Power and politics in gender research: a research note from the discipline of accounting

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Abstract

Purpose – The paper offers a research note exploring how feminist methodologies could bring new insights into research on gender in the accounting context.

Design/methodology/approach – The paper applies some central tenets of feminist research methodology to a brief critique of current research on gender and accounting, in order to overcome some of the power relationships inherent within the research and define a more explicitly political research agenda.

Findings – The paper suggests that much research in the accounting is concerned with gender-as-a-variable, rather than being distinctly feminist, thus missing the opportunity to radicalise the agenda. It calls for a wider application of feminist methodology to the accounting context.

Keywords – feminism, methodology, gender, accounting, power, politics.

Paper type – research note

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Introduction
A symposium addressing both research methodology and gender gives an ideal opportunity to consider how these two issues inter-relate in a number of ways and contexts. This research note offers a brief insight into the discipline of accounting to discuss the interaction of research methodology and gender in this particular environment. My reflections presented at the symposium, derive from a wider project exploring the potential of feminist research methodologies to influence accounting research on gender, to examine the dialectic between feminist theory and women’s experience, and to raise consciousness of, and also proactively to seek to change, inequalities within accounting (Haynes, 2008a). Whereas the project encompasses broader concepts of subjectivity and reflexivity, as well as power, this research note raises issues of power and politics embedded within research methodology. To consider methodology is to theorise on how knowledge is produced, with an awareness of the relationship between the process and the product of research.

Feminist methodology
Feminist approaches to methodology acknowledge that methodological decisions are powerful in the politics and practice of knowledge production and in what comes to count as authoritative knowledge. There may be many moral and political viewpoints, or different feminisms, in which a researcher can position herself, so a distinctively prescriptive view of feminist methodology is problematic (Harding, 1987b). However, as Millen (1997, p. 6.3) suggests:

“Any research may be considered ‘feminist’ which incorporates two main aims: a sensitivity to the role of gender within society and the differential
experiences of males and females, and a critical approach to the tools of research on society, the structures of methodology and epistemology within which ‘knowledge’ is placed within the public domain”.

The central facets of feminist research methodology would include challenging objectivity and valuing subjectivity; recognising the links between ontology and epistemology, and between research process and product; developing non-exploitative relationships within the research; aiming to bring about change for women; valuing the personal and the private as worthy of study; and using reflexivity as a source of insight (for further discussion see Harding, 1987a; Harding, 1987b; Letherby, 2003; Lorber, 2001; Maynard, 1994; Ramazanoglu and Holland, 2002; Reinharz, 1992; Stanley and Wise, 1990).

**Power and Politics in Research**

Feminist research has an inherent political purpose, seeking to challenge mainstream or ‘malestream’ knowledge (Letherby, 2003). It contests dominant perspectives based on the silences of women and others marginalised persons as ‘others’. Feminist methodology and theory would seek to challenge this dominance by problematising and centring women’s and other’s diverse situations, not only to give voice to those who are both marginalised in traditional research and in their respective societies, but also to engage with a wider political agenda, which challenges the justice of such marginalisation.

A feminist approach to methodology also recognises that the process of research is a series of political, negotiable choices, from the initial identification of the research project to publication. Feminist approaches attempt to avoid gendered power relations embedded in research, affecting women researching each other as well as
men researching women, through participative approaches to research, assuming some level of inter-subjectivity between the researcher and the participant, and the mutual creation of data. While these approaches are not without contradictions and problems, in the accounting context much research follows traditional processes of research in which the researcher objectifies and depersonalises research subjects, hence reinforcing the power held by the researcher.

**Gender and Accounting**

In the accounting context, power relations are inherent in the development of accounting bodies and the inclusion of skilled workers within them, by the domination of a male elite. Historically, the profession has been highly male-dominated with barriers to entry for women persisting since the early 1900s (Lehman, 1992), its professional echelons being a male preserve until the latter half of the twentieth century (Westcott and Seiler, 1986), and with women often being confined to the clerical and secretarial functions (Kirkham and Loft, 1993). In more recent decades, women accountants have had to contend with issues such as the professional deskilling of bookkeeping roles (Cooper and Taylor, 2000); unequal salary differentials between men and women (Brennan and Nolan, 1998); patriarchal or sexist assumptions applying to professional identity and career progression (Haynes, 2008c; Whiting and Wright, 2001); and the gendered socialisation processes and notions of embodiment within the profession (Anderson-Gough, et al., 2005; Haynes, 2008b).

A large proportion of research on gender within the accounting context relates to equality of opportunity between men and women, particularly in the US, using what
Alvesson and Due Billing (1997) call ‘gender-as-a-variable’ within research, which
tries to explain various forms of gender inequity, by investigating the extent to which
men and women differ in orientations on various issues. In accounting, for example,
these may include ethics (Ameen, et al., 1996; Smith and Rogers, 2000), career
drivers (Chia, 2003), job turnover intentions (Mynatt, et al., 1997), sexual harassment
(Nichols, et al., 1997), behavioural attitudes (Lowe, et al., 2001), sex role stereotypes
(Hull and Umansky, 1997), and communication techniques (Gaffney, et al., 2001).

These gender-as-a-variable studies explore what might be deemed to be sex
differences between men and women, using quantitative research methods aimed at
providing an objective and neutral assessment of an issue by eliminating irrational
(prejudiced) elements such as gender stereotypes hidden in the research design or in
ways of reasoning. Such work frequently accepts scientific assumptions about
economic rationality and decision behaviour, and provides functionalist explanations
of gender differences that ignore wider political issues. While quantitative data may
be a highly useful tool in addressing issues of critical importance to women by
providing evidence of inequality, its interpretation is subject to political interpretation.
The drive for research into gender equality in accounting has often settled for
exploring gender divisions, without necessarily exploring the socially constructed
gendered notions and forms that underpin such differences. In other words, the
gender-as–a-variable literature is concerned to explore issues of gender equality,
examining differences, without challenging either the power relations embedded in
the research methodologies which investigate them, or the underlying social, cultural
and political assumptions which cause or underpin inequality. In doing so, it is
potentially allowing gender inequalities to persist and gender divisions to perpetuate further gender inequality.

**Concluding comments**

A feminist approach to research, in aims, nature, scope and methodology, would examine the social, cultural and political context of gender relations with a view to challenging their foundation and perpetuation. By increasing understanding of what effect methods have on the output of knowledge production, claims about knowledge can be reconstituted, and a more democratic knowledge about, of and for accounting can be developed. Feminist theories and methodologies, and an emancipatory research politics informed by them, can be applied to a range of challenges and areas in the accounting (and Management) context. These may include the development of accounting practices; social issues, such as the exploitation of workers; environmental issues, such as the lack of recognition of externalities in financial reporting systems; ethical and unethical practices by organisations; economic and political factors relating to ownership of capital; professional issues relating to behaviour, identity, and career progression; as well as relations between men and women.
References


