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Who is she and who are we?

A reflexive journey in research into the rarity of women in the highest ranks of accountancy

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Abstract

This paper proposes a reflexive examination of research into the rarity of women at the highest hierarchical levels of accountancy, with the aim of contributing to the transformation of gendered structures of domination.

We practice reflexivity in two ways. First, we provide an analysis of the relationships between research objects, research design, and the implications of research findings, based on a sample of papers dealing with the rarity of women at the highest levels of accountancy. We show that self-proclaimed “neutral” research that rejects any form of prediction is adopting an illusory position which is detrimental to the situation of women. We also point out the risks associated with taking a subjective stance, which can be involuntarily detrimental to the cause it intends to serve.

Second, we draw on our various experiences at conferences. We show that our intention to transform the structures of domination has led us to adapt our own discourses, seeking to convince reluctant audiences by adopting a pragmatic style. We also discuss how conferences have shaped our research choices and interests, while making us aware of our own potential tendency towards universalism and a biased standpoint as Western scholars.

Keywords

Gender; accounting profession; methodology; reflexivity

1. INTRODUCTION

In 2007, during the annual department Christmas lunch, one emeritus professor, a CPA and former member of the accounting department, asked us about our research on gender in accountancy, listened to what we had to say then concluded with a smile: “Anyway, for women in top levels of accountancy, it’s just a matter of time.”

This anecdote is just one of the countless examples of the kind of discourses that have surrounded us since we started doing gender research in accounting. Where have gender researchers, including ourselves, gone wrong, individually and collectively, if some colleagues are still thinking today that “it is just a matter of time”?

This broad question is the driving force behind this article. We believe that transforming society requires action on the discourses produced about it. In this paper, we propose a reflexive analysis of the production of knowledge on the rarity of women in the highest ranks of the accounting profession. To do so, we unravel a selection of the discourses produced on this topic in the accounting literature and question our own experience and perception as scholars. We have ontological and political reasons for taking a reflexive approach on this particular issue. As female researchers studying the position of women, we experience the tension of being both subject and object of the research (Broadbent & Kirkham, 2008; Haynes, 2008a). From a political point of view, a field such as gender research involves intense power struggles, partly because research can have structuring effects on society at large – and reciprocally, society can considerably influence research into this field.

Reflexivity refers to a process through which research turns back upon and takes account of itself (Clegg and Hardy, 1996; Holland, 1999; Weick, 2002), to explore the situated nature of knowledge; the institutional, social and political processes whereby research is conducted and knowledge is produced; the ambiguous position of the researcher; and the constructive effects of

language (Calás and Smircich, 1999). Reflexivity means thinking through what one is doing to encourage insights about the nature of social science, especially the role that language, power/knowledge connections, social interests and ideologies, rhetorical moves and maneuvering in the socio-political field play in producing particular accounts (Alvesson, Hardy & Harley, 2008: 497). For Bourdieu, one major aim of scientific practice is to unfold the way reality is structured by questioning the powers in place and highlighting the extent of internalized and institutionalized domination (Golsorkhi & Huault, 2006). As such, reflexivity is, or at least should be, at the very core of scientific activity (Bourdieu, 2001, 2003; Bourdieu & Wacquant, 1992). Through their reflexive stance, researchers are well placed to point out the underlying mechanisms producing institutionalized practices (Bourdieu, 1997a).

In accounting research, studies developing reflexive analyses are few but inspiring. Most of them stress that being reflexive involves being aware of one's own role in the research process (e.g. Brown & Brignall, 2007; Covalski & Dirsmith, 1990). Reflexivity is about acknowledging the researcher's choices, not only theoretical and methodological but also linguistic (see e.g. Everett 2004), and their influence on the conduct and outcome of research, which requires "probing [his/her] own presumptions that underlay the research act" (Covalski & Dirsmith, 1990: 550). It also consists, for the researcher, of reflecting on the impact of his/her presence and findings on the object of research itself, in other words how this object might be altered by the researcher, possibly in unexpected and undesired ways (Brown & Brignall, 2007; Covalski & Dirsmith, 1990; Day et al, 2003; Kaidonis, 2004).

Reflexivity can take the form of introspection, relying on auto-ethnographies (Harding, Ford & Gough, 2010; Haynes, 2006). In such works, being reflexive takes more than being aware of one's influence on the research process and outcome. As Haynes (2006:404) explains, "[her] own autobiography is *central* to the actual research". Hence, she "reject[s] the notion of bias [...] and

embrace[s] subjectivity as a means of understanding human lived experience and the physical, political, and historical context of that experience”. Beyond the realm of auto-ethnography, most accounting researchers interested in reflexivity observe that the quest for objectivity is pointless and the claim of neutrality is a delusion (Covaleski & Dirsmith, 1990: 566). On the contrary, subjectivity and a critical stance are inherent to a reflexive approach (Becker in Ahrens et al., 2008; Covaleski & Dirsmith, 1990). Some accounting researchers practise reflexivity by building on the conflicts and tensions that may occur between different data sets, methodologies, propositions and social actors rather than trying to silence or eradicate these tensions (see for instance the use of dual methodologies by Brown & Brignall (2007) or the exploitation of dialectic tensions for Covaleski & Dirsmith (1990) to conduct interpretative field work). This contributes to a double-loop learning process in which the researcher attempts to elaborate on how he or she has learned in the ongoing research (Covaleski & Dirsmith, 1990: 549-550). Reflexivity is often experienced as a multi-layer process. For instance, Day et al. (2003) not only provide a reflexive account of their teaching experiences, but also try to be reflexive on the reaction of their students while learning to be reflexive. They also reflexively depict the process of transforming these accounts into publishable form.

These various ways of practising reflexivity foster creativity on the part of the researcher (Covaleski & Dirsmith, 1990: 550). In most of the accounting studies quoted above, researchers see their reflexive practice as a means to create and share new knowledge, and to transform long-established, unquestioned structures of domination. For Brown & Brignall (2007) and Quattrone (2000), reflexivity helps to establish dialogue between various camps of knowledge. Quattrone (2000) locates reflexivity in the very essence of accounting. More than a practice serving accounting research, reflexivity is *part of* accounting in that accounting is a discipline producing

knowledge on knowledge. Everett (2004) reminds us that reflexivity on the part of social scientists is not only about looking back and reflecting upon themselves, but also about injecting the knowledge that they generate back into social reality. Following this, he develops an inspiring reflection about the production of knowledge in environmental accounting, and the role played in this production by the linguistic choices of accounting researchers and practitioners. By reproducing standard expressions such as ‘Mother Nature’ or using misleading linguistic dualisms (e.g. ‘our business promotes win/win solutions for the environment and the economy’; as if the two were adversaries), practitioners and researchers might be reinforcing the status quo. Reflexive use of language could instead lead to a transformative production of knowledge. This transformative aim is also salient for accounting scholars engaging in reflexive thinking about their teaching practices. Day et al. (2003) and Kaidonis (2004), for instance, share this objective, while developing critical and reflexive thinking among their students, in order to transform their students as future professionals, but also as future adults and citizens. Furthermore, the tacit aim of reporting their experiences in an academic journal is to transform their peers into reflexive teachers. Beyond these accounts of the selves, accounting scholars calling for reflexivity not only acknowledge their subjectivity as researchers, but aim at transforming ontological perspectives. Harding et al. (2010), to give one example, develop a reflexive analysis of the construction of the academic self. Providing a disturbing vision of the academic as an abject subjectified worker striving to be a ‘four-star academic’, Harding et al. (2010: 166) argue that this introspection into the academic self should transform the way we study other (supposedly abject) workers.

In this paper, we reflect upon our relationships with the academic community, both through ‘indirect’ contact via the literature and ‘direct’ contact through presentations at conferences. We analyze a sub-field of gender research in accounting by “unmasking” academic discourses

produced on the rarity of women in the highest ranks of the accounting profession. We additionally practice reflexivity by highlighting our own positioning as gender scholars vis-à-vis the academic community. Reflecting on our personal experience as newcomers into gender research, we consider literature reviews as milestones in a knowledge landscape, particularly for emerging scholars. We also argue that reporting on the state of knowledge is not just a formal exercise of description, but should be considered as a necessary step for (political) action. Language and discourse constitute structures of domination (Bourdieu, 1997b; Calás & Smircich, 1999). The production of knowledge, particularly positivist versions that try to establish ‘the truth’, leads to a certain vision of the social world, with associated power effects. All knowledge projects are thus ‘dangerous’, insofar as any version of truth carries its own fixed picture of the social world and configuration of political privileges and should, therefore, be closely questioned and cross-examined (Alvesson *et al.*, 2008: 485). Unmasking the way people talk about a subject is a form of political action.

