

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

Forthcoming, European Accounting Review

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Acknowledgements

We thank the editor Carlos Larrinaga, two anonymous reviewers, and Giovanna Michelon (discussant) for their helpful comments and suggestions, as well as the workshop participants at the 2023 European Accounting Review Conference and the 2023 SIDREA Congress. Additional material is available in an online supplement on the journal's Taylor and Francis website.

Abstract

This paper presents the findings of a systematic literature review to identify research trends and future research opportunities focusing on how diversity is considered in the accounting literature. We retrieved 428 studies that consider diversity published in accounting journals over the period 1979–2021 from the Scopus database. Our analysis shows 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 identify four major themes on the topic of

diversity: (i) diversity in the accounting profession; (ii) diversity in corporate governance; (iii) diversity in audit and accounting processes; and (iv) the influence of preparing and reporting organizational information on diversity. The results of these studies highlight that having more organizational diversity and reporting on diversity have positive implications for organizational performance; however, at the same time, this often creates or perpetuates power imbalances. A question remains as to whether this increasing focus on diversity in the literature reflects increasing attention to diversity in accounting to promote equity and social justice. This paper represents the first systematic review of diversity considerations in accounting, and helps scholars understand the main topics explored so far and, where research should focus next.

Keywords: Accounting; Diversity; Equity; Intersectionality; Power; Systematic Literature Review.

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 that connote the identity of 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 et al., 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 power domination (Lehman et al., 2016; Merino et al., 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

¹ Diversity between and within different dimensions 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 dimensions is often questioned (Harrison & Klein, 2007; Jonsen et al., 2011).

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 (Ruth D. Hines, 1988). In this context, numerous studies have investigated the role that (often the lack of) diversity plays in accounting, both in the technique and in the profession (e.g., Annisette & Trivedi, 2013; Bujaki et al., 2021; Dambrin & Lambert, 2008; McNicholas et al., 2004). However, it is unclear how the accounting literature comprehensively considers diversity across and within different categories of social identities - or their intersection. Considering 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.

Indeed, anecdotal data show that diversity is still a challenge in the accounting profession – particularly 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 et al., 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.

We conduct a systematic review to understand the state of the art, the changes that have taken place over time, and the questions that still need further inquiry (Massaro et al., 2016). In doing so, we collected and reviewed 428 accounting studies from 57 journals that consider diversity over the period 1979–2021. Considering the infancy of research about diversity in this literature, and the need for a systematic review, we start our analysis on the key term diversity and on the primary/surface-level dimensions of diversity (Roberson, 2013). These dimensions are related to

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).

elements of core social identity³, specifically: age, ethnicity (cultural), race⁴, disabilities, gender, sexual orientation, and religion (Roberson, 2013). Our findings indicate that research in diversity has substantially increased (+171%) in the period 2017–2021 relative to the period 2012–2016. Most 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.

Drawing on a well-established conceptual framework based on power and power resources (Linnehan & Konrad, 1999; Ragins, 1997), we provide a robust systematic review of the accounting literature on diversity and identify four research themes: (i) diversity in the accounting profession; (ii) diversity in corporate governance; (iii) diversity in audit and accounting processes; (iv) the influence of preparing and reporting organizational information on diversity. While our search examined accounting techniques at large, a focus on reporting emerges from the analysis of the papers analyzed. Moreover, we observe a growing narrative of making diversity a business imperative to improve business performance, especially in positivist studies. This is consistent with the trend of considering 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 used ‘for show’. Despite many self-proclaimed efforts, power imbalances appear to persist. Discriminations against different categories of diversity, e.g., gender barriers, transphobia, and the persistence of colonized

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).

⁴ Consistent with prior literature analyzing diversities (Betancourt & López, 1993; Roberson, 2013) and policy-makers dealing with diversity (e.g., U.S. census), we refer to race to indicate the division of individuals into distinct groups based on physical characteristics and the social attribution of meaning to these groups; ethnicity pertains to the culture of people in a particular geographical region, including their heritage, language and customs. Thus, ethnicity may not only be inherited but also learned throughout life. As highlighted in the definition of diversity and its dimensions, we recognize that the boundaries between diversity dimensions, and in particular about race and ethnicity, are often questioned (Flanagin et al., 2021).

accounting curricula, show that a lot more progress is required in both technique (e.g., developing organizational KPIs that represent diversity in a meaningful way) and in the accounting profession (e.g., reducing stigma towards certain marginalized social identities). This is desirable if we, as a society, aim to achieve sustainable goals that deconstruct existing power imbalances that feed discrimination and avoid creating invisibilities (Alawattage et al., 2021).

