

The consideration of diversity in the accounting literature: A systematic literature review

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Abstract

This paper presents the findings of a systematic literature review to identify research trends and future research opportunities focusing on diversity in the accounting literature. We retrieved 428 studies that consider diversity published in accounting journals over the period 1979–2021 from the Scopus database. Using both manual analysis and automated machine learning approaches, we show that research about diversity in accounting has significantly increased over the last five years, with the majority focusing on gender and on questions related to corporate governance. We then identify four major themes on the topic of diversity: (i) diversity and the accounting profession; (ii) diversity and corporate governance; (iii) diversity in audit and accounting processes; and (iv) the influence of preparing and reporting organizational information on diversity. The results of this study highlight that having more organizational diversity and reporting on diversity have positive implications for organizational performance but that also tend to perpetuate power imbalances. However, the question remains as to whether this focus on diversity reflects authentic attention to diversity in accounting to promote equity and social justice. This paper represents the first systematic review of diversity in accounting, and helps scholars understand the main topics explored so far and, more importantly, where research should focus next.

Keywords: Diversity; Accounting; Social Justice; Equity; Intersectionality; Systematic Literature Review; Machine Learning

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1. Introduction

This paper aims to systemize the literature in accounting about diversity. In line with numerous human rights organizations (e.g., United Nations Human Rights Council, European Institute for Gender Equality, Centre for Global Inclusion, Ontario Human Rights Commission), we refer to diversity as the presence of a wide range of human qualities and attributes within an individual, group or organization.¹ For a longtime, accounting has embraced the idea of conformity to societal norms that privileged a Western white heterosexual male-dominated profession (Anderson-Gough, Grey, & Robson, 2005; Hammond, 1997a; Haynes, 2017; Rumens, 2016). This echoed the dominance of a neoliberal capitalist approach to the accounting technique which encouraged a culture of domination (Lehman, Annisette, & Agyemang, 2016; Merino, Mayper, & Tolleson, 2010). However, social and cultural norms are changing fast, requiring accounting to rethink its current model (Alawattage et al., 2021).

Diversity is an inherent consideration in accounting as accounting itself is a social construction (Hopwood, 1987a, 1987b). People, most often accountants, prepare, use and enforce accounting principles, thus incorporating their perspectives and their life experiences. This is important as accounting then creates a reality that has the power to shape the world (Hines, 1988). In this context, numerous studies have investigated the role that (often the lack of) diversity plays in accounting, both in the reporting and in the profession (e.g., Annisette & Trivedi, 2013; Bujaki, Durocher, Brouard, & Neilson, 2021; Dambrin & Lambert, 2008; McNicholas, Humphries, & Gallhofer, 2004). However, it is

¹ Diversity between and within different categories of social identities includes age, sex, race, ethnicity, disabilities, sexual orientation, religion, educational background and expertise. However, we acknowledge that the definition of diversity remains unclear and the use of categories is often questioned (Harrison & Klein, 2007; Jonsen, Maznevski, & Schneider, 2011).

unclear how the accounting literature comprehensively considers the diversity across and within different categories of social identities - or their intersection. Taking into account the above, our research question is:

How is research about diversity developing in the accounting literature?

Fostering and supporting diversity is at the forefront of the wicked problems that society must address to ensure social justice and equity. In setting up the Sustainable Development Goals (SDGs) to achieve by 2030, the United Nations included (at least) two SDGs that directly focus on diversity in society, i.e., Gender Equality (SDG 5) and Reduced Inequalities (SDG 10). Bebbington and Unerman (2020) highlight that accounting studies poorly address topics related to the SDGs and this gap has implications for the relevance and impact of accounting scholarship more broadly in society. Moreover, the authors discuss the importance of breaking down the traditional siloes in accounting research to address societal challenges. In this spirit, this systematic literature review performs a holistic analysis of diversity in accounting with respect to the profession and the technique. This will help to identify important avenues for future research that will contribute to more sustainable development.

Anecdotal data show that diversity is still a challenge in the accounting profession – particular in more senior positions. In the UK, 57% of accountants and 42% of managers are women but only 17% of partners are women (Kinder, 2019). In Australia, just 0.02% of CPA Australia members are Indigenous (i.e., 38 out of 200,000 members) (Parkes, 2018). In higher education in the US, only 6% of accounting enrolments are African American, representing 4% of new graduate hires and only 1% of accounting partners (AICPA, 2019). In academia in the US, less than 5% of all accounting PhD faculty

members are from under-represented minorities (Brown-Liburd & Joe, 2021). Moreover, a recent survey in the US shows that 60% of LGBTQI+ accountants interviewees found ‘unfair prejudice or bias toward this group that negatively affects promotion’, and 30% said they had to resign because of a lack of inclusion at their company (IMA, 2021).

Diversity also appears to be of increasing interest to the accounting profession and policy makers. Professional bodies and large and small accounting firms are developing diversity initiatives and disclosing diversity information (Durocher, Bujaki, & Brouard, 2016; Egan, 2018). Regulators are also encouraging diversity in organizations (e.g., diversity in gender or age in boards of directors²) as well as reporting information about diversity (e.g., gender pay gap; gender reports). Indeed, the current expansion towards sustainable reporting and environmental, social and governance (ESG) reporting also includes discussions about diversity (e.g., Mauro, Cinquini, Simonini, & Tenucci, 2020).

We conduct a systematic review to understand the state of the art, to understand the changes that have taken place over time, and the questions that still need further inquiry (Massaro, Dumay, & Guthrie, 2016). In doing so, we collect and review 428 accounting studies that consider diversity over the period 1979–2021, from 59 journals. Considering the infancy of research about diversity in this literature, and the need for a systematization framework, we start out analysis on the key term diversity and on the primary/surface-level dimensions of diversity (Roberson, 2013). These dimensions are related to elements of core social identity³, specifically: age, ethnicity (cultural), race, disabilities, gender, sexual orientation, and religion (Roberson, 2013). Our findings indicate that research in diversity

² For instance, in numerous European countries (e.g., Germany, Italy, France) firms are required to have a certain percentage of gender board diversity (Jourova, 2016).

³ Secondary/deep-level diversity dimensions may influence the core identity but they do not fundamentally change who we are; e.g., learning style, status (Roberson, 2013).

has substantially increased over the last five years (+171%) in the period 2017–2021 relative to the period 2012–2016. The majority of studies focus on gender, ethnicity (cultural) and race (in this order). Most authors work in Western Anglo-Saxon countries and there are slightly more quantitative studies over qualitative studies.

We then use both manual analysis and automated machine learning approaches. This approach allowed us to provide a robust and comprehensive analysis of prior literature on diversity and to identify four research themes about diversity in the accounting literature: (i) diversity and the accounting profession; (ii) diversity and corporate governance; (iii) diversity in audit and accounting processes; (iv) the influence of preparing and reporting organizational information on diversity. Accounting techniques emerge mostly as reporting practices in the sample of articles analyzed. In positivist studies, we observe a growing narrative of making diversity a business imperative to improve business performance. This is consistent with the currently dominant approach which considers diversity from a performative perspective (Noon, 2007; Tomlinson & Schwabenland, 2010). However, among the more critical and interpretative studies, authors observe that diversity is often hypocritically addressed in accounting – mostly in terms of having a good external appearance. Equality appears to be still a myth despite many self-proclaimed efforts and power imbalances remain upheld. Discriminations against different categories of diversity, e.g., gender barriers, transphobia, and the persistence of colonized accounting curricula show that a lot more progress is required in both technique and in the accounting profession to avoid creating invisibilities (Alawattage et al., 2021; Lehman, 2019; Rumens, 2016).

Drawing on this set of findings, we discuss five implications for future research. We acknowledge that research in accounting about diversity is growing but there is a risk of isomorphism and we encourage an expansion of the topics of analysis. Further, in addition to consideration of diversity, scholars must also consider intersectionality⁴ – recognizing that people consist of more than one social identity – to ensure research on diversity does not become siloed (Hammond, 2018). We also discuss the societal relevance and impact of this type of research and we encourage researchers to further connect to students and society. To be effective, we observe that more voices need to join the discussion because we observe risks of marginalization and power dominations in this process of diversity becoming a mainstream research field. Finally, we encourage accounting researchers to further reflect on the ultimate goal of diversity and the related potential conflicts between social justice and organizational performances.

Our study contributes to the understanding of diversity in the accounting literature (e.g., Duff & Ferguson, 2011; Hammond, 1997a; Haynes, 2017; Lombardi, 2016). It extends prior accounting research by understanding the evolution of research about diversity and by shedding light on the most (and least) explored topics. We reflect on the current insights about diversity and suggest important questions that should be addressed in future accounting research. Moreover, this study contributes to the literature on accounting and inequalities (e.g., Alawattage et al., 2021; Andrew & Baker, 2020; Cooper, 1997). It sheds light on numerous topics that accounting researchers could further

⁴ In a well-known book, Collins and Bilge (2020) state that “Intersectionality investigates how intersectional power relations influence social relations across diverse societies as well as individual experiences in everyday life. As an analytic tool, intersectionality views categories of race, class, gender, sexuality, class, nation, disability, ethnicity, and age – among others – as interrelated and mutually shaping one another. Intersectionality is a way of understanding and explaining complexity in the world, in people, and in human experiences” (p. 2).

investigate regarding diversity in the profession and the role of the accounting techniques in promoting or suppressing diversity. This would allow for better understanding of the role of accounting in accentuating (or mitigating) inequalities. We thus contribute to address Bebbington and Unerman (2020) and Bebbington and Unerman (2018) call for advancing accounting research on the SDGs set by the United Nations, in particular by highlighting the role of accounting to achieve/impair SDG 5 Gender Equality, and SDG 10 Reduced Inequalities. Lastly, our study contributes to the literature on the sociology of the profession (e.g., Carter & Spence, 2014; Malsch & Gendron, 2013; Suddaby, Gendron, & Lam, 2009). Prior studies mostly emphasize a shift from professionalism to commercialism in the accounting profession. Our study intersects this major discussion by showing that the logics associated with commercialism (e.g., ‘business imperatives’, fulfilling clients’ demands about diversity) promote diversity. However, this approach to diversity is often hypocritical and lacks real changes in professional cultures. Therefore, there is a significant decoupling between what accounting firms say they do and what they actually do in terms of diversity, with also almost no change in the accounting technique to nurture diversity.

This paper proceeds as follows. Section 2 discusses the theoretical underpinnings of this study. Section 3 describes the methodology to develop this systematic literature review. Section 4 reviews the results and provides a systematized analysis. Section 5 discusses the results, presents the implications for theory and practice and discusses potential future avenues for research. Section 6 provides concluding remarks.

