

Queering accounting: opening up and connecting professional services firms

Queering
accounting

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Abstract

Purpose – The purpose of this paper is to provide a commentary on the research undertaken by Egan (2018), arguing for the themes of opening and connecting to be embraced, adopted and practiced by professional service firms, those who work within them and the academic researchers actively engaged in investigating this field.

Design/methodology/approach – This study provides insights into the need for professional service firms to ensure breathing space for LGBTQI-identifying accountants rather than a simple acceptance and assimilation of LGTQI peoples within the consolidated heteronormative structures of the accounting profession. Starting from the recent societal and legislative changes coupled with the ongoing disruption of the business environment, this paper urges professional service firms and accounting researchers to open up and connect to cultural identification, theory, research ideas, research methodologies and research impact and dissemination.

Originality/value – This study represents the beginning of a discussion around the lifeworlds of LGBTQI-identifying accountants and how embracing these may be beneficial for their accounting profession. It provides a critical discussion of the current use of Queer Theory and it supports future studies around the notion of “intersectionality.” It also includes empirical evidence about connecting academic, professional and public communities around the topic of “Queering Accounting.”

Keywords Culture, Accounting profession, Intersectionality, Lifeworld, Queer Theory, LGBTQI

Paper type Viewpoint

Introduction

“You get to exhale now Simon, you get to be more you [...] than you have been in a very long time” (Love, Simon)[1]

This invited commentary provides a complementary perspective to the evidence presented in Egan (2018) on the diversity and inclusion of the LGBTQI community in professional service firms, with a particular emphasis on the recent Australian societal and legislative changes. It does this by arguing for the themes of *opening* and *connecting* to be embraced, adopted and practiced by professional service firms, those who work within them and the academic researchers actively engaged in investigating this field. This will require an opening up and connecting to new forms of cultural identification, theoretical frameworks, research ideas, research methodologies and methods, and to new ways of research dissemination in order for the LGBTQI community to truly *exhale*.

This past year in Australia’s Queer history has been a rollercoaster ride of political and social upheaval. Whilst one of final elation in having achieved marriage equality in November 2017 after two-thirds of Australia voted “yes” in a \$122m postal plebiscite, this has not come without its pains, turmoil and contradiction (Murphy and Karp, 2017). It was



undoubtedly a year where our queer community found itself centre stage, geopolitical props in world politics. Queer community rights were emphasised in calls to action by the United Nations yet ferociously debated in legislative campaigns and heated online discussions through social media. We protested against the politicking that occurred around the funding, de-funding and re-funding of The Safe Schools Coalition, a Non-Government Organisation founded in the state of Victoria in 2010 to combat homophobic bullying in schools and subsequently expanded nationally (Wiggins, 2017). We witnessed a public airing of nasty, ideological “no” campaigns fuelled by hatred and homophobia, including the use of plane skywriting “vote no”, that for some, this has left a resounding sense of desolation. This was clearly evidenced when marriage equality was publically debated on a National Australian political broadcast, “Q&A”, and a young viewer tweeted in to the show “watching #qanda with my parents unaware I’m gay and by God do I want to melt into this couch”. Finally, we were inundated with comments and details about family members, friends, colleagues, neighbours and members of the community, answers to the question “Should the law be changed to allow same sex couples to marry?” A question posed by our Prime Minister, Malcolm Turnbull, and his conservative government, not by us. For many in the LGBTQI community it confirms just how much work there is still to do.

Such societal and legislative changes coupled with signs of a dramatically changing business environment are set to disrupt professional accounting firms that have been traditionally characterised by heteronormative perspectives (Stenger and Roulet, 2018; Rumens, 2016). The future of work, climate change, innovation, technology, sustainability, political instability and over consumption of resources represent systemic factors, which are and will continue to reshape how we do business, both locally and globally (Schwab, 2017). How this new “reality” of contradictory political gaming and more progressive societal and business changes is impacting on the reality (explicit and implicit) of professional services firms and the LGBTQI identifying accounting community?

This global change seems to be occurring at rapid speed and as a result accounting academics and practitioners are being asked to think in more creative, diverse and integrated ways. Research that provides insights into the lifeworld of LGBTQI identifying accountants, their unique conceptions of creativity, innovation and leadership may assist professional service firms gain novel perspectives. So far, accounting research has mainly focused on the stigma of being LGBTQI or the need for human resource policies of inclusion from a heteronormative perspective (Stenger and Roulet, 2018; Edgley *et al.*, 2016). Research that focuses instead on the unique aspects of LGBTQI culture and identity and how embracing these may or may not be beneficial for the accounting profession is desperately needed. Such research has the potential to identify how personal capabilities (and resulting worldviews) of accounting practitioners can influence work activities and organisational contexts, within globally disruptive business environments. An opening up and a connecting to often quite disparate worlds will be a necessary part of the process.

