

Women in accounting research: a review of gender diversity, equity and inclusion

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Abstract

Purpose – This study aims to provide a systematic literature review on contemporary women-centric accounting research through the lens of gender diversity, equity and inclusion.

Design/methodology/approach – The authors reviewed 210 papers published in 44 accounting journals between 2015 and 2023, using a modified version of Shields (1997) framework that profiles a detailed analysis of gender accounting topics across research settings, sample settings, jurisdiction, theories, research methods and data analysis techniques.

Findings – The review highlights an imbalance in research attention, with a predominant focus on gender diversity in governance, followed by gender equity, leaving gender inclusion relatively underexplored. The studies show notable progress in gender diversity within corporate leadership, demonstrating its positive impact on performance, audit quality, reporting and environmental, social and governance considerations. Nonetheless, women in the accounting profession continue to face challenges to equitable opportunities and inclusion, predominantly driven by gender stereotypes, patriarchal systems and motherhood impacts.

Practical implications – This research offers valuable insights that extend beyond academia, with practical implications for policy and corporate practice. The findings highlight the pressing need to reassess corporate cultures that devalue feminine occupational norms and inclusivity, particularly for women balancing family responsibilities. The authors recommend that firms go beyond increasing gender representation to actively address challenges and adopt policies that foster a genuine equitable and inclusive workplace in accounting.

Originality/value – This research adds to the current gender accounting dialogue by providing an in-depth profiling analysis of existing studies. The authors highlight often-overlooked barriers to gender equity and inclusion, emphasising the need to address them to fully realise the benefits of gender diversity at workplace.

Keywords Women in accounting, Challenges, Profiling analysis, Systematic literature review, Gender diversity, Equity and inclusion

Paper type Literature review



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1. Introduction

This paper presents a systematic review of contemporary women-centric accounting research focusing on gender issues within the accounting profession [1]. Specifically, we review studies published in accounting journals between 2015 and 2023, focusing on key concepts of gender diversity, equity and inclusion (GDEI) and the challenges women face in career progression. In line with recent global discussions and academic literature (e.g. [Shore et al., 2018](#); [UN Global Compact, 2023](#); [World Economic Forum, 2020](#)), we define *gender diversity* as equal representation across all genders, such as maintaining a balanced gender ratio in governance roles; *gender equity* as acknowledging different gender-specific circumstances where equal outcomes require more than uniform treatment, such as adopting gender-based promotion criteria to advance underrepresented groups; and *gender inclusion* as fostering a workplace where individuals feel a sense of belonging and are recognised for their unique identities, skills and experiences. An example is mentorship programmes that pair employees of different genders with mentors to support both professional growth and individual recognition. In this review, we highlight the interconnected nature of the GDEI aspects and the challenges to women's career advancement, emphasising the importance of understanding these issues to promote sustainable progress towards an inclusive workplace in accounting.

Historically viewed as a male-dominated profession, accounting has faced persistent challenges in GDEI, evidenced by the under-representation of women in leadership ([Adapa et al., 2016](#)), the existence of the gender pay gap ([Dong, 2022](#); [Siboni et al., 2016](#)) and the absence of inclusivity initiatives ([Flynn et al., 2015](#)). Despite women holding nearly half of all qualified accountants worldwide, the gender balance among partners at audit firms remains significantly unequal. Recent statistics show that women account for approximately 46% of all accountants and auditors in the UK ([ACCA, 2022](#)) and about 50% of the certified public accountant (CPA)s in Australia ([CPA Australia, 2022](#)). However, only 25% of CFOs in the Fortune 500 are women, with female representation among CEOs even lower, at about 11% ([Crist kolder associates, 2022](#)). Similarly, the gender pay gap among full-time employees persisted at 8.3% in 2022 in the UK, with a more pronounced gap among higher-paid employees ([Office for National Statistics, 2022](#)). While progress has been made in gender diversity within the accounting profession compared to a decade ago, barriers remain in achieving gender equity and inclusion, particularly in senior roles. For example, [Flynn et al. \(2015\)](#) illustrate how women in large accounting firms adapt to masculine cultural norms to navigate work environments yet face marginalisation as "outsiders" when motherhood highlights their femininity. Recent studies ([Ghio et al., 2023](#); [Hardies et al., 2021](#)) also highlight the challenges women accountants and auditors face in balancing work and home responsibilities, documenting women's experiences of role stress, burnout and turnover intentions.

GDEI has received significant attention from policymakers and the accounting profession. At the national level, many countries have implemented formal or informal mechanisms to include women in senior positions through legal frameworks. For instance, Norway and France enforce quotas (30%–40%) for female directors on boards, while many countries (e.g. Finland, India and Israel) require the presence of at least one female director. Efforts to advance gender equity are evident within accounting professional bodies. The Institute of Chartered Accountants in England and Wales (ICAEW), for instance, has launched the Women in Leadership Community and the Women in Leadership Programme. In the USA, similar networking groups, such as the Accounting and Financial Women's Alliance, have been established. Corporate efforts are also noteworthy, with examples such

as KPMG's implementation of gender targets for senior positions and EY's historic appointment of the first female Global Chair and CEO in 2024, among others.

The global push for increased diversity in accounting has been fuelled by feminist movements such as #HeForShe, the United Nations (UN) Women's Empowerment Principles and shifting investor expectations [2] around environmental, social and governance (ESG) strategies. This momentum is further amplified by the adoption of the 2030 Sustainable Development Goals (SDGs), particularly Goal 5 (Gender equality) and Goal 10 (Reduced inequalities), which emphasise the critical role of women's equal participation in achieving the three elements of sustainability: economic, environmental and social. Academic research supports the multifaceted benefits of embracing diversity, showing that female representation on boards enhances board effectiveness, increases profitability, improves earnings quality, ensures more transparent disclosures, raises market valuation and boosts ESG performance (El-Dyasty and Elamer, 2023; Mnif and Cherif, 2021; Sattar *et al.*, 2023). However, a key question remains: does this increasing focus on gender diversity genuinely reflect a commitment to fostering an equitable and inclusive workplace culture? The COVID-19 pandemic brought this issue to sharper attention due to women disproportionately shouldering the burden of responsibility during this crisis (Ghio *et al.*, 2023; Hardies *et al.*, 2021), setting back in progress by 39 years [3] (World Economic Forum, 2021).

Our motivation to explore the current landscape of gender research in accounting stems from the continued emphasis on GDEI issues and the growing initiatives within the profession. We examine how the three aspects of GDEI, along with the challenges women face, have been addressed in the literature since the adoption of the SDGs. Specifically, we identify key themes explored, reflect on the current state of findings and highlight new directions for future research.

Building on a modified version of Shields (1997) framework, we reviewed 210 academic papers published between 2015 and 2023 across 44 accounting journals and identified seven key topics in gender accounting research:

- (1) gender diversity in governance;
- (2) gender equity in compensation and career progression;
- (3) inclusion initiatives for women in accounting;
- (4) challenges: the glass ceiling issues;
- (5) disclosures on diversity;
- (6) gender differences in perception, behaviour and performance; and
- (7) history of women in accounting.

