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## Reflecting on now more than ever: Feminism in accounting

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## ABSTRACT

Connecting gender, race and class this paper considers how accounting—its numbers, silences and perspectives—continually impacts social life, mirroring all human endeavor of meaning-making. Reflecting on feminist approaches to understanding and knowing, the paper illustrates that fluidity of knowledge is enriched by applying a gender lens thus enhancing critical accounting and its boundless possibilities.

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## 1. Preamble: In the beginning: Confessions

Approached by the editors for a reflection piece because “your work on ‘herstory’ represents...ground-breaking research,” I first borrow from [Armstrong \(2017\)](#): “It is flattering to be invited...but...questions such as, ‘What made you do it? What did you think you were doing?’ are those put to a miscreant child. Essentially one is being asked to confess.” ([Armstrong, 2017, p. 1](#)) Appreciative of Armstrong’s wit and framing, I confess the “why” for me is well-remembered some three decades later, in the way “Herstory in Accounting: The First Eighty Years” ([Lehman, 1992a](#)) began.

I had not expected to be verbally attacked by another accounting researcher early in my feminist work. Invited to incorporate gender<sup>1</sup> theories for a paper, I was stunned by my colleague’s comments: “You’ve used words like discrimination regarding the profession’s treatment of women. What are you some kind of *‘bra burning feminist’*!” Pretty fierce stuff. Powerful stereotypes and symbolic violence. I was alarmed, but paused and said, “Okay, I’ll look over the paper” (other responses are fitting). I wondered: silence the self or speak truth to power? Illustrating the personal is political (discussed in [Section 4](#)). Suppressing words like discrimination was not an option—it was the *raison d’être* for the research. We thus parted ways, and going solo I began the paper, “Herstory in Accounting: The First Eighty Years” ([Lehman, 1992a](#)).

These were heady times for feminist research, and it was exhilarating to discover eminent feminist researchers. [Coontz and Henderson’s Women’s Work, Men’s Property \(1986\)](#); [de Beauvoir’s The Second Sex \(1949\)](#); [French’s Beyond Power: On Women, Men & Morals \(1986\)](#); [Ehrenreich and English’s Witches, Midwives and Nurses: a History of Women Healers \(1976\)](#); [Hartmann’s “The Unhappy Marriage of Marxism and Feminism” \(1979\)](#); [Kessler-Harris’s Women Have Always Worked: An Historical Overview \(1981\)](#); [Lerner’s The Creation of Patriarchy \(1986\)](#), and many others who provided pioneering foundations for the research.

## 2. Introduction: reflecting why now

*how do we want [the] world to be?* ([Bakewell, 2016, p. 9](#))

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<sup>1</sup> The terms gender research and feminist research will be used interchangeably, representing inquiries intended to be transformative as part of critical sensibilities.

An activist methodology is adopted in this paper, focusing on the significant human endeavor of making meaning, given that choices have remarkable social impacts. Capturing this imperative, Bakewell (2016) notes if we are free to shape our world, “how do we want that world to be” (Bakewell, *At the Existentialist Café: Freedom, Being, and Apricot Cocktails*, 2016, p. 9). Finding ourselves in turbulent times once again, confronting questions of identity and freedom Bakewell believes Existentialists (e.g. Sartre, de Beauvoir and others) have more to say to us than ever, reminding us that humans create their world, and it really matters. This activism and engagement counsels us to make “choices as though you were choosing on behalf of the whole of humanity...if you avoid this responsibility...you are failing to meet the demands of human life...cut off from your own ‘authenticity’” (Bakewell, 2016, p. 10).

We create our world and it matters.<sup>2</sup> Accounting’s participation in the endeavor is an emphasis of this paper, given its role in measuring, excluding and knowledge production. As accounting inevitably influences social spheres, how can we fulfill its emancipatory potential? Feminism – linking power, hierarchies and contested terrains – illustrates that we are not victims but creators. It is exciting and dynamic to reflect on the world this way and to make change visible.<sup>3</sup>

As gender research has impressively shifted in other disciplines, this article intends to stimulate discussion and open dialogue as an overall contemplation, revealing contributions and exploring future research—both for emerging scholars and well-seasoned ones in accounting. In the terrain of struggle why is transforming disenfranchised communities so partial? One powerful reason related to accounting is neoliberalism; it is “a ‘strong discourse’...[having] on its side all of the forces of a world of relations of forces” (Chiapello, 2017, p. 52). Due to neoliberalism’s pervasive influence it is a theme of focus in subsequent sections.

As a trajectory for the paper, Section 3 reviews literature taking place alongside the Herstory paper and commentaries on partial advancements. Questioning assumptions and seeking new possibilities comprises Section 4, themed “think differently”. What are the social constructions imbued in nature and nurture literature? What are interrelationships revealing that “the personal is political”? Binary thinking, intersectionality and knowledge creation are examined as well as the dilemmas, messiness and hazards in developing gender research and discourse. Section 5, reviewing gender-accounting in a neoliberal milieu, scrutinizes market and utilitarian rationales in research, concluding these misrepresent activist and feminist aims. Accounting-gender research, with critical perspectives deepening transformation are also reviewed. Section 6, examining possibilities for emerging scholars and seasoned ones, studies research countering formal accountings with informal ones, suggesting by using narratives as counter accounts such work is promising, giving voice to those marginalized. Section 7 provides concluding remarks.

