

# Who is she and who are we? A critical essay on reflexivity in research into the rarity of women executives in accountancy

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# **Who is she and who are we?**

## **A critical essay on reflexivity in research into the rarity of women executives in accountancy**

### **Abstract**

This paper proposes a critical stance on research into the rarity of women at the highest levels of accountancy. We aim to unravel the discourses produced on this topic in the accounting literature and question our own experience and perception as scholars building on Bourdieu's work on reflexivity (Bourdieu & Wacquant, 1992; Bourdieu, 2001, 2003).

As a first step, we provide a review of literature, identifying four stories that account for the creation of this rarity. The first story focuses on the historical lag that women supposedly face; the second insists on personality traits that purportedly make men and women different; the third shows the organisational barriers faced by women; and the fourth considers gendered stereotyped roles infused at a social level. We argue that persistent combinations of organisational and social obstacles have structuring effects on the identity of the accountant, regardless of gender. The controversial nature of the stories developed by researchers and the numerous debates that oppose them, call for an examination of how argumentations are structured. We therefore provide an analysis of the research designs used in the corpus and discuss their levels of reflexivity. This focus on reflexivity is two-fold. First, we elaborate on the epistemological reflexivity, including issues regarding the formulation of research question and its effects on results, how methodology structures the results and how the scope of the research limits the findings. Second, building on the concept of participant objectivation (Bourdieu, 2003), we provide a reflexive analysis of our own experience dealing with doing research in this field.

### **Keywords**

Gender; accounting profession; methodology; reflexivity

### **Introduction**

For twenty years now, researchers have been tackling the issue of gender in the field of accounting. In particular, the rarity of women in the highest ranks of the accounting profession has been widely studied, including in its historical dimension<sup>1</sup>. In the nineties, several studies accounted for the lack of women in the upper ranks of accounting firms despite a growing feminisation of the profession at the lower levels (Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990; Hooks, 1992; Barker & Monks, 1998). For two decades or so, this rarity has been

explained as being the result of ‘the glass ceiling phenomenon’<sup>2</sup>. The rarity of women in positions of responsibility is undeniable<sup>3</sup>; however, several studies account for this as a slow, progressive disappearance of women from the organisation rather than a sudden halt to their ordinary career progression (Wirth, 2001)<sup>4</sup>. In this paper, we aim to examine the explanations of “*the creation of women’s rarity*” (Laufer, 2004) at the top of accountancy<sup>5</sup>.

The interest for gender research in accounting journals has been vivid for twenty years, notably since the first special edition of *Accounting, Organizations and Society* dedicated to gender issues in accounting in 1987. *Critical Perspectives on Accounting* is also one of the journals best representing the renewed appetite for gender studies in accounting since it accounts for one quarter of the production in that field. With this paper, we do not merely want to provide an additional review on the rarity of women in the highest ranks of accountancy, but rather to unravel the discourses produced on this topic in the accounting literature and propose a critical analysis of the production of knowledge on the rarity of women in the highest ranks of the accounting profession.

An in-depth and systematic content analysis of the literature leads us to identify four explanatory stories<sup>6</sup> relating to women’s rarity at the top and to discuss how scholars structure the arguments that underpin these stories. The first story focuses on the historical lag that women supposedly face; the second insists on personality traits that would make men and women different; the third shows the organisational barriers faced by women; and the fourth considers stereotyped roles infused at a social level. We suggest that only by compiling and combining these different stories can we fully understand the issue in all its complexity: the rarity of women at the highest levels of accountancy is sustained by a blend of organisational and social obstacles that have structuring effects on the accountant’s identity, regardless of whether the accountant is male or female.

The copious volume of debate between researchers who have developed these different stories invites us to examine more closely how their argumentations are structured. Ultimately, our findings reveal the ways in which these discourses are elaborated. We analyse the research designs of papers that deal with this rarity in order to discuss the notion of reflexivity in research. This focus on reflexivity is two-fold. First, we elaborate on the epistemological reflexivity, including issues regarding the formulation of research question and its effects on results, how methodology shapes the implications of the research and how the scope of the research limits the findings. Second, building on the concept of participant objectivation (Bourdieu, 2003), we intend to develop a reflexive analysis of our own experience as scholars doing gender research in accounting. Beyond a broad analysis of the corpus and of the main arguments put forward by the different 'schools of thought', the originality of our approach is to provide, by identifying the different stories explaining the rarity of women at the top, an in-depth analysis of the argumentation developed in the various papers. Consequently, the relationship that scholars have with their research object, their methodological positioning, and the level of explanation that they seek to provide, all shed light on the issue of the researcher's positioning in relation to the knowledge he or she produces and have import well beyond the topic of gender.

The remainder of this paper is structured as follows. After presenting our reflexive project, we explain our method for selecting the corpus of literature tied to our topic. We then characterise research on the rarity of women in executive positions in the accounting profession in terms of methods, theoretical frameworks and explanatory stories. We eventually engage in a reflexive analysis of the corpus of literature and our own participation to gender research in accounting.

## **1. A REFLEXIVE AGENDA**

Reflexivity is, or at least should be, at the very core of scientific activity. In a field such as gender research, intense power struggles are at stake, in part because research can have the structuring effects on wider society –and reciprocally, the society can largely influence research into this field. Gender issues questions each of us intimately, as individual people. In such a context, any scholar claiming to engage in gender research, should adopt a reflexive stance (Haynes, 2008a) .

For Bourdieu, one major stake of scientific practice is to unfold the way reality is structured by questioning powers in place and highlighting internalized and institutionalized domination strengths (Golsorkhi & Huault, 2006). According to Castel, it is about denouncing underestimated power struggles, usually unknown although they initiate meaning struggles (Castel, 2004, p. 304). Scholars play a central role in this undertaking. Through their critical stance, which is more a practice than a judgement in Bourdieu's view, they are the ones who point out the underlying mechanisms of the production of institutionalized practices (Bourdieu, 1997a).

Scholars face difficulties and traps when attempting to unmask power struggles. One of these traps consists of being blinded by one's own status as a scholar and one's scholastic practice (Bourdieu, 1984, 1997b). This scholastic practice, a studious leisure if we consider the Greek etymology of scholastic, consists in considering research and its surrounding games as ends in themselves. This hinders scholars to develop a practical relationship to practice as they project on a given practice an established theory to explain this practice (Bourdieu & Wacquant, 1992; Bourdieu, 1997b). Scholastic practice also reifies their thinking and makes them aim only at preserving their established position in the academic arena (Bourdieu, 1997b). As a consequence,

knowledge's interests become deeply rooted in social, strategic or instrumental interests. Academic fields stem from this process, constituting worlds apart with their own rationality (Bourdieu, 1984, 2001). To compensate for and neutralize this scholastic effect, scholars need to engage in participant objectivation (Bourdieu & Wacquant, 1992; Bourdieu, 2001, 2003). One major condition of scientificity actually lies in objectivating one's own subjective relationship to one's research object, that is to say being aware and communicating how ones participates to the object he/she analyzes.

From our reading of Bourdieu, 'doing research' involves two major requirements: adopting a critical stance in a sociology of unmasking and being reflexive on one's personal position in the academic arena. In this paper, we aim to practice this critical reflexivity and reflect on its meaning in a micro field, namely the research into the rarity of women executives in accountancy. In particular, we will engage in participant objectivation in the last part of the paper to bring to light how who we are as women scholars in accounting interfere with our research on who women in accountancy are.