Opening up and connecting to cultural identification

Only gay people had to come out. Announcing who you are to the world is pretty terrifying [...] cause what if the world doesn't like you? [...] I'm done being scared. I'm done living in a world where I don't get to be who I am. (Love, Simon)

As LGBTQI, we are not born into a sense of identity. The norms found within the family unit do not always work the same way for us (Blake, 1995). Queer people are one of the very few minority groups whose culture does not transmit from the family unit. There is a “coming out” that often (not always) occurs, an acceptance of something different, equally as

much as a step towards discovering our own queer identity. An identity that is often contradictory to the familial ideal. Points of familiarity that represent cultural identification for many – family, home, people, heritage – are soon seen as social constructions made by and for the members of that community. We begin to realise, often subconsciously, that we need to construct our own houses and adopt our own parents. We come to appreciate that culture and identity are non-organic constructs. [Blake \(1995\)](#) describes this:

From the margins, queers have picked those things that could work for them and recoded them, rewritten their meanings, opening up the possibility of viral reinsertion into the body of general discourse. Denied images of themselves, they have changed the captions on others' family photos. Left without cultural vehicles, they have hijacked somebody else's. They have been forced to trespass and poach. To be queer is to cobble together identity, to fashion provisional tactics at will, to pollute and deflate all discourses.

This unique form of cultural and identity construction requires courage, audacity, fearlessness and an openness of an individual. The LGBTQI community often travels a potentially difficult journey early on in life and as such may become resilient and confident with who they are. For many, this stage of “coming out” provides the self-created space in which to *exhale*, to shed social paradigms that no longer apply and to *be more you, than you have been in a long time*. It is a coming home. This can provide a sense of optimism. This can result in a growing realisation that the world around them needs to change. As [Whitworth \(2017\)](#) states:

Because of that queerness, my work now struggles to find its place in the world. Like so many of us, it is too colourful, too bright, too alternative and too fuck-you to find its place easily and without compromise. So you know what I have to do, I just have to change the world.

Professional service firms in Australia are now talking about the need to “bring one's *authentic* self with them to work”. As if the *authentic* self was somehow distinct, separate from the rest of oneself, a form of accessory that you can pack in a bag, along with one's laptop, notes and sandwiches. A queer cultural identification can be significantly different to the heteronormative structural norms commonly found within professional service firms ([Rumens, 2016](#); [Haynes, 2017](#); [Egan, 2018](#)). So it begs the question – How can one truly bring their authentic self to the workplace when their cultural identification is often constructed so profoundly different to the predominant culture that prevails? This tension can result in a hiding, retaliation and/or assimilation.

Through an open dialogue in regards to sexuality and cultural identification we see significant potential for more meaningful conversations to occur between LGBTQI-identifying accountants and the longstanding gatekeepers of the heteronormative dimension in professional service firms. However, in order to reach one another there must be a “meeting in the middle”; this requires an opening up and connection that can be achieved through only safe, open dialogue. In many ways, there needs to be a “coming out” of professional service firms, to arrive at a *shared understanding*. It can be a key role of a researcher to explore such a space within professional service firms.

LGBTQI-identifying accountants bring to professional services firms a malleable sense of culture and identity as they have come to “learn”, in the truest sense of the word, that culture and identity are socially constructed. Their culture and identity and how it opens, connects with and/or reacts to the predominant masculine and hierarchical culture of accounting and professional service firms represents an area unexplored in accounting research and yet seems to hold promise for the accounting profession of the future, in a time of rapid change and innovation.

Opening up and connecting to theory

In this section, we urge for a stronger theoretical debate of the social dimensions surrounding the LGBTQI community in the accounting profession and their interactions with professional service firms and/or the accounting workplace. We emphasize the need for a continuous dismantling of the current heteronormative structures within the accounting profession. By debunking the ontological commitment of the accounting profession to stability and inertia, we can motivate meaningful and relevant conversations that pave the way for positive change within the accounting profession and in society, more generally.

The study of sexuality in the accounting profession has been neglected for a significant period of time. The poststructuralist work of [Burrell \(1987\)](#) draws on [Foucault \(1978\)](#) to show that sexuality is often used as a source of domination in the accounting profession. Because accounting and sexuality are viewed at the antipodes of the rationality and legality spectrum, accounting practitioners are expected and encouraged to suppress their sexual identity in the workplace. In parallel with societal changes, the increasing attention around (the lack of) women in the accounting profession represents a major attempt to adopt a post-structuralist approach to accounting practices ([Dambrin and Lambert, 2008](#); [Dambrin and Lambert, 2012](#)). Whereas this stream of research contributes to overcome the stereotypes associated with the male-female dichotomy, it often overlooks the notion of sexuality.