### 3. Reflecting: Gender Finds Roots in Accounting

In many ways 1992 was a watershed period for accounting and gender research. *Accounting, Organizations and Society* published pioneering works by Kirkham (1992), Thane (1992), Hines (1992), Hooks (1992), Loft (1992), and Roberts and Coutts (1992). Briefly, Kirkham interrogates accountancy practices, ideologies and power, in terms of gender, while Thane examines the long persistence of gender inequality. Hines explores the Universal Feminine and Universal Masculine, examining overlaps and tensions, viewing accounting as an extreme manifestation. Similarly, the 1992 “Fe[m]en[j]ists’ Account” in *Accounting, Auditing, and Accountability Journal*, featured prominent authors’ examination of philosophy, global discrimination and ecology, including works by Cooper (1992), Gallhofer (1992), Hammond and Oakes (1992), Ciancanelli (1992) and Lehman (1992b). These works examined social structures, political praxis and multiplicities in contemplating a feminist accounting.

This was impressive research breaking silences and confronting inequalities. However, 16 years later Broadbent and Kirkham (2008) asked, “Why had we not moved on...Why had the ground-breaking work that had appeared...in 1992 not been built on and replicated”? (Broadbent & Kirkham, 2008, p. 466; see also Dambrin & Lambert, 2008; Haynes, 2008; Komori, 2008; Parker, 2008; Walker, 2008).

“What is moving on?”

<sup>2</sup> Throughout the paper I elaborate on issues of subjectivities but perhaps most eloquently stated by Marx (with appreciation from the Editor for this quote): “Men make their own history, but they do not make it as they please; they do not make it under self-selected circumstances, but under circumstances existing already, given and transmitted from the past. The tradition of all dead generations weighs like a nightmare on the brains of the living. And just as they seem to be occupied with revolutionizing themselves and things, creating something that did not exist before, precisely in such epochs of revolutionary crisis they anxiously conjure up the spirits of the past to their service, borrowing from them names, battle slogans, and costumes in order to present this new scene in world history in time-honored disguise and borrowed language.” Marx (1852), *The Eighteenth Brumaire of Louis Bonaparte*, Chapter 1.

<sup>3</sup> The activist nature of this paper is to “think different”. Among the more powerful transformations recognized in feminist literature and elsewhere, is changing how we think and what we believe we know. Anderson and Hopkins (1991) assert when women broke their individual silences regarding a belief in patriarchy’s inequality, it “led to the women’s movement and our world changed” (Anderson & Hopkins, 1991, p. xii). Examples are bountiful: the sun revolves around the earth or certain humans are inferior to others, etc. in which change was not only attitudes but planetary study in the former and policies of discrimination, access and social policies in the latter. Much of feminism is embedded in demonstrating that beliefs have economic and social power, they are contested terrains, and they are social constructions. Among the aims of critical accounting literature is revealing accounting’s participation in constructing knowledge and beliefs. As stated by Bay (2017) accounting’s ability affecting “people’s minds and behaviour, has been widely acknowledged in accounting literature” (Bay, 2017, p. 44).

These concerns motivated a probing: was it only a “maybe” that research had advanced? In “We’ve come a long way! Maybe! Re-imagining Gender and Accounting” (Lehman, 2012) 20 years after Herstory, the article had a similar aspiration to that of Broadbent and Kirkham: meaningful expansion of research. Innovative methods in other disciplines had delivered possibilities for accounting-gender dialogues regarding valuation, class and empowerment, but why had we not advanced further? In part neoliberal rhetoric and accounting were aligned, continuing muted dialogue and economic scarcity for women. One contribution of the 2012 paper was clarifying that neoliberalism appears objective and seems to erase morality, but nothing is further from the truth. Under the myth of “markets are best” policies relentlessly impair women and vulnerable communities. Others reviewing gender research have similarly appealed to questioning the forces of neoliberalism in exacerbating inequality and accounting’s role in social construction (Kyriakidou, Kyriacou, Özbilgin, & Dedoulis, 2016; Haynes, 2017; Young, 2015; see also Agyemang & Lehman, 2013; Chwastiak, 2001; Hall, Critcher, Jefferson, Clarke, & Roberts, 1978; Lehman, 2005, 2013; Merino, Mayper, & Tolleson, 2010; Sikka, 2006) and will be discussed further in Sections 4 and 5.