## **2. METHODS AND SAMPLE**

In compiling the literature on the rarity of women in the highest ranks of the accounting profession, the first stage of our analysis consisted in identifying research papers that address both gender issues and accounting issues. To take stock of the relevant papers, we carried out a study of a number of bibliographic databases (EBSCO Business Source Premier, Science Direct Elsevier, ABI Proquest, Emerald) by selecting papers that contained 'gender', 'woman/women', 'mother', 'feminine' or 'female' in either the title, abstract or key words. The main English-

language accounting journals were studied, 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)*, and *The International Journal of Accounting (TIJA)*. The databases were queried in June 2009, allowing us to review papers published (or still at the press but available online) up to that date. From this first enquiry, one hundred and fifty papers were pre-selected<sup>7</sup>. Table 1 provides a summary overview.

(Insert Table 1 about here)

It appears that accounting researchers' interest in gender remains topical (6 of the 15 journals published works on gender in the last three years). *Critical Perspectives on Accounting* stands out from the other journals as being the journal that has compiled the largest collection of papers dealing with both gender and accounting (26% of the 150 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 20% of the 150 selected papers, *AOS* over the broadest time frame (1987-2009)<sup>8</sup>. Together, *AAAJ*, *AOS* and *CPA* represent two thirds of all scientific production on gender studies in accounting journals. The theme of gender therefore essentially draws interest from accounting journals that we may classify as sociological and/or critical.

After delineating the corpus of gender studies in the accounting journals, we then carried out a further selection whereby we identified papers dealing 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 150 papers that made up 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 broad sense (public accounting firms, private accounting practices, accountants, bookkeepers, accounting students). Forty-three papers were short listed in this second step, two of which were excluded because they only address gender in the abstract, in an anecdotal manner<sup>9</sup>. Table 2 provides a summary overview of the final sample of papers dealing more specifically with the rarity of women in executive positions in the accounting profession.

(Insert Table 2 about here)

This table reiterates what we observed above with regard to overall gender issues in accounting, namely the rankings of *AOS* and *CPA* as the journals that most warmly embrace research focusing on the rarity of women at the top levels of the accounting profession. The following section describes the ways in which this theme is handled in these forty-one papers.

### **3. CHARACTERISING RESEARCH INTO THE RARITY OF WOMEN IN EXECUTIVE POSITIONS IN THE ACCOUNTING PROFESSION**

#### **3.1. ACCOUNTING FOR RESEARCH DIVERSITY**

Various types of data gathering are used in the forty-one papers studied<sup>10</sup>. Archives are used, especially in research during the 1990s, to elaborate data that bring to light the rarity of women in



the highest ranks of the accounting profession (Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990; French & Meredith, 1994; Hantrais, 1995).

(Insert Table 3 about here)

A trend towards reflexivity can also be highlighted; literature reviews, critiques of papers and the initiation of research programmes represent a large part of scientific production, even when the 'field' was still in its relative infancy. A possible explanation for this precocious reflexivity is the prior existence in fields other than accounting of a long tradition of research linking work and gender. Seminal books and paper had already established the legitimacy of studying women in the workplace and provided the foundations for schools of thought and theoretical frameworks that could then be applied to various environments such as accounting. Choosing which theoretical framework to use in gender research is essential although often implicit. Indeed, it necessarily implies an interpretation of the position of women in wider society (and not only in the accounting profession). As highlighted by McKeen and Richardson (1998), tackling the theme of 'women and accounting' raises issues relating to the differences between men and women, their respective roles and the social relationships between them.

Most of the forty-one papers fall into one of three general feminist classifications exploring women's unequal share of rights and resources: liberal feminism, Marxist feminism, and patriarchal feminism. These three frameworks oppose one another and, at the same time, are tied to one another (Lehman, 1992). As Gallhofer (1998) reiterates, most research into the rarity of women at the top levels of the accounting profession ascribes to a liberal feminist perspective. Research arising from this perspective assumes that there exist specific male and female values and that each value must be granted its true worth. Typical female behaviours and female styles of management do exist but are drowned out by the pre-eminence of the 'masculine'. Although not claiming to belong to any specific feminist tendency, Frye's (1947) early description of the

merits of women's professional associations may be labelled liberal. Like most liberal studies, it states that "*women in any field or profession have problems and responsibilities that are peculiarly their own. This is especially true in accounting where women form a smaller minority group than in any of the other leading professions or executive groups*" (Frye, 1947, p. 304). More recently, personality-type studies provide typical examples of a liberal perspective. They usually include both gender and race variables in their studies. For instance, they test the assumptions that African-Americans/Hispanics/Women are failing to progress in the accounting profession because they possess different personality types and attitudes that are incongruent with traits necessary for success (Mynatt, Omundson, Schroeder, & Stevens, 1997; Glover, Mynatt, & Schroeder, 2000).

The Marxist feminist school of thought – also classified as capitalist or socialist – views the exploitation of women as a subcategory of capitalist alienation. Discriminatory practices against women are constantly re-established at the whim of social and economic crises, thus protecting the interests of other groups (Lehman, 1992; French & Meredith, 1994). Two major phenomena lead to the subordination of women: in a context of underproduction, they serve as an army of industrial reservists in the production process; and in a context of overproduction, they are assigned the role of consumers absorbing the surplus of value added. These two elements emanate from capitalist social relationships (Tinker & Neimark, 1987). In this perspective, only the end of capitalism, and thus the elimination of all alienation, can lead to the emancipation of women as well as to equality between men and women.

According to the patriarchal (or radical) school of thought, women constitute a separate class; they are united in the oppression to which men subject them, regardless of the social group to which their partners belong. From this perspective, the patriarchal structure consequently takes precedence over capital. Defenders of this thesis do not necessarily deny a biological asymmetry

between men and women, but assert that differences between the sexes and professional inequalities are the consequences of a social, cultural and historical construction. Patriarchy can be viewed as “*the manifestation and the institutionalisation of male domination over women and children in the family and the extension of this domination in wider society*” (Lerner in Hull & Umansky, 1997)<sup>11</sup> .

Systematic analysis of the literature on the rarity of women at the top levels of the accounting profession reveals several contrasting theoretical positions. On the whole, they conflict with one another regarding stated sources of inequality, types of viewpoint, and their differences and points in common (see Table 4).

(Insert Table 4 about here)

Three major dynamics emerge: the rejection of liberal explanations by both patriarchal and Marxist feminists; a dialectic link between Marxist and patriarchal explanations; and finally, a trend towards blending theoretical frameworks.

The liberal feminist framework is criticised by tenants of both the patriarchal approach (Ciancanelli, 1998) and the Marxist approach (Gallhofer, 1998). From a liberal perspective, women appear to be completely free in their professional choices. This assumption is widely criticised because it neglects, even ignores, the social structures of power. Liberal research lumps together deliberate lifestyle choices and socially constructed choices (Ciancanelli, 1998). Another criticism levelled at this school of thought is that it views women as a single unified category (Gallhofer, 1998). In liberal feminist research, all women belong to what is called the middle class; they are well educated and hold, or aspire to hold, a position in the accounting sector. The liberal problematic ignores the problems encountered by women from lower socio-economic classes or confuses them with those of middle-class women. For women in lower social classes, achieving equality presents other attractions – first and foremost, that of entering a middle-class

profession. In short, the liberal feminist school of research tends to be conservative and fails to question the social structures marked by patriarchy (Roberts & Coutts, 1992; Gallhofer, 1998).