Next, we conducted a profiling analysis of these topics, examining research settings, sample settings, jurisdictions, theories, methods and data analysis techniques. Our profiling analysis reveals trends in gender accounting research and compares publication patterns over the years. Based on the findings from reviewed papers and synthesis of GDEI topics, we discuss the benefits of gender-diverse governance, uncover the reality of gender disparities and identify the underlying challenges that impede equity and inclusiveness within the profession. We believe this review is timely, considering the current surge of interest in gender accounting research, as it prompts a conversation about moving beyond mere gender representation.

Our study contributes to the understanding of GDEI aspects within the accounting literature (e.g., Brooks *et al.*, 2024; Hardies and Khalifa, 2018; Haynes, 2017; Khlif and Acheh, 2017; Siboni *et al.*, 2016) and our findings address barriers to women's career

progression – an issue of critical concern for policymakers (Mensi-Klarbach, 2014) that remains insufficiently explored. Recent reviews, such as those by Ciappei *et al.* (2023) and Ghio *et al.* (2024), have examined gender-related topics in the accounting literature. Ciappei *et al.* (2023) focused on gender diversity within the upper echelons of corporate hierarchies, examining women in C-suite roles such as CEOs, CFOs and COOs. Ghio *et al.* (2024) broaden the scope by reviewing diversity across multiple aspects, including gender, race, ethnicity and physical disabilities. Our study complements and extends these works by moving beyond diversity, drawing attention to research progress on women’s equitable access to opportunities, initiatives for inclusion and the challenges encountered at all levels within the profession. While diversity has been a key focus in the previous reviews, the interrelated issues of equity and inclusion remain underexplored.

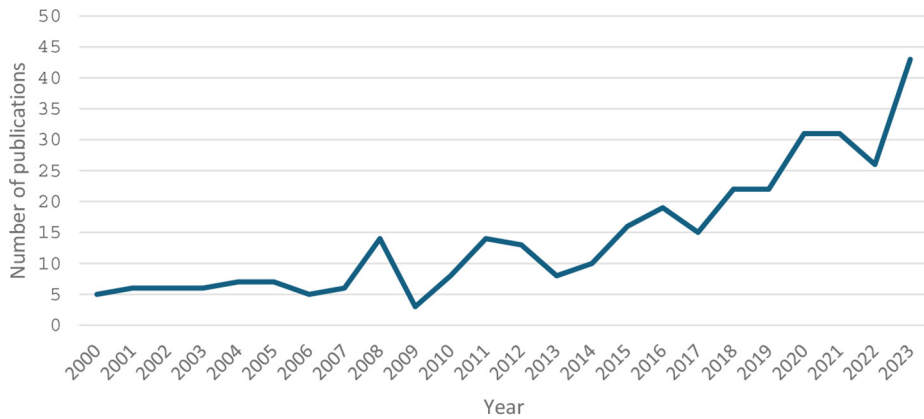
Furthermore, unlike earlier reviews, such as those by Siboni *et al.* (2016) and Haynes (2017), which focused on qualitative or historical analyses of extant studies, our review takes a different approach by adopting the systematic profiling analysis. This approach allows us to pinpoint the most and least explored topics, identify research gaps and track emerging trends, providing a more structured and comprehensive view of the current research landscape. We build upon Shields (1997) framework by organising our review around key elements: research topics, settings, theories, methods and data analysis techniques. In addition, our analysis goes a step further by examining how each element – settings, theories, methods and analysis techniques – is specifically applied to the individual research topics. This modified approach offers a more integrated analysis that distinguishes our paper from previous gender accounting literature reviews (e.g. Brooks *et al.*, 2024; Hardies and Khalifa, 2018; Haynes, 2017; Khlif and Achek, 2017; Siboni *et al.*, 2016).

Moreover, our study reflects on GDEI insights within the accounting literature and proposes key questions for future research. By aligning analysis with broader global movements like SDGs, we respond to the calls by Bebbington and Unerman (2020) and expand on Ghio *et al.*’s (2024) suggestions to advance research on how accounting can better support the achievement of sustainable gender goals (SDGs 5 and 10). We anticipate that our review will be a valuable resource for academics and act as an actionable wake-up call for accountancy firms, practitioners, professional accounting bodies and policymakers striving to advance GDEI within the profession.

The paper proceeds as follows. Section 2 explains the detailed review approach, and Section 3 discusses the reviewed papers by topics, research settings, sample settings, jurisdiction areas, research theories, research methods and data analysis techniques. Section 4 discusses the lessons learned from gender accounting studies and highlights the key challenges women encounter in the workplace. Section 5 discusses knowledge gaps in existing literature, identifies areas for future research and concludes the paper.

2. Review approach

Our systematic literature review was performed using the Scopus database, chosen for its extensive scope and reputation. Combinations of keywords used to search for relevant studies include “women” or “female” in conjunction with “accounting”, “accountant” or “audit*” on the “title, abstract, and keywords” field (date of search: 17 October 2023). The review focuses on publications from 2015 to 2023 [4], aligning with our intention to examine women-centric accounting studies in the post-SDG era. Figure 1 shows the trend in gender-related accounting publications from 2000 to 2023, highlighting notable spikes in 2008 and 2011. The 2008 rise likely reflects growing attention on board diversity following corporate governance reforms and the global financial crisis, which underscored the need for inclusive decision-making. The 2011 spike may correspond with the launch of the UN Women’s



Source: Figure by authors

Figure 1. Trends of gender accounting research over the period of 2000–2023

Empowerment Principles in 2010. However, these surges were brief. Since 2015, there has been a steady and sustained increase in publications, likely driven by feminist movements like #HeForShe, the adoption of the SDGs and evolving investor expectations. This period represents a critical phase in global efforts towards sustainability and inclusivity, motivating our focus on this timeframe.

Our initial search yielded 954 results within the subject area of “Business, Management, and Accounting”. To refine this, we narrowed the search to English-language papers published in journal articles, reducing the count to 762. Further restrictions were applied, considering journals within the Field of Research code 3501 (Accounting) based on the 2022 Australian Business Deans Council (ABDC) ranking, resulting in a curated list of 235 papers. After reviewing abstracts, we applied additional exclusions, consistent with Shields (1997), excluding book reviews, brief editorials, commentaries, literature review studies and studies deemed irrelevant to our focus. This process led to a final sample of 210 papers published between 2015 and 2023 in 44 journals, forming the foundation for our review.

We start by systematically categorising the papers using the GDEI lens, i.e. classifying studies based on the specific aspects of GDEI they address. For example, studies that focus on the association of board diversity (female directors and board members), audit committee diversity (female members), auditor diversity (female partners), executive diversity (female CEOs and CFOs), editorial board diversity (female editors) and their impact on corporate outcomes, are grouped under “Gender diversity in governance (gender diversity)” category. Studies that examine the gender effect on the pay gap and discrimination on promotion for female accounting professionals (e.g. accountants, auditors, partners, executives, students, academics, board members) are categorised under “Gender equity in compensation and career progression (gender equity)”. Research exploring various inclusion initiatives across different settings and cultures, such as the adoption of gender diversity guidelines/quota, gender-responsive budgets, government-driven programmes (e.g. reintegration of women after motherhood), gender-focused initiatives (e.g. microfinance, golf-oriented networking programmes) and strategies to decode implicit gender biases, are classified under “Inclusion initiatives for women in accounting (gender inclusion)”. While these categories are not exhaustive, they represent key aspects that contribute to the ongoing discourse on gender dynamics within the accounting field.