2. Conceptual foundations

This study sits within the well-developed diversity literature interested in examining the power relations between social identities (Larkey, 1996; Linnehan & Konrad, 1999). In line with this stream of research, we follow Ragins (1997) definition of power as “the influence of one person over others, stemming from an individual characteristic, an interpersonal relationship, a position in an organization, or from membership in a society” (p. 485). While all four levels influence each other, Ragins (1997) indicates that the societal level predominates. She also emphasizes that power is fluid and that groups are constantly competing to influence behavior and group goals.

The focus on social groups rather than individual differences is also consistent with an approach to diversity as the result of intergroup interactions (Linnehan & Konrad, 1999). This means paying attention to historically excluded groups rather than examining all diversities. Indeed, Noon (2007) highlights that a focus on social identities characteristics allows for a better understanding of the notion of diversity in the broader spectrum of equality and social justice.

When faced with diversity, accounting has the potential to influence power relations between groups both within the profession and through its technique (Ghio, McGuigan, & Powell, 2022). Studies related to the sociology of the profession have shown that the accounting profession has often been associated with the dominance of certain identity groups that also hold power in society, most notably white, heterosexual, Anglo-Saxon men (Anderson-Gough et al., 2005). The structure of the accounting profession is characterized by institutionalized privileges that shape structures and processes (Fogarty, 1992). This is coupled with a strong hierarchy that limits challenges to power and rather

facilitates the reproduction of existing sources of power (Coram & Robinson, 2017; Daoust, 2020). These dynamics highlight the inequities that have historically impacted the accounting profession and pose significant challenges to achieving significant power equalization (Kornberger, Carter, & Ross-Smith, 2010; Kyriakidou, Kyriacou, Özbilgin, & Dedoulis, 2016).

The accounting profession has undergone significant changes, most notably an increasing shift from professionalism to commercialism (Carter & Spence, 2014; Gendron & Spira, 2010; Suddaby et al., 2009). While central identity traits for accountants included monetary disinterestedness and trustworthiness, the spread of commercialism placed profit and client relationships at the center (Malsch & Gendron, 2013). These important changes may also have implications for how groups mobilize power resources. Indeed, we observe an increasing pressure to present an external image in line with socio-cultural changes that push for more diversity (Bujaki et al., 2021).

Furthermore, accounting techniques, “understood as technologies of government that make it possible to translate political ideals of government into practice” (Marx, 2019, p. 1179) permeate our society and are not neutral instruments of power relations. The codification of relationships through calculative practices further reinforces the idea of accounting as a construction of reality (Hines, 1988) that shapes the environment in which operates (Hopwood, 1987b). Indeed, a critical issue to question is the apparent neutrality and objectivity of numbers, including when they are used to manage diversity (Marx, 2019). The accounting technique is often regarded as ceremonial rituals that reproduce consolidated and longstanding practices (Ezzamel, 2009; Quattrone, 2015). These practices promote the establishment of norms that facilitate the maintenance of power among the

groups that hold power (Dillard, 1991). It is therefore relevant to reflect on how accounting practices have been used to manage and enforce (or not) diversity, especially in the current context of increased attention to social issues, including diversity.

It is reasonable to assume that the discussion of diversity includes questions about the dynamics and consequences of the exclusion of certain groups (Prasad, 2001; Roberson, 2006). In the context of accounting, this means that groups of individuals may have been excluded from opportunities and networks, and that accounting techniques may have been used to influence decision-making processes that foster exclusion. Therefore, understanding the power relations between social identities is central to the problematization of this literature review on diversity in accounting.

3. Methodology

This study applies a systematic literature review method to analyze the papers that deal with diversity in the accounting literature, understand the changes that have taken place over time, and identify questions that need further investigation (Massaro et al., 2016; Meier, 2011; Tranfield, Denyer, & Smart, 2003). As a “replicable, scientific and transparent process” (Tranfield et al., 2003, p. 209), a systematic literature review involves developing a review protocol which details the steps of the review process enabling it to be replicated. Consistent with recent systematic literature reviews (e.g., Garcia-Perez, Ghio, Occhipinti, & Verona, 2020; Lombardi, de Villiers, Moscariello, & Pizzo, 2021; Secinaro, Dal Mas, Brescia, & Calandra, 2021), our review protocol reflects conceptual decisions to understand the ongoing discussions about diversity in the accounting literature, and by operational decisions in terms of the time to read and analyze papers. Table 1 shows the review protocol used in this study.

[INSERT TABLE 1 HERE]

First stage. Drawing on prior literature on diversity (Arsel, Crockett, & Scott, 2022; Roberson, 2013), regulatory frameworks (i.e., United Nations,⁵ Ontario Human Rights Commission, European Union), and ThinkTank work (i.e., ILGA-Europe⁶, Kinsey Institute⁷), we include and define seven categories of social identity in relation to diversity:

1. Age: people's different age and their generation. Apart from a person's biological age, this dimension also concerns socio-cultural dimensions in how a person experiences themselves and how they are perceived by others in the community.
2. Ethnicity (cultural): people sharing a distinctive cultural and historical tradition. It often refers to the set of norms people receive from the society they were raised in or our family's values.
3. Gender: social classifications of people that include norms, behaviors and roles associated with being a woman, man, girl or boy, as well as relationships with each that vary by different cultures. Gender is often assigned to individuals at birth based on their biological sex. Examples include male, female, transgender, gender neutral, and non-binary.
4. Disability: people who have long-term physical, mental, intellectual, or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others.
5. Race: a person's identity based on geographic, historical, political, economic, social and cultural factors, as well as physical traits (despite the dominant scientific view

⁵ For further information, please see <https://www.unwomen.org/sites/default/files/2022-01/Intersectionality-resource-guide-and-toolkit-en.pdf>

⁶ For further information, please see <https://www.ilga-europe.org/>

⁷ For further information, please see <https://kinseyinstitute.org/>

that race is a social construct and not biologically defined). Examples are Caucasian, African, Latinx, and Asian.

6. Religion: refers to different religious and spiritual beliefs and practice (including lack thereof).
7. Sexual orientation: emotional, romantic, or sexual interest and attraction to other people. Examples include heterosexual, gay, lesbian, bisexual, asexual, pansexual, and questioning.

On the basis of the aforementioned diversity categories, we identified the search strings to use in our search on Scopus, which is among the most accurate and relevant bibliographic database of academic journal articles' abstracts and citations (Falagas, Pitsouni, Malietzis, & Pappas, 2008; Inkinen, 2015). We built the search strings by combining keywords related to each specific category of diversity with general keywords so that the search would be open to additional diversity categories than those initially selected. The search strings were applied to search for titles and author-provided keywords without any temporal restrictions. We limited the search to the accounting field's (Field of research: 1501) journals ranked with a score of B or above in the Australian Business Deans Council (ABDC) Journal list (Jiang, Habib, & Hasan, 2022)⁸ which allows us to cover 90 journals across multiple research paradigms and scholarly communities. Numerous universities worldwide use this journal list to rank quality journals and the list is increasingly used to set the parameters for literature reviews (e.g., Alberti, Bedard, Bik, & Vanstraelen, 2022; Tank & Farrell, 2022). We focus on accounting journals to develop a

⁸ Further information at <https://abdc.edu.au/research/abdc-journal-list/>.

clear understanding of how the accounting literature has developed in relation to diversity.⁹ Overall, we retrieved 798 articles. The appendix describes the details of the Scopus search.

Second stage. We analyzed the papers collected in the first stage to determine what papers were in and out of scope of the study. We manually analyzed the text of each of the articles to identify those in scope of the study using a thematic approach (Crane & Glozer, 2016). We applied two inclusion criteria: (i) studies providing a further understanding of the role that diversity (or the lack thereof) plays in accounting; and (ii) studies contributing to our understanding of the interrelationships between accounting and diversity.¹⁰ While the first criterion is intended to include studies in which it emerges how the presence or absence of diversity may influence the accounting profession and accounting techniques, the second criterion is intended to include studies that highlight how the accounting profession and accounting techniques may influence power relations between social identities and thus relate to diversity. The final selection includes 428 articles for review.¹¹

Third stage. As suggested by Massaro et al. (2016), we defined the analytical framework that supports us in investigating and organizing the articles for review. This involves identifying “units of analysis within selected papers and treat[ing] them as independent elements to be measured and analysed” (Massaro et al., 2016, p. 783). In accordance with recent systematic literature reviews (Garcia-Perez et al., 2020; Secinaro et al., 2021), we defined the bibliometric data, such as title, number of authors, number of

⁹We recognize that an accounting literature on diversity issues exists in on-accounting journals (e.g., Gender, Work, and Organization, Gender & Society, Journal of Business Ethics, Human Relations) due to the cross-cutting concept like diversity, studies on diversity and accounting. As outlined above, the analyses of these outlets go beyond the scopes of this study.

¹⁰ Each of the three authors analyzed the sample of studies created in the first step and applied the two inclusion criteria. They then discussed and agreed on the final sample of articles to be analyzed. To ensure the robustness of the result, this analysis was repeated by an external researcher and expert on the subject, who confirmed the results achieved by the three authors.

¹¹ Given the large number of articles, the full list of articles is available upon request from the authors.

citations, country, institutions, as the first unit of analysis. We used the bibliometrix R package combined with Scopus bibliometric tools to analyze this data (Secinaro et al., 2021). The seven categories of diversity (i.e., age, disability, ethnicity, gender, race, religion, and sexual orientation), and the research method (i.e., qualitative, quantitative, and mixed) were included as additional elements of analysis. Articles were classified based of these last two elements of the analysis by manually reviewing their abstracts and titles.

Fourth stage. We identified the core research themes of the 428 selected articles with the combined support of two popular automated machine learning approaches for the systematization of the literature across different research areas, namely VOSviewer software and bibliometrix R-package's tools (Garcia-Perez et al., 2020; Markoulli, Lee, Byington, & Felps, 2017). We applied the VOSviewer text mining functionality to create a co-occurrence network of terms extracted from the titles and abstracts of the 428 articles (Markoulli et al., 2017)¹². The software develops a graphic visualization of the network of terms, occurring in the abstract and titles of the articles.