Drawing on this set of findings, we identify and discuss four implications for future research. We acknowledge that research in accounting about diversity is growing but there is a risk of isomorphism, i.e., focusing on a few specific dimensions of diversity (e.g., gender) and replicating similar analyses (e.g., board gender diversity and firm performance). We encourage accounting researchers to further reflect on the ultimate goal of diversity and the related potential conflicts between social justice and organizational performance. In this context, we observe risks of marginalization of certain voices and the emergence of new dominating voices as diversity becomes a mainstream research field. Further, in addition to the consideration of diversity, scholars must also consider intersectionality⁵ – recognizing that people have more than one social identity and that combinations can also compound disadvantage and further marginalization – 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.

Our study contributes to the understanding of diversity in the accounting literature (e.g., Duff & Ferguson, 2011; Hammond, 1997a; Haynes, 2017). It extends prior accounting research by

⁵ 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 dimensions 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).

documenting the evolution of research about diversity considerations in accounting and by identifying the most (and least) explored topics. We reflect on the current insights about diversity considerations in the accounting literature and suggest important questions that could be addressed in future accounting research. This study also contributes to the literature on accounting and inequalities (e.g., Alawattage et al., 2021; Andrew & Baker, 2020; Cooper, 1997). We identify several topics that accounting researchers could further investigate regarding diversity in the profession and the role of accounting techniques in promoting or suppressing diversity. This would allow for a better understanding of the role of accounting in accentuating (or mitigating) power imbalances. We thus identify ways to address Bebbington and Unerman (2018, 2020) calls to advance accounting research on the United Nations Sustainable Development Goals (SDG), in particular by highlighting the role of accounting to achieve/impair SDG 5 Gender Equality, and SDG 10 Reduced Inequalities.

2. Conceptual foundations

This study sits within the well-established literature on diversity that examines the sources and consequences of the diverse life experiences that social identities (i.e., identity groups based on social characteristics) live as a result of their age, ethnicity (cultural), race, disabilities, gender, sexual orientation, and religion (Larkey, 1996; Linnehan & Konrad, 1999). In this context, the most prominent issues related to diversity connect to the fact that different social identities experience an unequal distribution of power and are marginalized because of it (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). Ragins

(1997) also emphasizes that power is fluid and that identity groups are constantly competing to influence behavior and group goals.

Understanding the power relations between social identities is central to the problematization of this literature review on diversity in accounting. A comprehensive approach to diversity and accounting is indeed grounded on the idea of confronting and deconstructing power relations (Linnehan & Konrad, 1999; Noon, 2007). When faced with diversity, power relations in accounting between social identities concern both the profession and the technique (Ghio, McGuigan, & Powell, 2023). This allows us to understand the stigma, discrimination, pressures, but also the privileges and unearned advantages that social groups experience both as part of the accounting profession and/or as a consequence of current accounting techniques.

Studies related to the sociology of the profession show the accounting profession has often been associated with the dominance of certain social identities that also hold power in society – most notably white, heterosexual, Anglo-Saxon men (Anderson-Gough et al., 2005). Further, 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 opportunities to challenge power and 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 – inequities that pose challenges to achieving significant power equalization among social identities (Kornberger et al., 2010; Kyriakidou et al., 2016). Further, we observe an increasing pressure on the accounting profession to present an external image in line with socio-cultural changes that push for more diversity (Bujaki et al., 2021).

Turning to the accounting techniques which are “understood as technologies of government that make it possible to translate political ideals of government into practice” (Marx, 2019, p. 1179), these permeate our society and are not neutral instruments in terms of power relations (Ruth

D. Hines, 1988; Ruth D Hines, 1992; Hopwood, 1987b). The codification of relationships through calculative practices further reinforces the idea of accounting as a construction of reality (Ruth D. Hines, 1988) that shapes the environment in which accounting operates (Hopwood, 1987b). A critical issue to question is thus the apparent neutrality and objectivity of numbers, including when they are used to manage diversity (Marx, 2019). Indeed, the accounting techniques are often regarded as ceremonial rituals that reproduce consolidated and longstanding practices (Ezzamel, 2009; Quattrone, 2015). They can thus 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 techniques have been used to manage and enforce (or not) diversity, especially in the current context of increased attention to social issues, including diversity.