Beyond the GDEI lens, we identified four additional themes using NVivo software. Studies focusing on gender-related barriers – such as motherhood, pregnancy, childcare, patriarchal culture, gender stereotypes, sexism at workspace arrangements, lack of female mentors and work–life balance issues – are classified under “Challenges: the glass ceiling issues (Challenges)” category. Research examining gender-based differences in perception, behaviour, career choices, ethics and performance is categorised under “Gender differences in perception/behaviour/performance (behavioural differences)”. Studies focusing on the reporting of diversity practices are classified as “Disclosures on diversity (Diversity reporting)”, and studies exploring the history of women in accounting are grouped under “History of women in accounting (History)” category.

Finally, we adopt a modified version [5] of the systematic literature review framework set by Shields (1997) and applied by Chenhall and Smith (2011) and Hoque (2014). We conduct a profiling analysis [6] of each topic (e.g. Hsiao *et al.*, 2022; Xu *et al.*, 2021), focusing on six key aspects:

- (1) research settings;
- (2) sample settings;
- (3) jurisdiction area;
- (4) research theories;
- (5) research methods; and
- (6) data analysis techniques.

Percentages are used within each aspect to offer a quantitative perspective. We adopted this framework for its structured approach to categorise and synthesise literature, allowing us to identify trends, gaps and contradictions while facilitating readers to follow the review flow.

3. Profiling analyses

3.1 Gender accounting topics

Our review identifies seven prominent topics, with the distribution of each topic among the 210 papers detailed in Table 1. A significant focus, comprising 43.33% (91 out of 210), centres around gender diversity. Our analysis (not tabulated) reveals that 86% (76 out of 91) of these papers examine female representation on boards, including audit committees [7], and their implications for corporate outcomes such as earnings quality, disclosure levels, firm performances and capital market reactions. The remaining 14% investigate the impact of external auditors’ gender on auditing aspects like audit quality, audit fees, key audit matters

Table 1. Gender accounting topics

Topics	Freq.	%
Gender diversity in governance (gender diversity)	91	43.33
Gender equity in compensation and career progression (gender equity)	16	7.62
Inclusion initiatives for women in accounting (gender inclusion)	11	5.24
Challenges: the glass ceiling issues (challenges)	29	13.81
Disclosures on diversity (diversity reporting)	3	1.43
Gender differences in perception/behaviour/performance (behavioural differences)	47	22.38
History of women in accounting (history)	13	6.19
Total	210	100.00

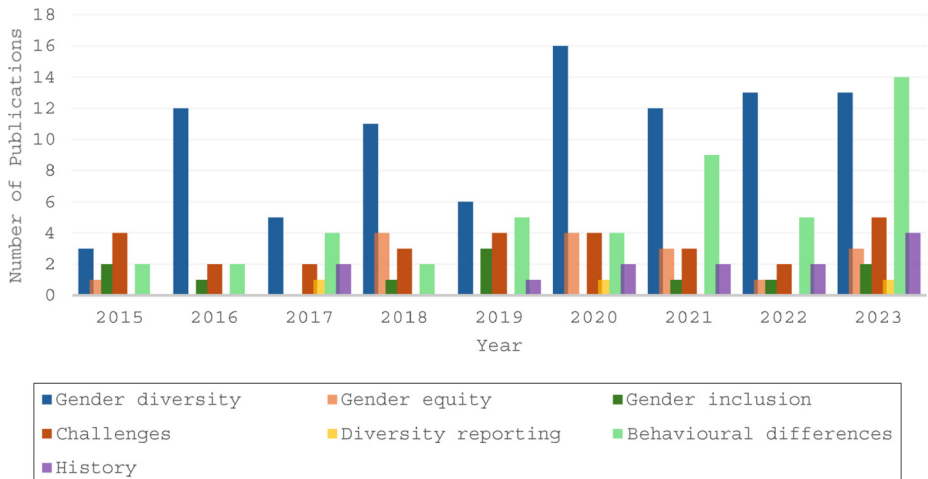
Source: Table by authors

(KAM) disclosures and audit report lag. The second most investigated topic, constituting about 22.38% (47 out of 210), examines the behavioural differences between men and women, considering factors like negotiation style, conservatism, performance under time or budget pressure, goal achievement and ethical considerations. Within this topic, ethical differences in decision-making are noteworthy, with 10 out of the 47 (untabulated) studies addressing this aspect. The third-ranked topic examines the challenges women in accounting encounter in their career advancement, including gender barriers and feelings of non-inclusion, and comprises 13.81% (29 papers) of the total.

We note that two important but relatively underexplored areas are gender equity, which examines pay gaps and discrimination in promotions to leadership roles (7.62%), and inclusion initiatives aimed at empowering women in accounting (5.24%). The “History” category comprises 6.19% of the studies, emphasising the historical context of women in accounting and broadening our understanding within the gender accounting field. Finally, the least explored area is the extent of disclosures on diversity, representing only 1.43% of the research.

Figure 2 illustrates the frequency distribution of papers from 2015 to 2023 by research topics. The data indicates a significant shift in women-centric research dynamics, moving from a predominant focus on gender diversity in governance until 2020 to an increasing emphasis on behavioural differences, challenges and gender equity. This transition is particularly evident in the notable 1.5-fold increase in research related to gender equity and challenges, along with a 1.8-fold rise in studies on behavioural differences in 2023 compared to 2022. These trends reflect an evolving research landscape that increasingly acknowledges the importance of examining nuanced aspects of gender dynamics and addressing broader issues related to GDEI. Overall, the total number of publications rose steadily from 12 in 2015 to 42 in 2023, marking a substantial increase of 2.5 times. This surge underscores a growing scholarly interest in this area of study.

The Appendix further details the frequency distribution of papers published by various journals (see Table A1). Notably, *Meditari Accountancy Research* and *Critical Perspectives*



Source: Figure by authors

Figure 2. Yearly distribution of papers by gender accounting topics

on Accounting stand out as leading contributors in this domain, collectively accounting for 12.38% of the total sample papers.

3.2 Research setting

Table 2 shows the research settings for gender accounting studies. Publicly listed companies lead at 46.19%, largely driven by empirical archival studies, particularly on gender diversity. Universities and schools follow at 19.52%, with public accounting firms (both Big 4 and non-Big 4) close behind at 19.05%. Professional accounting bodies (e.g. Institute of Chartered Accountants of Scotland, association of accountancy) represent 3.81%, non-government/private firms 3.33% and government/nonprofits 2.86%, often focusing on gender equity, challenges and behavioural differences – reflecting growing yet under-explored research settings. Small- and medium-sized accounting firms represent a smaller proportion, at 1.43%, with research primarily examining the challenges. The “Other” category, encompassing diverse settings such as clubs, tribes, households and academic journals, constitutes 3.81% of the sample and largely focuses on the history of women in accounting.

3.3 Sample setting

Table 3 provides insights into the primary sample settings for gender accounting topics. Firm-level annual reports stand out as the top choice, making up 46.19% of the research, primarily associated with publicly listed companies and centred around gender diversity. Accounting professionals, accountants and CPAs account for 14.29%, students majoring in accounting/business for 12.86% and auditors and audit partners for 11.90%. These choices align with research highlighting challenges and behavioural differences. Accounting faculties, heads of departments and journal editors represent 7.14% and mostly focus on gender equity and behavioural differences. Women from socially diverse backgrounds make up 4.76%, with research focusing on inclusion initiatives and the history of women in accounting.