Progress in accounting research<sup>4</sup> would involve recasting definitions of labor valuation, empowerment and looking “beyond promotion”. While promotion discrimination is troubling, the over-prevalence of “advancement research” ignited a fitting critique of its limitations. The research neglected essential issues such as access to political power and accountability, and underlying assumptions were not examined (Boyce & Greer, 2013; Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990; Cooper, 2001; Dambrin & Lambert, 2012; Gallhofer, 1998; Jeacle, 2006; Komori, 2008; Lehman, 2016a; Maupin & Lehman, 1994; Young, 2015). Given resurgent dialogue regarding economic inequality and discrepancies in power, the critiques are prescient. Addressing how researchers might create new research arenas by probing our beliefs is described next.

#### 4. Think differently: part 1: nature and nurture

One essential aspect of critical accounting research is to “think differently”. As a starting point, common beliefs within the nature and nurture literature are examined in this section<sup>5</sup>. These include (1) survival of the fittest; (2) biology as role–destiny and/ or socially constructed status and roles; (3) values and measuring perspectives. Once we have established that meaning is created, we further the discussion with part 2’s assessment of the interrelatedness of ideas and the larger world, arguing against dualities, promoting expansion, and observing that changes, counterattacks and coopting occurs. These ideas provide the framework for specific accounting examinations in later sections.

The first examination of entrenched views of the natural sciences is the work by Donna Haraway in her path-breaking book, *Primate Visions: Gender, Race, and Nature in the World of Modern Science* (1989). Haraway disputes that survival of the fittest behavior dominates primate habitats. Instead she challenges a claim heralded in accounting and business—that merciless competition is natural and necessary for survival—by describing studies in which nurturing sick primates is the norm, and natural. Cooperation, not competition, is prevailing behavior within species, contesting repeated traditional beliefs heralded as “Survival of the Fittest” behavior in business. The reality is much more nuanced. Accounting researchers and educators promoting this limiting pedagogy create a dogma as predestined, exposing literature and students to restrictive ideas and explanations for complex practices (Boyce & Greer, 2013; Chabrak & Craig, 2013; Lehman, 2006; 2013).

A second insight explores “what it means to be female or male” (see de Beauvoir, 1949), in other words, “is biology destiny as if encoded in us?” Are differences in male and female biology what leads to major differences? Not mincing words, Burkett writes, “That’s the kind of nonsense that was used to repress women for centuries” (Burkett, 2015) or, as de Beauvoir (1949) wrote, was among the socialized thinking of women as “other”. New measurement techniques renew this conversation, and brains are a good place to start given scientific evidence that brains are shaped by experience (cultural and otherwise). Advances in neuropsychology studying post-traumatic stress disorder (PTSD), depression, etc., have demonstrated that brains change with every new experience.

This point, often dismissed or minimized, is crucial in how we study gender, inequities and hierarchies; we are socially constructed as well as biologically.

Illustrating the importance of our experiences, Burkett (2015) describes the portion of the brain dealing with navigation is enlarged in London taxi drivers, and the region dealing with movement of fingers of the left hand in right-handed violinists is also enlarged. Feminist theory helps us in contemplating this evidence. “You can’t pick up a brain and say ‘that’s a girl’s brain’

<sup>4</sup> Review articles and special issues (e.g., the 2016 CPA special issue on diversity) have continued to advance the research with impressive goals, for example, “to signal our understanding of the field as messy and call for recognition of its contradictions and difficulties...to contribute to the development of alternative approaches and interpretations of the key themes identified in the diversity, equality and inclusion literature...draw upon a wide range of theories and engage with different, but in many ways connected, issues pertinent to diversity, equality and inclusion in contemporary accounting and accounting organizations in U. K, U.S, Canada, Australia and Greece” (Kyriakidou et al., 2016, p. 7). Similarly significant is the contribution of Haynes (2017) in her review, insights and summarization of gender-accounting literature.

<sup>5</sup> These have frequently been the constant and contested areas of dialogues in gender (and critiqued by feminist literature regarding the over-pervasiveness in accounting research). The amount of literature in all disciplines devoted to these issues is voluminous and my contention is (1) assuming “biological destiny” is restraining and (2) it distracts significantly from social justice issues and a deeper examination of our ways of knowing and their consequences. To finally move on, go beyond, and think different is an activist position as it changes, for example, belief about biological and ideological destiny for women (and men), discrimination based on genes and every social and economic policy we can imagine.

or ‘that’s a boy’s brain,’ [said] Gina Rippon, a neuroscientist at Britain’s Aston University. . . The differences between male and female brains are caused by the ‘drip, drip, drip’ of the gendered environment” (Burkett, 2015).<sup>6</sup>

Of course biological differences exist. The idea is that both nature and nurture are relevant, however biology is not destiny in the creating of *hierarchical* divisions of labor for males and females. Flexibility benefitted daily life in early human existence (from 3.5 million years ago to 800B.C.), with similar activities likely being pursued by members of both sexes (Coontz & Henderson, 1986; Lerner, 1986; French, 1986). More importantly, status and roles regarding work and life were equally shared and there was no certainty of prestige or status between male labor and female labor.