In the first section of this paper, we explain how we proceeded to unmask discourses on the rarity of women in the highest ranks of accountancy. In doing so, we produce our own discourse, resulting in the urge to practice reflexivity on the very exercise of writing a review. We then take a critical look at the formulation of research questions and its effects on findings, and analyze how methodology shapes the implications of the research and how the scope of the research limits the findings. In the second section, we develop a reflexive analysis of our experience as scholars engaged in gender research in accounting. More precisely, we focus on our various experiences at conferences, where we had the opportunity to present studies linking gender and accounting. Our aim is to provide an account of how these experiences have influenced our research, and in turn, how we expect to have influenced the research community.

2. A REFLEXIVE REVIEW

Being reflexive requires objectivating the researcher's relationship with the research object, that is to say awareness and communication of how the researcher participates in the object he/she analyzes. Calás & Smircich (1999: 664) argue that *"in our writings, we are picking and choosing to pay attention and ignore [...] excluding, including, concealing, favoring some people, some topics, some questions, some forms of representation, some values"*. They wonder whether we can *"do our writing in a way that is "self-conscious" of our "choices"'*. Let us specify our partial choices.

2.1. CONDUCTING A REFLEXIVE REVIEW: HIGHLIGHTING OUR PARTIAL CHOICES

Proposing a review of knowledge in a field involves selection of relevant materials, a certain type of media, and a purpose. As researchers, our aim is to compose a faithful and honest review of the literature, seeking to give as faithful an account as possible of the variety of perspectives raised by accounting scholars in their studies – but we also take an assertedly non-neutral viewpoint with regard to our subject. We attempt a fragile compromise between respecting the researchers' voices in their variety, and systematically trying to reveal the unsaid. In doing so, we reject neutrality, considering it not only an illusion but also a danger, a disguised manipulation.

We have been interested in gender and accounting research for a relatively long time, and this study is built on a sample of papers (forty-four) that is part of a larger group of papers (one hundred and fifty-six) we have identified and gathered over time.

Since 1999, we have been trying to trace all research papers that address and link both gender issues and accounting issues. Over time, we have run several queries in a number of bibliographic databases (EBSCO Business Source Premier, Science Direct Elsevier, ABI Proquest, Emerald),

selecting papers that contained ‘gender’, ‘woman/women’, ‘mother’, ‘feminine’ or ‘female’ in either the title, abstract or keywords in sixteen English-language accounting journals¹. Our most recent query was in June 2009, allowing us to review papers published (or still in press but available online) up to that date. One hundred and fifty-six papers were identified by our database queries over these ten years. Together, *AAAJ*, *AOS* and *CPA* account for two thirds of all scientific production on gender studies in our selection of journals, indicating that the theme of gender essentially attracts the interest of accounting journals that can be classified as sociological and/or critical (see the Appendix for a summary overview). Book reviews, reports from annual conventions, notes published by associations and newsletters were excluded from our sample. To triangulate our data with fields that appeared to be non-accounting but were likely to contain research covering both gender and accounting issues, we also conducted computer-based surveys of six organizational journals (*Academy of Management Journal*, *Academy of Management Review*, *Administrative Science Quarterly*, *Organization Science*, *Organization Studies* and *Work & Occupations*), and two feminist sociological journals (*Gender, Work and Organization* and *Feminist Economics*). In the organizational journals, not one paper contained the words *accounting/accountant* or *gender/woman/women* in its title, abstract or keywords. In the two feminist journals, not one paper contained *accounting* or *accountant* in the title or keywords. Two papers in *Feminist Economics* included the term *accounting* in their abstracts, but they both deal with the role of women in the macroeconomic development of societies and therefore lie outside the boundaries of our study.

Our choice of journals may be debatable and our selection of keywords can be questioned. We no doubt missed out some (very) relevant articles linking gender and accounting issues, and included some irrelevant ones.

Of course, using databases itself restricts the view of the field, since many accounting journals interested in gender issues (for instance, *Advances in Public Interest Accounting*) are not to be found in the databases. In our selection of media, we wanted to reach the widest academic community, while recognizing that this naturally involves biases. Relying on databases containing mostly, if not only, English-speaking publications is not a neutral choice. Our point here is to propose a reflection based on a shared, widely-available content. This does not mean that we take it as a “proxy” for gender research overall, even in the sub-field we are focusing on, but our (non-neutral, non-universal) personal experience suggests it would be the kind of information a newcomer could easily find upon entering the field. Our selection also excludes PhD dissertations and monographs; several would certainly be relevant to our study, but these research documents do not circulate widely among academic communities and do not easily cross borders. Lastly, our queries also exclude publications in languages other than English, implicitly postulating that English-language publications are more easily shared than other language publications. While acknowledging that databases are a non-democratic media for dissemination of knowledge, we also recognize that they are one of the most convenient and widely-used tools to engage in conversation with other researchers. In this paper, this biased selection of knowledge is a pretext, a provocative conversation starter.

The choice of a specific topic for a paper is certainly neither neutral nor insignificant, and we need to explain what led us to select one topic, *i.e.* the rarity of women in the highest ranks of the accounting profession, out of the one hundred and fifty-six papers gathered over the ten years of database queries. Clearly, the chosen topic excludes women occupying less prestigious positions in accountancy; also, we could definitely have chosen a different subject for a critical review, since several interesting themes stand out from our broad overview of the literature on gender and

accounting. Several studies have addressed the history of the accounting profession and the processes marginalizing women scattered throughout this history² (e.g. Crompton and Sanderson, 1990; Kirkham and Loft, 1993; Lehman, 1992; Loft, 1992; McKeen & Richardson, 1998; Wootton & Kemmerer, 2000). Other streams of literature found in our initial sample of papers focus on the specific difficulties encountered by ethnic minority women in the accounting profession (e.g. Fearfull & Kamenou, 2006; Hammond, 1997a; Kim, 2004; McNicholas, Humphries, & Gallhofer, 2004), or the situation of women outside the realm of the profession itself, which is examined in a series of papers trying to understand the levers of discrimination and the stereotypes faced by the female household accountant (e.g. Carnegie & Walker, 2007; Komori & Humphrey, 2000; Llewellyn & Walker, 2000; Walker, 1998) or accounting scholars (e.g. Anderson-Gough & Brown, 2008; Carnegie, McWatters & Potter, 2003; Haynes & Fearfull, 2008; Oakes & Hammond, 1995).

We have chosen to focus on the rarity of women in the highest ranks of the accounting profession because we feel close to the field on this specific topic due to our own background (as alumni of business schools, majoring in accounting). Given our former experience and close links with accounting practitioners (who were formerly our classmates), we feel better-placed to think critically about this specific topic and the way it is addressed in the accounting literature, although we willingly acknowledge our biased view through this focus.

In defining our topic more precisely, we simultaneously endeavored to delineate the outline or boundaries of the literature review. We carried out a selection to identify which of the 156 papers dealt specifically with our topic of interest, namely the rarity of women in the highest ranks of the accounting profession. To this end, we read the abstracts, introductions and conclusions of the 156 papers in our initial sample and selected those mentioning topics pertaining to retention,

promotion, barriers and turnover and addressing these issues with respect to the accounting profession in its broadest sense (public accounting firms, private accounting practices, accountants, bookkeepers, accounting students). Forty-four papers were shortlisted in this second step; two were excluded because they only address gender anecdotally, in the abstract³.