3.4 Jurisdiction area

Table 4 reveals Europe as the most extensively studied jurisdiction, with 53 out of 210 papers dedicated to this region. Research in Europe predominantly centres on gender diversity, with France (14 papers) emerging as the most examined country (untabulated), likely driven by the Corporate–Zimmermann Law, which mandated a minimum quota of 40% female directors by 2017, resulting in a notable increase in female board representation (Mardini and Elleuch Lahyani, 2023). Sweden follows as the second most researched country (11 papers) in Europe, attributed to its unique disclosure requirements for public firms that included detailed information on audit engagement partners (e.g. certification date, education background, the duration of their tenure and portfolio), a practice less common in other jurisdictions (Dong, 2022; Mnif and Cherif, 2023b).

In North America, the second most scrutinised jurisdiction with 43 papers, the USA is a focal point with 37 papers (out of 43) (untabulated), predominantly examining behavioural differences. Meanwhile, Middle Eastern countries like Saudi Arabia (five papers), Egypt (four papers) and Iran (four papers) have garnered increasing attention, likely influenced by their unique sociocultural factors, including entrenched gender segregation rooted in traditions, religious beliefs and state-sanctioned practices (Agrizzi et al., 2021; Al-Nasrallah, 2023).

In Asia, China stands out in gender diversity research, with 16 out of 39 papers due to its distinct characteristics, such as concentrated ownership, government interference, lower investor

Table 2. Frequency distribution of papers on gender accounting topics by research setting

Research setting	Topics										Total	%
	Gender diversity	Gender equity	Gender inclusion	Challenges	Diversity reporting	Behavioural differences	History					
Publicly listed traded companies	85	2	2	1	2	5	0	97	46.19			
Universities and schools	1	4	2	8	1	22	3	41	19.52			
Public accounting firms	2	8	2	13	0	13	2	40	19.05			
Professional accounting bodies	0	1	0	1	0	4	2	8	3.81			
Non-government organisations/private firms	2	0	3	1	0	0	1	7	3.33			
Government/non-profit setting	0	0	2	2	0	1	1	6	2.86			
Small- and medium-sized accounting firms	0	0	0	2	0	1	0	3	1.43			
Other ^a	1	1	0	1	0	1	4	8	3.81			
Total	91	16	11	29	3	47	13	210	100.00			

Notes: ^aThe “Other” category comprises dispersed organisational settings like clubs, tribes, households and academic journals

Source: Table by authors

Table 3. Frequency distribution of papers on gender accounting topics by sample setting

Sample setting	Topics										Total	%
	Gender diversity	Gender equity	Gender inclusion	Challenges	Diversity reporting	Behavioural differences	History	Total				
Firm-level annual reports	89	2	1	0	2	3	0	97	46.19			
Accounting professionals/accountants/ CPA's	0	3	2	11	0	10	4	30	14.29			
Students	0	1	2	5	0	18	1	27	12.86			
Auditors/ audit partners	1	6	1	7	0	10	0	25	11.90			
Accounting faculties/HOD/journal editors	1	4	0	3	1	4	2	15	7.14			
Women from socially diverse backgrounds	0	0	4	1	0	1	4	10	4.76			
Other ^a	0	0	1	2	0	1	2	6	2.86			
Total	91	16	11	29	3	47	13	210	100.00			

Notes: ^aThe “Other” include club, household, countries, comment letters, family, case study, jury-eligible individuals and governmental public transport administrations

Source: Table by authors

Table 4. Frequency distribution of papers on gender accounting topics by jurisdiction

Jurisdiction area	Topics							Total	%
	Gender diversity	Gender equity	Gender inclusion	Challenges	Diversity reporting	Behavioural differences	History		
Europe	26	6	0	6	1	10	4	53	25.24
North America	9	4	3	8	0	17	2	43	20.48
Asia	23	1	5	2	1	6	1	39	18.57
UK and Oceania	12	4	1	5	0	7	4	33	15.71
Middle Eastern	10	0	0	4	1	3	0	18	8.57
Africa	6	0	1	4	0	2	1	14	6.67
International	4	1	1	0	0	1	0	7	3.33
South America	1	0	0	0	0	1	0	2	0.95
Not specified	0	0	0	0	0	0	1	1	0.48
Total	91	16	11	29	3	47	13	210	100.00

Source: Table by authors

protection, weak legal framework and two-tier board structure (e.g. Alkebeese *et al.*, 2022; Cao and Hu, 2020). In the UK and Oceania, particularly Australia (18 out of 33 papers), interest in gender diversity is driven by a strong corporate governance environment and board features like smaller boards, higher CEO duality and lower litigation risk (e.g. Adapa *et al.*, 2016; Lindawati and Smark, 2015). Overall, our untabulated results show that the top five researched countries in gender accounting studies are the USA (37), Australia (18), the UK (16), China (16) and France (14), which collectively constitute about 50% of the total publications.

3.5 Research theories

Our review shows that a diverse range of theoretical perspectives was used, identifying approximately 74 distinct theories across 210 papers. We classify them into 10 broad groups: agency, sociological, psychological, and behavioural, management, multi-theoretical lenses, political, economics, cultural, others and nil/not stated. Agency theory is the most frequently cited, appearing in 16.19% of the papers, particularly within gender diversity studies, justifying its classification as a separate category.

Table 5 shows that sociological theories rank highest (27.62%), prominently featured in studies addressing challenges and behavioural differences. This category includes frequently used frameworks such as feminist and gender theory (24), social identity theory (7), social role/role model theory (6) and critical mass theory (6). Interestingly, the second-largest category is nil/not stated, representing 20% of the studies that are not explicitly grounded in a specific theory.

Psychological and behavioural theories (10.48%) are frequently cited, particularly in studies exploring behavioural differences, followed by management theories (10%) in gender diversity studies. Psychological and behavioural theories include theories on risk preferences (2), ethical behaviour (2), role morality (2), reputational (3) and planned behaviour (2), among others. Common management theories include resource dependence (18), institutional (11), stakeholder (7), upper echelon (6) and human capital (6). In addition, some studies adopt multi-theoretical lenses (6.66%), integrating multiple theoretical perspectives, such as combining agency theory with institutional, stakeholder and resource dependency theories or merging sociological and psychological theories.

3.6 Research methods

Table 6 outlines the diverse methodological approaches used in gender accounting studies. The empirical method is the most prevalent, representing 46.67% of the studies (98 papers), followed by the survey method at 19.52%. Content/historical analysis accounts for 14.29%, while case/field studies and interviews make up 13.33%. The empirical method is particularly common in gender diversity research, while survey and experimental design methodologies are frequently used in studies examining behavioural differences. In contrast, case/field studies and interviews are the preferred methods for research focused on challenges faced by women in accounting. Content/historical analysis is primarily used in studies investigating the history of women in accounting.