[INSERT FIGURE 1 HERE]

In Figure 1, a circle represents each term, and its size indicates the number of studies in which the term occurred. Based on the frequency of co-occurrence, terms are placed close to each other. These first groups of topics were helpful in providing a visual and interpretative understanding of the main research topics in the literature and their connections. The dominating terms (by size and connections) for the red area are “accountants”, “accounting profession”, “accounting firm”, “career”. The dominating terms for the green area are “board”, “female director”, “gender diversity” and “female

¹² With regard to the use of the VOSviewer software, we adopted the full counting criterion. Further, we chose 10 as the minimum number of occurrences of a term (van Eck & Waltman, 2022).

representation”. The dominating terms for the blue and violet areas are “earnings management”, “religiosity”, “auditor”, and “partner”.

We then used the bibliometrix R-package, another automated machine learning approach to further refine our understanding of main topics in the literature along with their evolution over time. This machine learning approach collects all bibliometric data from the selected papers and identifies research themes, their trend, and their centrality to the discussion. It then represents the themes along two axes, namely the degree of development (density) and the degree of relevance (centrality).

[INSERT FIGURE 2 HERE]

Figure 2 shows that the most established themes (‘Basic Themes’) are corporate governance, gender diversity, and earnings management. The growing themes (‘Motor themes’) are race, accounting education, and accounting history, while gender bias and performance evaluation represent ‘Niche Themes’.

By mobilizing our conceptual framework based on power and power resources together with the insights provided by the two machine learning approaches, we identify four main core research themes: (i) diversity and the accounting profession; ii) diversity and corporate governance; (iii) diversity in audit and accounting processes; (iv) the influence of preparing and reporting organizational information on diversity.

Fifth stage. We investigated and organized the articles in scope by systematizing the units of analysis identified in the third stage. We manually analyzed the full text of each article, reading, summarizing, and creating synopses with the aim of systematizing and comparing the 428 selected studies’ empirical evidence with the four research themes

identified in the fourth stage (Cillo, Petruzzelli, Ardito, & Del Giudice, 2019; Natalicchio, Ardito, Savino, & Albino, 2017).

4. Findings

We first discuss the analyses of the units of analysis identified in the third stage of our review protocol, namely the raw bibliometric data. We then present the systematization of the 428 selected studies' empirical evidence with the four research themes identified in the fourth stage (Figure 1), namely (i) diversity and the accounting profession; (ii) diversity and corporate governance; (iii) diversity in audit and accounting processes; and (iv) the influence of preparing and reporting organizational information on diversity.

4.1 Bibliometric analysis

Table 2 provides the bibliometric information about the 428 papers published 59 journals in scope. Diversity appears in the accounting literature from the late 1970s, gradually growing, with a decisive surge in the last five years. This is shown by the trend in the number of articles published annually (see Figure 3). In particular, the number of articles published in the period 2017–2021 increased by 171% relative to the period 2011–2016 (see Figure 2). This finding suggests increasing attention is being given to the topic of diversity in accounting, echoing similar growing societal discussions (Healey & Stepnick, 2019).

[INSERT TABLE 2 HERE]

[INSERT FIGURE 3 HERE]

The articles were co-authored by an average of two authors (2.43) (Table 2). Figure 4 shows that most authors work in Western Anglo-Saxon countries (i.e., the UK, Australia, and the US). In more than 20% of the published articles, authors collaborate with authors based in different countries (see also Figure 5). The plurality of authors and their different locations enable the topic of diversity to be considered from different cultural perspectives; however, there is a predominance of collaborations between authors in Western Anglo-Saxon countries. Interestingly, we observe very limited contributions with scholars based in Africa and Southern America within our sample. The only exception in terms of paper productivity is South Africa, with the peculiarity of single-country collaboration. This finding supports the idea that Figures 4 and 5 illustrate a lack of diversity in authorship, providing further evidence of the ethnocentrism that is regularly expressed in the critical feminist accounting literature (e.g., Komori, 2015).

[INSERT FIGURE 4 HERE]

[INSERT FIGURE 5 HERE]

We then analyze our sample to see if articles about diversity are concentrated in particular journals; we do not observe a publishing concentration in a specific journal. However, the journals with the highest number of articles are three interdisciplinary accounting journals that focus on interpretative and critical research: *Critical Perspectives on Accounting*, *Accounting Auditing and Accountability Journal*, and *Accounting, Organizations, and Society* (Table 3). These journals seem to pay more attention to the topic of diversity and the social role of accounting (Maran, Bigoni, & Morrison, 2022). Interestingly, the high ranked (A* on the ABDC list) journal associations (*The Accounting Review* for the American Accounting Associations, *European Accounting Review* for the

European Accounting Association, and *Contemporary Accounting Research* for the Canadian Accounting Academic Association) are not represented in the top journals publishing research about diversity.

[INSERT TABLE 3 HERE]

We then analyze the type of research method adopted (Table 4). The majority of papers in our sample adopt a quantitative approach (60.04%), while only a few adopt a mixed-methods approach (2.81%). The significant number of qualitative studies (37.15%) is also representative of a substantial number of interpretative and critical studies that try to understand the unique socio-cultural challenges associated with diversity (Maran, Bigoni, & Morrison, 2022).

[INSERT TABLE 4 HERE]

Table 5 shows the categories of diversity discussed in the papers. The large majority of studies focus on gender, ethnicity, and race (in this order). In particular, studies on gender represent 74.53% of the total number of published papers. The presence of databases reporting data on gender in organizations, as well as the more developed discussions about gender, help explain the dominance of gender in the literature. Conversely, we observe very few studies about disabilities (2.1%) or sexual orientation (1.4%).

[INSERT TABLE 5 HERE]

The analysis of keywords (Figure 6) further corroborates our sets of findings on the categories of diversity and research themes. The most frequent keywords in our sample are gender (17%), corporate governance (8%), and gender diversity (7%). Figure 7 shows the frequency of these three keywords is increasing, especially after 2007.

[INSERT FIGURE 6 HERE]

[INSERT FIGURE 7 HERE]

4.2 Research themes' systematization

4.2.1 Diversity and the accounting profession

Diversity in the accounting profession is the largest and broadest cluster of studies in the sample. Extensive research shows the presence of a “white, middle class, male dominated environment” in the accounting profession (Anderson-Gough et al., 2005, p. 480). Thomson and Jones (2016) highlight that non-white, non-male, non-Western professionals face numerous barriers in the accounting profession despite the discourse promoting diversity. This has led to the marginalization of accountants who do not conform to the dominant model, including women, African-Americans, disabilities, Indigenous or First Nations, LGBTQI+, among others.

From a theoretical standpoint, the analysis of marginalized groups in the accounting profession often relates to themes about (lack) of power. We observe that the most recurrent theoretical framework adopted mobilized the scholarships of French sociologists Michel Foucault (e.g., Junne, 2018; Nikidehaghani, Cortese, & Hui-Truscott, 2021) and Pierre Bourdieu (e.g., Crawford & Wang, 2019; Tremblay, Gendron, & Malsch, 2016). A few studies also relate to the notions of social capital to explain the thriving of elites in accounting (e.g., Safari, 2022).

By far, the most researched field concerns the challenges that women faced and are facing to enter the profession and to progress to senior positions (e.g., Bitbol-Saba & Dambrin, 2019; Dambrin & Lambert, 2008, 2012; Haynes, 2017; Jones & Iyer, 2020;

Lupu, 2012). Studies on gender show the discrimination women face in accounting still persists (e.g., Barker & Monks, 1998). While early research mostly mapped the limited presence of women in the accounting profession and their tasks, usually at lower ranks (e.g., Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990; Hooks, 1992), more recent studies focus on the roadblocks women face in advancing their careers (e.g., emotional labor, socialization). Even practices to support women, such as flexible working arrangements, tend to further impair their career progress (Kornberger et al., 2010). Moreover, a woman's bodies and appearance interfere with their careers, due to pregnancy, motherhood, or even clients' sexualization of women's bodies, to a much greater extent than in the case of men (Bitbol-Saba & Dambrin, 2019; Haynes, 2008).

While the majority of feminist work in Western countries focuses on access to leadership, there is limited research and activism providing equal opportunities to access the accounting profession in non-Western countries (e.g., Ogharanduku, Jackson, & Paterson, 2021). The need for this type of research is becoming urgent due to gender issues conflating with socio-economic changes, for instance through post-colonial neoliberalism (Ranasinghe & Wickramasinghe, 2020). This stream of research parallels current concerns and discussions about white feminism (Lehman, 2019; Prügl, 2015).

Another major area of research concerns how joining the accounting profession and progressing within it are challenges also experienced by migrants due to the contradictions inherent to neoliberal globalization (e.g., Annisette & Trivedi, 2013). Past research converges on the underrepresentation of minority groups in the accounting profession, including African-Americans (Davis, Dickins, Higgs, & Reid, 2021; Hammond, 1995, 1997a, 1997b) and Indigenous people (Lombardi, 2016). Moreover, racial biases persist in

accounting. In a survey, Weisenfeld and Robinson-Backmon (2001) document that 49% of respondents perceived racial bias, while 26% faced curtailment of career advancement due to their racial identity. They suggest organisational practice being culturally responsive and staff feeling safe and supported, e.g., providing internships, and mentoring programs, may support minority students when entering the profession. In this challenging professional environment, it emerges that persons with disabilities face difficulties in conforming to aspects of professional socialization, including image, and appearance expected in the accounting profession. The literature also indicates this is a professional environment characterized by inflexibility and a lack of support to make adjustments for accountants with disabilities (Duff, 2011; Duff & Ferguson, 2011).

From a historical perspective, the accounting profession has not been immune to discrimination, including racial discrimination. For instance, Poullaos (2009) reports that the rise of race thinking in Britain influenced the accounting profession to exclude non-Britons over the period 1921–1927. Similarly, Annisette (2003) shows that the accounting profession has consistently marginalized immigrants in Trinidad and Tobago despite race being socially constructed in nature.

While the large majority of papers reviewed focus on a specific category of diversity, a few papers consider the relationship between two or more, or specifically the issue of intersectionality in the accounting profession. For instance, Kamla (2014) adopts an additive approach by examining the intersection between gender and religion. Specifically, they explore female accountants in a predominantly Muslim country. Haynes (2013) discusses the overlaps and the challenges of examining gender and sexuality in accounting. This is important considering the stigma that LGBTQI+ accountants face and

thus the concealment of their identities that can conflate with gender issues (Rumens, 2016).

Finally, we observe the first evidence of the impact of COVID-19 on categories of diversities. Women are facing an unequal distribution of emotional labor which is often legitimized in accounting under the umbrella of ‘neoliberal equality’ (e.g., Perray-Redslob & Younes, 2022).