While they both criticize liberal feminism, Marxist and patriarchal theories may also compete against one another. Admitting women into a given profession may constitute a threat to men's status. Either men fight to protect their privileges and reject the admission of women (supremacy of the patriarchal explanation), or they accept the admission of women and fight to protect the status of all professionals including women (supremacy of the Marxist explanation). Thane (1992) points to a trend towards calling on Marxist and patriarchal feminisms simultaneously and asserts that no feminist theory taken alone is sufficient to explain the historical changes relating to the position of women in the professions. It is therefore not by way of a single theory but by blending the contributions of several that we may better understand the conscious or implicit strategies of exclusion against women and, perhaps then, stimulate change. The 'dual segmented' approach (also called the theory of segmentation) whereby Marxism and patriarchy reinforce one another illustrates an integration of theoretical viewpoints (Kirkham, 1992; Roberts & Coutts, 1992; Thane, 1992). Roberts and Coutts (1992) recall that capital may have an interest in defining certain jobs as low-skilled, either to maintain low wages or to weaken potential resistance by confining marginal groups to these sectors (*e.g.* women). The interests of capital encompass those of men who look to maintain their higher status relative to women. From this viewpoint, capitalism and patriarchal structures mutually reinforce each other: both work towards the subordination of women. Therefore, the interests of the occupation as a whole might best be served by giving women full equality and thereby maintaining the status of all practitioners (Crompton, 1987). This integrated approach is sometimes criticised for its inability to distinguish between the general interest of capital and the interest of particular capitalists (the individual employer) (Humphries<sup>12</sup> in Tinker and Neimark, 1987).

Following this presentation of the theoretical and methodological choices made by scholars in our sample, we now describe the different stories used to explain the rarity of women in the highest ranks of the accounting profession.

### **3.2. STORIES EXPLAINING THE RARITY OF WOMEN AT THE TOP OF THE ACCOUNTING PROFESSION**

#### **3.2.1. Just give it time**

Some studies state that equal gender representation at the top levels of the accounting profession is only a matter of time. At least in the Western world, women are increasingly numerous in the accounting profession. On this point, some scholars underline that progress in terms of career advancement for women is more marked in the accounting profession than in other so-called male domains (law, engineering, the physical sciences), essentially due to the fact that the profession is regulated by a professional accountant qualification (*e.g.* the ACA qualification in the UK, the CPA qualification in the US, *etc.*) and that the profession witnessed a strong rate of numerical growth during the 1970s and 80s (French & Meredith, 1994). As a result of this assertion, one explanation for the rarity of women at the top levels of the accounting profession may be conjunctural: career differences do not specifically stem from gender discrimination. Ciancanelli *et al.* (1990) qualify this perspective as gender-neutral. The argument put forward by scholars such as Kanter (in Ciancanelli *et al.*, 1990) is that women entering an organisation dominated by men face difficulties similar to those faced by new immigrants: arriving at 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 and 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 will *de facto* resolve the problems facing women. In the accounting profession, the low number of women partners may simply be explained by the 'pipeline' phenomenon: many women started their careers recently in independent accounting and have not yet had time to climb to the top.

In a Bourdieusian perspective, researchers proposing such a story of women's rarity simply ignore the very existence of an accountancy field. In doing so, they participate in the field reproduction, i.e. the male domination of the accounting profession.

Many researchers quickly pointed out that this mechanical logic could not suffice to explain the segregation that still confronts women (Roberts & Coutts, 1992; Hantrais, 1995; Hull & Umansky, 1997). In France, Hantrais notes that, in 1990, in one of the Big Four, eight out of ten new partners were men (Hantrais, 1995, p.209). Ten years after Hantrais' (1995) findings, women remain under-represented in the highest echelons of the accounting firms: they still account for 50% of junior assistants, but only represent between 7 and 20% of partners, depending on the firm (Laigneau & Vandermeirssche, 2006). In the early nineties, Ciancanelli *et al.* (1990) carried out a similar analysis of the profession in the UK. Thus, the historical time lag explanation is untenable. Alternative explanations have consequently been developed that focus on the structural obstacles faced by women in their career paths (Hull & Umansky, 1997; Barker & Monks, 1998). These structural hurdles relate to variables centred on personality and to organisational as well as to social barriers.

### **3.2.2. Women are just different**

In several, mainly liberal, studies, the rarity of women at the top levels of the accounting profession is explained by the fact that women are different from men. The obstacles faced by women are inherent to their sex. These obstacles relate to attributes such as know-how, motivation, and personality traits. The absence of women at the highest levels of the organisation may be explained by different perceptions of the profession and different motives for job satisfaction compared to men (Reed, Kratchman, & Strawser, 1994; Hunton, Neidermeyer, & Wier, 1996). 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 lifestyle choice centred on the family. Some of these individual obstacles – as they are labelled by Hull and Umansky (1997) – arise from women's lifestyle choices, presented by researchers as deliberate. This type of analysis, stemming from a liberal feminism that doesn't speak its name, is also widely criticised. Accordingly, Ciancanelli (1998) shows that what are referred to as 'lifestyle choices' are, in reality, imposed by social pressures relating to women's responsibilities in the home or to new financial constraints. Roberts and Coutts (1992) denounce the neo-classical argument asserting that economic agents act freely. What is wrongly qualified as women's 'implication' at work is conditioned by 'socially structured arrangements' that exert constraints on them.

Another kind of individual obstacle appears in studies into 'characteristically female personality traits'. Haynes depicts a number of those studies pointing out that they "address issues of critical importance to women, but what they have in common is primarily an interest in gender as an object of study rather than as part of the research methodology and theoretical framework

(Haynes, 2008a, p. 541-542). Conflicting results emerge from these studies. On the one hand, Collins (1993) puts forward the notion that women are more often subjected to stress and leave the profession for this reason. Barker and Monks (1998) mention, among other factors, a potential lack of self-confidence in women 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 *et al.* (1997) also conclude that women are more inclined to have a “Type A” (*i.e.* Male WASP) personality than men, whereas the latter hold higher positions within the firm. These personality-type studies fail to support their claim that women have personality types inconsistent with success in accountancy. Consequently, researchers would expect similar career progressions among men and women and conclude that it is necessary to look for other variables impeding the progress of women in accounting (Davidson & Dalby, 1993; Mynatt, Omundson, Schroeder, & Stevens, 1997; Glover, Mynatt, & Schroeder, 2000).

A Bourdieusian stance on this stream of research would be definitely critical. Once again, by explaining women’s rarity by some ‘psychological’ and ‘sexual’ differences, these researchers support the male domination of the accounting profession. When comparing to the previous story, which was ignoring the issue, arguing that “women are just different” appears even worst, since it legitimates and thus actively reinforces the structures of domination.

### **3.2.3. Jobs for the boys**

The barriers that prevented women from entering the profession until the turn of the twentieth century have been transformed into organisational obstacles that hinder their career advancement (Lehman, 1992). Among these obstacles, various research mentions the client, the acquisition of knowledge and techniques, as well as human resource policies tied to time management,



promotion and remuneration. Organisational practices are imposed by the inherent elements of a professional service activity (need to do long hours, critical importance of client relations, *etc.*). The client appears alternately as a real organisational obstacle (its demands in terms of availability and mobility take priority over the lifestyle desires of chartered accountants, regardless of gender (Hooks, 1998)) or as a discursive means to legitimize discrimination against women in audit firms (members of the firm mention the client's expectations, assumed to be favourable to men (Loft, 1992; Anderson-Gough, Grey, & Robson, 2005)). As explained by Anderson-Gough *et al.*, "*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, Grey, & Robson, 2005, p. 478). The '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 organisation. Through this client-focused discourse, managers and seniors assert their authority over subordinates, and in so doing, though not necessarily intentionally, they reproduce and mobilize aspects of gendering within audit firms such as client preferences and they legitimate embedded gender relationships (Anderson-Gough, Grey, & Robson, 2005, p. 479). This is a rather good example of attempts in revealing what Bourdieu (1997b) calls the *doxa*, i.e. "the learned, fundamental, deep-founded, unconscious beliefs, and values, taken as self-evident universals, that inform an agent's actions and thoughts within a particular field. *Doxa* tends to favor the particular social arrangement of the field, thus privileging the dominant and taking their position of dominance as self-evident and universally favourable".