3.7 Data analysis techniques

Table 7 illustrates the predominant methodological choices by topic. A significant majority of studies (69.05%) adopt a quantitative approach, while a smaller proportion uses qualitative methods (24.28%) and mixed methods (6.67%). Among the quantitative studies, 87% (126 out of 145) use various regression models, including ordinary least squares, generalised method of moments, two-stage least-squares regression, logistic regression, binary models, structural equation modelling, difference-in-differences and three-way fixed

Table 5. Frequency distribution of papers on gender accounting topics by theories

Theories	Topics										Total	%
	Gender diversity	Gender equity	Gender inclusion	Challenges	Diversity reporting	Behavioural differences	History	Diversity reporting		Behavioural differences		
Sociological	9	8	6	16	1	11	7	1		58	27.62	
Nil/not stated	15	4	0	7	0	12	4	0		42	20.00	
Agency	30	0	0	0	0	3	1	0		34	16.19	
Psychological and behavioural	6	1	0	1	0	14	0	0		22	10.48	
Management	11	1	1	3	1	4	0	1		21	10.00	
Multi-theoretical lenses	13	1	0	0	0	0	0	0		14	6.66	
Political	4	0	4	0	0	0	0	0		8	3.81	
Economics	2	1	0	0	0	1	1	0		5	2.38	
Cultural	0	0	0	1	0	2	0	0		3	1.43	
Others	1	0	0	1	1	0	0	1		3	1.43	
Total	91	16	11	29	3	47	13	3		210	100.00	

Source: Table by authors

Table 6. Frequency distribution of papers published on gender accounting topics by research method

Research methods	Topics							Total	%
	Gender diversity	Gender equity	Gender inclusion	Challenges	Diversity reporting	Behavioural differences	History		
Empirical	83	5	2	1	0	7	0	98	46.67
Survey/questionnaire	1	3	0	6	0	31	0	41	19.52
Content/historical analysis	6	5	1	3	3	2	10	30	14.29
Case/field study/interviews	0	2	6	17	0	1	2	28	13.33
Experimental design/behavioural experiment	0	0	1	1	0	5	0	7	3.33
Autoethnography	0	1	0	1	0	0	1	3	1.43
Other ^a	1	0	1	0	0	1	0	3	1.43
Total	91	16	11	29	3	47	13	210	100.00

Note: ^aOther include event study, action research and triangulation approach

Source: Table by authors

Table 7. Frequency distribution of papers on gender accounting topics by data analysis techniques

Data analysis techniques	Topics										Total	%
	Gender diversity	Gender equity	Gender inclusion	Challenges	Diversity reporting	Behavioural differences	History					
<i>Quantitative</i>												
Regression models	86	7	2	5	1	25	0	126	60.00			
ANOVA/T-tests/principal component analysis/non-parametric tests/Mann-Whitney U/chi-squared	1	0	0	1	0	8	0	10	4.76			
Descriptives/correlations	2	2	1	0	0	4	0	9	4.29			
<i>Qualitative</i>												
Interview quotes/discourse analysis	0	2	6	16	0	1	0	25	11.90			
Archival/historical analysis	0	1	0	2	0	1	9	13	6.19			
Content/semiotic analysis	1	2	1	1	2	0	0	7	3.33			
Narrative analysis/personal reflections	0	1	0	1	0	0	4	6	2.86			
<i>Mixed method</i>	1	1	1	3	0	8	0	14	6.67			
Total	91	16	11	29	3	47	13	210	100.00			

Source: Table by authors

effect models, commonly used with gender diversity research. A smaller percentage of quantitative studies use tests such as ANOVA, T-tests, principal component analysis, non-parametric tests, Mann–Whitney U tests and chi-squared tests (10 out of 145) or descriptive statistics and correlations (9 out of 145), and mostly investigate behavioural differences. In qualitative studies, interview quotes and discourse analysis are the most common methods, comprising 49% (25 out of 51) of studies, often used to investigate challenges faced by women in accounting. In addition, mixed methods are frequently used, particularly in studies examining behavioural differences.

4. Gender accounting: what we learned from the literature

4.1 Gender diversity and its impact on business performance, audit quality and reporting

4.1.1 *Better performance and reporting through gender-diverse governance.* Existing studies on board effectiveness, drawing on agency theory, highlight that gender-diverse boards enhance business performance through tighter monitoring, improved accounting performance, higher earnings quality, increased disclosure levels and greater market valuation (Adams and Ferreira, 2009; El-Dyasty and Elamer, 2023). This literature further suggests that the few women who reach the upper echelons of the corporate hierarchy exhibit above-average competence and superior oversight capabilities. In terms of audit committee diversity, firms with more gender-diverse boards benefit from higher analyst forecast accuracy (Wan Ismail et al., 2023), more consistent non-GAAP earnings disclosures (Ranasinghe et al., 2022), better COVID-19 disclosures (Abdelhak et al., 2023), reduced internal control weaknesses (Oradi and E-Vahdati, 2021) and increased stock liquidity (Nguyen and Muniandy, 2021).

A complementary stream of literature, grounded in management and psychology theories, suggests that female directors exhibit a greater aversion to risk and complexity (Brooks and Zank, 2005) and advocate for intensified monitoring to safeguard the board's reputation capital (Gilson, 1990). To mitigate legal liabilities and protect their reputation, boards with female directors tend to select higher-quality auditors (Lai et al., 2017) and achieve shorter audit report lags (Alkebeese et al., 2022). However, the demand for higher audit effort often results in higher audit fees (Aldamen et al., 2018; Miglani and Ahmed, 2019).

4.1.2 *Female auditors and improved audit quality.* Research on the impact of gender on audit quality, drawing from behavioural and psychology literature, suggests that female auditors deliver higher-quality audits. For instance, Nekhili et al. (2022) find that female auditors tend to be more risk-averse, leading them to invest additional effort in planning engagements, which subsequently reduces the risk of earnings management. Similarly, Owghoso and Weickgenannt (2009) demonstrate that lower levels of overconfidence among female auditors result in more thorough testing and enhanced detection of material misstatements. The glass ceiling effect further influences audit quality as female auditors facing greater career obstacles tend to demonstrate extra competence to secure and maintain partnership positions (Garcia-Blandon et al., 2019; Hao et al., 2021; Mnif and Cherif, 2022). Research shows that female auditors are more likely to issue going-concern opinions (Hardies et al., 2016), provide more detailed KAMs (Murphy et al., 2023), offer better risk disclosure (Bozzolan and Miihkinen, 2021) and restrict accrual earnings management (Kung et al., 2019; Mnif and Cherif, 2023a). However, context-specific differences exist, as female audit partners may be less likely to issue going-concern opinions for financially distressed clients (Hossain et al., 2018).

4.1.3 *Improved environmental, social and governance considerations.* Prior studies, drawing on upper echelons theory, organisational theory and ethical frameworks, suggest that female board members outperform their male counterparts in strategic and monitoring

roles related to ESG issues. Women display greater ethical sensitivity (García-Sánchez *et al.*, 2015; Lund, 2008) and tend to prioritise stakeholder interests (Issa and Hanaysha, 2023; Katmon *et al.*, 2019). This heightened ethical awareness drives them to promote responsible corporate behaviour (Al-Okaily, 2024). Female directors also tend to have higher education levels (Singh *et al.*, 2008), contributing to a multifaceted perspective on ESG issues. Their risk-averse socialisation (Byrnes *et al.*, 1999) leads to proactive risk management approaches, while their commitment and diligence (Adams and Ferreira, 2009) enhance their effectiveness in overseeing ESG practices. Recent research by Issa and Hanaysha (2023) further shows that increasing women's representation on boards mitigates ESG controversies, particularly in high-ESG risk industries, with three or more female directors linked to even fewer controversies. Regarding sustainability initiatives, gender-diverse boards are responsive to institutional and societal stakeholders (Haque and Jones, 2020). These boards proactively disclose biodiversity initiatives, foster participation, reduce conflicts in decision-making and enhance stakeholders' communication. Bose *et al.* (2022) find that female participation in strategic decision-making positively influences corporate social responsibility (CSR) performance while reducing CSR concerns, suggesting a meaningful influence beyond tokenism. Moreover, gender-diverse boards are more likely to voluntarily adopt the integrated reporting (IR) framework (Fernandes and Barbosa, 2022) and make better ESG disclosures in sustainability reports (Monteiro *et al.*, 2023).