4.2.2 Diversity and corporate governance

The articles reviewed consistently show the economic benefits of diversity in corporate governance (e.g., Ahmed, Atif, & Gyapong, 2021; Bachmann & Spiropoulos, 2021).¹³ In particular, a large body of research focuses on the presence of women on the board of directors and their association with improved operating performance, lower earnings management, higher stock liquidity, and better corporate social responsibility (CSR) decisions, among others (e.g., Goel & Kapoor, 2021; Hutchinson, Mack, & Plastow, 2015; Mnif & Cherif, 2020; Nguyen & Muniandy, 2021; Rao & Tilt, 2020).

Focusing on the operationalization of this stream of research about gender and organizational outcomes, Hardies and Khalifa (2018) highlight that as most studies operationalize gender as a binary variable, this limits the ability to capture and apply research beyond this narrow construct of gender that goes beyond the dichotomy male/female. Moreover, Haynes (2013) also highlights a recurrent confusion between gender (i.e., social construct) and sex (i.e., biological construct) in studies about gender diversity in corporate governance.

¹³ A very small number of studies do not identify any benefits associated with diversity. For instance, Umans (2013) finds that cultural diversity in the top management team has a negative association with organizational performance.

A few studies aim to give voice to minorities or people often neglected in corporate governance. For instance, McNicholas et al. (2004) report Māori women's stories to contrast the impact of Aotearoa/New Zealand's imperialist history on organizational culture. Indeed, the lack of diversity in corporate governance exacerbates problems of segregation and inequalities. This effect is widely documented about gender (e.g., Joyce & Walker, 2015) and African-Americans (e.g., Hammond, 1997a). The lack of diversity in corporate governance also concerns university leadership (Baldwin, Lightbody, Brown, & Trinkle, 2012; Gago & Macias, 2014). Haynes and Fearfull (2008) show that women in academia are associated with the gendered ideas of caring, motherly, and nurturing. These traits are considered incompatible with women in leadership positions in universities in the current context of academic success, based on competition and networking.

From a methodological perspective, quantitative research about corporate governance often faces concerns about identification strategies. Consistent with the current discussion about strengthening the causal relationships (Armstrong, Kepler, Samuels, & Taylor, 2022), studies about diversity in corporate governance are also starting to use “natural” experiments. Natural experiments include the 2002 revelation of the Catholic Church's sexual abuse scandal (Khedmati, Sualihu, & Yawson, 2021); the introduction of mandatory quotas for gender diversity for boards of directors (Magnanelli, Nasta, & Raoli, 2020); regulatory changes that facilitate the emergence of diversity, such as in reporting (see Directive 2014/95/EU) (Nicolò, Zamponi, Sannino, & De Iorio, 2022); and recommendations or guidelines, such as the 2010 *corporate governance principles and recommendations* (Jia, 2019).

4.2.3 Diversity in audit and accounting processes

The articles reviewed also examine the narrative and role diversity plays in numerous accounting and audit processes. While most research on diversity focuses on financial accounting (e.g., Ahmed et al., 2021; Bachmann & Spiropoulos, 2021; Goel & Kapoor, 2021) and audit quality (e.g., Alhababsah & Yekini, 2021; Hasan, Chand, & Lu, 2021), diversity has also been considered in forensic accounting (e.g., Wang, Yu, & Gao, 2021) and operational lawsuits (e.g., Adhikari, Agrawal, & Malm, 2019). A large stream of research about the preparation of corporate information examines the gender pay gap and its disclosure (e.g., Finley, Hall, & Marino, 2022; Yousuf & Aldamen, 2021). For instance, Hutchinson, Mack, and Verhoeven (2017) show the persistence and economic significance of gender pay gaps among senior executives of listed companies in Australia when examining their reporting about diversity. In this setting, women receive on average 16.47% less in cash bonuses and 18.21% less in long-term incentives than their male equivalents. A few studies focus on the importance of diversity in management accounting, with experiments such as gender budget (e.g., Nolte, Polzer, & Seiwald, 2021).

Consistent with the growing interest in social and environmental accounting, we also observe increasing interest to understand the impact of diversity on sustainability activities (e.g., Fontana, Heuer, & Koep, 2021; Issa & Zaid, 2021; Rao & Tilt, 2020) and intellectual capital (e.g., Chatterjee, Chaudhuri, Thrassou, & Sakka, 2021; Vafaei, Henry, Ahmed, & Alipour, 2020). Interestingly, several studies are extending prior knowledge about the preparation and reporting of corporate information in non-Western contexts (e.g., Chijoke-Mgbame, Boateng, & Mgbame, 2020; Nguyen & Muniandy, 2021; Singh, Kota, Sardana, & Singhania, 2021; Tuo, Chang, Tesfagebreal, & Edjoukou, 2021).

Diversity in organizations also appears to impact accounting and audit processes. Religiosity appears to be beneficial to firm activities and financial reporting quality and accounting conservatism, especially if managers have accounting expertise (Baatwah, Al-Qadasi, & Al-Ebel, 2020; Chen, Chu, Park, & Soileau, 2022; Ma, Zhang, Gao, & Ye, 2020) and at the individual level on tax compliance (Mohdali & Pope, 2014). Craig, Taonui, Wild, and Rodrigues (2018) show how the implementation of Māori elements in corporate reporting has important implications for organizational accountability. Another example is the system that First Nations peoples in Australian Aboriginal communities attach to intangible, namely Indigenous Cultural Heritage (ICH) and Indigenous Cultural Intellectual Property (ICIP) (Bodle, Brimble, Weaven, Frazer, & Blue, 2018). Another relevant setting is how Indigenous accounting techniques connected to bartering are emerging with the COVID-19 pandemic and helping to overcome excessive essentialism (Finau & Scobie, 2021).

4.2.4 The influence of preparing and reporting organizational information on diversity

Papers connecting diversity with the preparation and reporting of organizational information show that the currently dominant accounting technique based on profit maximization and investors' interests disadvantages diverse communities. Research shows that accounting contributed to exacerbated inequalities, including racist exclusions (Davie, 2005) or the control of Indigenous peoples (Neu, 1999). For instance, Fleischman and Tyson (2000) review the accounting techniques used on Hawaiian sugar plantations and show how they reproduced racism through cost control measures. Jeacle (2021) shows that in the tragedy of the sinking of the Titanic, the commensuration of lives was to the detriment of women and children. Another study examines the use of accounting practices

to erode disability supports in Australian reforms between 1909–1961 in the desire for austerity and to refuse care (Nikidehaghani & Hui, 2017).

Interestingly, the preparation of annual reports and corporate disclosure is following current societal trends and increasing attention is being given to diversity. For instance, Egan (2018) reports an increase in the disclosure about LGBTQI+ on Big4 corporate websites. This is also connected to the increasing importance that diversity rankings have for firms and the associated interest for firms to rank well (e.g., Filbeck, Foster, Preece, & Zhao, 2017). Nonetheless, Benschop and Meihuizen (2002) highlight the risk that the representation of diversity in annual reports, for instance about gender, may contribute to gendering the organization through stereotypical images and representational practices. This connects with the discussion about diversity in corporate disclosure (e.g., Hossain, Alam, Mazumder, & Amin, 2021), showing their rhetorical nature and the conflicts between corporate culture and diversity.

Finally, a number of papers identify alternative accounting techniques to the dominant techniques used in Western systems and open and promote diversity. Examples include the study of accounting to support Indigenous Māori and Pacific (collectively referred to as Polynesian) entrepreneurs (Yong, 2019). In this paper, Yong (2019) shows the possibilities to change the current accounting system and the domination of a ‘one size fits all’ approach.

5. Discussion, research implications and future research avenues

Power imbalances appear to be pervasive in the accounting profession and enabled by accounting techniques. The marginalization of multiple social identities is recurrent and

persistent in the accounting profession. Most of the research has focused on women and their difficulties in entering and then advancing in accounting jobs. However, this exclusion concerns multiple social identities, although they still appear to be under researched, particularly in relation to disability and sexual orientation. We note a greater emphasis on visible social minorities, largely because they can be featured in corporate pictures or more easily represented in corporate disclosures than invisible minorities. The latter, therefore, do not appear to be critical to corporate reputation.

This trend parallels to the process of commercialization in accounting which it is often associated with the pressure to include diverse social identities in accounting. This trend conflates with the current vision of diversity, which focuses on the organizational benefits for organizations (Janssens & Zanoni, 2014). Accounting firms are no exception.

The opening up does little (if anything) to change power resources, but rather creates new power imbalances between groups. The results of our analyses show that accounting firms are shifting toward more disclosure and affirmative action on diversity, and they are also promoting techniques that encourage diversity disclosure. However, practices that promote diversity in accounting tend to be designed by those who currently hold power. Attention is then focused on assimilating people into existing structures, mostly with the intention of maintaining the status quo. Examples include the current attention to LGBTQI+ accountants as long as they conform to commercial norms that often lead to homonormativity (Ghio et al., 2022). More broadly, these policies are almost always motivated by business reasons, mostly higher profitability. The most recurrent case concerns gender diversity on the boards of directors. The demand for a better balance

between men and women is motivated by the fact that more women (the often underrepresented category) lead to better financial performance of the company.

While this increased representation appears at first to be a positive development, it does not come without tensions. Indeed, issues of social justice and equity are then neglected (at best). First, it is also unclear what power relations are emerging in these new forms of "diverse" boards and accounting organizations. Marginalization can occur even when diverse groups are represented. Second, the dominant approach to social identities in accounting (i.e., corporate governance, reporting, budgeting) tends to be reductionist. For example, gender is clearly viewed in a binary way, rendering non-binary people invisible.

Third, it is interesting to note that the shift in focus on diversity and accounting tends to be consistent with the ethnocentrism of current research on Anglo-Saxon contexts. While early studies tended to focus on access to the profession, the growing trend is to focus on career progression and retention in the upper echelons of accounting firms. However, this research trend tends to follow Western discussions while ignoring numerous challenges faced by marginalized groups in other contexts. This also parallels the power imbalances in authorship, with a significant Anglo-Saxon dominance. Even research on diversity in accounting seems to perpetuate power imbalances in academia, further contributing to the invisibility of some social identities working outside the research 'spotlight'.

The remainder of this section draws on the above findings and discussion to identify potential avenues for future research. These reflections also aim to enable a transformative and impactful discussion on diversity in the accounting literature, in order to disrupt power imbalances and thereby promote social justice and equity.