Labeling our topic turned out to be a highly circular process, since the selection of papers also influences the way we define our topic. The rarity of women in positions of responsibility in accountancy is an acknowledged fact (Barker & Monks, 1998; Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990; Hooks, 1992). For two decades or so, the lack of women in the upper ranks of accounting firms has been explained as being the result of ‘the glass ceiling phenomenon’⁴. However, several studies report a slow, progressive disappearance of women from the organization rather than a sudden halt to their ordinary career progression (Wirth, 2001). Drawing on this, we view rarity as stemming not only from selection organized by accounting firms, but also self-selection by women themselves (Dambrin & Lambert, 2008). We thus include in our scope the studies providing reasons why women seem to exclude themselves from the traditional paths to partnership, choosing instead to work in the corporate sector for example (Crompton & Sanderson, 1990).

Like Cooper (1992), we think that language must be chosen carefully, and that these choices determine the possibilities of inventing new understandings. After much debate, we opted to avoid the term ‘scarcity’ due to the economic connotation of a lack of available resources (as if there were a shortage of women on the accountancy job market), preferring the numerical term ‘rarity’ to describe the low frequency of women at the top of the accounting profession. Behind the use of this term, we claim that opportunities for reaching partnership are not the same for everyone, and explore the explanations supplied for this phenomenon. Beyond this, we would like women to have the same career progression opportunities as men. We are neither suggesting

that partnership constitutes a goal in itself in an accounting career, nor that all juniors aspire to become partners. We are more than aware that career progression can encompass multiple meanings and different trajectories for women and men alike. Having made this clear, we nevertheless reject the discourse claiming that women do not *want* to move up or have no *interest* in climbing the ranks of the accounting profession. In our view, this is a pernicious argument that assumes women are actually free to make this choice – a fact that is invalidated by the majority of the perspectives presented in this study.

2.2. PERSPECTIVES EXPLAINING THE RARITY OF WOMEN AT THE TOP OF THE ACCOUNTING PROFESSION

We do not aim in this study to provide just one more picture of the variety of theories and methodologies used in the accounting academic articles dealing with gender issues. Excellent studies already exist, presenting such overviews and discussing their implications for research (e.g. Hammond & Oakes, 1992; Haynes, 2008a; Lehman, 1992). As already stated, conducting a reflexive review involves unpacking the discourses produced on a topic. In our sample of forty-four papers, we identify two major perspectives explaining the rarity of women in the top levels of accountancy: the pseudo-neutral perspectives and the comprehensive perspectives. We discuss for each the extent to which scholars attempt reflexivity in relation to their research. We claim that scholars' relationship with their research object, their research design, and the level of explanation that they seek to provide shed light on their potential to transform structures of domination.

2.2.1. Pseudo-neutral perspectives

Pseudo-neutral perspectives relate the rarity of women in the top levels of accountancy to criteria inherent to women themselves, stressing their insufficient seniority in the profession or their inappropriate personality traits. We call these perspectives “pseudo-neutral” because the scholars following them typically avoid providing interpretations of the correlations they observe between their variables, gender being one of them. They usually claim that interpreting these correlations is beyond the scope of their studies. However, as we will see hereafter, they do indirectly raise questions about the implications of their studies.

Just give it time

Parts of public, professional and academic opinion still believe that equal gender representation at the top levels of the accounting profession is only a matter of time. At least in the Western world, the profession saw strong growth in the numbers of women during the 1970s and 80s (French & Meredith, 1994). In view of this, one explanation for the rarity of women at the top levels of the accounting profession may be demographic (the so-called ‘pipeline’ phenomenon): many women had started their careers recently in accountancy and had not yet had time to climb to the top. Ciancanelli *et al.* (1990) call this perspective gender-neutral. Career differences are claimed not to stem specifically from gender discrimination: women entering an organization dominated by men face difficulties similar to those faced by new immigrants arriving in a place where the rules have been laid down by the dominant group. The underlying argument is that it is the rarity of women as a group, not the fact of being a woman, that explains the hurdles encountered by women. Davidson and Dalby (1993) even found that women accountants have personality profiles that should make them successful in the accounting profession. They conclude that if there are relatively few women holding management positions in accounting firms, it is not a

question of their ability to take on such positions but rather a matter of time. Therefore, increasing the female population of the profession will automatically resolve the problems facing women.

Many researchers point out that this mechanical logic is insufficient to explain the segregation that still confronts women (Hantrais, 1995; Hull & Umansky, 1997; Roberts & Coutts, 1992). The historical time lag explanation is untenable and has been easily dismantled in several archival studies, using statistical data that show a relatively stable percentage of women in top executive accounting positions over time (between 7% and 25%) despite a growing proportion of women in the profession at the lower levels (for the UK, see Ciancanelli et al., 1990; for the U.S, see French & Meredith, 1994; for New Zealand see Kim, 2004; for France, see Hantrais, 1995 and Laigneau & Vandermeirssche, 2006). Alternative explanations have consequently been developed that focus on the structural obstacles faced by women along their career paths (Barker & Monks, 1998; Hull & Umansky, 1997).

Women are just different

In several studies which can be classified as liberal feminist studies, the rarity of women at the top levels of the accounting profession is explained by the fact that women face obstacles inherent to their sex, relating to attributes such as know-how, motivation, and personality traits. They are argued to have different perceptions of the profession and different sources of job satisfaction from men (Hunton, Neidermeyer, & Wier, 1996; Reed, Kratchman, & Strawser, 1994). These differences may result in the progressive disengagement of women (Barker and Monks, 1998), which would explain women's higher turnover compared to men (Hunton, Neidermeyer, & Wier, 1996). For example, among the findings of his survey, Bernardi (1998) views the turnover of women as the result of a family-centered lifestyle choice. Some of the

individual obstacles arise from such choices, which the above researchers present as freely made by women. Ciancanelli (1998) shows that, in reality, what are referred to as ‘lifestyle choices’ are imposed by social pressures relating to women’s responsibilities in the home, or new financial constraints. Roberts and Coutts (1992) criticize the neo-classical assertion that economic agents act freely. What is wrongly known as women’s ‘implication’ at work is conditioned by ‘socially structured arrangements’ that exert constraints on them. This illustrates how the silences and omissions of mainstream feminist accounting research lead to conservatism, as noticed by Gallhofer (1998).

Another kind of individual obstacle appears in studies examining ‘characteristically female personality traits’, which report conflicting results. On the one hand, Collins (1993) argues that women are more often subjected to stress and leave the profession for this reason, and Barker and Monks (1998) refer to women’s potential lack of self-confidence, among other factors, to explain the different career progressions between men and women. On the other hand, Davidson and Dalby (1993) show that “*female accountants are as intelligent, bold, incisive and enterprising, independent, confident and assertive [as men]*”. Mynatt, Omundson, Schroeder and Stevens (1997) also conclude that women accountants are more likely to have a “Type A” (*i.e.* competitive, achievement-oriented, aggressive) personality than men, whereas the men hold higher positions within the firm. Most personality-type studies fail to support their claim that women’s personality types are incompatible with success in accountancy. Consequently, researchers should expect similar career progressions for men and women, and the conclusion is reached that it is necessary to look for other variables impeding the progress of women in accounting (Davidson & Dalby, 1993; Glover, Mynatt, & Schroeder, 2000; Mynatt *et al.*, 1997;). While Glover *et al.* (2000) suggest exploring organizational barriers, Davidson & Dalby (1993)

and Mynatt *et al.* (1997) simply consider that their findings could become consistent if re-explored using a larger “random” sample.

In their recommendation for future research, Davidson and Dalby (1993: 96) argue that “*as other researchers have also called for additional research on gender effects (Hooks, 1992; Kirkham, 1992), personality should be included as a variable of interest*”. This echoes the fact that most of these studies consider gender as a variable, an analytical object of study rather than part of the research methodology and theoretical framework (Haynes, 2008a).

The side-effects of silence on research implications

In our sample of papers, authors of positivist studies that claim to take a flawlessly neutral stance are reluctant to provide interpretations of the correlations they observe - but while remaining silent on the subject, they provide implicit explanations through the variables they choose to study, and supposedly pass responsibility for interpreting findings on to the reader. Hunton and Wier (1996: 75) illustrate this stance when they assert that “*whether [their] results on time to turnover and time to promotion are due to stress, family responsibilities, the ‘glass ceiling effect,’ gender bias, or other reasoned factors is neither known nor speculated here*”. This hints at what Ciancanelli portrays as the passive voice – “*a restricted writing style [which] has become the hallmark of mainstream research*”. She adds that such neutrality appears to serve a covert ideological purpose, such as excluding gender explanations of organizational phenomena from consideration (Ciancanelli, 1998: 389).