Acquiring know-how and techniques constitutes another type of organisational obstacle. Two types of knowledge are necessary to pursue a career in accounting: formal or academic knowledge, certified by a professional qualification, and organisational knowledge or knowing the field (experience, knowledge of the firm's informal information and traditions, *etc.*). Rising

numbers of academically qualified women do not necessarily suffice to change the existing models of segregation (Crompton, 1987). Scholars who recognise this obstacle emphasize the informal brakes on acquiring organisational knowledge (Crompton, 1987; Spruill & Wootton, 1995; Anderson-Gough, Grey, & Robson, 2005). For instance, in a male-dominated profession such as public accounting, female protégés receive less mentoring than male protégés (Scandura & Viator, 1994). Anderson-Gough *et al.* (2005) also mention discourses circulating within firms on the recommended types of socialisation. Crompton (1987, p. 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*”. These studies reveal how women tend to be offered a restricted access to cultural capital (Bourdieu, 1979).

Working conditions in the profession (numerous business trips, late working hours, *etc.*) are sometimes presented as factors explaining the slower career progression and/or the higher turnover among women. In this context, many studies put in perspective the success of alternative work arrangements developed by human resources departments in accounting firms (Frank & Lowe, 2003; Charron & Lowe, 2005; Johnson, Lowe, & Reckers, 2008). In 1998, Barker and Monks (1998) already 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). More recently, from the outset of their development in the accounting profession, these programmes have been viewed as bearing the hallmark of women<sup>13</sup>, entailing an unfavourable perception in the profession as a whole. The hidden costs of these programmes (difficulty in appraising a person who uses flexible work arrangements, potential abuses by the person, an unfair situation in relation to others, being sidelined from networks, and loss of

technical skills) and the unfavourable impact on career progression (time-bound promotion prospects, salary differences) explain their still limited attraction (Frank & Lowe, 2003; Charron & Lowe, 2005; Johnson, Lowe, & Reckers, 2008)..

Overall, human resources policies attract attention because of their ambiguous nature: are incentives aimed at rewarding or at fostering expected behaviours? For instance, Bernardi (1998, p. 348-349) considers that policies of career advancement and remuneration should (only) favour 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]. Other scholars see these very policies as factors that explain the rarity of women in executive positions in the accounting profession. Women leave the profession because they are less recognised and less remunerated than their male counterparts (Lehman, 1992; Reed, Kratchman, & Strawser, 1994; Barker & Monks, 1998). Similar to recruitment, promotion is consequently 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, Grey, & Robson, 2005).

While recognising organisational 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 professional prospects elsewhere). For instance, Reed *et al.* (1994) show that women auditors are no less committed to their organizations than are men. However, they express less satisfaction with their current positions and more often the intention to leave for alternative opportunities. These scholars discuss the responsibility of accounting firms as well as

of society in this phenomenon: the profession fosters a socialization process in which the pinnacle of success is seen as the attainment of partnership in one of the big public accounting firms, and society compels women to choose between having a career and being caretakers. 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: the prejudices diffused in society as a whole.

#### **3.2.4. Men are managers; women are mothers**

Discriminations encountered by women in the workplace reflect the values and norms perpetuated in society in its broadest sense (Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990). Patriarchal and Marxist schools of thought put more emphasis on obstacles of a social order; the rarity of women at the top levels of the accounting profession is mainly explained by the stereotypes associated with each of the sexes (Crompton, 1987; Hull & Umansky, 1997; Adams & Harte, 1998). Behind these stereotypes, we find the traits associated with both genders – men embody power, whereas women represent the affective and are nurturers – and predefined social roles (managers are naturally men, and women are naturally mothers). Accounting field is located in the wider field of the social world, where male domination, even if it takes various forms, prevails. The social order functions as an immense symbolic machine tending to ratify the masculine domination on which it is founded (Bourdieu, 1998).

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, Capazzoli, & Ciampa, 1989, p. 69). Nevertheless, women adopt

behaviours qualified as ‘masculine’ at the cost of personal suffering and organisational inefficiency that are denounced by Maupin and Lehman (1994). In this context, motherhood is synonymous with a slowing, even a halting, of career progression in accounting firms, specifically at partner level (Windsor & Auyeung, 2006). This may be associated with the difficulty of managing the conflicting roles of breadwinner and homemaker (Collins, 1993; Barker & Monks, 1998). The woman-mother has no place in the accounting profession. In contrast, society expects her to be the “household accountant” and/or the attentive and understanding spouse of the chartered accountant (Walker, 1998; Komori & Humphrey, 2000; Llewellyn & Walker, 2000; Walker, 2003; Carnegie & Walker, 2007). Carrera *et al.* (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 regarding the role of women at work, but mimicked the paternalistic attitudes deployed by the state. Studying the case of the Japanese profession, Komori (2008) shows that if Japanese social values and stereotypes differ from Anglo-Saxon’s, local gender norms highly influence women accountants’ experiences at work.

Several assertions may be drawn from these stories. Firstly, some of them appear to be more highly criticised and less plausible than others. According to the historical explanation, things should have worked out over time, but current observation seems to invalidate this assumption. With respect to the second story, we argue that individual factors always appear to be determined by ‘upstream’ obstacles (organisational and social). In our view, stories relating to organisational and social barriers are more convincing, particularly when they are combined. It is through this combination that researchers can, in our opinion, provide a better account of the situation’s complexity and can uncover the dynamics that sustain the rarity of women.

### 3.3. A NEVER-ENDING STORY?

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

Even when working arrangements are designed to facilitate women’s progression, they echo stereotypes and result in the emergence of career paths that are synonymous with withdrawal from the avenues to success such as they are defined by accounting firms. As a more sedentary path, working in the Taxation department is one example of a speciality seen as ‘secondary’ – a

'mummy track' reserved for women with family constraints (Khalifa, 2004). Similar conclusions can be drawn from studies into alternative work arrangements. The perceived career success of anyone choosing part-time or flexitime options is more than limited and these arrangements are definitely seen as being designed for mothers. In short, as soon as any initiative is set up, it is automatically labelled 'designed for women', thereby excluding men from the outset and preventing them, by definition, from being able to opt for this type of arrangement. At the same time, this causes a de-skilling of the field that is associated, in essence, with 'women who put their families first'. These arrangements perpetuate the stereotypes inherent in how the firm's work is organised by assuming that they are not designed for men 'who are naturally managers who want to succeed and do not need these arrangements', nor for women 'whose professional success is at the heart of their concerns'. Even though the mindsets of auditors on an individual basis seem to be evolving, the structures 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 auditors perceive alternative work arrangements to be more than just an issue relating to women (Frank & Lowe, 2003; Charron & Lowe, 2005; Johnson, Lowe, & Reckers, 2008). Implicitly, these arrangements ghettoise anyone who chooses them and reinforce the very stereotypes that hinder women's careers. As a result, accountant identities (both women and men) are trapped by the social expectations they have to face. This finding calls for greater scrutiny of the micro-processes at work within identity construction and across the plurality of its many facets – the male accountant as a father/or not, the female accountant as a wife/or not and as a mother/or not (Anderson-Gough, Grey, & Robson, 2005; Windsor & Auyeung, 2006; Dambrin & Lambert, 2008; Haynes, 2008c; Haynes, 2008b).

Scholars can become entrapped in this double bind. Lehman (1990) formerly elaborated on this risk in a paper discussing the implication 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 – to establish a more humane workplace. [However] the definition of masculine used in the BSRI is socially constructed; it is not [...] natural or immutable; it transforms with shifts in society and should be conceived of as a contested terrain.” She also adds that “by failing to interrogate or problematize the genesis of roles and behaviour, Maupin’s research has the affect 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, p. 144). Trying to address the issues raised about the use of the BSRI, Maupin and Lehman published a co-written 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 labelled 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, p. 436). Surprisingly, they present their findings in such a way that they could easily be seen as contributing to perpetuating stereotypes about gender roles, while they are trying to serve the cause of women. This example shows that it is difficult to formulate findings and recommendations linked to gender in a non ambiguous way even for researchers who are fully aware of the risk of misinterpretation of their findings.