To conclude, from a theoretical standpoint, this literature review inquires the extent to which the accounting literature identifies existing power relationships connected to diversity and builds suggestions for future research that further advances our understanding of the interrelationships between accounting and diversity.

3. Methodology

This study applies a systematic literature review method to analyze the papers that deal with diversity in the accounting literature, to understand the changes in the focus of papers over time, and to identify questions that need further investigation (Massaro et al., 2016; Meier, 2011; Tranfield et al., 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 et al., 2020; Secinaro et al., 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 (Online Appendix A provides a visual representation of the review protocol used in this study).

First stage. Drawing on prior literature on diversity (Arsel et al., 2022; Roberson, 2013), regulatory frameworks (i.e., United Nations,⁶ Ontario Human Rights Commission, European Union), and ThinkTank work (i.e., ILGA-Europe⁷, Kinsey Institute⁸), we include and define seven dimensions 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. 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.
3. 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. This dimension mostly focuses on the idea of cultural identity (e.g., cultural diversity, ethnic groups) and is thus broader than race.
4. 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.

⁶ For further information, please see <https://www.unwomen.org/sites/default/files/2022-01/Intersectionality-resource-guide-and-toolkit-en.pdf>.

⁷ For further information, please see <https://www.ilga-europe.org/>.

⁸ For further information, please see <https://kinseyinstitute.org/>.

5. Race: a person's identity based on physical traits (despite the dominant scientific view that race is a social construct and not biologically defined) and the social attribution of meaning to these groups. 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 dimensions, 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 et al., 2008; Inkinen, 2015). We built the search strings by combining keywords related to each specific dimension of diversity with general keywords so that the search would be open to additional diversity dimensions than those initially selected (Online Appendix B). The search strings were applied to search for titles and author-provided keywords without any temporal restrictions. We limited the search to accounting journals (Field of research: 1501) journals ranked with a score of B or above in the Australian Business Deans Council (ABDC) Journal list (Jiang et al., 2022)⁹ which includes 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 et al., 2022; Tank & Farrell, 2022). We focus on accounting journals to develop a clear understanding of how the accounting literature has developed in relation to diversity.¹⁰ Overall, we retrieved 798 articles.

⁹ Further information at <https://abdc.edu.au/research/abdc-journal-list/>.

¹⁰We recognize the presence of articles on diversity issues and accounting exists in non-accounting journals (e.g., *Gender, Work, and Organization*; *Gender and Society*, *Journal of Business Ethics*; *Human Relations*) due to cross cutting concepts of diversity and the broader consideration of diversity in society and in the workplace. As outlined

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 full 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 role that accounting plays in diversity-related issues.¹¹ Consistent with our positioning to understand the interrelationships between accounting and diversity, the first criterion is intended to include studies that consider how the presence or absence of diversity may influence the accounting profession and accounting techniques; and the second criterion is intended to include studies that show how the accounting profession and accounting techniques may influence power relations between social identities and connect to diversity. The final selection includes 428 articles from 57 journals for review.¹²

Third stage. Bibliometric and manual analysis was undertaken for the final sample of 428 articles. The bibliometric analysis involved 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 – article title, number of authors, number of 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 dimensions of diversity (i.e., age, disability, ethnicity, gender, race, religion and sexual orientation), and the

above, the analysis of these outlets is beyond the scope of this study which focuses on the ongoing conversations in accounting journals.

¹¹ 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.

¹² Given the large number of articles, the full list of articles is available upon request from the authors.

research method (i.e., qualitative, quantitative and mixed-methods) were included as additional elements of analysis. Articles were classified based on these last two elements of the analysis by manually reviewing their abstracts and titles.

The manual analysis of the full text of the 428 articles was grounded in our conceptual framework based on power and power resources. This allowed us to cluster the studies across four main research themes: (i) diversity in the accounting profession; (ii) diversity in corporate governance; (iii) diversity in audit and accounting processes; and (iv) the influence of preparing and reporting organizational information on diversity.