A third exemplar of differential measuring of females and males is Waring’s highly regarded work, *If Women Counted* (1988). Waring disputed the UN’s exclusion of what was deemed “women’s work”, the unpaid majority of women’s labor: childcare, farm labor, etc., in national accounts. Negating female contributions has a significant impact on global policies, access to economic power, and status, wages and expectations toward work. Incorporating agriculture labor and family care into calculations, women perform two-thirds of the world’s work and produce nearly 60 percent of its food (Nussbaum, 2000; Waring, 1988). Yet market valuation places women as inputting 10 percent of world income. Recognizing that measuring is socially constructed the argument is not for attaining the correct numbers. The idea is that changing how we valorize and discuss work potentially empowers discourse and has economic impacts in the world-as-it-is.

How might accounting contribute to these deliberations? Accounting numbers have the capacity to “produce certain forms of visibility and transparency. . . [to] configure persons, domains and actions as objective and comparable” (Mennicken & Miller, 2014, p. 25). Accounting is based on our beliefs, and by counting particular characteristics, “they appear to be set apart from political interests and disputes . . . yet they are deeply involved in these worlds, shaping subjects [and] social relations” (Hansen & Muhlen-Schulte, 2012, p. 3). Gender-accounting research is a way of seeing the world with new possibilities. Hopwood (2007) concurs in his appeal to go beyond the limits of “known” accounting, where rigid boundaries restrain creativity. As Young (2015) states, “perhaps the relative absence of gender . . . can be explained by this knowing of what accounting ‘is,’ a knowing underpinned by assorted unexamined assumptions and unquestioned values” (p. 71). These themes are expanded upon below.

#### 4.1. *Think Differently: Part 2: The personal is political; against dualities*

“The names you uncaged primates give things affect your attitude to them forever after” (Herchberger, cited in Haraway, 1989).

Feminism asserts the personal is political, and the political is personal. In part, this means the two are interrelated and any distinguishing requires consideration of consequences.<sup>7</sup> By addressing and linking private, public, economic and social domains, ideas and policies change in education, employment, housing, voting, health care, etc. Exemplifying these relationships, noting impacts, and rejecting difference politics, Pollitt (2005) questioned beliefs of “difference”, when asked to sign a “women’s peace” petition:

It made the points such documents usually make: that women, as mothers, caregivers and nurturers, have a special awareness of the precariousness of human life. . . . Although it is couched in the language of praise, difference feminism is demeaning to women. . . why should the task of moral and social transformation be laid on women’s doorstep and not on everyone’s. . . Why isn’t being human enough? (p. 153).

Pollitt, confirming discussions above of the social construction of gender, rejects ideas of “feminine” and “masculine” as endemic personality characteristics, disputing males and females are destined by biology. In addition, she asserts that using personal characteristics in such a manner camouflages the responsibilities for social action and empowerment in civic life by females and males simultaneously. As such, spheres previously considered “private/ personal” – family care, cell phone information, sexual orientation, etc., became arenas for public conversation in 20th and 21st century discourse. Recall that women were denied employment in accounting and law due to “personal characteristics”. Bradwell, applying to practice law in 1869, was denied on grounds that, “The peculiar qualities of womanhood, its gentle graces. . . its purity. . . its emotional impulses. . . are surely not qualifications for forensic strife” (in Lehman, 1992a, p. 267).

Rigid notions of social practices and beliefs are limiting. Holistic views with contemplation and openness for re-examination—what Dambrin and Lambert (2012) refer to as reflexivity—are necessary. Holvino (2010), critiquing early feminist theories for privileging white women’s experience, proposes “practicing more forcefully and intentionally the simultaneity of race, gender and class in organizations” (Holvino, 2010, p. 248). Known more generally as intersectionality or multiracial feminist theory [ft. <sup>8</sup>], four significant themes include: (1) a consciousness and different way

<sup>6</sup> Among the many implications of these results is that, given experiential constructions, women and men individually accept, internalize, adapt, and contribute to inequalities, oppression, and violence upon self and others. These issues present opportunities for substantive expansion in future research.

<sup>7</sup> Accounting’s numbers, silences and perspectives continually impact social life (in numerous deliberations) and critical accounting literature has notably examined its stake in racial discrimination (Annisette & Prasad, 2017), in rationalizing war (Chwastiak, 2013), in labor deliberations (Cooper & Coulson, 2014) in symbolic realms (Farjoudon & Morales, 2013), and in setting immigration policy (Lehman et al., 2016) to name a few.

<sup>8</sup> Intersectionality reflects that class, race and gender are interrelated. Although issues related to gender are prevalent in this paper, I interchangeably use multiracial, feminist, gender and intersectionality to denote research fostering the simultaneity of race, gender and class in altering social relations. Ethnicity is also being used in a broad manner, regarding background, culture and language.

of knowing; (2) women of colour have always worked; (3) men are not the enemy and family is not necessarily the problem; and (4) white women are privileged, too. Given that separations and hierarchies are sustained by culture and institutions, reconstructing theories and beliefs provide powerful transformations (see also Annisette, 2003; Chabrak, Haslam, & Oakes, 2016; Dill, 2010; Hammond & Oakes, 1992; Judt, 2010; Lehman, 1990, 2016b; Rumens, 2016).