Stories explaining the rarity of women at the top appear as never-ending stories because of the perpetuation of stereotyped roles. Our review shows these perpetuating roles to be driven by the individuals themselves (women as well as men), by organisations and even by scholars in their very efforts to counter these stereotypes. This suggests two related implications for research: the need for the researcher to consider the multiple facets and analysis levels of his or her findings; and yet equally, the need for the researcher herself not to fall into the very same stereotypes during his or her analysis work. By exploring the research designs solicited by the scholars studied, we now propose to elaborate on these implications.

#### **4. AN APPEAL FOR REFLEXIVITY**

##### **4.1. EPISTEMOLOGICAL REFLEXIVITY: AN ATTEMPT IN CHARACTERISING RESEARCH**

As we highlighted formerly in the paper, one of the risks scholars face when unmasking power struggles lies in epistemocentrism. Rather than engaging in a practical relationship with the practice, scholars explain a given practice through the lens of a given established theory (Bourdieu, 1992a, 1997a). This ends up in an unrealistic anthropology: what ones ascribes to the research object actually relates to the way the research object is apprehended.

Hence, it appeared important to us to cross-analyze the theoretical positioning and methods used in our sample of papers and question the relationship between methods and theoretical frameworks (see Figure 1).

(Insert Figure 1 about here)

Liberal feminists adopt methods mostly classified as quantitative, relying essentially on questionnaires and experimental devices, as corroborated by the analyses of Kirkham (1997) and Hammond (1997). In contrast, researchers who conclude by validating patriarchal hypotheses seem to use a much broader range of methods, without limiting themselves to so-called

‘qualitative’ methods of data gathering. Drawing from this review, the use of quantitative methods does not confine scholars to a mere numerical diagnostic of the rarity of women at the top levels of accounting firms nor to conjunctural explanations of the phenomenon. Quantitative methods do not appear incompatible with mobilising explanations of a socio-organisational order. The theoretical framework and underlying epistemological perspective of the scholar are not determined by the methods used; rather, they are revealed in the interpretation that researchers draw or do not draw from their findings. This leads on to discussion of the extent to which scholars engage in an attempt at reflexivity in relation to their research: how far are they aware of the implications of their findings and to what extent do they express their opinions about these implications? How far do they address the explanatory, predictive or prescriptive dimensions of their studies?

In our sample of papers, positivistic studies that claim to offer both a flawless and neutral posture are reluctant to provide interpretations of the correlations they observe. Nevertheless, while remaining silent on the subject, they provide implicit explanations through the variables they choose to study and supposedly shift responsibility for interpreting findings on to the reader. Hunton and Wier (1996, p. 75) illustrate this posture 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 from consideration gender explanations of organizational phenomena (Ciancanelli, 1998, p. 389).

Whereas some positivistic studies provide implicit explanations but stop short of explaining, others provide implicit prescription through their predictions. On this point, 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)<sup>14</sup>. For instance, in their discussion of public accountants' perceptions of alternative work arrangements, Trapp *et al.* (1989, p. 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, p. 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 a firm make based on these conclusions? Another illustration of the risk of misinterpretation lies in Bernardi's (1998) research design. He asks new recruits in public accounting to estimate their future career and life choices. Among the findings drawn, 40% of women responding to the questionnaire intend to take long-term maternity leave (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, p. 377). This echoes the famous 'chicken and egg' debate relating to spurious interpretation of correlations (Ciancanelli, 1998). Some consider that accounting firms 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). On that point, scholars echo famous debates of 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) when Alice Kessler Harris disputed that the absence of women from commission sales jobs was a consequence of discrimination instead (Lehman, 1990). Findings from research into perceptions appear dangerous because when used to predict behaviour they can influence decision-makers' representations (e.g. the findings of Hunton & Wier, 1996; Almer, Hopper, & Kaplan, 1998; Bernardi, 1998). This relates to the argument whereby "*prediction without explanation is the hope that past correlations hold in future*" (Ahrens & Chapman, 2006, p. 826). Some surveys manage to avoid this time lag issue by monitoring their sample over time in a longitudinal approach (Collins, 1993) or by analysing the current situation of a given cohort (Barker & Monks, 1998).

The preoccupation shared by accounting researchers focusing on gender issues who wish to distance themselves from a positivistic approach is how to grasp and to uncover phenomena of segregation. This requires access to the privacy of individuals and/or companies that often have a tendency to distort these phenomena. Their claimed subjectivity leads some of them to use the life story, which aims "*to avoid essentializing informants into collective identities*" (Hammond & Streeter, 1993, p. 273). We may inquire as to whether narratives offer a flawless alternative. The purpose of such a standpoint is not to generalise information. However, generalisation is not denied; indeed, the life story aims to establish links between 'micro' and 'macro' theories. The wealth of data offers a "*view from the inside and not the illusion of an exhaustive fresco*" (Pesqueux, 1998, p. 111). Spruill and Wootton's (1995) analysis, drawn from the biographical documents of Jennie Palen (one of the first women CPAs in the United States), arises from this very ambition. Hammond and Preston (1992) emphasize in this rationale the interest of methods that ensure the total immersion of the researcher. Differences between individual experiences

revealed in life stories call into question the claims of general determinist theorists who consider women as one global entity. Here, partiality is accepted and recognised as being inherent in research work. The fact of transcribing interviews and of extracting them from their original contexts makes all attempts at objectivity vain. As a consequence, one of the risks of research that relies on subjectivity is to 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, p. 543). Kim associates this risk with a particular methodology (Kim, 2008, p. 13): “*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*”. Generalisation stems from the value of the testimony. Yet, since such testimonies essentially originate from the same group of women (white, educated, middle-class women), generalisation occurs to the detriment of the fight to improve 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 (Kim, 2004; McNicholas, Humphries, & Gallhofer, 2004; Fearfull & Kamenou, 2006).

In this section, we argue that the reflexive stance of scholars in gender studies is revealed by the interpretation that they draw or do not draw from their findings and we add insight into the interplay among the explanatory, predictive and prescriptive aims of accounting scholars exploring gender issues. On the one hand, some positivistic studies claiming neutrality describe phenomena (by identifying correlations) without assuming or presenting the underlying social explanations, in the name of objectivity. Nevertheless, by doing so, they provide, voluntarily or

not, implicit explanations of the phenomena to the reader. Other positivistic studies ignore their prescriptive dimensions. Usually, implicit prescriptions stem from their predictions. On the other hand, qualitative methodologies, which claim subjectivity in contrast to positivistic studies, clearly seek to explain and to prescribe in order to fight against phenomena of segregation. The most important risk they face is to lose sight of who the ‘right’ subject of their explanation is.

Explanatory, predictive and prescriptive levels thus appear intimately intertwined. The researchers’ awareness of the implications of their findings at these three levels constitutes their attempt at reflexivity. Our review of the literature is, on this count, doubly instructive: it reveals that when an attempt at reflexivity exists, it is not always expressed in the paper, which raises the question of the link between the researchers’ awareness and the views they express on this issue in their work. Furthermore, our analysis underlines that although this attempt at reflexivity is not always manifest in every single study, it is present at the level of the field of research: the large number of replies to and critiques of papers testifies to this fact and gives the field both its interest and its strength.

Calling for subjective feminist methodology, Haynes (2008a) insists on the fact that giving one’s own opinion and experience is not enough for 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”. Obviously, providing a critical stance on research must also include an effort of reflexivity about our personal experience.

#### **4.2. WHO ARE WE AS INDIVIDUAL RESEARCHERS?**

As such, we want to take a step forward and analyze briefly how our personal experience brought us to gender research and affects the message we want to deliver. In doing so, we aim to provide an account on the context we became “women doing gender research”.