The social and legal acceptance of the LGBTQI community in the workplace is a recent and ongoing process. Thus, the theoretical development of sexuality within the accounting profession is still in its infancy, with a strong emphasis on Queer Theory. [Rumens \(2017\)](#) argues that the Queer Theory (or queer theories) is generally used “to problematize, rupture and reconfigure the field of norms through which organization sexualities are currently constituted and conferred recognition”.

This type of interrogation of the constructed social norms allows researchers to further explore life experiences. [Anderson-Gough et al. \(2005\)](#) affirms that accounting firms search for accountants and trainees who exhibit:

Values conventionally considered important: dressing appropriately (that is, in conservative versions of contemporary business attire, such as, for male trainees, a dark suit and shirt and tie that is stylish rather than garish); being ambitious; working hard; being intellectually competent; socially skilled; and claiming a keen interest in the business world.

Here, queer theory contributes toward understanding the extent LGBTQI-identifying accountants may be the sources of structural disruption and generators of new norms.

Few studies use the Queer Theory to explore the experiences of the LGBTQI community in the accounting world and they are the incitement to the long-lasting heteronormative representation of the accounting profession ([Rumens, 2016](#); [Haynes, 2017](#); [Egan, 2018](#)). However, we caution against the proliferation of the current approach because it presents two limitations, which risk impairing the necessary and much-needed identification of diverse sources of non-normative behaviours.

First, insofar as the LGBTQI community has been theoretically and empirically treated as a homogeneous group. The similarities may be strong, but queer theory strongly emphasizes the need to identify the factors stimulating the disruption of the current heteronormative approach in accounting workplaces. In addition, the fluidity intrinsic to queer theory allows researchers to unearth the sexual and gender diversity of LGBTQI-identifying accountants. Lesbian, Gay, Bisexual, Transgender, Queer, and Intersex may carry multiple and unique personal and cultural values and experiences, which need to be unravelled for an in-depth understanding of their lifeworlds and the connection they have with their activities within professional service firms. Second, there is a dearth of

information about the presence of queer sites within heterosexuality. Rumens *et al.* (2018) call for additional research on non-normative sites within heterosexuality, questioning the extent heterosexuality can be queered. They emphasize the need to break the general assumption of overlap between heterosexuality and heteronormativity. Given the presence of implicit and explicit coercive heteronormative aspects within the accounting profession and the associated pressure to conform, heterosexuality may include sites for disruption to the constituted organizational regimes. We can thus contribute to dismantle the social norms which sets constructed harmful boundaries in the activities of professional service firms.

Opening up and connecting to research ideas

“Simon: It’s you

Bram: It’s me

Simon: [...]and you’re Jewish

Bram: Yeah

Simon: Which is cool

Bram: (Laughs) [...]and I am black too [...]and gay. Which is kind of crazy, huh” (Love, Simon)

An opening and connecting to new theoretical frameworks opens up novel and diverse areas of investigation and allows us to explore fresh research ideas. In this light, future research could break down the distinct boxes in which other social dimensions, e.g. race, class, and age are treated in the accounting literature (Annisette, 2003; Baskerville, 2006). The notion of “intersectionality” demands to further explore the different experiences in the workplace, especially considering that human beings cannot be confined to individual, specific and disconnected categories (Monro, 2010; Ward, 2008). Because society and the business environment are rapidly changing, we expect professional accounting firms to acknowledge and reflect evolutions in societal composition. From a theoretical perspective, the intersectionality analysis allows researchers to shed light on various intrinsic interconnecting systems dominant within the accounting profession. Additionally, it presents potential to illustrate cultural aspects of a professional service firm’s value, which is currently being ignored.

Future research could further mobilize socio-materiality theory through a queer lens. To what extent do changes in technology, for instance, the use of online dating applications, such as Grindr and/or Tinder, or the presence of social media platforms dedicated to LGBTQI networks at firm/profession level, facilitate the interactions among LGBTQI identifying accountants and their allies. Therefore, both work and non-work related new technologies may influence the way the accounting profession changes its values and assimilates new practices over time.

A development in the use of theoretical frameworks to explore sexualities would support accounting firms in having a more holistic approach to diversity and inclusion. From an accounting academic perspective, future research extending the current theoretical frameworks would also have implications in identifying and recognizing differences within the accounting profession, with particular emphasis on the LGBTQI community.

