Globally, the accounting sector remains predominantly white, male and able-bodied and the gendered nature of accountancy profession is hardly surprising (Kornberger, Carter, & Ross-Smith, 2010). This is despite a range of initiatives targeted directly at addressing this (Anderson-Gough, Gray, & Robson, 2001) and early critical contributions attesting to the gendered nature of accounting firms (Anderson-Gough, Grey, & Robson, 2005; Fogarty, Parker, & Robinson, 1998; Wooten, 2001). Nonetheless, the topic of gender relations in accountancy firms remains an under-researched area (Anderson-Gough et al., 2005; Czarniawska, 2008; Kornberger et al., 2010). Moreover, from a business perspective, this means that the industry, which is still facing skills shortages in spite of the global financial crisis, is failing to attract and retain highly skilled employees from the breadth of the population. From an ethical perspective the accounting sector has disregarded the ideal of social justice, equality and inclusivity for all.

AICPA and American accounting journals regularly report statistics on the gender and ethnic demographics of accounting professionals. For example, the Public Accounting Report reported that 16.9% of the equity partners in the largest accounting firms in the USA were women, representing an increase of .7% over 2007. Moreover, the available public statistics indicate that even though women comprise more than half of the accounting major graduates in the United States and receive entry-level accounting jobs in approximately equal numbers to men (Wallace, 2009), yet women comprise just 10 percent of all accounting firms within the U.S. and only 6.9 percent of national accounting firm partners (Scheuermann & Finch, 1998). Even in areas of the accounting sector that have higher rates of gender representation, the evidence suggests that women accountants are often treated poorly and face numerous cultural and structural barriers (Johnson, Lowe, & Reckers, 2008).

Comparative data is also scarce, largely as a result of international differences in defining minority groups. Research also shows that the under-representation of minority groups and division of labor in accounting exists elsewhere, including for example: women in Hong Kong (Lau, 2010) and China (Song & Liu, 2007), Sweden (Collin et al, 2007), central Europe (Czarniawska, 2008), Turkey (Alev et al., 2010); ethnic minorities in New Zealand (Kim, 2004), race discrimination in Kenya (Sian, 2007), South Africa (Hammond, 2009) and Trinidad and Tobago (Annisette, 2003).
In much of the extant literature, women and other marginalized groups are implicitly compared to a white, male, heterosexual, able-bodied norm which has rarely been problematized or adequately described and analyzed (Jonsen, Tatli, Ozbilgin & Bell). For example, movements towards equality often focus on minority groups, such as women, being treated the same as men, irrespective of their differences. However, this concept has been problematized for failing to recognize differences between and within minority and majority groups, and for implying that the goal of equality can be achieved if subordinate groups assimilate to the culture of the dominant group (Pilcher & Whelehan, 2004). While there is now some research on the experiences of minority groups in accounting, in particular the challenges women working in accounting face, a number of areas remain under-explored. The first of these areas is gender, rather than sex.

Further work is required to understand how experiences within the sector may be different for subordinated masculinities and femininities. For example, it is naive to treat women and men as homogeneous groups; while some women are likely to relish working in a male dominated culture such as accounting, it is equally likely that some men in the industry find the culture problematic (Ozbilgin & Tatli, 2011). With some exceptions, much of the extant literature in the field is empirical rather than utilizing sociological theory to understand the persistent marginalization of women and certain groups of men. Theories such as hegemonic masculinity (as developed by Connell, 1982) and gender perfomativity (Butler, 1990, 2004) could be applied within the sector to understand how gender norms manifest within the sector and to help research move away from an essentialist view of gender. In this sense, we aim to contribute to accounting studies by attempting to introduce theoretical perspectives from organizational, sociological, and gender theory to frame this specific call for papers. We believe that the further broadening of accounting studies will be beneficial in opening up new, critical perspectives on the practice of accounting (Kornberger et al., 2010).

Second, there is little research exploring the experiences of accounting employees with a disability (Duff & Ferguson, 2007). This omission is surprising given the increasing awareness of disability and employment issues following the introduction of the Americans with Disabilities Act (1990) in the United States of America and the Disability Discrimination Act (1995) (DDA) in the UK, along with European Union initiatives, such as the European Year of Disabled People in 2003 with the intention of supporting greater inclusion of disabled people in meaningful employment. Duff, Ferguson and Gilmore (2007) suggest that the accounting profession, as a whole, is relatively inactive in dealing with issues of disability and that UK professional accounting bodies have shown relatively little interest in the well-being of their disabled members. Disabled workers might be hindered by employer attitudes and stereotyping as well as by their intention to displace blame for their little interest on to clients. Moreover, Grey (1998) highlights the importance of appearance and the image accountants portray to clients. Therefore, one might expect that since displaying “appropriate” forms of behavior and appearance are the sine qua non of professionalism in accounting firms, such scrutiny on appearance might have a negative effect on how disability is viewed. Finally, the significant temporal commitment required by most accountants, the fluidity of boundaries between private and public time (Grey, 1994) and the impracticality of flexible work arrangements are likely to operate in detriment of disabled accountants, especially those with impairments which restrict mobility or who require assistance.

Third, there is little research on age discrimination in accounting, which is significant given the extent of the ageing populations in many Western countries, at least. Yet literature exploring discrimination against accounting employees on the basis of age appears to be sparse. Data from other sectors suggests that stereotypes about older workers can significantly and negatively affect employees’ willingness to work with older workers (Chui et al., 2001).

The Guest Editors welcome theoretically informed papers on any aspect of Equality, Diversity and Inclusion (EDI) in the accounting industry, from any country. We particularly welcome submissions which move beyond a
business case argument for EDI and beyond existing evidence outlining the barriers faced by women working in accounting. We also welcome papers from researchers from outside the sector, but whose empirical research and theory from their own field may apply to EDI within the accounting industry. In addition, papers which examine gender (including masculinities), ethnicity (including whiteness), disability, age, sexual orientation, gender identity, class and religious belief or how these intersect are welcomed. Papers which address age and disability should move beyond a focus on occupational health and safety. Themes which authors may seek to address include (but are not limited to):

- Critical evaluations of diversity measures
- Intersection of diversities
- Problematization of essentialist concepts of gender
- Masculinities/femininities in accounting
- Age discrimination
- Sexual orientation or queer theory in accounting
- Disability in accounting
- Marginalization of minority groups in accounting
- Critiques of existing research on EDI in accounting

Guidelines for Authors

All submissions should adhere to the format and style guidelines of the Critical Perspectives on Accounting Journal. A guide for authors, sample copies and other relevant information for submitting papers are available at:

http://www.elsevier.com/wps/find/journaldescription.cws_home/622813/authorinstructions

Please note that manuscripts for this special edition should be submitted directly by email (as a Word attachment) to Olivia Kyriakidou (okyriakidou@aueb.gr) by 31st October, 2013. Early submissions and communications with the guest editors are encouraged. All papers will be blind reviewed by at least two anonymous referees. A three stage review process is planned, to allow for the consideration, where appropriate, of revised papers. Please approach any or all of the guest editors if you wish to explore the possibilities of submitting a paper. We would also appreciate your bringing this call to the attention of colleagues in other disciplines who might wish to contribute.

Important Dates

**Date for submission for manuscripts: October 31, 2013**

**Date of publication of the Special Issue: 2015**

References


