & Stokoe, 2005). However, it has
23 been argued that both are subsumed beneath a strong 'client service ethic' (Kornberger et al., 2010), which has been

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theorised as a narrative deployed within accountancy firms to safeguard partners' profits and justify long hours, and in the process support the gendered status quo (Anderson-Gough, Grey, & Robson, 2005).

In the analyses outlined above, the business case, moral case and client service ethic are understood as concurrent and often competing stories (Anderson-Gough et al., 2005; Kornberger et al., 2010; Litvin, 2002), with the client service ethic typically presented as most likely to determine organizational actions. Partly as a result, a perceived 'implementation gap' has arisen in the accountancy sector with respect to flexible work (Kossek, Lewis, & Hammer, 2010). This leaves organizations open to claims of hypocrisy as members say one thing about diversity whilst doing another. Yet, whilst noting the failures of the business case in generating transformative change, another stream of literature argues that the business case can only be produced and reproduced in specific organizational contexts (Zanoni & Janssens, 2004). As a result, we cannot know precisely what the business case *does* until we examine its use in situ.

In the remainder of this paper we examine the role of the business case in driving progressive change with respect to gender and flexible work within the accountancy sector, in four main sections. First, we review the literature on diversity, gender and flexible work, focussing particularly on studies conducted within the accountancy sector. Second we describe our methodology. Third, we present and analyze our findings. We conclude with a discussion of the theoretical and policy implications originating in our argument. We show that the business case for diversity in relation to gender and flexible work has made a limited contribution to transformational change in part because it is based on the retention of talent, when perceived competitive advantage and career progression rest heavily on temporal commitment to work. For accountancy firms, this finding may represent an inconvenient truth. However, we demonstrate that the business case can also encourage engagement with underlying narratives surrounding gender and equality. In this respect, it may also represent a convenient fiction, contributing towards incremental change.

2. Theoretical context

2.1. The business and moral cases for diversity in the accountancy sector

Despite entering the sector in close to equal numbers to men for over twenty years, women remain under-represented at senior levels of the accountancy profession in the UK and elsewhere (Duff, 2011; Smithson & Stokoe, 2005; Windsor & Auyeung, 2006). This situation has been attributed to informal and formal processes that maintain the existing gender order (Lupu, 2012), and include gender stereotyping and a tendency towards homo-sociality, both of which favour the white, male norm (Duff, 2011; Simpson & Lewis, 2005). In addition, accountancy firms are characterised by an inflexible work and promotion structure which does not acknowledge women's 'dual role' in both the public and the private sphere (Windsor & Auyeung, 2006).

Responding to these issues, flexible work has been positioned by accountancy firms as a means to attract and retain female talent (Kornberger et al., 2010). This focus on the 'business case' for change is an important hallmark of the diversity approach to human resource management (Kandola & Fullerton, 1998; Kirton & Greene, 2007). It suggests that organizations which recognize and reward difference will experience a number of commercial benefits (Windsor & Auyeung, 2006), such as improving organizational creativity and the ability to respond to the demands of a diverse client base (Cox & Blake, 1991; Ely & Thomas, 2001; Kirton & Greene, 2007).

Though adopted with enthusiasm by practitioners, the business case has proved controversial within the academic literature (Lorbiecki & Jack, 2000) on the basis that it is economically contingent (Barnes & Ashtiany, 2003) and ideologically problematic (Kersten, 2000). Focusing particularly on the discursive failures of the business case, Litvin (2002) employs new institutionalism alongside narrative analysis to describe its construction as a cognitive 'iron cage' (Powell & DiMaggio, 1991). Coercive, mimetic and normative pressures are said to operate together to institutionalise the business case for diversity which, though ostensibly aimed at transformative change, leads to homogenized and ritualized organizational responses defined only by the commercial agenda. This view corresponds with a wider critique that diversity agendas leave the 'myth of merit' (Young, 2011) substantially unchallenged, such that merit is often judged against male characteristics and behaviour defined as the norm, and organizational structures and cultures remain intact (Haynes, 2008; Liff & Wajcman, 1996).

A range of studies suggest that practitioners do not see the business or moral case as oppositional (Liff & Dickens, 2000; Tomlinson & Schwabenland, 2010) but deploy each case pragmatically, depending on the specific audience to which they wish to appeal (Ahmed, 2007; Barnes & Ashtiany, 2003; Liff & Cameron, 1997). Nevertheless, the moral and business cases are often characterized by academics as essentially 'contradictory logics' (Ahmed, 2007). Developing this point, Noon (2007) argues that "equal opportunity is a human right based in moral legitimacy (social justice) rather than economic circumstances," and that this universal principle cannot logically be supported by a contingent argument based on economic expediency. He suggests that the business case for diversity has thoroughly displaced the moral case for change and has, as a result, 'fatal flaws' (Noon, 2007, p. 773).

2.2. Client service case and implications for gender diversity in the accountancy sector

Questions concerning the primacy of the business case over the moral case have been taken up by Kornberger et al. (2010), in their analysis of the introduction of a flexible work programme designed to retain talented women in the offices of

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