5.1 Implication 1 – Diversity in accounting is burgeoning and there is a need to expand the topics of analysis

Our findings highlight the presence of a significant focus on gender in accounting research. We thus emphasize the need to expand studies in under researched areas, in particular about age, persons with disabilities, and sexuality. Indeed, sociological research shows that Gen Z (i.e., people born after the year 1995) are more open emotionally and surrounded by greater diversity than previous generations, and tend to be less involved in political processes than older generations (Koulopoulos & Keldsen, 2016; Schroth, 2019). Moreover, Gen Z are facing wicked problems (e.g., climate change, rising inequality, overpopulation) that may require rethinking the current neoliberal capitalist economic system, including accounting. In this context, it would be interesting to understand how they consume accounting information and their views on alternative forms of accounting that encourage dialogue, and emotions such as dialogic accounting (Brown, 2009; Dillard & Brown, 2012; Tanima, Brown, & Dillard, 2020). Moreover, their views to disrupt hierarchical corporate governance are increasingly encouraged by regulators¹⁴ and the financial press.¹⁵ Future research could explore how these changes impact the decision-making process across several accounting domains and organizational outcomes (e.g., wellbeing, promotion of staff, engagement, and performance).

The potential to expand the topics analyzed is not limited to their breath, but also to their depth. In particular, an element that warrants special attention concerns the approach to gender. The large body of research about gender tends to consider gender as a

¹⁴ In Québec, at least one member of the board of directors for state-owned enterprises must be 35 years old or younger (G-1.02).

¹⁵ For instance, the financial magazine Forbes issues every year a list of top financial influencers under 30 (<https://www.forbes.com/30-under-30/2021/>).

binary variable (male/female), both in its conceptualization as well as in its operationalization (Hardies & Khalifa, 2018). However, extensive research in gender studies shows the presence of a broader spectrum of gender and its social construction, for instance referring to genderfluid or non-binary persons (Matsuno & Budge, 2017). The silence about their existence, even in the construction of surveys, perpetuates their invisibility and the injustice towards these social identities in accounting. We thus encourage researchers to adopt more comprehensive views about gender, both in their methodological constructions as well as a field of investigation.

5.2. Implication 2 – Diversity in accounting is siloed in its approach and needs to capture intersectionality

The majority of studies in accounting examine individual categories of diversity separately, overlooking the interactions among them. This is also the result of the previously discussed shift from equality in the business world to the currently dominant view of diversity as a business case (Noon, 2007; Tomlinson & Schwabenland, 2010). An intersectional approach is needed to identify specific inequalities and disadvantages; the current approach therefore provides only a partial view of the complex reality and tends to create invisibilities and hide structural power imbalances (Janssens & Zanoni, 2014). Hammond (2018) highlights the growing importance of intersectionality in making multiple minorities visible in accounting. In doing so, it is important to broaden the spectrum of inquiry to include multiple social identities. This broadening of the discussion would require a greater focus of analysis in terms of contexts. Indeed, a common criticism of neoliberal feminism is the focus and associated spotlight given to an economic elite of

white women (e.g., Marx, 2019). We therefore call for more research in accounting that examines the intersection of different categories of diversity, as well as studies that take an intersectional approach, recognising the multiple social identities that make us diverse. Further, most research focuses on the seven categories of diversity used in this paper (i.e., age, culture/ethnicity, disabilities, gender, sexual orientation, and religion). There is an array of other characteristics that exist and are relevant to accounting, e.g., thinking styles, appearances, union affiliation, political beliefs, and rurality (e.g., Albu, Albu, Apostol, & Cho, 2020).

To overcome this silo thinking, we also encourage the combination of multiple research methods to approach research questions about diversity in the accounting literature. We still observe a strict separation between qualitative and quantitative methods that is often coupled with the critical/interpretative and positivistic epistemological approaches to address the research questions (Power & Gendron, 2015). As recently exemplified in Stolowy, Paugam, and Gendron (2022) and in Paugam, Stolowy, and Gendron (2021), the use of multiple methods or methods less used in a certain epistemological paradigms would help to provide additional and rich insights into a complex domain.

Moreover, theories and theoretical frameworks commonly adopted to study specific diversity groups, e.g., queer theory for LGBTQI+ or feminism to study women, could be adopted to study other diverse groups or more broadly to society. For instance, Rumens, de Souza, and Brewis (2019) suggest using queer theory to further investigate the role of heterosexuality in organizations and professions. This would help to expose the broader

accounting academic community to theories underused but with the potential to unravel unexplored nuances of organizational and professional realities.

5.3. Implication 3 – Diversity in accounting requires engagement with students and society

The inclusion of diversity in the study of accounting can provide relevant impactful insights into organizational and societal dynamics. For example, the study of the measurement and reporting of diversity is still in its infancy. It would be interesting to understand what impact the increased reporting about diversity has on hiring and promotions in accounting organizations as well as stakeholders' attitudes towards organizations.

In this context, research about ESG reporting is rapidly expanding (e.g., Amel-Zadeh & Serafeim, 2018; Pedersen, Fitzgibbons, & Pomorski, 2021; Young-Ferris & Roberts, 2021); however, there are considerable differences among how each “element” is reported. While studies show ‘governance’ reporting are consolidated, and there is a growing interest in ‘environmental’ issues, the ‘social’ aspect is often neglected. As discussed in a *Financial Times* article titled “Where is the S in ESG investing?”, we observe a lack of commensuration in this area (Blencher, 2017). This also highlights the lack of holistic vision in ESG reporting, which could require substantial changes in companies’ reporting. We encourage scholars to investigate the role of diversity as part of the social component of ESG reporting. At the same time, we should question ESG reporting because a specific form of accounting is never ‘adequate to the ends in the name of which it is advanced’ (Hopwood, 1987b, p. 213). Indeed, the increasing signs of organizational pink

washing¹⁶ suggest the need for further evidence about the alignment between reporting and actions in the area of diversity (Albitar, Hussainey, Kolade, & Gerged, 2020; Ng, 2013; Schulman, 2011).

More broadly, expanding the consideration of diversity in accounting may have important implications for many people and workplace dynamics. Academics can play a key role to enact changes supporting diversity by making their work impactful (Pimentel, Cho, & Bothello, 2022), through teaching activities and their engagement with society. To foster this impact, scholars that have experience in engaging with society and diverse groups could share their experiences through reflection pieces or oral histories (Hammond, 2018). Past research in accounting education about diversity has clearly identified the disparities among different social identities and how diversity impacts their learning processes (Brown-Liburd & Joe, 2021; Hammond, 1995; Weisenfeld & Robinson-Backmon, 2001). We also observe more attention being given to decolonizing the accounting curriculum.¹⁷ This movement aims to act against oppressive elements of reality and unravel the current ‘hidden curriculum’ characterizing today’s accounting studies (Alawattage et al., 2021). Accounting scholars could develop further instructional case studies and accounting pedagogies that promote diversity and social justice more broadly through accounting.

¹⁶ ‘Pinkwashing’ tends to indicate the practice of indicating organizations or governmental reports of LGBTQI-friendliness to distract from negative corporate or government activities in the social domain (Schulman, 2011).

¹⁷ For instance, the European Accounting Association organized a webinar on March 17th, 2022 titled "Decolonizing the accounting Curriculum" with an attendance of over 100 people. Information at <https://eaa-online.org/arc/events/diversity-and-equity-decolonizing-accounting-curriculum/>

5.4. Implication 4 – More voices need to enter the discussion about diversity in accounting

Our results indicate that research about diversity in the accounting literature is Western-centric. This concerns both the location of the authors' universities as well as the settings of analysis. Preliminary analyses show that the majority of researchers in this field are Caucasian and male.¹⁸

The so-called visible minorities¹⁹ and Indigenous people in Western countries are often left at the margins in academia (Dar, Liu, Martinez Dy, & Brewis, 2021). Their voices are absent, mostly for the numerous roadblocks they face in their studies and academic career (Bates & Ng, 2021; Hammond, 1995). This conflates with the dominance of Western institutions. For instance, research about Africa is often performed by scholars working in Western institutions. Another critical issue concerns the domination of English as 'the only' language for academics (Gnutzmann, 2008) and accounting discussions (Evans, 2004; Parker, 1994). We call for a broadening of the voices in accounting, encouraging researchers with different social identities and life experiences to provide further insights through their perspectives and in their analyses of data.

Furthermore, there is an opportunity to overcome the current stagnation of theoretical development and interpretations due to Western dominance. This would expose us to "alternatives of inquiry and forms of engagement" (Sauerbronn, Ayres, da Silva, & Lourenço, 2021, p. 7). For instance, it would be interesting to understand the functioning

¹⁸ We caution about these results as they are based on the name and the official university pictures on the authors' website. As these results are subject to measurement error, we only discuss summative findings.

¹⁹ The visible minority population consists mainly of the following groups: South Asian, Chinese, Black, Filipino, Arab, Latin American, Southeast Asian, West Asian, Korean, and Japanese. For further information: <https://www23.statcan.gc.ca/imdb/p3Var.pl?Function=DEC&Id=45152>

of accounting in matriarchal societies and how their different power structures affect the economy and accounting processes. Future studies could examine the role of Two-Spirits Peoples²⁰ among Indigenous Peoples and their societal and economic roles. We thus seek to mobilize research traditions from non-Western traditions and encourage article structures that allow more diverse voices to emerge (Lindebaum, 2022).

Finally, we call for more research on the roadblocks that accounting academics with a diverse background face (Moore, 2022). We encourage suggestions to overcome the silence around discrimination in the hiring and/or promotion processes. In this context, it would also be interesting to understand how the COVID-19 pandemic affected diverse communities in accounting (Luo & Malsch, 2022). Research shows that the COVID-19 pandemic placed an additional toll on women, reinforcing gendering processes (e.g., Alon, Doepke, Olmstead-Rumsey, & Tertilt, 2020; Connor et al., 2020; Peck, 2021), suggesting that these negative effects can also affect the multiple communities working in accounting.

5.5. Implication 5 – Social justice vs organizational performances

An important finding of this systematic literature review is the growing focus on associating diversity with better organizational performance, especially among quantitative positivist studies which show diversity is worth pursuing because it improves profitability. However, we see increasing demands to consider diversity as a steppingstone towards social justice and equity (Haynes, 2017; Lehman, 2019; Tremblay et al., 2016). We thus encourage future research on diversity to consider organizational outcomes other than

²⁰ According to the Canadian Institutes of Health Research, Two-Spirit is a term coined to indicate a community organizing tool for Indigenous Peoples of Turtle Island who embody diverse sexualities, gender identities, roles and/or expressions. Further information: <https://cihr-irsc.gc.ca/e/52214.html>

profitability, such as wellbeing, engagement, burnout, and staff turnover intentions. This could also be achieved by drawing on other disciplines, such as psychology and medicine, which would help to provide a better understanding of organizational dynamics. Moreover, further studies in management accounting could also explore the consequences associated with performance measurement systems (e.g., key performance indicators) that have been adapted (or not) during the COVID-19 pandemic to face the needs of different communities in accounting.