4.1.4 A few different voices. While most studies we reviewed highlight the benefits of gender-diverse boards on business performance, research from South Asia presents some contrasting findings. Dey *et al.* (2020) report an inverse relationship between female board representation and forward-looking information disclosure among large banks in Bangladesh. Similarly, Fariha *et al.* (2022) find a negative correlation between board diversity and both ROA and ROE in non-financial firms, attributing this to nepotism and dynastic management practices, where family connections take precedence over qualifications. Expanding on this, Biswas *et al.* (2022) show that female directors affiliated with governing families and founders tend to reduce CSR disclosures, while unaffiliated female directors enhance CSR disclosure, indicating that unaffiliated women act as better monitors of self-serving behaviour in family firms. In addition, research suggests that women make more effective contributions when reaching a critical mass on boards (Rao and Tilt, 2021) and when not overburdened with multiple directorships (Rubino *et al.*, 2021).

In sum, our review of gender diversity literature suggests that gender-diverse boards are generally associated with enhanced financial and non-financial performance, improved audit quality and transparent reporting. However, recent studies have started showing some contrasting findings in specific contexts. Next, we will review the literature on gender equity and inclusion.

4.2 Gender equity and inclusion: persistent challenges and potential reasons

Our review of gender equity and inclusion literature highlights the persistence of gender inequality and biases in accounting. For example, women are consistently paid less than men (Dong, 2022) and are less likely to be promoted to partner positions (Downar *et al.*, 2021). Cao and Hu (2020) find significant gender differences in promotion standards within CPA firms, with females facing greater hurdles for advancement despite providing significantly higher audit quality than their male counterparts. While Frecka *et al.* (2022) find no gender pay gap in starting salaries, they observed a widening disparity over time, highlighting persistent gender pay inequality. Kristensen *et al.* (2017) reveal that motherhood penalises women's chances of promotion to partnership, while fathers face fewer obstacles. The challenges surrounding gender equity and inclusion highlight the need to identify potential

underlying reasons for the persistent barriers women face. One of the most enduring concepts is the glass ceiling metaphor, which refers to invisible barriers rooted in organisational structures and attitudinal prejudices that block women from advancing upward (Wirth, 2001). While the literature on the topics of gender equity, gender inclusion, challenges of glass ceiling issues and the history of women in accounting is growing, it remains underdeveloped. Our selection of three key reasons – gender stereotypes and bias, patriarchal systems, structure and culture and the impact of motherhood on career advancement – reflects the most commonly discussed themes in these topics rather than an exhaustive list. These themes emerged from a careful review of the literature, where they consistently appear as significant barriers to women’s career progression in accounting.

4.2.1 Gender stereotypes and bias. Earlier discussions (Adams and Harte, 1998; Crompton, 1987; Hull and Umansky, 1997) have associated the glass ceiling issue with traditional gender stereotypes bias, which refers to general beliefs shaping perceptions of men and women, such as the view that managers are naturally men and women are naturally mothers. The accounting profession, historically dominated by males, perpetuates strong gender stereotypes, often belittling and undervaluing women. In accounting firms, women are stereotypically perceived as less capable, lacking power and control and being too soft and emotional (Adapa *et al.*, 2016). In accounting academia, women are generally employed in “gendered, stereotypical, ‘mothering’ nurturing, pastoral and administrative roles” (Haynes and Fearfull, 2008, p. 197). They are less likely to be promoted, even though women senior lecturers are more productive than men senior lecturers (Samkin and Schneider, 2014). These gender stereotypes have deep historical roots; for instance, in the USA, female CPAs were once restricted from travelling out of town with men on audit jobs, as documented by the story of Mary Murphy, being the first woman in Iowa to earn the CPA certificate in 1930 (Williams, 2019). While gender stereotypes and bias have slowly and gradually reduced in Anglo-Saxon countries over the years, modern society still presents these issues in different, more subtle forms. For example, Deloitte (2021) reported that women received more promotions to assurance directors than partners. Although a promotion, directors are employees without ownership of the accounting firm, voting rights and compensation [8]. This perpetuates the persistent underrepresentation of women in partner roles by placing qualified women in lower-prestige director positions than in partner positions (Almer *et al.*, 2022). In developing countries such as Indonesia, gender stereotypes still present significant barriers for women accountants/auditors due to strong traditional customs, cultures and religious values. Lindawati and Smark (2015) highlight the persistence of perceptions, especially towards married women, as not fulfilling traditional roles of a good woman, wife or mother if they leave home to travel with male colleagues for work. Consequently, women with families face challenges pursuing accounting careers on equal terms with men. Similarly, in a study of audit firms in Tanzania, Mathuva *et al.* (2019) note that barriers hindering women auditors’ career progression are facilitated by the persistent patriarchal system, which views women primarily as wives and mothers rather than professional workers.

4.2.2 Patriarchal systems, structures and culture. Patriarchy is defined as “a system of social structures and practices in which men dominate, oppress and exploit women” (Walby, 1989, p. 214). As such, men predominately hold leadership positions, authority, control within the system and benefit from social privilege. In essence, a patriarchal society places a higher value on masculine attributes than feminine attributes, resulting in the perpetuation of gender inequalities in day-to-day organisation practice (Bitbol-Saba and Dambrin, 2019; Mzenzi, 2024; Sian *et al.*, 2020). In accounting, several barriers impede women’s career progression, both deterring them from entering the profession and hindering their

advancement. Haynes (2017) classifies these barriers into two categories: (1) structural, encompassing both organisational and societal external factors that limit decision-making capacity; (2) individuals, referring to the people's ability to act and make decisions independently. While many studies reviewed treat structural and individual barriers separately, some exceptions, e.g. Galizzi *et al.* (2023), connect both barriers to patriarchal structures and culture that influence socialisation and beliefs, suggesting that individual choices cannot be separated from the social and work context. For example, the literature identifies the domination of "old boy" networks that include men only, forming informal systems enabling masculine practices via evening events (Galizzi *et al.*, 2023; Haynes and Fearfull, 2008). Structural barriers include the patriarchal structures of societal beliefs, which in turn affect individual barriers as such structures shape our individual upbringing and limit our agency and decision-making, either unconsciously or even consciously but inescapable. This means that women within particular structures are less likely to have individual preferences different from the patriarchal culture due to growing up and working in such environments.

4.2.3 Motherhood. The papers we reviewed provide insights into the negative impact of motherhood or women with dependent children on accounting career advancement, facing inequality and discrimination as a result of their status as mothers. Only a few papers specifically focus on motherhood, highlighting tensions and glass-ceiling moments when a woman becomes a mother. These include the bodily experience of pregnancy/related complications and job restrictions, feelings of guilt/disappointing others when not in the office due to caregiving obligations for children (especially when they are sick), the sadness and anxiety about leaving infants and women forgoing having children to align with the working expectation like men (numerous business trips, long and late working hours) (Baker and Brewis, 2020; Haynes, 2008a, 2008b). It is perhaps unsurprising that being a mother disrupts the identities of women at work and home, but it is noteworthy that motherhood is almost absent as a focus of research in accounting literature. According to O'Reilly (2016, p. 2), "motherhood, it could be said, is the unfinished business of feminism", as it is when women differ from their male colleagues.