Whereas some positivist studies provide implicit explanations but stop short of explaining, others provide implicit prescription through their predictions. The silence of scholars with regard to how to act on the recommendations that can be drawn from their findings invites discussion of the relationship between prediction and prescription as defined by Ahrens and Chapman (2006)⁵. For

instance, in their discussion of public accountants' perceptions of alternative work arrangements, Trapp *et al.* (1989: 84) conclude that *"if CPA firms develop plans to help their employees with parenting responsibilities, these plans may be welcomed by some and resented by others."* Anderson *et al.* (1994: 483) draw the conclusion from their experiment that *"peers who are described as female, married with children and poor in physical appearance are generally perceived as less likely to succeed"*. What kind of decision should an auditor or firm make based on these conclusions? As Hammond points out in her criticism aimed at Mynatt *et al.*'s study on Hispanic accountants (gender being one of their variables studied), such unproblematic generalizations are *"overly simplistic and remarkably convenient for an industry"*, give arguments for maintaining the under-representation of discriminated groups (Hammond, 1997b: 688).

Bernardi's research design (1998) provides another illustration of the risk of misinterpretation. He asks new recruits in public accounting to estimate their future career and life choices. Among the findings, 40% of women responding to the questionnaire intend to take a long-term career break (7 to 8 years) from the birth of their first child before going back to full-time work. For Hooks, findings such as Bernardi's *"can be valuable if appropriately utilized and dangerous if misused. [...] It has the potential to become a self-fulfilling prophecy. [...] By 'under-employing' female accountants the firms may create the turnover about which they complain"* (Hooks, 1998: 377). Bernardi (1998: 348-349) considers that career advancement and remuneration policies should (only) favor individuals who make *"lifestyle choices centred on their career"*. *"Big Six firms may on a cost-benefit basis, have to write off LP5 women"*, since *"efforts to retain them will probably be futile"* [LP5 means Lifestyle Preferences: full-time work, marriage, children, stop working at least until youngest child is in school, then pursue full-time job].

Findings from research into perceptions are potentially dangerous because when used to predict behavior they can influence decision-makers' representations (*e.g.* the findings of Almer, Hopper, & Kaplan, 1998; Bernardi, 1998; Hunton & Wier, 1996; Mynatt *et al.*, 1997). This relates to the argument whereby “*prediction without explanation is the hope that past correlations hold in future*” (Ahrens & Chapman, 2006: 826). Some surveys manage to avoid this time lag issue by monitoring their sample over time in a longitudinal approach (Collins, 1993), or by analyzing the current situation of a given cohort (Barker & Monks, 1998).

2.2.2. Comprehensive perspectives externalizing the roots of women's rarity

Contrary to pseudo-neutral perspectives, comprehensive perspectives consider the rarity of women in the top levels of accountancy as related to “external” factors such as organizational barriers and social stereotypes. If individual factors, such as lifestyle choices, play a role in the creation of rarity, they always appear to be determined by ‘upstream’ constraints (organizational and social).

Jobs for the boys

The barriers that prevented women from entering the profession until the turn of the twentieth century have been transformed into organizational obstacles that hinder their career advancement (Lehman, 1992). Among these obstacles, various studies identify the client, the acquisition of knowledge and techniques, and human resource policies tied to time management, promotion and remuneration. Organizational practices are imposed by the inherent elements of a professional service activity (need to work long hours, critical importance of client relations, *etc.*).

Acquiring know-how and techniques is one example of an organizational obstacle. Two types of knowledge are necessary to pursue a career in accounting: formal or academic knowledge, certified by a professional qualification, and organizational knowledge or knowing the field

(experience, knowledge of the firm's informal information circuits and traditions, *etc.*). Crompton (1987: 108) enumerates “*practices through which women are excluded from the acquisition of much organisational knowledge [...] institutionalised in the all-male Club, the single-sex prestige schools and University colleges, the old-boy network. They operate on the golf course, in the bar, and in the directors' dining room where the only woman visible is usually the waitress*”. Since growth in the numbers of academically qualified women does not change the existing models of segregation, scholars emphasize the informal barriers to acquiring organizational knowledge (Anderson-Gough, Grey, & Robson, 2005; Crompton, 1987; Spruill & Wootton, 1995). For instance, female protégés receive less mentoring than male protégés (Scandura & Viator, 1994).

The client appears alternately as a real organizational obstacle (its demands in terms of availability and mobility take priority over the lifestyle desires of accountants, regardless of gender (Hooks, 1998)) or as a discursive means to legitimize discrimination against women in audit firms (members of the firm refer to the expectations of the client, who is assumed to prefer male professionals (Anderson-Gough, Grey, & Robson, 2005; Loft, 1992)). As explained by Anderson-Gough, Grey and Robson, “*the rhetorical power of the client is very significant in the professions, since it conjures up not just market pressures but also has overtones of customer service*” (Anderson-Gough *et al.*, 2005: 478). The term ‘client’ is a linguistic device that shifts the issue of gender imbalance on to the client, the fulcrum of the firm's service orientation and organization. Through this client-focused discourse, managers and seniors assert their authority over subordinates, and in so doing they may unintentionally reproduce and mobilize aspects of gendering within audit firms such as client preferences, and legitimate embedded gender relationships (Anderson-Gough *et al.*, 2005: 479).

Working conditions in the profession (frequent business trips, late working hours, *etc.*) are sometimes presented as factors explaining the slower career progression and/or higher turnover

of women. Many studies highlight the success of alternative work arrangements developed by human resources departments in accounting firms (Charron & Lowe, 2005; Frank & Lowe, 2003; Johnson, Lowe, & Reckers, 2008). Barker and Monks (1998) noted that it was impossible for Irish women accountants to opt for more flexible work arrangements (either because few firms proposed them, or because asking for them was frowned upon). Ever since their beginnings in the accounting profession, such arrangements have been viewed as bearing the hallmark of women⁶, entailing an unfavorable perception in the profession as a whole. The hidden costs (difficulty in appraising an employee who uses flexible work arrangements, potential abuses by the employee, an unfair situation in relation to others, being sidelined from networks, and loss of technical skills) and the unfavorable impact on career progression (time-bound promotion prospects, salary differences) explain their still-limited popularity (Charron & Lowe, 2005; Frank & Lowe, 2003; Johnson *et al.*, 2008). Recently, Whiting (2008), drawing on qualitative career history data obtained from interviews with 69 experienced male and female chartered accountants in New Zealand, observed that those who followed a traditional male linear career model enjoyed higher levels of career success.

In general, human resources policies attract attention because of their ambiguous nature: are incentives aimed at rewarding or encouraging expected behaviors? This echoes the famous ‘chicken and egg’ debate on spurious interpretation of correlations (Ciancanelli, 1998)⁷. Some consider that accounting firms quite properly remunerate and promote fewer women because they anticipate their leaving the firm (Bernardi, 1998). Others see the lower level of remuneration as a major incentive for women to leave (Lehman, 1992; Reed, Kratchman, & Strawser, 1994). Women leave the profession because they receive less recognition and less pay than their male counterparts (Barker & Monks, 1998; Lehman, 1992; Reed *et al.*, 1994;). Like promotion, recruitment is also seen as a process that contributes to reproducing male dominance. People

recruit people like themselves and promote people like themselves, a phenomenon known as ‘homo-sociality’ (Anderson-Gough *et al.*, 2005).

Men are managers; women are mothers

While acknowledging the existence of organizational obstacles, some scholars believe that these barriers are insufficient to explain discrimination against women. Pillsbury *et al.* (1989) assert that men and women leave the profession for similar reasons (excessive working hours, lack of future responsibilities, better career prospects elsewhere). Reed *et al.* (1994) show that women accountants are no less committed to their organizations than men, but report less satisfaction with their current positions and more often express an intention to leave for alternative opportunities. These scholars discuss the responsibility of accounting firms as well as society in this phenomenon: the profession fosters a socialization process in which attainment of partnership in one of the big public accounting firms is seen as the pinnacle of success, and society compels women to choose between having a career and being caregivers. It is therefore to another type of obstacle that we must turn to find the reasons behind the rarity of women at the top levels of the accounting profession.