This stream of research fits within the broader call for activism in research about diversity (e.g., Ghio et al., 2022; Hammond, 2018; McGuigan & Ghio, 2018). Informing the debate about SDGs and more broadly the wicked problems that are impacting everyone's lives requires scholars to rethink the role of accounting (Bebbington & Unerman, 2020). Research about diversity in the accounting discipline should thus consider its rapidly increasing visibility to help communities flourish on a sustainable planet.

6. Conclusions

The growing academic and professional interest in diversity in accounting motivates this systematic literature review. We reviewed 428 research articles in accounting to show the state of the literature, current trends, and to highlight research avenues that could address important societal questions.

Our results illustrate the dominance of research about gender and several studies tend to replicate existing findings in different contexts. Research about ethnicity is also blooming but is still mostly limited to the North American context. There is a paucity of research about sexuality, disabilities, and age, and almost no study takes an intersectional

approach. In this light, we call for conceptual papers to advance our understanding of overlooked identities and social realities.

Indeed, diversity is becoming a buzzword. Enhancing and reporting the presence of diversity at all hierarchical levels is often justified from a performativity perspective. However, extensive research shows that if firms want to champion diversity, including accounting ones, they need to change their culture which encourages an ‘agonistic ethos’ and supports privileged people (Stenger, 2017). This shift would also require privileging wellbeing and equity over profit.

This study thus complements the well-documented changes in the sociology of the accounting profession (e.g., Carter & Spence, 2014; Malsch & Gendron, 2013; Suddaby et al., 2009). Major trends include the commercialization of the accounting profession and the attention toward investors as users of accounting information. Recent studies indicate that accounting firms are increasingly paying attention to diversity (e.g., Egan, 2018); in particular, accounting firms are increasingly hiring a more diverse workforce (Daoust, 2020). Firms’ stakeholders, primarily regulators and clients, tend to shape this trend by asking organizations to have more diverse boards and to disclose additional information about diversity, and to address consumers’ pressures. However, whether these changes are changing the highly commercial and performative organizational culture that characterizes accounting contexts is still highly controversial (Baudot, Kelly, & McCullough, 2022).

This organizational financial performance-oriented approach to diversity presents the risk to only foster utilitarian productivity and risk management, rather than promoting social justice and equity (Tremblay et al., 2016). An alternative approach is to understand how accounting can best support diversity to develop emancipatory potential and social

change (Lehman, 2019). Our findings and implications aim to provide evidence into how accounting scholars can provide insights into how diverse groups can thrive in accounting and highlight ways to change current accounting performative structures that perpetuate power imbalances and create invisibilities. This stream of research can thus contribute to further expanding accounting's contribution to achieving SDG 5 - Gender Equality and SDG 10 - Reduce Inequalities.

Finally, our results are important to policy makers. While their efforts to improve corporate governance diversity and disclosure represent important progress towards equity, we often observe a simplistic approach to diversity. We thus encourage considering the diversity within social identities, for example, moving beyond gender and other social identities being a binary variable, letting diverse voices emerge. Examples should also include providing platforms for people to express their opinions about organizational culture and thus, facilitate the reporting of discrimination. This could contribute to equity and social justice.

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- Yousuf, A., & Aldamen, H. (2021). Female representation on the board of directors and accrual quality within the context of cultural dimensions and accounting values. *Managerial Auditing Journal*, 36(4), 535-563.

Table 1. Research protocol.

This table presents the research protocol for the systematic literature review.

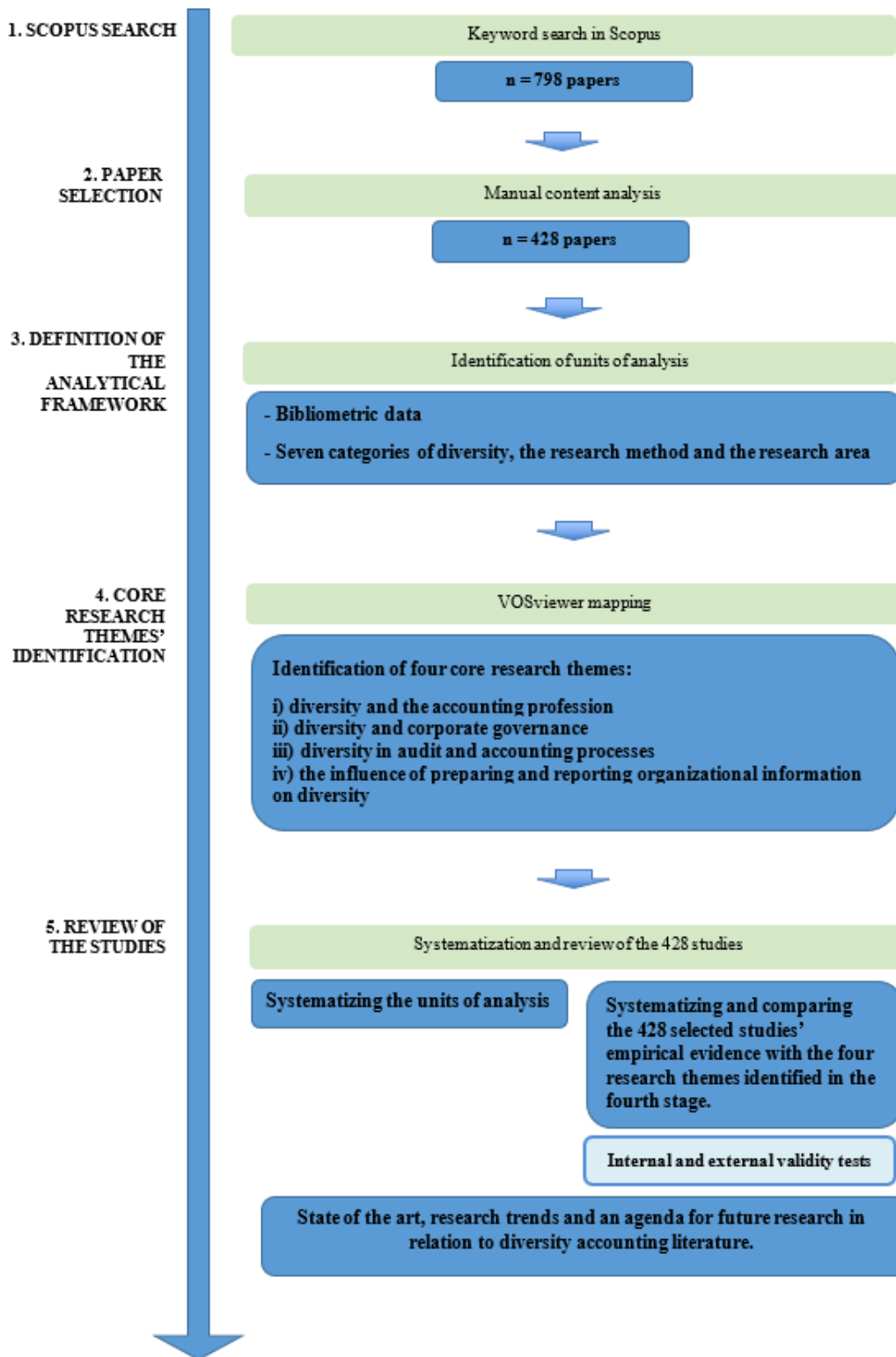


Table 2. Main bibliometric information.

This table reports the analysis of the bibliometric information using the bibliometrix R-package. Bibliographic information is presented as: (1) articles information; (2) the authors; (3) the authors' collaborations.

1. Articles information	
Timespan	1979–2021
Documents	428
Journals	59
Annual Growth Rate %	14.30
Average citations per doc	24.35
Average citations per year per doc	2.29
References	27,015

2. Authors	
Authors	856
Author Appearances	1039
Authors of single-authored docs	76

3. Authors' collaboration	
Single-authored docs	90
Co-Authors per paper	2.43
International co-authorships %	25.47

Table 3. Number of publications per research outlet.

This table reports the ten journals which have published the largest number of articles about diversity in accounting. The analyses rely on the bibliometrix R-package.

Journals	Articles (N)	Articles (%)
1 <i>Critical Perspectives on Accounting</i>	51	11.91
2 <i>Accounting Auditing and Accountability Journal</i>	34	7.93
3 <i>Accounting Organizations and Society</i>	33	7.71
4 <i>Accounting and Finance</i>	22	5.14
5 <i>Managerial Auditing Journal</i>	22	5.14
6 <i>Accounting History</i>	17	3.97
7 <i>Pacific Accounting Review</i>	14	3.27
8 <i>Accounting Education</i>	11	2.57
9 <i>Accounting Horizons</i>	11	2.57
10 <i>Australasian Accounting Business and Finance Journal</i>	10	2.33

Table 4. Summary of publications by research method.

This table reports the research methods adopted in the papers analyzed. The category *Qualitative* refers to field studies and interviews; the category *Quantitative* refers to archival analysis, survey, and experimental design; the category *Mixed methods* refers to a combination of qualitative and quantitative methods. For example, archival analysis and interviews.

Research method	Articles (N)	Articles (%)
Qualitative	159	37.15
Quantitative	257	60.04
Mixed methods	12	2.81

Table 5. Analysis of publications by categories of diversity.

This table reports the frequency of different categories of diversity in the articles. The total exceeds our final sample (N = 428) as some articles considered multiple categories of diversity or their intersection (e.g., women and ethnicity).

Categories of diversity	Articles (N)	Articles (%)
Gender	319	74.53
Ethnicity (cultural identity)	89	20.79
Race	43	10.04
Religion	32	7.47
Age	10	2.33
Disabilities	9	2.10
Sexual orientation	6	1.40
Other (e.g., education, family structure)	6	1.40

Figure 1. Research themes' systematization mapped with VOSviewer.