Fourth stage. We organized the articles in scope by systematizing the units of analysis identified in the third stage. In addition, 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 third stage (Cillo et al., 2019).

4. Findings

We first present the units of analysis identified in the third stage of our review protocol, namely the raw bibliometric data. As highlighted in the fourth stage of our protocol, we then discuss the systematization of the 428 selected studies' empirical evidence with the four research themes identified in the third stage, namely: (i) diversity in the accounting profession; (ii) diversity in 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

Diversity appears in the accounting literature from the late 1970s, gradually growing, with a decisive surge in the last five years (Online Appendix C reports Tables and Figures further

illustrating and supporting the bibliometric analysis). This is shown by the trend in the number of articles published annually. In particular, the number of articles published in the period 2017–2021 increased by 171% relative to the period 2011–2016. This finding suggests increasing attention is being given to the topic of diversity in accounting, echoing similar growing discussions in society more broadly (Healey & Stepnick, 2019). Notable societal examples that may justify this increase in attention given to accounting and diversity include the Sustainable Development Goals (SDGs) adopted by UN Member States in 2015 as part of the 2030 Agenda for Sustainable Development (Bebington & Unerman, 2018); the increasing focus on race and ethnicity in the corporate world following the murder of George Floyd and the Black Lives Matter (BLM) movement (Pajuste et al., 2022); the #MeToo Movement (Chawla et al., 2021); and the wider adoption of sustainable-related practices in accounting (H. B. Christensen et al., 2021).

Most authors work in Western Anglo-Saxon countries (i.e., the UK, Australia, and the US). In more than 20% of the published articles, authorship involved international collaboration. The plurality of authors and their different locations enabled 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 from scholars based in Africa and Southern America within our sample.¹³ The main exception is South

¹³ To address concerns that the ABDC journal list selection might overlook a substantial amount of accounting research on diversity and that the high proportion of Anglo-Saxon authors is connected to the dominance of English as the language of academic publication in the ABDC list, we examined outputs from contexts with seemingly lower outputs. Specifically, we examined the proceedings of the African Accounting and Finance Association conference in both English and French for the years 2018, 2019, and 2020, focusing on contributions from scholars based in Africa. We identified a limited number of studies (less than five), which were predominantly centered around gender dimensions. Furthermore, we examined articles published in *Revista Contabilidad y Auditoría*, a journal issued by the University of Buenos Aires in Argentina, spanning the period 2017 to 2020. We explored the proceedings of the last three *Conferencia Latinoamericana de Contabilidad* (Latin American Accounting Conference – own translation), aiming to address the underrepresentation of South American perspectives (with the exception of Brazil and Colombia that are not underrepresented countries). In this expanded review, we identified only two papers on accounting and diversity authored by South American scholars. While these supplementary analyses provide some reassurance regarding our methodological approach, we acknowledge a limitation in our study's findings.

Africa, but with authorship predominantly relying on national rather than international collaboration. This finding supports the idea of 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).

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*. 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.

We also analyze the type of research method adopted. More than half of the papers in our sample adopt a quantitative approach (59.81%), while very few adopt a mixed-methods approach (3.04%). 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 et al., 2022). Articles with qualitative methodologies were mostly published by the interdisciplinary accounting journals, in particular *Critical Perspectives on Accounting*, *Accounting Auditing and Accountability Journal*, and *Accounting, Organizations, and Society*; articles with quantitative methods were mostly published

in *Managerial Auditing Journal*, *Critical Perspectives on Accounting*¹⁴, and *Accounting and Finance*.

We observe a greater dispersion of quantitative research on diversity across journals than qualitative and mixed-methods research; quantitative research on diversity in accounting is found in 53 journals, qualitative research is found in 35 journals, and mixed-methods research is found in 12 journals. Further, quantitative research on diversity is less concentrated across journals than qualitative and mixed-methods research. Looking at the number of journals where 70% (or 95%) of articles using a specific methodology are published, quantitative research is found in 35% (68%) of journals in the sample, qualitative research in 14% (47%), and mixed-methods research in 14% (19%).