Discriminations encountered by women in the workplace reflect the values and norms perpetuated in society in its broadest sense (Ciancanelli *et al.*, 1990). Patriarchal and Marxist schools of thought put more emphasis on this kind of obstacle (Adams & Harte, 1998; Crompton, 1987; Hull & Umansky, 1997). Behind the stereotypes, we find the traits associated with both genders – men embody power, whereas women represent the affective and are nurturers – and predefined social roles (men are naturally managers, and women are naturally mothers). The traits attributed to women are incompatible with a masculine profession, ordered by men for men (Kirkham, 1992). Women who achieve partnership status have usually played the game by male

rules (Hantrais, 1995). This leads some researchers to conclude that to reach the highest ranks in accounting firms, women should be “*aggressive and go beyond just the standard male social arenas*” (Pillsbury *et al.*, 1989: 69). However, women who adopt ‘masculine’ behaviors do so at the cost of the personal suffering and organizational inefficiency denounced by Maupin and Lehman (1994).

Scholars highlight the difficulty of managing the conflicting roles of breadwinner and homemaker (Barker & Monks, 1998; Collins, 1993). In this context, motherhood is synonymous with a slowdown or even a halt in career progression in accounting firms, specifically on the path to partner level (Windsor & Auyeung, 2006). Working in the more sedentary Taxation department, for instance, has come to be seen as ‘second-best’ – a ‘mummy track’ reserved for women with family constraints (Khalifa, 2004).

Rather than being a professional accountant, society expects women to be the “household accountant” and/or the attentive and understanding spouse of the chartered accountant (Carnegie & Walker, 2007; Komori & Humphrey, 2000; Llewellyn & Walker, 2000; Walker, 1998, 2003). Carrera, Gutierrez and Carmona (2001) confirm this finding in their case study of Spain. Their research into the audit profession between 1942 and 1988 reveals that the profession did not have an independent strategy for the role of women at work, but simply mimicked the paternalistic attitudes deployed by the state. Studying the case of the Japanese profession, Komori (2008) shows that although Japanese social values and stereotypes differ from those in the West, local gender norms greatly influence women accountants’ experiences at work.

A never-ending story? How discrimination is perpetuated

Comprehensive perspectives explaining the rarity of women at the top appear to be never-ending stories because of the perpetuation of the stereotyped roles they underline, and sometimes unintentionally foster.

The conflict between social and organizational expectations of their roles confronts women with a dilemma. If they conform to feminine stereotypes, they are criticized for giving priority to their family and lacking leadership at work. If they adopt more dominating behaviors, they are criticized for overstepping their role and are appraised negatively (Hull & Umansky, 1997; Lehman, 1992). Whatever they do, they are open to criticism (Ciancanelli *et al.*, 1990; Loft, 1992): conforming to the dominant professional male norms and being regarded as unnatural, or distancing themselves from these norms and being viewed as incompetent (Loft, 1992: 366). Women are thus compelled to accept and perpetuate the dominant masculine ideologies (Kirkham, 1992; Maupin, 1990; Maupin & Lehman, 1994). As Lehman explains in her paper named “The importance of being Ernest”, adopting masculine traits is essential not only to succeed in accounting, but also “to achieve job satisfaction” (Lehman, 1990: 140). In doing so, women maintain stereotypes relating to the gendered division of roles while simultaneously trying to fight discrimination (Anderson-Gough *et al.*, 2005; Barker & Monks, 1998; Loft, 1992; Spruill & Wootton, 1995). In particular, Lehman points out that acting in a masculine way to ensure advancement “*debases both men and women, and ascribes responsibility for change solely to the individual*” (Lehman, 1992: 279).

Organizations undeniably also play a major part in perpetuating discrimination. Even companies’ initiatives to facilitate women’s progression can reflect stereotypes and result in the emergence of career paths that are synonymous with withdrawal from the avenues to success as defined by

accounting firms. The perceived career success of anyone choosing part-time or flexitime options, for instance, is more than limited, and these arrangements are definitely seen as designed for mothers (Ball & Brewis, 2008). In short, as soon as any initiative is set up, it is automatically labeled 'for women', thereby excluding men from the outset and preventing them, by definition, from being able to opt for this type of arrangement. This causes a de-skilling of the field concerned, which essentially becomes associated with 'women who put their families first'. These arrangements, with the underlying assumption that they are not designed for men 'who are naturally managers with ambition, and need no special help', or for women 'who make their career success the central priority among their concerns', perpetuate the stereotypes inherent to the way the firm's work is organized. Even though the individual mindsets of auditors seem to be evolving, the organizations remain heavily marked by stereotyped representations. It is still frowned upon for men to ask for more flexible working arrangements, even though both male and female professionals perceive alternative work arrangements to be more than 'just' a women's issue (Charron & Lowe, 2005; Frank & Lowe, 2003; Johnson *et al.*, 2008). Implicitly, these arrangements ghettoize anyone who chooses them and reinforce the very stereotypes that hinder women's careers. As a result, accountant identities (both female and male) are hemmed in by the prevailing social expectations. This finding calls for greater scrutiny of the micro-processes at work in identity construction across its many and varied facets – the male accountant as a father/non-father, the female accountant as a wife/non-wife and as a mother/non-mother (Anderson-Gough *et al.*, 2005; Dambrin & Lambert, 2008; Haynes, 2008b, 2008c; Windsor & Auyeung, 2006).

Interestingly, researchers can also perpetuate stereotypes while trying to denounce them. Some scholars try to uncover factors of segregation by gaining access to the private lives of individuals.

Hammond and Preston (1992) emphasize the value of methods that guarantee the total immersion of the researcher. The act of transcribing interviews and extracting them from their original contexts makes all attempts at objectivity vain. In this approach, subjectivity is openly acknowledged and methods such as life stories are used *“to avoid essentializing informants into collective identities”* (Hammond & Streeter, 1993: 273). Moreover, oral history claims to offer an opportunity to speak up to *“ignored, marginalised or silenced”* voices that go unheard in conventional documentary sources (Haynes, 2010). However, one of the risks of this approach is that we lose sight of who the subject is. This can for instance occur *“when research looks at the experiences of particular groups of women but presents the insights gained in such a way as if they were valid for women in general”* (Haynes, 2008a: 543). Kim stresses the risk of developing a biased standpoint by giving voice only to white, upper-class female accountants: *“the very methodology of the oral history method re-enforces hegemonic Western ideologies about race/ethnicity, gender and class perpetuated through the connection between the cultural identity of the speaker and the notion of authenticity as a ground for academic authority”* (Kim, 2008: 13). This narrow standpoint can be detrimental to the improvement of the situation of all women. A growing body of evidence has compelled researchers to clarify the additional barriers to success faced by ethnic minority women in the accountancy profession due to a confluence of race/ethnicity and gender/sex discrimination (Fearfull & Kamenou, 2006; Kim, 2004; McNicholas *et al.*, 2004).

Scholars can also become entrapped when trying simultaneously to formulate recommendations and denounce stereotypes. Lehman (1990), for instance, elaborated on this risk in a paper discussing the implications of the use of the BSRI (Bem Sex Role Inventory) by Maupin (1990). She points out that *“Maupin’s usage of the BSRI [...] has admirable motives [but] by failing to interrogate or problematize the genesis of roles and behaviour, Maupin’s research has the Effect*

of perpetuating contemporary norms and expectations. Only by investigating the process and factors through which social beliefs are created – for women and men – does a transformation of the workplace become possible” (Lehman, 1990: 144). Trying to address the issues raised about the use of the BSRI, Maupin and Lehman published a joint article four years later, pointing out that *“the ideas that govern accounting organizations will be necessarily restrictive, partial and limited as long as women (and men) accountants must imitate the ‘stereotypic male masculine model’ in order to succeed.”* Nevertheless, they end their paper by underlining the value of qualities labeled as feminine: *“the very characteristics that are undervalued, repressed or considered unimportant in partnership positions today are the ones necessary to make accounting organizations more responsive to human needs; for a sense of connectedness, community, purpose, affiliation and nurturance”* (Maupin & Lehman, 1994: 436). Surprisingly, the way they present their findings could easily be seen as contributing to perpetuating stereotypes about gender roles, although they are trying to serve the cause of women.