This figure uses an automated machine learning process to categorize and connect key topics identified in the papers (N = 428), mapped using the VOSviewer mapping software. Each color represents a different thematic area. The inclusion criteria are (van Eck & Waltman, 2022): (i) full counting; (ii) minimum number of occurrences of a term: 10 (of the 8427 terms , 315 met the threshold); and (iii) default choice of the 60% most relevant terms. In line with Ferramosca and Verona (2020), we manually excluded words that have little thematic relevance. Manually excluded words were: *accounting, way, article, form, understanding, filed, journal, likelihood, question, respondent, hypothesis, previous study, empirical evidence, percentage, prior study, suggestion, case study, survey, firm, company, measure, presence, subject, organisation, part, firm-year observation, concept, construction, determinant, decade, and advancement.*

Figure 2. Conceptual structure of the data using a thematic map.

This figure shows the conceptual structure of the data, i.e., the relationships between concepts and words used in the sample of articles analyzed. First, a conceptual network is created to visualize the network of related keywords appearing together in a document, thus visualizing the topics covered by the accounting diversity field. Second, the network is plotted in a bi-dimensional matrix, where the axes are a function of network centrality (relevance degree of the theme in the research field) and density (theme's degree of development). The analysis was completed using the bibliometrix R-package.

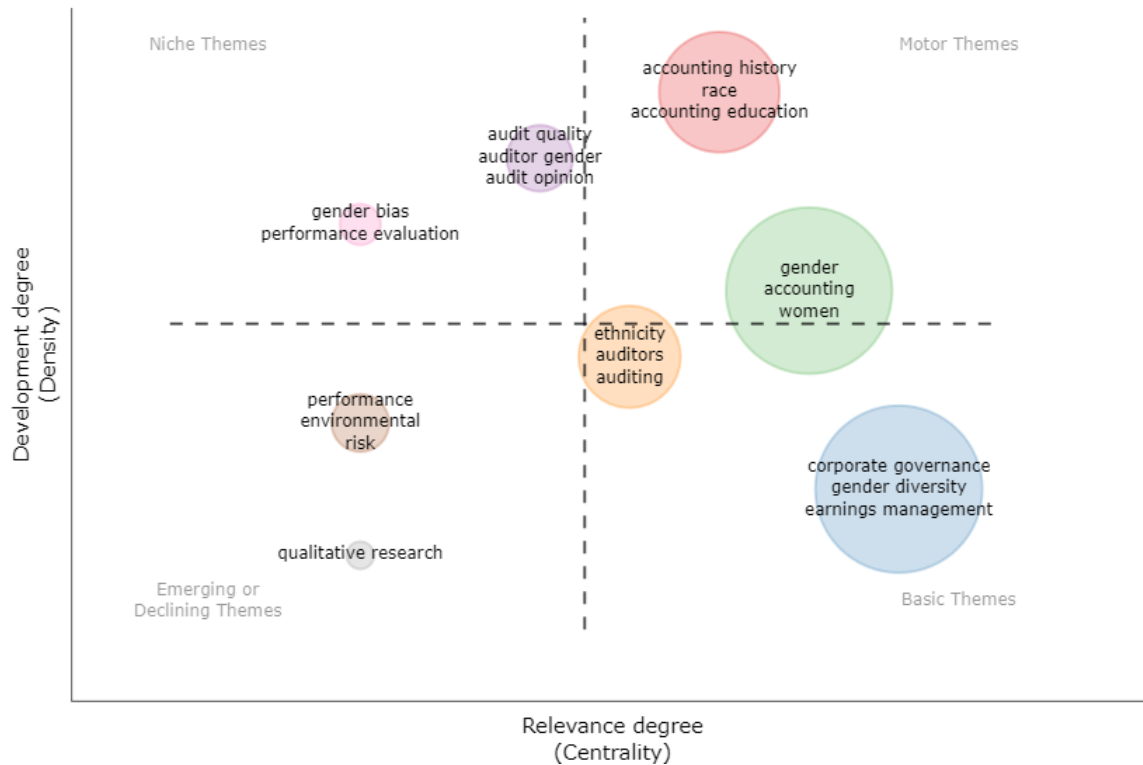


Figure 3. Number of publications per year, 1979–2021.

This figure shows the number of articles published per year over the period 1979–2021. The analysis was completed using the bibliometrix R-package.

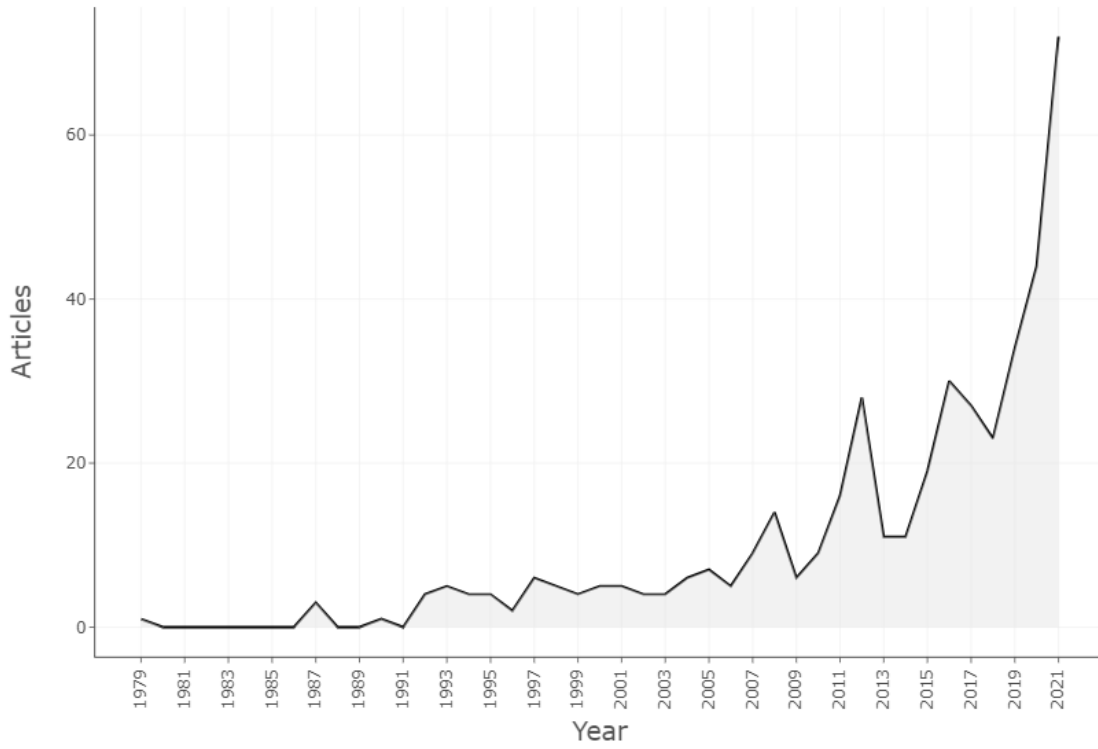


Figure 4: Ten most productive countries.

This figure reports the top ten countries of the corresponding authors that published the highest number of articles about diversity in accounting between 1979–2021. Given many articles have multiple authors, the data is disaggregated by single country publications (SCP) and multiple country publications (MCP). The analysis was completed using the bibliometrix R-package.

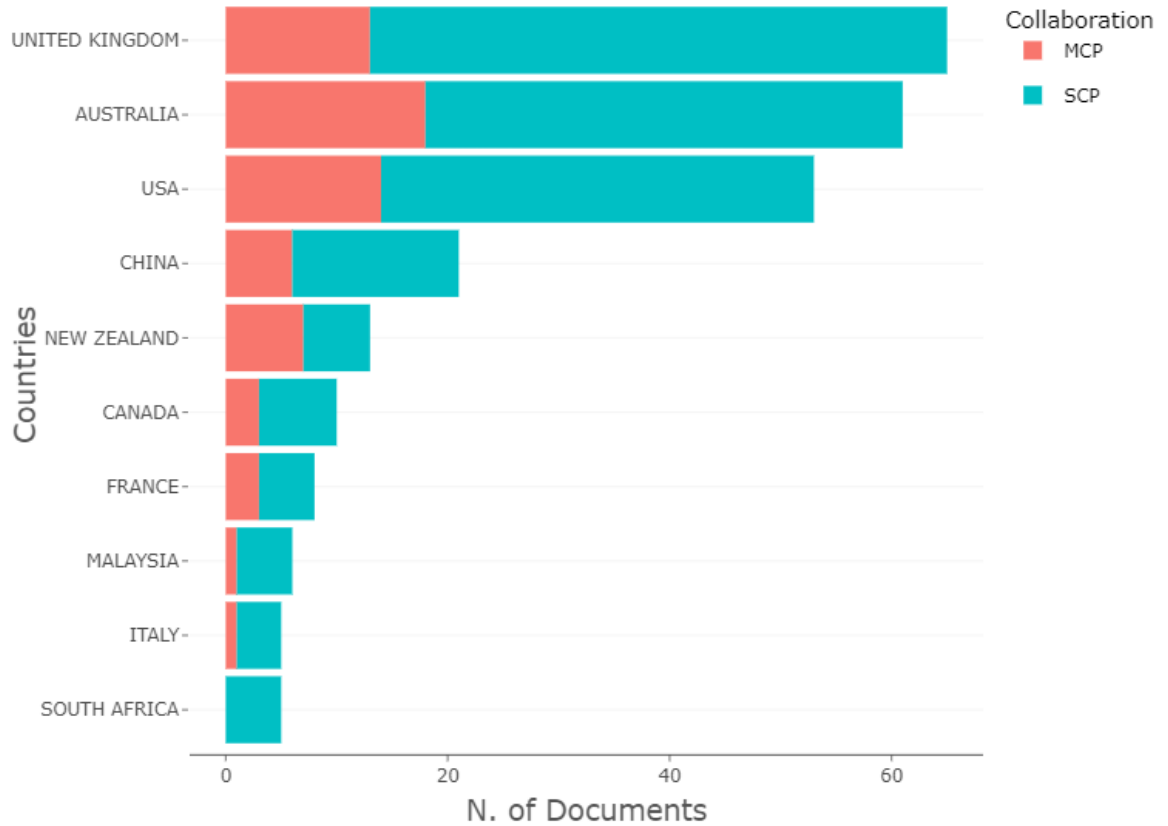


Figure 5. Collaboration world map.

This figure illustrates the extent of global collaboration between authors. Countries coloured blue and connected by pink lines indicate countries where there has been collaboration. The analysis was completed using the bibliometrix R-package.