Dambrin and Lambert (2008) focus on the transformative potential of becoming a mother in accounting firms, emphasising the challenges faced by women experiencing motherhood. They argue that organisational practices perceived as against women, such as sanctions for pregnancy and motherhood, result in women's self-exclusion from advancing in their careers – a phenomenon potentially influenced by the patriarchal structures discussed above. Similarly, Haynes (2008a, p. 631) identifies the difficulties women in accounting face in building the identity of "high flying working mother" under patriarchal culture while struggling to balance the identities of mothers and professional accountants. Consequently, some fulfil work commitments up to the moment of labour, take short maternity leaves and work during maternity leaves (Haynes, 2008a).

Kokot-Blamey's (2021) comparative study explores the experiences of women at the partnership level in accounting firms in Germany and the UK, focusing on how they negotiate motherhood on their way to the top of the organisational hierarchy. In Germany, influenced by patriarchal systems, women are expected to sacrifice their careers when deciding to have children. Economic pressures, however, make their contributions to the household indispensable, creating a conundrum where working mothers are expected to fully dedicate themselves to childcare while also remaining competitive in the labour market. In the UK, female accounting partners have different experiences in motherhood. While not expected to give up their careers, they face economic pressure to give up their motherhood responsibilities. Another dimension of limited motherhood research points to contradictions

between motherhood and professionalism in accounting related to the maternal body. [Gatrell et al. \(2017\)](#) argue that the maternal body at work is marginalised, considered unstable and less likely to be productive in the competitive labour market. In China, despite the Communist Government's commitment to workplace gender equality, as reflected in slogans and laws, the enduring influence of Confucianism significantly impacts the treatment of women. [Zhao and Lord \(2016\)](#) highlight that Chinese women accountants, particularly mothers, face limited recruitment and promotion opportunities and risk being replaced or undervalued after maternity leave. Many women also lower their career expectations after becoming mothers, potentially halting or ending their career progression.

In sum, our review highlights the significant emphasis on gender diversity in existing literature, which is generally positively associated with organisational performance, audit quality and financial and non-financial reporting. However, there is less focus on gender equity and inclusion, and results are mainly negative, with many inequalities and biases identified. We further identify the underlying reasons for these issues, which are gender stereotypes, patriarchal systems and motherhood impacts. Next, we will provide some critical discussion and identify potential avenues for future research.

5. Discussion and conclusion

Our review highlights the interconnected aspects of GDEI, which collectively aim to support women in accounting. Increased gender diversity amplifies women's representation and voices and fosters equity and inclusion, while advancements in gender equity and inclusion initiatives attract more women to the workforce and facilitate their progression to leadership positions. This, in turn, reinforces gender diversity on the boards, forming a cohesive cycle with each reinforcing and augments the positive impacts of the other two. However, this interconnectedness can lead to these aspects being ambiguously grouped, potentially creating the misconception that achieving one (e.g. diversity) equates to addressing all and may encourage a tick-box mindset. In this section, we critically discuss the meanings and implications of each aspect within GDEI and suggest avenues for future research.

Firstly, gender diversity has received the most attention in the accounting literature, broadly referring to the representation of women in various leadership positions such as management, director, partner, board and committees. While prior research highlights that a higher female representation improves financial and non-financial performance, women remain underrepresented in most workplaces in accounting. Future research is thus needed to investigate strategies for empowering and mentoring women to not only stay in the profession but also move up to top positions. Prior research has identified various challenges, such as gender stereotypes and bias. Future research is encouraged to delve deeper and unpack the challenges women face and explore how successful women who reached the top address the challenges and distil general lessons that can be shared and replicated for others.

Our review identified only three studies explicitly focusing on ESG reporting related to gender diversity. Given the long academic publication process and the substantial interest in ESG reporting, we anticipate an increasing emphasis on ESG reporting of GDEI issues. This trend is particularly likely when a higher female board representation is associated with transparent reporting, suggesting a potential rise in the number and extent of ESG reporting on GDEI. However, there exists an overlap within GDEI aspects and ESG boundaries that report GDEI issues are not entirely clear, and there is a risk of ticking the box of "gender issues" for reporting purposes without meaningful work to address GDEI issues. Future research is suggested to further examine GDEI-related issues in ESG reporting. Given the

context-specific nature of gender accounting research, comparative studies across jurisdictions, subject to different regulations, accounting standards and cultural backgrounds, could offer valuable insights. In addition to jurisdictional areas, we identify various research theories and data analysis techniques to propel this initiative forward. Mixed-method approaches, combining surveys and semi-structured interviews, would be well-suited to investigating these topics.

Secondly, gender equity, which generally refers to fair treatment for both men and women, such as equal pay and career progression opportunities, has received limited attention in the accounting literature. It extends beyond just the considerations of equal treatment but also considers women's specific circumstances, including motherhood and maternal responsibilities, to promote equitable promotion and career progression outcomes for both men and women. However, numerous barriers to gender equity persist across accounting and auditing firms, universities, government and nonprofit organisations. These barriers manifest both explicitly through workplace biases and, more subtly and implicitly, as internalised by women who struggle with self-esteem and confidence that lead some women to self-exclude from climbing the career ladder.

Social and cultural norms also shape women's perceptions and experiences from an early age, making these barriers challenging to overcome. Future research could explore these implicit and internalised constraints and how women deal with them in different contexts. Furthermore, working conditions, such as extensive business trips and late working hours, have been briefly mentioned in the literature but may critically impact women's career progression and turnover rates in accounting and auditing firms. Future studies could investigate these working conditions and other material constraints that may have been overlooked and/or practices that claim to go against the constraints are only taken at a surface level.

Finally, gender inclusion has received the least attention in the literature, yet it demands significant focus moving forward. It refers to an organisation's initiative to embrace women, ensuring their voices are heard and enabling them to make meaningful contributions to the organisation and society at large. However, the patriarchal culture undoubtedly hinders inclusion by restricting women's agency and potential. An excellent demonstration of this is found in the comparative study conducted by [Kokot-Blamey \(2021\)](#), which highlights how women in different countries, i.e. Germany and the UK, exhibit entirely different attitudes and strategies in reaching partnership positions. Future research is suggested to extend these comparisons to explore different contexts, e.g. developing vs developed countries, diverse cultures, religions, age groups and ethnicities, for more nuanced insights. Importantly, making the accounting profession more inclusive cannot solely rely on increasing the number of women in top positions. A comprehensive understanding of women in accounting, especially during critical moments like motherhood, is essential. Research should examine how motherhood impacts women's agency, autonomy and authenticity in the profession and the similarities and differences in their work experiences.