As stated in the introduction, reflexivity invites us to think about the role that language, power/knowledge connections, social interests and ideologies, rhetorical moves and maneuvering in the socio-political field play in producing particular assessments (Alvesson *et al.*, 2008: 497). In our reflexive analysis of the selected literature, we first wanted to unravel the discourses on the production of knowledge concerning the rarity of women in the highest ranks of the accounting profession. In summary, we show that researchers cannot both describe phenomena objectively and avoid explaining them at the same time. Formulating findings necessarily leads to formulating explanations, even implicitly. Likewise, predicting phenomena engenders prescriptions, even if only implicit, and these silent prescriptions perpetuate discrimination. Having analyzed discourses produced on our topic in the selected accounting literature, we

pursue our reflexive journey by examining our own experience as gender scholars in the accounting field.

3. A REFLEXIVE ANALYSIS OF OUR EXPERIENCE AS GENDER RESEARCHERS

Conducting a reflexive journey requires us to report on the context in which we engaged in gender research, and provide some background to understand the aim and focus of this study. We need to objectify who we are as scholars. Calling for a subjective feminist methodology, Haynes (2008a) stresses that giving one's own opinion and experience is not enough to be reflexive, since subjectivity "*is not just about how people feel, but is much wider than that, more contextually located, in terms of how people come to be*" (Haynes, 2008a: 548).

How did we come to be gender researchers in accounting? We met at the very beginning of the PhD program, ten years ago. We started doing gender research as first-year PhD students, almost by chance, following the suggestion of a senior male professor. One of our assignments was to write a literature review on women in accountancy. This professor pointed out that gender research in accounting was quite well-developed abroad but did not have the same resonance in France. We were soon caught up by the subject. This field of research attracted us all the more since we, as women, could see that gender was a very relevant angle for depicting and questioning both the professional environment we had decided to join (academia) and the world we could have chosen instead given our background (accountancy). A glance at the demographics at our university at that time (1999) clearly indicated that most of the full professors were men, whereas most of the lecturers were women. We could also see that gender was an issue in the accounting arena since many of our former female classmates, alumni of the

same business school as ourselves, were telling us about their difficulties as managers in the Big Four firms. Women's careers naturally became a topic of (personal) interest for us.

Several scholars underline that being reflexive also involves communicating on how the author's research takes place within a broader network or field (Alvesson *et al.* 2008: 484). As such, understanding how we came to conduct research in gender and accountancy and the kind of research we produce implies objectivating our “*particular position within the microcosm of [scholars]*” (Bourdieu, 2003: 283):

It is indeed scientifically attested that [scholars'] most decisive scientific choices (of topic, method, theory, etc.) depend very closely on the location [they] occup[y] within [their] professional universe, what I call the 'anthropological field' [in the discipline of anthropology], with its **national traditions and peculiarities, its habits of thought, its mandatory problematics, its shared beliefs and commonplaces, its rituals, values, and consecrations, its constraints in matters of publication of findings, its specific censorships, and, by the same token, the biases embedded in the organizational structure of the discipline, that is, in the collective history of the specialism, and all the unconscious presuppositions built into the (national) categories of scholarly understanding.**” (emphasis added)

Reflexivity is indeed about understanding the relationship between individual practice and social structure, not only relating selves to social collectivities, but also recognizing the part that selves play in constructing structures as well as being mediated by them (Stanley, 1993⁸ in Haynes; 2006). We have been influenced by, and possibly have influenced, various social groups in the course of our research into gender, notably students in our classes, practitioners willing to be interviewed, colleagues from our university or research groups, scholars engaged in publication processes (reviewers, ‘ghost writers’, and editors, but also submitters whose paper may be reviewed by us). But in the last part of this paper, we would like to focus on our experience with another kind of social collectivity: conference audiences. In analyzing our various experiences at conferences, we aim to provide an account of the context which influenced us, as “women doing gender research”, and more precisely “which kind” of gender researchers we became, how this

affects not only the epistemological (thematic and methodological) choices we make and feel comfortable with but also the message we want to deliver. We thus seek to explore one meaning of reflexivity proposed by Weick (2002: 894): “*Reflexivity [...] is about seeing oneself in the data*”. In our case, the data hints at the production of discourse on our topic (how we act on it and how we are influenced by it, notably in subsequent empirical data collection for our other research projects on gender).

Our interest in doing gender research has strengthened, especially due to our experience at conferences. Presenting a gender paper has always led to an urge to do more gender research of a qualitative nature, and to communicate more widely on it. We first started to present our research in our home country, France, and we will begin with an account of what we experienced in that specific context because it definitely shaped our beginnings, and continues to influence the way we conduct gender research.

In France, probably due to the relative infancy of gender research in accounting⁹, involvement in gender research carries the risk of being labeled as feminist, which may well be considered a ‘bad word’. This is probably why the professor who encouraged us to do research in the field also discouraged us from submitting our first gender study paper until we had finished our PhD. “You wouldn’t want to be labeled gender scholars, do your PhD first” he told us; we found this odd at the time, but now understand why he gave us this advice¹⁰.

We started writing theoretical and empirical papers dealing with gender and accounting in 1999 and we have presented our works on gender issues since 2001. Our presentations typically aroused three types of reaction. There were a silent majority, and two minority groups. One or two people expressed their skepticism during our presentation, usually leading to one or two violently opposite reactions from others. Most of the interventions on either side referred to

examples from the speaker's daily experiences, such as gender issues at university. The following examples illustrate the most striking kinds of reaction we have encountered.

At the French Accounting Association Annual Meeting, only two papers out of 119 addressed gender issues in 2006, and only one out of 123 in 2007. In 2006, the discussant of one of our papers on the glass ceiling in the accounting profession started his discussion by asking us with a rather ironical smile whether he should call us Miss or Mrs¹¹. This angered some female scholars in the audience and turned the discussion of the paper into just the type of male / female scholar debate we wanted to avoid.

In another conference aimed at French practitioners in 2008, while addressing the question of why there were so few women in top management positions in general we were roundly criticized for emphasizing an issue no longer seen as true. One senior professor in particular focused on the fact that “women also have very nice careers, even easier than men, in education and medicine”, giving the example of his daughter who became an elementary school principal, and that “the only thing that matters in promotion is skills, and women certainly have as many skills as men”. The same professor came up to us after our presentation and told us with some amusement that we were “two young, ambitious students”. He also added that we “should be patient” and that “not all men are bad”. We were struck by his condescending tone (he talked to us as if we were children, not even “students”, when in fact we had been working as assistant professors for four years by that time). We were also surprised by the negative connotation he managed to give the adjective “ambitious”. The rest of what he said clearly indicated that he saw us as ruthless high-flyers “out to get” men...

This kind of behavior, which we consider defensive, is certainly increased by our own visible presence in a conference room. We practically always present gender papers together, whereas a lot of co-written papers are usually presented by one of the co-authors. Furthermore, we are two

women, with two different skin colors, and rather young-looking; we believe (rightly or wrongly) that all this convinces a certain part of a French audience that we have a feminist cause to champion and will defend that cause tooth and nail. On top of this, in addition to a title focusing on gender issues, our first slide always states our affiliations, showing that we belong to a business school. This is not neutral in France, where tensions or differing ‘paradigms’ between universities and business schools are still vivid. So considerations not strictly linked to gender certainly influence our image and the effect we have on French audience.

This has consequences for our behavior at conferences, and more importantly the content of our research. We seek to overcome hostility and skepticism from the audience because it is always more comfortable to feel support rather than overt disapproval from a crowd, particularly in scientific settings when you are standing in front of your peers.