Turning to the dimensions of diversity discussed in the papers, most studies focus on gender, ethnicity, or race (in this order). Studies on gender represent 62.4% of our sample 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 (1.9 %) or sexual orientation (0.7%). Approximately 16 % of the articles focus on multiple dimensions of diversity. Specifically, the most frequently observed combinations of diversity dimensions involve gender, ethnicity, or race. In relation to the research method used to study the various types of diversity, articles about gender, race, religion, age and other diversity dimensions mostly used quantitative methods. Articles dealing with ethnicity, disabilities, and sexual orientation predominantly used qualitative methods.

¹⁴ Comprehensively, articles published within *Critical Perspectives on Accounting* on diversity are mostly qualitative studies.

Next, we examine the relevance of the different dimensions of diversity across the top ten accounting journals publishing research about diversity. The most prominent diversity dimensions in the literature, namely gender and ethnicity, are present across most of the ten journals, with a higher frequency in *Critical Perspectives on Accounting*, the *Accounting, Auditing and Accountability Journal*, and *Accounting, Organizations and Society*. Other dimensions of diversity are concentrated in certain journals. For example, studies about race are predominantly included in *Critical Perspectives on Accounting* and studies about religion are evident in the *Accounting, Auditing and Accountability Journal* and in *Accounting and Finance*.

The analysis of keywords further corroborates our findings on the dimensions of diversity considered. The most frequent keywords in our sample are gender (17%), corporate governance (8%), and gender diversity (7%). The frequency of these three keywords is increasing, especially after 2007, showing signs of isomorphism in this area of research.

4.2 Research theme systematization

4.2.1 Diversity in the accounting profession

This cluster of studies concerns power dominance and the marginalization of certain social identities in the accounting profession. It is the largest and broadest cluster of studies in the sample. Extensive research shows the accounting profession is a “white, middle class, male dominated environment” (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, people with disabilities, Indigenous or First Nations, LGBTQI+ people, 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 frameworks adopted mobilized the scholarships of French sociologists Michel Foucault (e.g., Junne, 2018; Nikidehaghani et al., 2021) and Pierre Bourdieu (e.g., Crawford & Wang, 2019; Tremblay et al., 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., Dambrin & Lambert, 2008; Haynes, 2017; 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 et al., 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 body and appearance interfere with their accounting careers, due to pregnancy, motherhood, or even clients' sexualization of women's bodies, to a much greater extent than for 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 on access to the accounting profession in non-Western countries (e.g., Ogharanduku et al., 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 the hegemonic position of 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., Anisette & Trivedi, 2013). Past research converges on the

underrepresentation of minority groups in the accounting profession, including African-Americans (Davis et al., 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 organizational practices being culturally responsive and staff feeling safe and supported; e.g., the provision of internships and mentoring programs may support minority students when entering the profession. In this challenging professional environment, it emerges that people with disabilities face difficulties in conforming to aspects of professional socialization, including behavior, image, and appearance expected in the accounting profession. Indeed, the literature indicates accounting tends to be 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 most papers reviewed focus on a specific dimension of diversity, a few papers consider the relationship between two or more social identities, or explore 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, she explores 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 dimensions 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 in corporate governance

This cluster of studies focuses on the organizational outcomes of (gender) diversity of boards and studies that aim to tackle power imbalances in corporate governance by including voices from marginalized social identities. Specifically, the articles reviewed consistently show the economic benefits of diversity in corporate governance (e.g., Ahmed et al., 2021; Bachmann & Spiropoulos, 2021).¹⁵ 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, among others (e.g., Mnif & Cherif, 2020; Nguyen & Muniandy, 2021).

Focusing on the operationalization of this stream of research about gender and organizational outcomes, Hardies and Khalifa (2018) highlight that 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. 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.

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

¹⁵ 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.

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 et al., 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 et al., 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 et al., 2021); the introduction of mandatory quotas for gender diversity for boards of directors (Magnanelli et al., 2020); regulatory changes that facilitate the emergence of diversity, such as in reporting (see Directive 2014/95/EU) (Nicolò et al., 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

This cluster of studies concerns the way accounting and audit processes embed diversity and the effects of diversity on accounting and audit processes. The articles reviewed also examine the narrative and role diversity plays in numerous accounting and audit processes and how it may alter power relationships.