As female researchers doing research on women, we experience the tension of being both subject and object of the research (Haynes, 2008a). This echoes what Bourdieu calls 'participant objectivation', a necessary engagement in research pretending to unmasking power struggles (Bourdieu & Wacquant, 1992; Bourdieu, 2001, 2003). Bourdieu describes this notion of participant objectivation using the example anthropology:

“What needs to be objectivised [...] is not the anthropologist performing the anthropological analysis of a foreign world but the social world that has made both the anthropologist[s] and the conscious or unconscious anthropology that [they] engage in [their] anthropological practice – not only [their] social origins, [their] position and trajectory in social space, [their] social and religious memberships and beliefs, gender, age, nationality, etc., but also, and most importantly, [their] particular position within the microcosm of anthropologists. It is indeed scientifically attested that [their] most decisive scientific choices (of topic, method, theory, etc.) depend very closely on the location [they] occupy within [their] professional universe, what I call the 'anthropological field', 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.” (Bourdieu, 2003, p. 283).

Let us say a word on how our personal connections and trajectories in the academic arena interfere with our research on gender. We started doing gender research invited by a male professor, as we were first year PhD students, in 1999. This professor pointed out that gender research in accounting was very developed abroad but didn't have the same echo in France.

We were attracted by this field of research all the more since we, as women, could see that gender was a very relevant stance to depict and question our own professional environment (the academia). We could also see that gender was an issue in the accounting arena since many of our former female classmates were telling us their difficulties as managers in the Big Four. Lots of these difficulties were linked to their pregnancy (how to make it 'transparent' as several told us) or linked to the fact that they didn't project themselves in the accounting firm or didn't manage to balance work and life as they would have liked.

For both reasons, we felt a personal interest in gender research in accounting. This interest has been strengthening since we started doing research in this field, especially due to our experience

in conferences. Presenting a gender paper has always been an occasion to feel an urge to do more gender research, in a qualitative way and to communicate more on it. In French conferences, we experienced mostly misunderstanding and critics from our audience. For instance, in an academic conference, the discussant of one of our papers on glass ceiling in the accounting profession started his discussion with the weird question of our personal status (Were we Miss or Mrs.?) which made some female scholars in the audience mad and turned the discussion of the paper in a male / female scholar debate we wanted to avoid. In another conference aimed at professionals, one senior professor came to us after our presentation and told us with some amusement that we were “two young and ambitious students”. He also added that we “should be patient” and that “men were not all bad”. We were struck by the condescending tone he used (he addressed us as if we were kids actually and not even “students”, although we had been hired as assistant professors for four years at that time). We were also surprised by the negative connotation the adjective “ambitious” had in his mouth. Considering what he added, he clearly saw us as serial killers targeting men... In France, probably given the relative infancy of gender research in accounting, doing gender research makes you risk being labeled as feminist, and feminist being a ‘bad word’. This is probably why the professor who incited us to do research in this field also deterred us from submitting our first paper in gender study before having finished the PhD. “You would not want to be labeled gender scholars, do your PhD first” did he tell us, which appeared weird to us at that time but we do understand now why he gave us this piece of advice.

This has consequences on the content of our research. This echoes Broadbent and Kirkham’s editorial opening of the *AAAJ* special issue on accounting and gender revisited. As they notice regarding their own research, this kind of experiences informs our work because they are crucial to our understanding of the concept of gender (Broadbent & Kirkham, 2008, p. 466). One of our convictions is that people (in the professional but also academic realms) have to hear about



gender research and have to understand that gender research does not necessarily mean radical feminist research for we believe that most gender issues are actually human issues concerning men as well as women.

The experience we had in international conferences also shaped the way we do gender research. We presented gender papers in management conferences (The Academy of Management) and accounting conferences (the Interdisciplinary Perspectives on Accounting, the American and the European Accounting Association annual conferences). In particular at AAA, we were blown away by the over-representation of correlation studies trying to link a certain personality trait, supposedly feminine, with an impact on the profit and loss statement. Most of those presentations illustrate “gender-as-a-variable” studies as named by (Alvesson & Due Billing, 1997). 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, p. 542). We already told in this paper the risks associated with this kind of research designs in our view, notably the fact that beyond admirable motives mostly, several of those studies perpetuate the gendered stereotypes that lock men and women into predetermined and unquestioned roles. As a consequence, we feel an urge to develop qualitative studies, well beyond what is labeled as behavioral research in the United States. We actually think there is a need to question the construction and institutionalization of gendered personality traits when behavioral research mainly investigates statistical correlations built on those traits without assessing their rationales.

If we focus on this specific paper, the message that we want to convey from an academic standpoint is twofold. Firstly, acting on a problem implies, in our view, acting on the way that

people talk about it. Secondly, we reject neutrality in research because we view it as not only an illusion but also a danger. Although we claim to have written an objective review of the literature designed to account as exhaustively and as faithfully as possible for the variety of perspectives raised by accounting scholars in their studies, we are equally claiming a non-neutral viewpoint with regard to our subject. Indeed, in this paper we have studied discourses on a phenomenon that we take for granted and we have used the term 'rarity' to qualify it. As 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 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. This conscious choice stems from our very own attempt at reflexivity. Behind the use of this term, we claim that opportunities for reaching partnership are not the same for everyone and explore the explanations given to this phenomenon. Beyond this, we would like women to have the same opportunities as men for career progression. We are neither suggesting that partnership is a goal in itself in an accounting career, nor that all auditors aspire to become partners. We are more than aware that career progression can endorse multiple meanings and different trajectories for women as well as for men. Having made this clear, we nevertheless reject the discourse whereby women do not want to move up, or have no interest in climbing, the ranks of the accounting profession. In our view, this would be a pernicious argument that assumes that women are free to make this choice – a fact that is invalidated by the majority of the stories presented in this review.

To extend this attempt at reflexivity, we wish to emphasize the implications of our study for practitioners. To fight against rarity of women, our review suggests that we should not view the

problem solely from the angle of a ‘women’s issue’, nor should we portray women as victims. On that point, we echo the call made by Broadbent and Kirkham (2008, p. 471)

In our opinion, whenever the Big Four develop human resource policies labeled ‘for women’, for instance, they are participating in the ghettoization of accountants of both genders. One way to overcome the barriers faced by women in maintaining a work-life balance is to struggle against male stereotypes. If men were given the opportunity (by both the organization and society) to become more involved in family life, it would imply a redesign of the whole Big Four business model. No longer could firm rely exclusively on women to adapt themselves to the model (Dambrin & Lambert, 2008).

Finally, we think that changes in models of the family, and notably the increasingly common occurrence of dual-career couples in higher socio-professional categories such as auditors, 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’, and women should find resonance with their partner with respect to managing the family-work dilemma. The rise in dual-career couples may thereby work in favour of increasing the numbers of women in the highest ranks of accounting firms. However, organisations must also respond to this change. Unavoidably, this entails calling into question their ‘up or out’ model – something that is still far from being top of the agenda in the big accounting firms today.

## **Conclusion**

This paper draws out four stories that account for the rarity of women in executive positions in the accounting profession. These four stories encompass all published research into this theme over the past twenty years (1987-2009).

One story, presenting the ‘mechanical time lag’ of women due to their recent admission into the profession is called into question by most accounting researchers. The other three stories explore obstacles of a structural rather than a conjunctural order, shedding light on either differences relating to women, or organisational barriers or stereotypes to account for the rarity of women in the highest ranks of the accounting profession.

Individual factors such as women’s differences always appear to be determined by ‘upstream’ obstacles (organisational and social), which make the last two stories more convincing in our view, in particular when they are combined. Indeed, we argue that a combination of stories focusing on organisational barriers and social stereotyped roles successfully accounts for the dynamics at work in perpetuating the rarity of women at the top of accountancy and allows us to insert this rarity into the broader problematic of the professional’s identity.