But in addition to this, politically speaking, we came to feel that the skeptics and hostile members of the audience were our “main target”. In other words, if we wanted to change things for women, our first mission was to convince the most stubborn opponents, rather than just talking to an already-convinced audience. This certainly contributed to change not only in the way we presented our works at conferences, but also our data gathering and our writing. Our experiences at French conferences led us, for instance, to pay specific attention to the apparently objective statistics used to illustrate our ideas on the situation of women in accountancy, as figures and percentages were an easy way to counter the views of those who denied that women have any problems in the world of accountancy. These experiences also partly explain our decision not to overtly present ourselves as feminists, in order to avoid alienating certain audience members and ensure that we would be heard out. Indirectly, they drove us to take a pragmatic approach in formulating our claims. For instance, during a presentation on gender issues, we always spend some time on highlighting the practical risks and opportunities associated with such issues for big

audit firms: ethical matters are not ‘enough’, since much of the audience denies the issues and is convinced that there is no ethical problem at all. These experiences may even have influenced us when we started empirical work in this field some years ago. Very early on, we wanted to include men in our sample of interviewees. Without our conference experiences, we might not have been aware of the importance of including them and how that would enhance our approach to the field. During French conferences, we saw that one major issue would be bringing skeptical audiences to understand that gender issues are actually *human* issues, relevant to men as well as women.

European and North-American conferences offered us radically different experiences, probably because compared to France, the field of gender research in accounting has quite a long history in several European countries and on the other side of the Atlantic. We presented gender papers at management conferences (The Academy of Management) and accounting conferences (the Interdisciplinary Perspectives on Accounting conference, the American and European Accounting Association annual conferences). Each of our experiences in these conferences also shaped the way we go about gender research.

At the Academy of Management Annual Meeting, papers dealing with gender issues can be sponsored by many tracks such as Social Issues in Management, Careers, Conflict Management, and Critical Management Studies, not only Gender and Diversity in Organizations. In 2008 this fragmentation made it quite difficult for us to identify the community we wanted to build bridges with, and we sometimes perceived a gap between the gender perspectives suggested in the titles of the sessions and the actual content of the papers presented. For instance, the session in which we presented a paper on identity and reflexivity was entitled “Exploring Gendered Perceptions: Reflexivity, Roles and Stereotypes”. One of the papers in this session explored the perception of charismatic leadership by students, who had been asked to complete an attribute inventory of

charismatic attributes related to five stimulus groups: charismatic leaders, women leaders, men leaders, women in general, and men in general. One of the main findings was that charismatic and women leaders received similarly high ratings for their emotional stability and rationality. There was no attempt to provide any kind of critical or reflexive view on the rated stereotypes, contrary to expectations raised by the title of the session.

At the AAA (American Accounting Association) annual meeting, the number of gender papers is rather limited. In 2008 we noticed an over-representation of correlation studies trying to link gender with firm performance. For instance, some studies showed that female CFOs improve earnings quality, while others observed significantly higher audit fees in firms with a higher proportion of female directors on the board. Some papers even calculated the optimal level of women on the board to maximize the financial success of mergers and acquisitions. Most of those presentations illustrated “*gender-as-a-variable*” studies as named by Alvesson & Due Billing (1997), in the sense that gender is considered as having a potential effect on performance in the same way as any other variable. The performance of the firm is the main focus of the study, and the vast majority of these studies run statistical regressions on large archival databases. Gender is reduced to sex, simply measured by the number of men and women. These studies develop no interest in exploring the social construction of gender. Haynes points out that most of them aim at “*providing an objective and neutral assessment of an issue by eliminating irrational [...] elements such as gender stereotypes hidden in the research design*” (Haynes, 2008a: 542). We have already discussed the risks associated with this kind of research design in our view, notably the fact that beyond their mostly admirable motives, several of these studies perpetuate the gendered stereotypes that lock men and women into predetermined, unchallenged roles. This therefore led us to develop qualitative studies to question the construction and institutionalization of gender.

In Europe, we presented gender papers at the European Accounting Association and the Interdisciplinary Perspectives on Accounting conferences (respectively in 2007 and 2006). At both these events, we felt more at home, in terms of both research design and gender perspectives. Our overall feeling was that these European conferences attracted international scholars engaged in more critical stances on gender in accounting. This shared stance, which could be interpreted as an apparent unity, does not rule out heated debates and discussions. Indeed, when translated into field research, with all its constraints and peculiarities, shared critical perspectives can become radically different from one another.

At the Interdisciplinary Perspectives on Accounting Conference (IPA) 2006, for instance, a paper was presented on the audit profession in a Japanese context. Its main claim was that the audit profession offered careers that empowered women. Part of the audience showed their surprise at the empirical factors illustrating this empowerment. Some people were shocked by the fact that in their daily tasks, women professional accountants had to serve tea to their bosses. This was seen as degrading rather than emancipating. A very interesting debate followed among the audience. Some researchers refused to see any sign of emancipation in the presented case, arguing instead that it demonstrated the violation of the universal right of equality. Other scholars countered that this was a Westerner's vision of the case, a biased standpoint. Everybody in the audience seemed to share the idea that emancipation of women was a universal issue – but they disagreed on whether the cultural context should influence the modalities of this emancipation. Interestingly, this echoes the criticism of Eurocentrism usually leveled at mainstream liberal accounting research dealing with gender. This criticism underlines that *“[mainstream feminist research] reflects the culture of one particular group of women, namely white Western middle-class women”* (Gallhofer, 1998: 366), and critical scholars do not escape such debates about their own

research. This experience surely helped to make us aware of potential biases in our own interpretive studies.

Conclusion

In this paper, we intended to bring to light how who we are as women scholars in the field of accounting informs our research on who women are in the accountancy profession. Bourdieu (2003) argues that ‘doing research’ involves two major requirements: adopting a critical stance in a sociology of ‘unmasking’ and being reflexive on one’s own position in the academic arena.

First, we developed a reflexive review of literature, based on a sample of forty-four English language articles stemming from database queries, on the rarity of women in the highest ranks of the accounting profession. Our experiences at many conferences gave us a keen sense of the need for such a review, with particular emphasis on comprehensive and reflexive perspectives. These experiences taught us that gender issues were either ignored, or addressed from non-comprehensive perspectives, claiming neutrality or considering gender as a variable. From our sample of literature, we conclude that the researcher who claims to describe phenomena objectively cannot avoid simultaneously explaining them. Formulating findings necessarily leads to formulating explanations, even implicitly. Likewise, predicting phenomena leads to prescriptions, even if only implicit. On the other hand, researchers who acknowledge the subjectivity in their way of viewing the topic run the risk of proposing explanations that, when applied to different contexts, are likely to do injustice to the cause they are intended to serve. For instance, life stories forming the basis for analyses may originate from the same group of women (white, educated, middle-class women), potentially leading to a biased generalization that does not serve the cause of all women. A “reflexive, critical, reciprocal approach to oral history” on

the part of researchers can prevent this stereotypical generalization from occurring (Haynes, 2010: 230).

The political nature of the fight against discriminatory practices in the accounting profession naturally calls into question the role of the researcher. This literature review sheds light on the need for researchers to show both their awareness of and responsibility for the interpretations and uses that may be made of their research findings.

Second, a reflexive stance regarding our participation in conferences has led us to analyze how we are transformed by the research community, and how we try to influence it in return.

In France, gender research in accounting was non-existent when we started working on the topic. Our influence consisted of developing an unfamiliar topic and inviting new scholars to join in. Due to the infancy of the field, we faced skepticism from conference audiences, which influenced our discourses, theoretical choices, and data collection. We felt a pragmatic style was necessary to convince a reluctant audience, meaning that we always pointed out that the representation of women at the top is not solely a “women’s issue”, and highlighted the practical stakes associated with the issue for the accounting profession. The identity of all accountants, regardless of gender, is potentially harmed by the stereotyped roles perpetuated at the social and organizational level. In places where gender research in accounting was more developed, participating in various conferences sharpened our taste for reflexivity. The dominance of positivist studies at some conferences confirmed that such conferences were not a worthwhile path to follow for our research. We did not feel able to influence the research most participants were doing in any way. They basically considered us as contributing “a touch of exoticism”. However, making them aware of other types of research can in itself be considered as an influence. At other conferences open to more comprehensive positions, we were confronted with our own potential tendency towards universalism and a biased standpoint as Western scholars. We became fully aware that

we were not immune to the problems that beset other scholars, as highlighted in our critical review.