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 et al., 2021), diversity has also been considered in forensic accounting (e.g.,

Wang et al., 2021) and operations-related lawsuits (e.g., Adhikari et al., 2019). A large stream of research about the preparation of corporate information examines the reporting of a gender pay gap (e.g., Finley et al., 2022; Yousuf & Aldamen, 2021). For instance, Hutchinson et al. (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 public accounting, with experiments such as gender budgeting at the State level (e.g., Nolte et al., 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, showing for example that the presence of gender diverse boards does not seem to translate into corporate social responsibility (CSR) decisions (Rao & Tilt, 2020). Interestingly, several studies are extending prior knowledge about the preparation and reporting of corporate information about diversity in non-Western contexts (e.g., Chijoke-Mgbame et al., 2020; Nguyen & Muniandy, 2021).

Diversity in organizations also appears to impact accounting and audit processes. Religiosity, in terms of managers practicing a religion, appears to be beneficial to firm activities, financial reporting quality, and accounting conservatism, especially if managers have accounting expertise (Baatwah et al., 2020; Chen et al., 2022), and at the individual level on tax compliance (Mohdali & Pope, 2014). Further in this cluster, Craig et al. (2018) show how the implementation of Māori values in corporate reporting has important implications for organizational accountability and the levelling of historic power imbalances.

4.2.4 The influence of preparing and reporting organizational information on diversity

This cluster of studies focuses on how preparing and reporting organizational information can contribute to compound power imbalances and further marginalization. Several papers show that the currently dominant accounting technique based on profit maximization and investors' interests disadvantages different social identities.

These studies document accounting contributes to exacerbate inequalities, including racist exclusions (Davie, 2005) and 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 for lives lost 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 for purposes of 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 et al., 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 et al., 2021), showing their rhetorical nature and the conflicts between corporate culture and diversity.

Finally, several papers identify alternative accounting techniques (compared to the dominant techniques used in Western systems) which 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 in contrast to the domination of a ‘one size fits all’ approach.

5. Discussion, research implications and future research avenues

Power imbalances between social identities, systems and society appear to be pervasive in the accounting profession and are also enabled by accounting techniques. While the observed increased representation of different social identities in both the accounting profession and reporting appears at first to be a positive development, issues of social justice and equity in terms of leveling of power imbalances are often neglected. Our review of the literature indicates that ongoing practices for opening up accounting to diversity do little (if anything) to change power resources. On the contrary, these practices seem to tackle inequalities ingrained in ‘mainstream’ accounting but end up reinforcing an overarching social system they seem to critique (Janssens & Zanoni, 2014). Current practices around diversity in accounting often tend to exacerbate the marginalization of social identities, leaving organizational structures that reproduce power imbalances. The current trend when considering diversity in the accounting literature also often perpetuates and reinforces these power imbalances through their topics, research design and implied findings. We thus highlight and discuss three main issues related to power imbalances emerging from our analysis of the literature on diversity and accounting.

First, the *marginalization* of multiple social identities is recurrent and persistent in both the accounting technique and profession. The results of our analyses show that firms are shifting toward additional diversity disclosure and promoting policies that promote diversity in corporate

governance. However, practices that promote diversity in accounting tend to be designed by those who are currently in positions of power (rather than those marginalized). Attention is then focused on assimilating people into existing structures, often with the intention of maintaining the status quo. More broadly, these practices are almost always motivated for business reasons, most often to increase profitability. Marginalization can occur even when diverse groups are represented; for example, in terms of voice, power, duties, representation and compensation. In addition, multiple social identities are still facing difficulties in progressing their accounting careers yet appear to be under-researched and further marginalized.

Second, the dominant approach to diversity in corporate governance, reporting, and budgeting tends to be *reductionist*. For example, gender is viewed in a binary way that renders non-binary people invisible, or gender issues being reduced to gender representation or the gender pay gap. We also find a greater emphasis on visible social identities (i.e., gender, race, ethnicity, physical disabilities), largely because they can be featured in corporate imagery and are easier to be operationalized in research design. Invisible social identities (i.e., sexual orientation, psychosocial disabilities, religion) do not appear to be critical to corporate reputation.

Third, it is interesting to note that research on diversity and accounting tends to perpetuate a system of *ethnocentrism* focused 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 social identities in other contexts. This also parallels the power imbalances in authorship, with a significant Anglo-Saxon dominance. Thus, research on diversity in accounting seems to perpetuate power imbalances in academia and further contribute to the invisibility of some social identities working outside the research 'spotlight' (Gendron & Rodrigue, 2021; Michelon, 2021).