Notably, as feminist thinking expands and changes, counterattacks and coopting occurs (Spivak, 1995). Snitow (2010) observes challenges including backlash: “Enough complaining from women about gender and race. Just tie up your shoes” (Snitow, 2010). Feminism renegotiates terms and boundaries, not because feminists are mixed-up and confused, but because they respect nuances and changing milieus. Problematically, feminism is corrupted by “horrible bio-politics” (Snitow, 2010) which results in distortions of feminists’ intentions.<sup>9</sup> Fraser (2010) concurs. While celebrating feminism as a major discourse and part of the global gestalt her concern is that it is used for any purpose: “Even George W. Bush was using it [gender/women’s rights] as a ‘rationale’ for invading Afghanistan. We don’t control our own discourse!” (Fraser, 2010). Part of Fraser’s lament is the misrepresentation of terms and distortion of meaning in contrast to the revolutionary potential of gender work.

Thinking differently discards binary thinking and seeing the world in fluidity. Economic versus social, private versus public, and legal versus moral are fictitious dualisms restraining research and change. Feminist research supports inclusiveness, overlaps and messiness, recognizing socialization’s impact on desires and roles. Indeed, males, females, non-identified and non-conforming individuals become nurturers and rebels—if allowed and socially formed that way. Social class, economic class, geography, necessity, racial discrimination and ethnicity are often prior and interrelated conditions determining life choices (they too can become stereotypes). “Shaking the gender-accounting research tree requires abandoning ... [the] false separation of accounting from the everyday lives and struggles of people, and of women specifically” (Lehman, 2012, p. 266). LGBTQ+ literature also provides powerful accounting linkages regarding identity politics, the creation of otherness and the importance of what is silenced (see notably, Rumens, 2016).

While seeking to be inclusive, one’s exposure and experiences are inevitably limited. This paper stems from north-south/east-west framings in life, a limitation of the paper, while hoping to stretch meanings and potential future work. Spivak provides an example of the dilemma: “Subalternity is the name I borrow for the space out of any serious touch with the logic of capitalism or socialism. Please do not confuse it with unorganized labour, women as such, the proletariat, the colonized, [...] migrant labour, political refugees etc. Nothing useful comes out of this confusion” (Spivak, 1995, p. 115). Thomson and Jones (2018) mirror these concerns in their work, adopting a “hyper-self-reflexive approach, acknowledging Spivak’s warning that ‘attempts at speaking for the subaltern, enabling the subaltern to speak, or indeed listening to subalterns, can all too easily do the opposite – silence the subaltern’” (quoting Kapoor, 2004, 639).

Dilemmas will endure. Gender Mainstreaming (GM) is a recent example of splits among feminists including in accounting literature. While global organizations and local communities implement strategies incorporating gender perspectives (e.g. requiring proportional equality in legislative bodies) what are the compromises? Are feminist aims to transform power sacrificed when cooperating with mainstream institutions? In an interview Walby (UNESCO Chair in Gender Research) acknowledges “an intrinsic tension in gender mainstreaming between feminism and the mainstream ... [while] there may be synergy and greater power; on the other there may be loss of visibility and vitality... these dilemmas need to be faced rather than avoided” (McRobie, 2012). These are serious tensions. While some feminist ideals engage with “dominant global and national institutions and [have] formed dynamic interactions with other movements ... its capacity for adaptation is not infinite” states McCrobie (2012). How gender-in-accounting research deliberates on these dilemmas either by conceding to compromise or by rejecting concessions is scrutinized in the next section.

## 5. Problematizing and re-creating gender-accounting explorations: a critical view

### 5.1. Part 1: Accounting and neoliberalism

Feminists’ concern with dualities applies equally to matters of accounting. One façade has been separating economics and social issues, and separating accounting from everyday struggles—an invisibility reinforced by neoliberalism. Given its global expanse and impact on women,<sup>10</sup> these ideas and policies are discussed below.

<sup>9</sup> The different intentions and challenges of feminism, while society is in motion and as politics and “backlash” occur has been a significant concern for many decades in gender studies. By using the term “horrible bio-politics” Snitow (2010) recognizes that biology (“being female”) is used for political rationalizations in creating social policies. While some feminists (not all) disagree with western incursions into the Middle East, most agreed it was a manipulation for politicians to use gender and women’s rights among the “rationales” for invading Afghanistan. Fraser (2010) suggests, for her, it is a misrepresentation of terms and distortion of meaning.