Gender inclusion is arguably more challenging to achieve as it builds on gender diversity and equity, as gender inclusion cannot be achieved without diverse gender representation and equal treatment in the workplace. However, social pressures, particularly the need to balance childcare and professional responsibilities, often hinder women's career progression. For many female accounting professionals, motherhood marks a unique period, perhaps the first time they realise they have hit a glass ceiling and struggle with the "second shift" ([Hochschild and Machung, 1989](#)) of being responsible for household work after returning home from their day jobs. They also bear a "mental load" ([Robertson et al., 2019](#)) of planning family life and managing children's activities, e.g. picking up/sending off children to schools, sports and other activities. These responsibilities often lead women to opt out of advancing to top

positions. Work–life balance initiatives, such as flexible working arrangements (Storm and Muhr, 2022), aim to enhance inclusion by making leadership roles more accessible. However, these programmes can inadvertently stagnate careers, as the “up-or-out” culture in accounting values uninterrupted work, with women who opt for flexibility facing missed promotions and perceptions of inferior performance. Paradoxically, the accounting and auditing firms ultimately benefit from these initiatives by showcasing their commitment and care for female employees, thereby enhancing their reputations in the markets.

Future research should place greater emphasis on gender inclusiveness to identify nuanced approaches and practices that genuinely embrace women in the workplace. When workplace initiatives are available, assessing whether women are positioned in the central place, not merely at the surface level, for legitimacy purposes is crucial. Another intriguing area for future research is to examine the mixed emotions – such as a combination of joy and fear or anger and sadness – women experience when facing challenging career situations and decisions. While prior research (e.g. Reppenning *et al.*, 2022) connects emotions to accounting, our review of 210 papers found no specific focus on gender accounting and emotions. In our review of relevant papers for this research, we often come across the term “feelings”, which is often used when describing women’s challenges in the workplace. Given the substantial contributions of women to organisational performance, we suggest that future research examines the impact of mixed emotions/feelings of females.

Based on limited literature on gender equity, gender inclusion, challenges of the glass ceiling issues and the history of women in accounting, we identified three commonly discussed reasons for gender inequity and bias. Our aim is not to exclude other challenges but to provide a starting point for understanding the persistent gender equity and inclusion issues in the accounting profession. We encourage future research to expand on these insights and explore additional factors. For example, the sandwich generation – women who simultaneously care for both children and ageing parents – introduces additional burdens that disproportionately affect women’s career trajectories. Although this issue has not been prominent in the reviewed literature, future research could investigate how broader caregiving roles influence women’s career advancement to shed further light on these challenges.

The implications of our findings extend beyond academia, providing valuable insights for policy and practice. Our discussion underscores the timely demand to reassess corporate cultures that undervalue feminine occupational norms such as collaboration, relationships, participation and work–life balance – especially those that disadvantage women with family responsibilities. Accountancy firms can proactively embrace an inclusion culture by implementing mentoring programmes to provide access to role models and support for skill development, reassessing promotion practices to eliminate gender bias, adopting family-friendly policies like flexible working arrangements and setting gender targets for senior positions to combat stereotypes and bias. Furthermore, government policies should strive to avoid perpetuating gender stereotypes and enact progressive legislation, for example, parental leave for either parent when a child is born, rather than just solely stereotyping the mother as the caregiver. Regulatory bodies must establish guidelines that consider the supply and legitimacy of female directors’ appointments as part of initiatives to enhance board gender diversity.

We acknowledge that our discussion is constrained by its exclusive focus on the “gender” aspect of “diversity, equity, and inclusion” without exploring other related dimensions such as race, age, ethnicity, physical ability and neurodiversity. Within the gender focus, our analysis centres specifically on women, excluding non-binary genders. However, we believe

this targeted approach is essential to maintain the depth and coherence of our discussion, allowing for a thorough examination of women-centric gender accounting literature.

Notes

1. Includes all areas of public accounting, such as auditing, taxation, and consulting, as well as corporate accounting and governance.
2. For example, on International Women's Day, UK entrepreneurs created a chatbot that responded to employers' tweets with details of the company's gender pay gap and an invitation to take action.
3. During the pandemic, nearly 4 million women left the workforce, and the employment-to-population ratio for women dropped below 50% for the first time since the 1980s (Conservice ESG, 2022).
4. This covers papers published up to October 2023, which corresponds to our search date.
5. While the original framework organises review only by topics, settings, theories, methods, and data analysis techniques, our profiling analysis modifies this by further analysing each topic in relation to these key elements.
6. Profiling analysis involves identifying key descriptors of published articles—such as authors, topics themes, methodologies, theories, and data analysis methods—and using this information to draw generalisations about the research content (Xu *et al.*, 2021).
7. About 25% of gender diversity in board papers (19 out of 76) specifically looked into audit committee diversity.
8. Compensation is provided only through a salary, without a share in the firm's residual profits.

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Appendix

Table A1. Number of papers published on gender accounting by journals

Journal	No. of papers	%
<i>Meditari Accountancy Research</i>	13	6.19
<i>Critical Perspectives on Accounting</i>	13	6.19
<i>Managerial Auditing Journal</i>	12	5.71
<i>Accounting Education</i>	10	4.76
<i>Journal of Applied Accounting Research</i>	9	4.29
<i>Accounting, Auditing and Accountability Journal</i>	8	3.81
<i>International Journal of Auditing</i>	8	3.81
<i>Journal of Accounting in Emerging Economies</i>	8	3.81
<i>Accounting, Organisations and Society</i>	7	3.33
<i>Journal of Accounting Education</i>	7	3.33
<i>Accounting and Finance</i>	6	2.86
<i>Accounting History</i>	6	2.86
<i>Accounting Research Journal</i>	6	2.86
<i>Advances in Accounting</i>	6	2.86
<i>European Accounting Review</i>	6	2.86
<i>International Journal of Accounting and Information Management</i>	6	2.86
<i>Pacific Accounting Review</i>	6	2.86
<i>British Accounting Review</i>	5	2.38
<i>Accounting Forum</i>	4	1.90
<i>Accounting Horizons</i>	4	1.90
<i>Asian Review of Accounting</i>	4	1.90
<i>Contemporary Accounting Research</i>	4	1.90
<i>Journal of Accounting and Public Policy</i>	4	1.90
<i>Journal of Financial Reporting and Accounting</i>	4	1.90
<i>International Journal of Accounting</i>	4	1.90
<i>Accounting Perspectives</i>	3	1.43
<i>Accounting History Review</i>	3	1.43
<i>Asian Journal of Accounting Research</i>	3	1.43
<i>Auditing</i>	3	1.43
<i>Journal of Corporate Accounting and Finance</i>	3	1.43
<i>Journal of International Accounting, Auditing and Taxation</i>	3	1.43
<i>Accounting in Europe</i>	2	0.95
<i>Accounting Review</i>	2	0.95
<i>Asia-Pacific Journal of Accounting and Economics</i>	2	0.95
<i>Australian Accounting Review</i>	2	0.95
<i>China Journal of Accounting Studies</i>	2	0.95
<i>International Journal of Accounting, Auditing and Performance Evaluation</i>	2	0.95
<i>Issues in Accounting Education</i>	2	0.95
<i>Journal of Accounting and Organizational Change</i>	2	0.95
<i>Sustainability Accounting, Management and Policy Journal</i>	2	0.95
<i>Accounting and Business Research</i>	1	0.48
<i>Accounting Historians Journal</i>	1	0.48
<i>Australasian Accounting, Business and Finance Journal</i>	1	0.48
<i>Behavioral Research in Accounting</i>	1	0.48
Total	210	100.00

Source: Table by authors