We draw on these concerns, based on our conceptual foundations and findings, to identify potential avenues for future transformative and impactful research in the accounting literature on diversity. These reflections can contribute to moving beyond a focus on diversity as a business case to disrupting power imbalances to promote social justice and equity (Janssens & Zanoni, 2014).

5.1 Implication 1 – Consideration of diversity in accounting is increasing but should expand the topics of analysis and be more strategic in the pursuit of social justice and equity

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, such as including age, disabilities and sexuality. 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). Gen Z are also encountering wicked problems (e.g., climate change, rising inequality, overpopulation) that may require them to rethink the current neoliberal capitalist economic system – including accounting. In this context, it would be interesting to understand how Gen Z consume accounting information and their views on alternative forms of accounting that encourage dialogue and emotions such as dialogic accounting (Brown, 2009; Tanima et al., 2020). Their views have the potential to disrupt hierarchical corporate governance and are increasingly sought by regulators¹⁶ and the financial press.¹⁷ Future research could explore how these changes impact the decision-making process across accounting domains.

The potential to expand the topics analyzed is not limited to their breadth, but also to their depth. In particular, an element that warrants special attention concerns the approach to gender.

¹⁶ 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).

¹⁷ 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/>).

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.

Further reflecting on the depth of the topics analyzed, an important finding of this systematic literature review is the growing focus on associating diversity with better organizational performance, especially by positivist researchers who show a positive relationship between board diversity and 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 profitability, such as wellbeing, engagement, burnout, and staff turnover. This could also be achieved by drawing on other disciplines, such as psychology and medicine, which would help provide a better understanding of organizational dynamics. 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.

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

Most studies in accounting examine individual dimensions of diversity separately, overlooking the presence of multiple identities and the intersection between those identities, the context, and power relations. 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). The current siloed approach to considerations of diversity provides only a partial view of the complex reality and tends to create invisibilities and hide structural power imbalances (Janssens & Zanoni, 2014). A question therefore arises as to whether the concept of diversity allows us to recognize multiple inequalities and how these interact. This is often overlooked when diversity is grounded in the business case. In this context, taking an intersectional approach would allow researchers to identify the specific forms of inequality and oppressions that emerge from having multiple social identities (Crenshaw, 1995; Janssens & Zanoni, 2014; Marfelt, 2016; Tomlinson & Schwabenland, 2010).

Hammond (2018) highlights the growing importance of intersectionality in making people with multiple social identities who experience compounded marginalization visible in accounting. In doing so, it is important to overcome fault lines and broaden the spectrum of inquiry to include multiple social identities. This would require a greater focus of analysis in terms of contexts and connecting social identities at work to broader societal phenomena (Zanoni et al., 2010). For instance, 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 presence of co-existing social identities, recognizing this is exactly what makes us diverse. Thus, an approach purely based on diversity as a business case is problematic. Any examination of diversity must also take into consideration context and how different groups may be marginalized because of that context.

We also suggest that mobilizing 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 and help overcome siloed thinking. For instance, Rumens et al. (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 underused theories but that have the potential to unravel unexplored nuances of organizational and professional realities.

We then encourage the combination of multiple research methods (mixed-methods) to approach research questions about diversity in the accounting literature. In this study, we still observed a strict separation between qualitative and quantitative methods that is often coupled with the critical/interpretative and positivist epistemological approaches to research (Power & Gendron, 2015). As recently exemplified in Gendron et al. (2023), the use of multiple methods or methods less used in certain epistemological paradigms could help to provide additional and rich insights into a complex domain.

5.3. Implication 3 – Extending our understanding of how reporting about diversity affects organizational diversity practices

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., Young-Ferris & Roberts, 2023); however, there are considerable differences among how each 'construct' is reported. While studies show 'governance' reporting are consolidated, and there is a growing interest in 'environmental' issues, the 'social' construct 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 washing¹⁸ suggest the need for further evidence about the alignment between reporting and actions in the area of diversity (Ng, 2013; Schulman, 2011).

More broadly, expanding the consideration of diversity in accounting practices may also require rethinking our approach to accounting education and in particular to the teaching/learning material. We observe more attention being given to decolonizing the accounting curriculum.¹⁹ 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. This could then trickle down as students enter the profession and act as agents of change from within accounting organizations and practices. Incorporating decolonized perspectives and approaches to accounting could then help include diversity in accounting practices beyond the current focus on reporting simplified diversity metrics.