<sup>10</sup> It is generally acknowledged the severest economic burdens of neoliberal globalization are borne by those already marginalized and disproportionately by women (Lehman, 2012). Jaggar emphasizes the enormity of impact on women due to World Trade Organization’s (WTO) disregard for labor rights, worldwide cutbacks in social programs and assaults on women’s health, given that a drastic decline in health status is inseparable from political and economic vulnerability (Jaggar, 2002). Characterizing the decimations to women, Spivak views the neoliberal dismantling of existing welfare structure as impacting the poorest women in the South and at the same time its neoliberal agenda limits women’s advancements in substantive policy spheres (Spivak, 1995). Neoliberalism’s discourse is increasingly directed to “first world” women, removing the majority of the world’s women from the dialogue, adopting market calculus, and uninterested in global social justice relationships.



Neoliberalism is a confusing and ambiguous term, most often associated with free market approaches to economic policies and market techniques for assessing social life. It is an overarching doctrine, however, not just an economic one, and it includes governance and rule by technical resolutions (Lehman, Annisette, & Agyemang, 2016). Acknowledging that accounting inhabits many spheres of social life, why is its connection to neoliberalism so significant? As Cooper (2015) argues, studying accounting's role in neoliberal regimes "is not simply a question of theoretical niceties" (p. 64) but is important for its impact on "impoverish[ing] the lives of the majority of people" (Cooper, 2015, p. 64). Neoliberalism believes "ever 'purer and more perfect' competition are enough to ensure a just, prosperous, and harmonious society. Unfortunately, the task is more complex" (Piketty, 2014, p. 30). Microfinance for women is an illustration of "neoliberalism's obsession with technical-rationality and the use of accounting practices" (Lehman, Hammond, & Agyemang, 2018, p. 10); thus, we examine the interconnection next.

### 5.2. Part 2: microfinance: the illusory romance of micro entrepreneurship for women

Microfinance projects – as an example of market calculus rationales – have proliferated in neoliberal times and thus our attention to the dynamics of this research. Economic opportunities are indeed beneficial for women, including "small loans," which "bring big changes to impoverished women, who use the money to build small businesses" (Women's Microfinance Initiative [WMI], 2017). Programs counter the International Monetary Fund (IMF) large-scale programs which are "susceptible to corruption, nepotism and the siphoning of aid dollars" (WMI, 2017). Grassroots community-based programs are unmistakably beneficial for women, yet they have limitations.

Gender-accounting research by Tanima (2015) on microfinance refutes the omnipresent view that markets are always best. Challenging claims that microfinance initiates a "virtuous spiral" of economic, social and political empowerment, she evaluates the increasing body of literature suggesting otherwise. Questioning models and underlying assumptions, Tanima recognizes that true transformation wrestles with subordination as complex and multi-dimensional and she advocates for examining rights for women with expansive scopes and for accounting's silence to be broken in these explorations. Thus, unburdening women financially is a necessary and often empowering transformation, but insufficient if education, health care and political power for women is restricted and undermined. As Belal, Cooper, and Khan (2015) describe, the "dark side" of globalization is uneven consequences for vulnerable groups, including women, children and ethnic minorities, who are excluded from decision-making processes, with accounting "an integral part of the symbolic universe of neo-liberalism" (Cooper, 2015, p. 79). Two additional areas for which a critical perspective would be valuable are described next.

### 5.3. Part 3: Problematizing "women do it better": Emerging research on directorships and "going green"

"we have restricted ourselves to issues of profit and loss...this is not an instinctive human condition: it is an acquired taste" (Judt, 2010, p. 34).

"Once we allow ourselves to be disobedient to the test of an accountant's profit, we have begun to change our civilization" (Keynes, 1933).

Why and how we choose to privilege ideas is problematic in a society dominated by "the bottom line". An emerging area of gender research praises women's ability to increase the bottom line. The line of thinking there is that women as nurturers will enhance profits if they serve on corporate boards and women's role as nurturers will improve corporate environmental responsibility. As per the previous discussion by Pollitt (2005) and others, reflecting on these assumptions sharpens our understanding of stereotypes.

Tremblay, Gendron, & Malsch (2016) study of recruiting women for directorship is valuable in applying a critical lens. They suggest main discourses appear positive but belie larger socialization forces. "From a deeper perspective such discourses may also be viewed as channels for symbolic violence to operate discreetly" (Tremblay et al., 2016, p. 165). Among the discourses used to support women on boards, "gender-based categories... overlook the social conditions under which the contesters developed their competencies... [they] marginalize certain groups of people" (Tremblay et al., 2016, p. 183). Their work points to utilitarian rationales offered for including women on boards. "From this perspective, women's presence is promoted not in the name of an ideal of social justice or human dignity but in the name... of productivity and risk management... transforming gender into an economically manageable variable" (Tremblay et al., 2016, p. 167). The vision of Tremblay et al. (2016) is that accounting research on women in business is best based not "as a cost-benefit issue... but rather as a matter of social justice" (p. 167).