In analyzing the discourses of other scholars and reflecting on our own position in the community we expose ourselves to the standard criticisms of reflexive exercises, namely narcissism (Alvesson *et al.*, 2008: 495; Weick, 2002: 898) as a tendency “*to privilege the voice of the author, while the subjects of organizational life are effaced, or kept at a distance*” (Fournier and Grey, 2000: 22). We believe reflexivity should not be an end in itself, which would reduce it to a purely academic exercise (Bourdieu, 1984; 1997b; Bourdieu & Wacquant, 1992). On the contrary, we favor reflexivity as a way to foster scholars’ engagement with organizational practice, a means to contribute some improvement to research, but also to transform domination strengths. Writing a review is one way of doing this, since it can lead our readers (and ourselves in other gender papers including empirical work) to question the way they talk and write about an issue. Another path consists of emphasizing the practical implications of our study.

In our opinion, the experiences of women in accountancy will see little change unless stereotypes are challenged. So far, whenever accounting firms have developed human resource policies labeled ‘for women’, they have turned women into victims, thus participating in the ghettoization of accountants of both genders. Kornberger *et al.* (2010) perfectly illustrate how these policies, devised with the aim of retaining talented women, can be subverted in practice, and how they become gendered through organizational practices and social structures. We argue that one way to overcome the barriers faced by women in maintaining a work-life balance is to fight male stereotypes. If men were given the opportunity, and expected (by both the organization and society) to become more involved in family life, the whole Big Four business model would need

to be redesigned. No longer could firms rely exclusively on women adapting to the model (Dambrin & Lambert, 2008).

We believe that changes in models of the family, notably the rising number of single-parent families and dual-career couples in higher socio-professional categories such as professional accountants, offer a potential lever to change stereotypes. Men in audit firms should be increasingly aware that the woman accountant is no longer just ‘the wife at home’ managing the household accounts, and women today should find their partners more understanding of the problems of the work-life balance dilemma, as men are coming to share the same concerns in their own lives. In addition to this, single fathers face the same constraints as single mothers. The increase in single-parent families and dual-career couples may therefore work in favor of challenges to gendered stereotypes. However, organizations must also respond to this change. Unavoidably, this will entail calling into question their ‘up or out’ model – a concern that is still far from top of the agenda in the big accounting firms today.

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APPENDIX: Research Publications on Gender in Accounting Journals

	AAAJ	ABFH	AF	AH	AOS	AR	CAR	CPA	EAR	JAR	JAЕ	JAL	JMAR	MAR	PAR	TIJA	Total
Number of articles	30	13	7	10	30	14 ¹²	2	38	5	0	0	0	0	0	6	1	156
% of the total publications on gender in accounting journals	19%	8%	4%	6%	19%	9%	1%	24%	3%	-	-	-	-	-	4%	1%	100%
Date of publication of the earliest article on gender	1992	1994	2000	1989	1987	1934	1994	1990	1995	-	-	-	-	-	2008 ¹³	1993	
Date of publication of the latest article on gender	2008	2007	2008	2009	2007	1971	1997	2007	2002	-	-	-	-	-	2009	1993	

Table 1 - Research Publications on Gender in Accounting Journals until May 2009

Accounting researchers' interest in gender remains topical (7 of the 16 journals have published work on gender in the last three years). *Critical Perspectives on Accounting* stands out as the journal that has compiled the largest collection of papers dealing with both gender and accounting (24% of the 156 papers published). *Accounting, Auditing and Accountability Journal* and *Accounting, Organizations and Society* also dedicate a considerable amount of editorial space to papers addressing gender and accounting issues; each has published 19% of the 156 selected papers, *AOS* over the broadest time frame (1987-2009).

Endnotes

¹ Namely *Accounting, Auditing and Accountability Journal* (AAAJ), *Accounting, Business & Financial History* (ABFH), *Accounting Forum* (AF), *Accounting Horizons* (AH), *Accounting, Organizations and Society* (AOS), *Accounting Review* (AR), *Contemporary Accounting Research* (CAR), *Critical Perspectives on Accounting* (CPA), *European Accounting Review* (EAR), *Journal of Accounting Economics* (JAE), *Journal of Accounting Literature* (JAL), *Journal of Accounting Research* (JAR), *Journal of Management Accounting Research* (JMAR), *Management Accounting Research* (MAR), *Pacific Accounting Review* (PAR) and *The International Journal of Accounting* (TIJA).

² See Walker (2008) for a detailed review on these themes.

³ Beights (1954) promotes the great career opportunities in governmental accounting “for those young men and women who have the necessary aptitudes and personal characteristics, and who have had the basic training in accounting and related subjects” in a gender-neutral perspective typical of works published in the *Accounting Review* at that time. Jacobs (2003:569) mentions gender in his abstract, but his work is focused on class discrimination: “While issues of discrimination in relation to race and gender have been considered in the accounting literature, discrimination and class in a contemporary setting is relatively under-explored”.

⁴ The glass ceiling is “a term coined in the 1970s in the United States to describe the invisible artificial barriers, created by attitudinal and organizational prejudices, which block women from senior executive positions” (Wirth, 2001).

⁵ Ahrens and Chapman argue that research “can variously relate to explaining, predicting and prescribing social phenomena. [...] Explanation seeks to establish a relationship among the dimensions of a social phenomenon, prediction seeks to predict this relationship, and prescription addresses social problems by suggesting ways of intervention under certain conditions” (Ahrens & Chapman, 2006: 826).

⁶ Charron and Lowe underline the role played by two texts published by the AICPA in 1997 (“*Survey on Women’s Status and Work/family Issues in Public Accounting*” and “*Flexible Work Arrangements in CPA Firms*”). By representing flexible work arrangements in non gender-neutral terms, these texts contributed to accountants’ perception that these arrangements were for women only (Charron and Lowe, 2005: 195).

⁷ On this point, scholars are echoing famous debates from the Sears case. Sears’ lawyers claimed that the gender discrimination in commission sales jobs was a result of the labor pool (women did not want jobs that conflicted with their domestic responsibilities) whereas Alice Kessler Harris argued that the absence of women in commission sales jobs was instead a consequence of discrimination (Lehman, 1990).

⁸ Stanley, L. (1993). On auto/biography in sociology. *Sociology*, 27(1), 47–52.

⁹ Things are changing in France, and some French PhD students in accounting have chosen gender issues as the subject of their dissertation (see for instance Lupu (2011)).

¹⁰ The observer might conclude that a similar message may have been given in other countries where gender research in accounting has a longer tradition. This advice was given to us in 2001, six years after Hammond’s study on accounting students’ interest in gender research and ethnicity (Hammond, 1995). At that time she found “that many of the students were interested in doing research on the under-representation of African Americans in public accounting, but none believed that it was a safe avenue for research if they wanted to be gainfully employed upon completion of their Ph.D.s.” and added “likewise, untenured faculty do not want to be stigmatized” (Hammond, 1997b: 690).

¹¹ Tellingly, France currently has no generally accepted equivalent to the title “Ms”.

¹² With regard to the publication timeframe for gender themes, the case of the *Accounting Review* needs further explanation. Between 1934 and 1971, fourteen articles containing the word ‘women’ in the abstract can be found. Only one paper truly focuses on the situation of women in the accounting profession (Frye, 1947). Frye views women as a minority that has to manage its own problems and responsibilities within the accounting profession, and describes the support provided by the Women’s Society of CPAs. In the other thirteen articles, the scholars generally study young male and female students in order to promote research into accounting and the accounting profession, or to determine the aptitudes required to make a good accountant. They are not concerned with gender issues per se and it is interesting to note that all-inclusive terms used for men and women in universities or in the profession had disappeared from the *Accounting Review* by the beginning of the 1970s, just before research on women in management began (Schein, 1973; Rosen & Jerdee, 1974) and at a time when the term ‘glass ceiling’ was first coined in the U.S. (Wirth, 2001). The journal fell completely silent on the subject of women just as gender studies were emerging in research.

¹³ As *Pacific Accounting Review* has only been available on EBSCO/Emerald since 2006, our research on this journal does not include papers published before 2006.