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 in the hands of dominant groups. The location of the authors’ universities as well as the settings of analysis are most often Western-centric. Preliminary analyses show most researchers in this field are Caucasian and male.²⁰

¹⁸ ‘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).

¹⁹ 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/>.

²⁰ 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.

Scholars deviating from the white Anglo-Saxon cis-male norm are often left at the margins in academia (Dar et al., 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 diversity and 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 et al., 2021, p. 7). For instance, it would be interesting to understand the functioning 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 Peoples²¹ 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).

This implication connects to the broader call for activism in research about diversity and the need to make diverse voices more evident and at the forefront of research (e.g., Ghio, McGuigan, & Powell, 2023; Hammond, 2018; McGuigan & Ghio, 2018). Academics can play a key role to enact changes supporting diversity by making their work impactful (Pimentel et al.,

²¹ 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>

2022), by engaging and voicing issues with society. Accounting work on diversity can inform the debate about the SDGs; more broadly, the wicked problems that are impacting everyone's lives require scholars to rethink the role of accounting (Bebbington & Unerman, 2020).

6. Conclusions

The growing academic and professional interest in diversity in accounting motivates this systematic literature review. We reviewed 428 research articles from 57 accounting journals to show the state of the literature, current trends, and to highlight research avenues that could address important societal questions.

This study extends the growing research on diversity in accounting (Alawattage et al., 2021; Ghio, McGuigan, Stewart, et al., 2023; Kyriakidou et al., 2016) by providing insights of the power structures and imbalances in the literature. It also provides avenues in which the literature on diversity can develop to address historically important and marginalized issues. Recent studies indicate that accounting firms are increasingly paying attention to diversity (e.g., Anderson-Gough et al., 2022; Egan, 2018); in particular, accounting firms are increasingly hiring a more diverse workforce (Daoust, 2020). Firms' stakeholders, primarily investors and clients, tend to drive this trend by asking organizations to have more diverse boards and to disclose additional information about diversity. However, whether these changes are affecting the highly performative and hierarchal organizational culture that characterizes accounting contexts is still poorly understood (Baudot et al., 2022).

The financial performance-oriented approach to diversity, evident in the literature, risks further fostering 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 show how accounting scholars can provide insights into how different social identities can thrive in accounting, and highlight ways to change current accounting performative structures that perpetuate power imbalances and create invisibilities. Accounting research considering diversity can help accounting contribute to achieving SDG 5 – Gender Equality, and SDG 10 – Reduced Inequalities.

Our results also illustrate the dominance of research about gender, with several studies replicating existing findings in different contexts. The risk is that research may replicate dominant models (e.g., the association between (gender) diversity on boards and organizational performance) in contexts that operate differently for institutional reasons. Such an approach would lead to a misunderstanding of local contexts and potentially yield harmful conclusions for marginalized communities. The motivation thus for replicating existing, well-established findings on diversity is fundamental to making a significant incremental contribution. Each country has potentially unique, or at least different, institutional characteristics; therefore, one would expect these differences to be exploited in the development of tests or analyses (e.g., understanding how gender is experienced in different contexts.). Further, 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 social identities and realities.

We also recognize that diversity is becoming a buzzword. The risk of diluting the crucial reflections on power structures and marginalization historically linked to the concept of diversity is a concern. Enhancing and reporting the presence of diversity at all hierarchical levels is often justified from a performative perspective. However, extensive research shows that if firms, including accounting firms, want to champion diversity, they need to change their culture which currently encourages an ‘agonistic ethos’ and supports privileged people (Stenger, 2017). This shift

would also require privileging wellbeing and equity over profit. Another potential risk associated with diversity becoming a buzzword is that it may acquire a highly politicized and divisive connotation, as evidenced by the controversies surrounding the phenomenon of 'wokeness' (J. Christensen et al., 2024; Dupuis-Déri, 2022). This may prevent organizations to embrace diversity in their reporting and rather avoid showing diversity initiatives and their impact.

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 greater equity and social justice.

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Supplemental materials:

Online Appendix A – Research protocol

Online Appendix B – Details of the Scopus search

Online Appendix C – Bibliographic analysis: Tables and Figures