Similarly, sustainability-accounting research, proliferating in recent decades, provides feminist implications. Three examples here caution against using women's essential character as naturalist for sustainability causes, emphasizing the social construction of value and beliefs. First, Cooper (1992) refutes the accounting and economic term for environmental degradation: "externality" and she challenges the sterile market-exchange notion of setting a "price". What, she asks, is being accounted for; whose understanding, betterment and vision? While conventional accounting denies its influences, it assuredly impacts environment and social realms. Rather than be co-opted by these corrupt logics, Cooper suggests sustainability-feminist research should contest such logic and visualize difference.

Second, Andrew (2000) appeals for imaginative work in linking environmentalism, accounting, ethics and gender. Focusing on two approaches she refers to (1) radical ecology, including deep ecology, social ecology and eco-feminism

and (2) postmodern environmentalism. In contrast to biological destiny, she describes “eco-feminism” as challenging patriarchal structures equating women with nature, advocating more inclusiveness “of the ‘Other’, which includes women, nature, the poor and people from non-European backgrounds” (Andrew, 2000, p. 201). This reflectivity is necessary given the “role that patriarchal discourses of domination have played in the environmental crisis” (Andrew, 2000, p. 206). Postmodern environmentalism extends the approach encouraging a “dialogue with cultural, gender and class ‘difference’” (Andrew, 2000, p. 199), including perspectives excluded or erased in dialogues.

Third, is Perkiss (2014) accounting-environmental research on global displacement, challenging how we think about accounting and emphasizing that “the ‘giving of accounts’ is a complex social, hermeneutical, and moral task... imagine alternative accountabilities” (Perkiss, 2014, p. v). Advocating creative views of humans, she asks, “Are men and women akin to single-minded, ‘cold’ calculators, each out to ‘maximise’ his or her own well-being?... Is society mainly a marketplace, in which self-serving individuals compete with one another—at work, in politics, and in courtship?” (Perkiss, p. 199, quoting Etzioni, 1988, p. ix). Her work counters the conventional dualistic way of seeing the world, so often found in accounting research.

In these works, rather than adopt essentialist positions, choices and human rights are promoted. Research suggesting that women’s unique “feminine” qualities make them excellent communicators and environmentalists would be enhanced if reflections on social bias influencing human qualities were included. What we are exposed to is consequential, as was discussed in Section 4 regarding nature and nurture and thus essentialist and dualistic thinking restrains gender research. We consider additional ideas for expanding the field in Section 6.

## 6. Other avenues for feminist and critical extensions of “gender-accounting”

Understanding and reflecting on the above are good beginnings. Assessing previous research and revealing stereotypes in constructing terms, silences and ambiguities is valuable research. Empirical work and case studies (e.g., Chiapello, 2017; Chwastiak, 2001, 2013; Fearfull & Kamenou, 2006; Tanima, 2015; Temblay et al., 2016) are valuable ways of knowing the world of accounting. Data regarding women and structures in local governments, corporations and global organizations enhance our state of knowledge when reflectively appraised.

One emerging critical perspective is termed counter-accounting research, illustrating emancipatory potential for resistance and social change (Dey, Russell, & Thomson, 2011; Gallhofer, Haslam, Monk, & Roberts, 2006; Saravanamuthu & Lehman, 2013; Sikka, 2006). Counter accounts use written stories and oral testimonies demonstrating that “human beings [are] empowered with aspirations and unquantifiable convictions. Counter-accounting provides a way of challenging prevailing official positions and offers alternative means of understanding” (Lehman et al., 2016, p. 45). By providing alternative accounts they highlight the effects of “pushing metrics into more and more areas which are properly the domain of human judgment” (Power, 2004, p. 772). As the method is a valuable resource, I describe a few examples below relating to gender.

Markham and Brown (2014) research accounting, women and health care, and illustrate how accounting is embedded in creating worth. Construction of value includes misrepresentations and these “accounts of the story” are contested terrains. Critiquing a specific use of cost-benefit accounting, they illustrate women are valued in a negative space and find accounts “mirror the way the value of women is constructed more generally in Western societies” (Markham & Brown, 2014, p. 2). Their research recasts the story with other ways of knowing.

Agyemang (2016) similarly critiques accounting logic for silencing gender and human rights issues. Accounting logic frames migration in only hard financial terms, suppressing other values impacting migrants. Recommending expanding information when debating EU policies, Agyemang suggests counter accounts could be developed. These narratives would alter an accounting logic currently “silencing our understanding about people’s...vulnerabilities, their fears and the sacrifices associated with moving countries” (Agyemang, 2016, p. 3).

Tanima (2015) exploration of a microfinance project for women in Bangladesh (Integrated Social Development Effort, ISDE) provides abundant examples of counter accounts. She goes to great lengths to describe variable sets of stories and traditions, including reflections of her own beliefs. By evaluating her own assumptions Tanima demonstrates the importance of reflecting on social dimensions such as class, power and culture. Her accounts of the women are unique ways to understand their active contribution and agency as well as their social restraints. At all levels of the ISDE project participants are creators of their world, and they are also socially conditioned. Tanima reveals that discourses and counter accounts of the women are sites of emancipatory struggle where there are no simple answers but there are multiple possibilities.