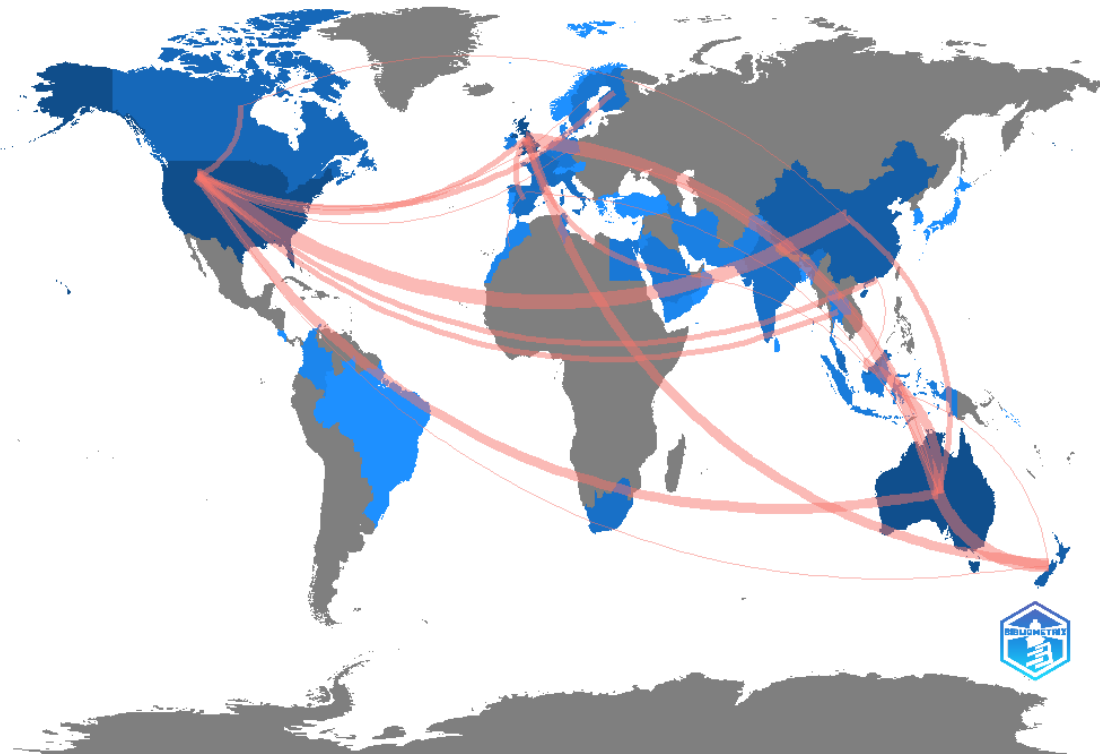


Figure 6. Treemap of the most frequent keywords.

This figure shows a treemap of the most frequent keywords reported in the papers about diversity in accounting published over the period 1979–2021. Larger (smaller) boxes refer to more (less) frequent keywords. The number reported in each box indicates the frequency each keyword has appeared and the relative frequency (i.e., the percentage). The analysis was completed using the bibliometrix R-package.

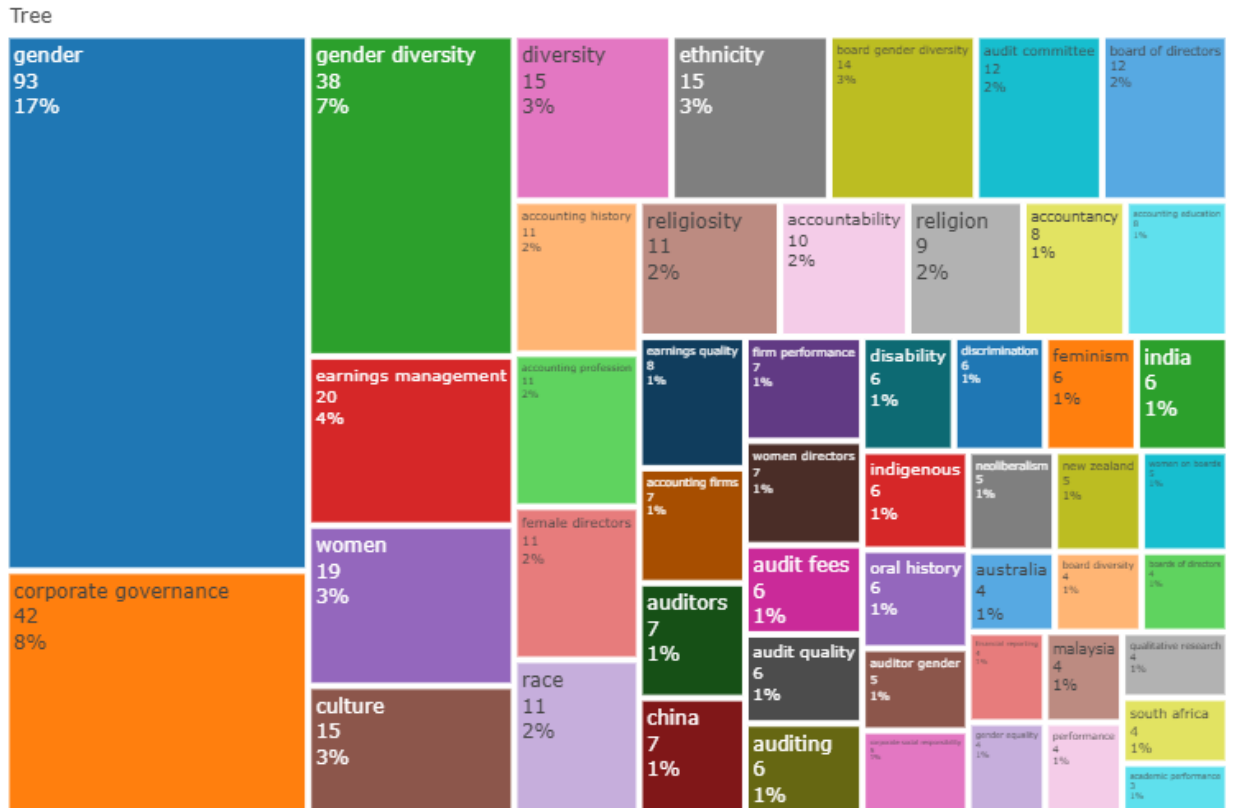
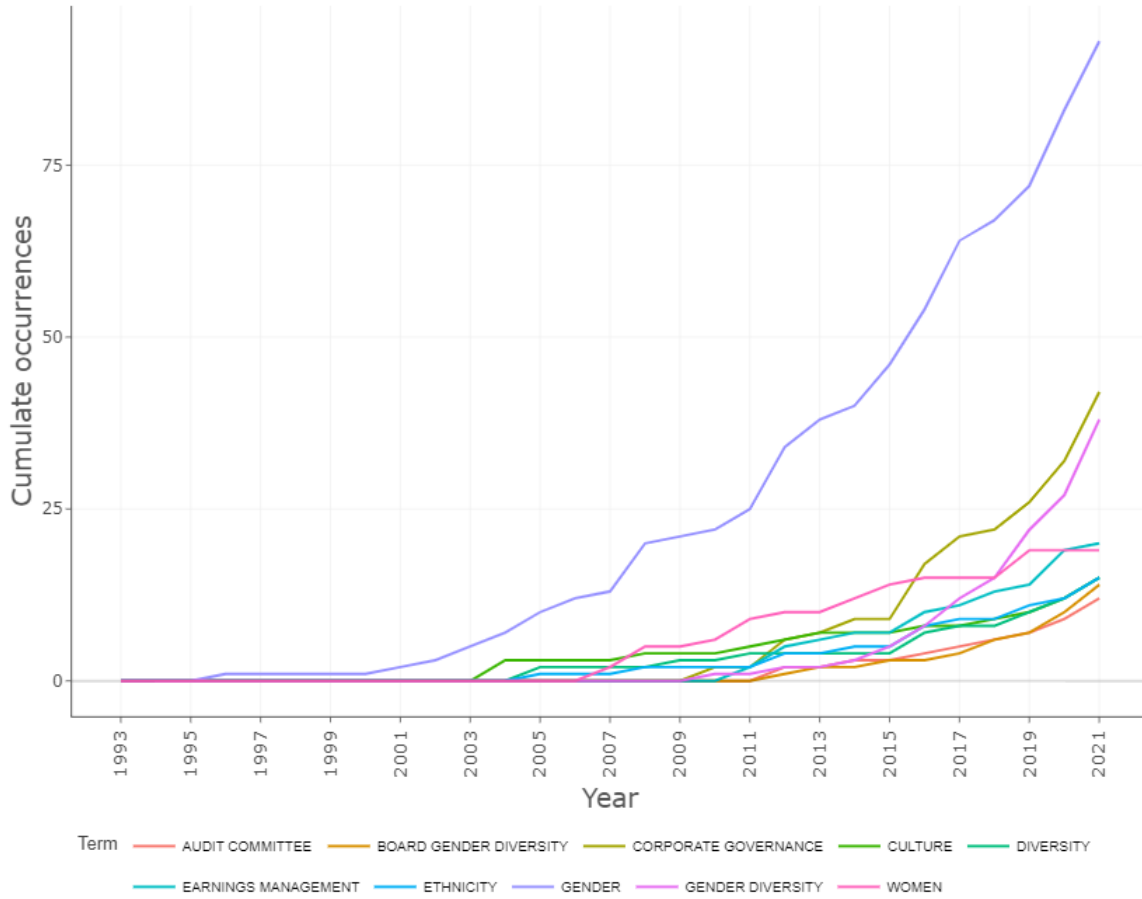


Figure 7. Authors' keywords dynamic.

This figure reports the cumulate occurrences of the most frequent keywords reported in the papers about diversity in accounting published over the period 1979-2021. The analysis was completed using the bibliometrix R-package.



Appendix – Details of the Scopus search

Scopus Search	
Database	Scopus
Keywords	(TITLE (age) OR TITLE (disab*) OR TITLE (gender*) OR TITLE (race) OR TITLE (sexual* AND orientation*) OR TITLE (relig*) OR TITLE (diversity) OR TITLE (woman) OR TITLE (lgbtqi) OR TITLE (queer*) OR TITLE (african-american*) OR TITLE (indigen*) OR TITLE (ethnic*) OR KEY (age) OR KEY (disab*) OR KEY (gender*) OR KEY (race) OR KEY (sexual* AND orientation*) OR KEY (relig*) OR KEY (diversity) OR KEY (woman) OR KEY (lgbtqi) OR KEY (queer*) OR KEY (african-american*) OR KEY (indigen*) OR KEY (ethnic*))
Journal limitations	accounting field's (Field of research: 1501) journals ranked B or higher in the Australian Business Deans Council (ABDC) Journal list (Jiang et al., 2022)
Other limitations	English language

Note: the use of wildcards (*) works in Scopus search in respect of approximate phrases.