On this point, our analysis draws the conclusion that the representation of women at the top is not solely an issue relating to women. Persistent combinations of organisational and social obstacles that reinforce the rarity of women in the profession’s most senior positions have structuring effects on the identity of the accountant, regardless of gender. It is the identity of all accountants that is potentially harmed by the stereotyped roles perpetuated at the social and organisational level. This holistic approach invites us to integrate completely gender issues into the agenda of sociological accounting research. Recent studies of the identity construction of the accountant, including the gender dimension of this construction (Grey, 1998; Anderson-Gough, Grey, & Robson, 2005; Windsor & Auyeung, 2006; Haynes, 2008c; Haynes, 2008b), are starting to pave a clear way forward on the basis of this holistic perspective. These new ways of understanding the issue are likely to make new stories emerge.

Addressing the issue of the accountant's identity leads on to raising the issue of the researcher's identity. In the corpus of literature that we have studied, the viewpoints, arguments and silences of researchers with regard to these stories compel the reader to enquire about the nature of reflexivity in research. By exploring the research designs solicited by the scholars studied, we elaborate on this point here. Analysing the literature that addresses the rarity of women in the highest ranks of the accounting profession shows that the researcher cannot both describe phenomena objectively and avoid explaining it at the same time. Formulating findings necessarily leads to formulating explanations, even implicitly. Likewise, predicting phenomena implies prescriptions, even implicit ones. Finally, researchers who accept 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 from which certain analyses are formulated originate from the same group of women (white, educated, middle-class women) and may lead to a biased generalisation that does not serve the cause of all women. The political character of the fight against discriminating practices in the accounting profession naturally calls into question the role of the researcher. This literature review sheds light on the need for the researchers to show both their awareness of and responsibility for the interpretations and the uses that may be made of their research findings.

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	AAAJ	ABFH	AF	AH	AOS	AR	CAR	CPA	EAR	JAR	JAE	JAL	JMAR	MAR	TIJA	Total
Number of articles	30	13	7	10	30	14	2	38	5	0	0	0	0	0	1	150
%	20%	9%	5%	7%	20%	9%	1%	26%	3%	-	-	-	-	-	1%	100%
First publication	1992	1994	2000	1989	1987	1934	1994	1990	1995	-	-	-	-	-	1993	
Last publication	2008	2007	2008	2009	2007	1971	1997	2007	2002	-	-	-	-	-	1993	

**Table 1 - Research Publications on Gender in Accounting Journals**

	AAAJ	ABFH	AF	AH	AOS	AR	CAR	CPA	EAR	JAR	JAE	JAL	JMAR	MAR	TIJA	Total
Number of articles	5	1	1	7	13	1	0	11	2	0	0	0	0	0	0	41
%	12%	2%	2%	17%	32%	2%	-	27%	5%	-	-	-	-	-	-	100%
First publication	1993	2000	2005	1989	1987	1947	-	1990	1995	-	-	-	-	-	-	
Last publication	2008	2000	2005	2003	2007	1947	-	2006	2001	-	-	-	-	-	-	

**Table 2 - Research Publications on Gendered Career Issues in Accounting Journals**

	Source of inequalities	Viewpoint	What differentiates the frameworks	What brings the frameworks together	Papers in the sample, clearly linked to one framework in particular <sup>15</sup>
<b>Liberal Feminism</b>	Rupture in the democratic ideal	Political	The changes necessary to halt the submission of women would enable liberal ideals to arise.		Pillsbury <i>et al.</i> (1989), Trapp <i>et al.</i> (1989), Collins (1993), Davidson and Dalby (1993), Anderson <i>et al.</i> (1994), Scandura and Viator (1994), Hunton <i>et al.</i> (1996), Hunton and Wier (1996), Mynatt <i>et al.</i> (1997), Almer <i>et al.</i> (1998), Bernardi (1998), Glover <i>et al.</i> (2000), Frank and Lowe (2003), Charron and Lowe (2005), Johnson <i>et al.</i> (2008)
<b>Marxist Feminism (Socialist, Capitalist)</b>	Capitalist economic system founded on unequal access to wealth	Economic	Class takes precedence over gender (women of the upper classes dominate men and women from the lower classes, who both share common interests)	All three approaches recognise the impact of economic crises, of the media, of education, of the family, and of professional experiences on the expectations of men and women in terms of roles and interactions.	Lehman (1992), Mc Nicholas <i>et al.</i> (2004)
<b>Patriarchal Feminism (Radical)</b>	Economic cause + institutionalisation of male domination through a system of patriarchal thinking	Ideological and social (e.g. in terms of roles)	Gender takes precedence over class (women are always dominated by men in any given social category)	Both socialist and radical feminisms aim to bring about significantly more ideological and structural changes than liberal feminism.	Crompton (1987), Ciancanelli <i>et al.</i> (1990), Hooks (1992), Loft (1992), French and Meredith (1994), Maupin and Lehman (1994), Reed <i>et al.</i> (1994), Hantrais (1995), Spruill and Wootton (1995), Hull and Umansky (1997), Barker and Monks (1998), Ciancanelli (1998), Hooks (1998), Wootton and Kemmerer (2000), Carrera <i>et al.</i> (2001), Kim (2004), Anderson-Gough <i>et al.</i> (2005), Windsor and Auyueng (2006), Broadbent and Kirkham (2008), Dambrin and Lambert (2008), Komori (2008)

**Table 3 – General Typology of Feminist Theoretical Frameworks**

<b>Methods</b>	<b>Papers in the Sample<sup>16</sup></b>
<b>Experimentation</b>	Anderson <i>et al.</i> (1994), Hull and Umansky (1997), Almer <i>et al.</i> (1998), Frank and Lowe (2003), Johnson <i>et al.</i> (2008)
<b>Surveys, Questionnaires</b>	Trapp <i>et al.</i> (1989), Collins (1993), Davidson and Dalby (1993), , Maupin and Lehman (1994), Reed <i>et al.</i> (1994), Scandura and Viator (1994), Hunton <i>et al.</i> (1996), Hunton and Wier (1996), Mynatt <i>et al.</i> (1997), Barker and Monks (1998), Bernardi (1998), Glover <i>et al.</i> (2000), Charron and Lowe (2005), Windsor and Auyeng (2006)
<b>Interviews</b>	Kim (2004), Mc Nicholas <i>et al.</i> (2004), Anderson-Gough <i>et al.</i> (2005), Dambrin and Lambert (2008), Komori (2008)
<b>Archives</b>	Ciancanelli <i>et al.</i> (1990), French and Meredith (1994), Hantrais (1995), Spruill and Wootton (1995), Wootton and Kemmerer (2000), Carrera <i>et al.</i> (2001)
<b>Literature Review / Research Programme/ Critiques of Papers</b>	Crompton (1987), Pillsbury <i>et al.</i> (1989), Hooks (1992), Kirkham (1992), Lehman (1992), Loft (1992), Roberts and Coutts (1992), Ciancanelli (1998), Hooks (1998), Broadbent and Kirkham (2008)