Finally, applying a critical lens to women and incarceration, Lehman (2016a) illustrates in counter accounts the “invisible inequality” for women with their narratives. Women have spoken out despite threats of reprisals by authorities, describing differential and unbearable experiences including shackling during childbirth and forced sterilization. These counter accounts were transforming and powerful as they formed testimony used by lawyers and activists for prison reforms.

These dynamics validate Boyce and Greer’s statement, “the force of imagination can only be realized if individuals and collectives...do not treat the status quo as pre-given, natural, eternal and unalterable...seeing the world—and accounting within it—as it is and as it could be” (Boyce & Greer, 2013, p. 110-111, italics in the original).

## 7. Concluding reflections

There is no good reason why we should not develop and change until the last day we live (Karen Horney, MD).  
They always say time changes things, but you actually have to change them yourself (Andy Warhol).  
If you don't like something, change it (Maya Angelou).

Change is where the action is for feminists, challenging the status quo and transforming society. Early-on accounting researchers [Lowe and Puxty \(1990\)](#) suggested the issue is “more important as time goes by, the problem of *change*” (p. 60, italics in original). This paper began with the premise that humans are integral to change, creating their world, having the potential and the responsibility of “choosing on behalf of the whole of humanity” ([Bakewell, 2016, p. 10](#)).

This reflection piece reviewed many gender-accounting ideas, the expansion over time and the contribution of feminist ideas to critical perspectives in our discipline. For some time now there has been a concern that accounting-gender research has remained remarkably underdeveloped. While critical accounting theorists examined economic rights and global discrimination in the early 1990s, by 2008 Broadbent and Kirkham questioned the lack of greater advancement and lamented that gender research had not significantly enhanced in over a decade. What had begun as a diverse discourse became over-determined with research predominately exploring gender pay gaps. These studies, while important on some level, are less relevant for transforming social structures and enriching the field. This reflection piece seeks to expand the discipline's understanding of accounting's role in gender controversies and to provide new imaginings.

A call questioning markets-are-best mentalities—which is fundamental to deepening gender-class-accounting divides and inequality, particularly under neoliberalism—would be welcomed. Noting the constitutive nature of accounting as neither a technical activity nor asocial, accounting is infused with our histories, beliefs and cultures for researchers to reflect upon, including inequalities.

For gender-accounting researchers, one dilemma is imagining a world made invisible by conventional accounting. What conditions allow a researcher see what has been concealed? [Gessen asks, how do you tell a story that is hidden, “How do you bring up a topic that has never before been discussed? . . . How do you have conversations for which there is no language?” \(2017, p. 62\)](#). Accounting has this capacity to erase, restrain and reduce social phenomenon to simplistic representations. A number is “always invested with meaning, potentially disguising as much as it reveals” ([Hansen & Muhlen-Schulte, 2012, p. 1](#)). How can one quantify abuse or inequality? What does quantification deliver? Critical accounting, acknowledging these dilemmas and exploring accounting's impact on making things knowable, uncovers inequalities and operationalization. “Accounting becomes an eminently suitable technology to manage and enact violence on racialized populations because of its capacity to de-humanize them or render them invisible as people” ([Annisette & Prasad, 2017, p. 9](#)).

Recognizing these complexities, one critical accounting ambition is to develop counter accounts and qualitative research to expand the bounds of quantification. It is a difficult and important process. Community and deep listening to people's stories are among paths for change. Knowing that social justice is not captured in the logic of calculative rhetoric, critical accounting research suggests counter and shadow accounts to “challenge, problematize and deligitimate those currently in a dominant position of power. . . [to] represent the views of oppressed social groups” ([Dey et al., 2011, p. 64](#)). In the vast majority of cases in which moral issues related to incarceration and immigration have been reasserted, visibility has been critical. Prison reform has relied on advocates, progressive lawyers, the medical community, the faith community, and prisoners and their families working together. Women's narratives and testimonies were influential in prison reforms regarding sterilization and shackling during birth, rejecting society's affront on their rights and renouncing violence upon their bodies ([Lehman, 2016a; Lehman et al., 2016](#)). Visibilities are complex, contradictory and fluid, and as many have observed, the task of binding societies together is always incomplete, leaving many possibilities for thinking differently and deepening intersectionality-accounting research.

Bryan [Stevenson \(2012\)](#) appeals for us to embrace not erase our difficult histories and provides inspiration for change. In a Ted Talk titled “We need to talk about an injustice” he reflects, “I believe that many of you understand that the moral arc of the universe is long, but it bends toward justice. . . all of our survival is tied to the survival of everyone. . . our visions of technology and design. . . have to be married with visions of humanity, compassion and justice. And more than anything, for those of you who share that, I've simply come to tell you to keep your eyes on the prize, hold on” ([Stevenson, 2012](#)).

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