**Table 4 - Panorama of Methods Used**

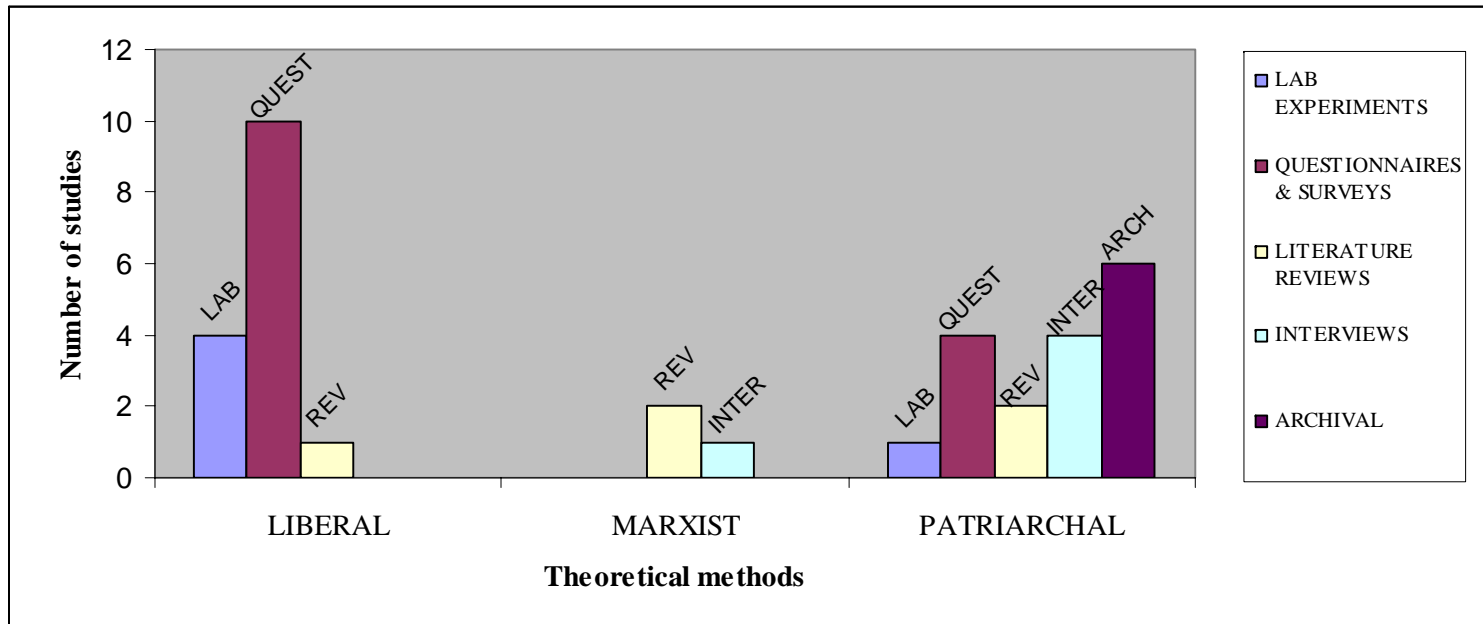


Figure 1 – Cross-referencing Methods and Theoretical Frameworks

## Endnotes

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<sup>1</sup> Historically, the marginalisation of women has shifted from horizontal segregation (rejecting women from outside the profession) to vertical segregation (confining women to junior-level tasks within the profession). The early years of development of the accounting profession was characterised by enclosure on the basis of gender, sometimes within a legal framework as was the case in Great Britain (Lehman, 1992), in Canada (McKeen & Richardson, 1998) or in Spain (Carrera, Gutierrez, & Carmona, 2001). For insightful analyses of the historical processes of the marginalisation of women in the accounting profession, refer to (Crompton & Sanderson, 1990; Lehman, 1992; Loft, 1992; Kirkham & Loft, 1993). Access to certain tasks has been opened up to women, but activities associated with higher remuneration and prestige remain the province of men (Wootton & Kemmerer, 2000).

<sup>2</sup> 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).

<sup>3</sup> Today, the level at which segregation operates is rising: the blocking point tends to be moving upwards to the partner level, illustrating the fact that vertical segregation operates essentially at the highest levels in the accounting profession (Hull & Umansky, 1997). In the United States, even though women account for 38% of new recruits, they only represent 14% of partners or shareholders in any given organisation (AICPA, 2005, p. 11). In Canada, out of all the partners, sole practitioners and directors in public practice, only 13% are female (Tabone, 2005). Other data illustrate this situation. In 1996, in New Zealand, an identical situation was observed: women represented 38% of the profession but only 7% of partners (Kim, 2004). In Great Britain, more dated statistics state that in the under-36 age range, 14% of men and only 7% of women are partners. In the 36-45-age range, 34% of men are partners compared to 25% of women (Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990).

<sup>4</sup> Wirth (2001, p. 134) argues that “dismantling the glass ceiling requires understanding it as a series of events in the careers of female managers and professionals, rather than a fixed point beyond which advancement is impossible. Even women may fail to recognize the glass ceiling for what it is – a cumulative outcome of attitudinal, cultural and organizational biases that are at work in corporations”.

<sup>5</sup> This creation of women’s rarity is not only viewed as selection organised by accounting firms, including the relentlessly renewed means of selecting those who will enter the group of the ‘happy few’ and of keeping others on the outside, but also as self-selection carried out by women themselves (Dambrin & Lambert, 2008). We thus include in our scope all studies providing explanations about the reasons why women seem to exclude themselves from the traditional paths to attaining partnership, choosing instead to work, for example, in the corporate sector (Crompton & Sanderson, 1990).

<sup>6</sup> We have chosen the term ‘stories’ rather than ‘narratives’ to avoid any confusion from a methodological viewpoint.

<sup>7</sup> Book reviews, reports from annual conventions, notes published by associations and newsletters were excluded from our sample. To triangulate our data with fields that were *a priori* non-accounting but likely to cross-reference gender and accounting issues, we also conducted computer-based surveys of four organisational journals (*Academy of Management Journal*, *Academy of Management Review*, *Administrative Science Quarterly*, *Organization Science*, *Organization Studies* and *Work & Occupations*) as well as of two feminist sociological journals (*Gender, Work and Organization* and *Feminist Economics*). In the organisational journals, not one paper contained the words *accounting/accountant* and *gender/woman/women* in its title, abstract or key words. In the two feminist journals, not one paper contained *accounting* or *accountant* in the title or key words. Two papers in *Feminist Economics* included the term *accounting* in their abstracts. They both deal with the role of women in the macroeconomic development of societies and therefore lie outside the boundaries of our study.

<sup>8</sup> With regard to the publication time frame for gender themes, the case of the *The Accounting Review* needs further precision. Between 1934 and 1971, fourteen works that mention the term ‘women’ in the abstract can be found. Only one paper truly focuses on the situation of women in the accounting profession (Frye, 1947). The scholar views women as a minority that has to manage its own problems and responsibilities within the accounting profession and describes the help provided by Women’s Society of CPA in this matter. In the other works, the scholars most often address 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 in reality and it is interesting to note that all-incorporating terms used for men and women in universities or in the profession 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



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coined in the U.S. (Wirth, 2001). The journal fell completely silent on the subject of women at the time that gender studies emerged in research.

<sup>9</sup> 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) mentions gender in her abstract, but her 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”.

<sup>10</sup> Several papers combine multiple data collection (e.g. Barker and Monks (1998), Hantrais (1995)). We categorized papers according to what seemed to be the main data collection method. For further details on our data gathering overall, please refer to the Appendix.

<sup>11</sup> Lerner G. (1986), *The Creation of Patriarchy*, NY., Oxford University Press.

<sup>12</sup> Humphries J. (1983), “The Emancipation of Women in the 1970s and 1980s: From the Latent to the Floating”, *Capital and Class*, pp. 6-28.

<sup>13</sup> They underline, on this point, 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 persuading accountants that these arrangements were reserved for women.

<sup>14</sup> 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, p. 826).

<sup>15</sup> Kirkham (1992) and Roberts and Coutts (1992) have not been classified because they adopt integrative theoretical perspectives, namely patriarchal and Marxist views.

<sup>16</sup> Frye (1947) has not been classified because her paper is a synthesis of a “pamphlet issued by the *American Woman’s Society of Certified Public Accountant and the American Society of Women Accountants*”. It sets out to describe the actions taken by these two societies to promote women in the accounting profession and has no methodological design. Replies and research programs (5 articles) have been also excluded from this table (non applicable classification).