Accounting firms are increasingly turning their attention to business consultancy activities to complement their portfolio of services, relying heavily on diverse communication, cultural competencies and a sense of empathy, sensitivity and emotional intelligence. From an accounting practitioner perspective, there could be significant synergies and benefits in talking to, accepting and embracing diversity in the workplace. A more holistic vision of society and an open and connected understanding of the lens through which marginalized communities view the world would contribute to accounting firms maintaining relevance in a fast-paced rapidly evolving global business environment. Accounting firms would therefore be able to analyse problems from multiple heterogeneous perspectives, resulting in the provision of potentially more crafted business solutions.

Opening up and connecting to research methodologies

An opening up and connecting to new research ideas such as those discussed above requires us to embrace new methods and methodologies that enable an uncovering of the lifeworld of LGBTQI identifying accountants. To achieve this, we will likely need to engage in a creative opening towards our research methods that enable us to connect more holistically with the individual lifeworlds of LGBTQI accountants.

Husserl (1970) uses the term “lifeworld” to describe the world in which one exists and lives within, every day. In other words, an individual’s lifeworld is complex, where varying perceptions exist within differing contexts. From a lifeworld perspective, Van Manen (1977) advances the concept of “orientation” as a way in which to acknowledge the complexity of an individual’s lifeworld. He asserts:

The concept of orientation can be understood as the existential referent in such phrases as “having an orientation”; e.g., a scientist has a particular orientation toward the world. . . . Thus, the term “orientation” refers to the specific ways in which an individual looks at the world . . . Underlying every orientation is a definitive epistemology, axiology, and ontology; i.e., a person’s orientation is composed of what he believes to be true, to be valuable, and to be real.

LGBTQI-identifying accountants through the active construction of unique cultural identification early on in one’s life will likely bring a particularly unique *orientation* to life, work and their role as an accountant. Exploring this *orientation* will require researchers to gain a deeper access to the lifeworld. A key question accounting researchers will need to ask themselves, when designing research studies in this area, will be – How can we design research that connects more closely to human sensibilities? In other words, how can research methods and methodologies open themselves to engage more meaningfully with the lifeworld of LGBTQI identifying accountants?

It becomes evident that there needs to be a “willingness to engage” with the lifeworld by both researcher and the LGBTQI accounting community. Whilst this may appear obvious, it is likely to require significant effort from both sides for this to occur in any meaningful way. The researcher will need to maintain an open and flexible approach in the design and implementation of their research (Ashworth and Lucas, 1998; Ashworth and Lucas, 2000). Encouraging a process of “play” in both research design and data analysis. Playful activities that encourage LGBTQI accountant reflection, storytelling and the sharing of experience in the broadest possible sense should be created. Attention paid by the researcher to a process of empathetic reasoning with LGBTQI accountants, undergoing a process of “bracketing” of their own assumptions[2], will be important to create a space where another can be received and listened to. Researchers should be encouraged to engage with playful techniques, such as: looking for surprises, brainstorming, the researcher’s diary, self-interrogation, conversation and drawing pictures (Riley, 1990), that support one’s data to be viewed from multiple perspectives throughout the analysis process. In this way, embracing

one's imagination during data analysis can enhance empathy so that the researcher is able to actively "hear" and visualise each LGBTQI accountant throughout the analytical process. This will be important for the researcher to connect to the individual lifeworld.

Of equal importance is a LGBTQI accountant's "willingness to engage" in a navigation of his or her own lifeworld, without which it would be impossible for the researcher to gain access to and enter another's lifeworld. Thus, research design needs to be considered enough to "invite" the individual in various ways to willingly engage in an exploration and navigation of their own lifeworld. An invitation can be advanced in a multitude of ways, but the following aspects may prove useful to consider:

- An open, flexible and broad approach that encourages the individual to relate to and "enter" the study in their own way. Multiple opportunities to account and maintaining an open interview design;
- engaging individuals by placing an emphasis on community, where participants are provided with opportunities to relate, discuss and reflect with their peers;
- encouraging a curiosity amongst participants by designing creative activities that playfully encourage individuals to explore and discover aspects of themselves;
- paying constant and conscious attention to creating maximum space for individuals to be themselves, openly reflect on their experiences and willingly share these; and
- maintaining an absolute form of transparency with individuals so they begin to "feel" like they were an active part of the research and were able to offer a meaningful contribution.

This explorative process results in a safe environment that the individual themselves design through their own use of imagery and as a result the interview process can become an exciting entry for the researcher into the individuals' varying lifeworlds (McGuigan, 2017). Visualisation therefore provides a powerful way for LGBTQI accountants to connect their own experiences to accounting, accounting work and the accounting profession.

Visual imagery encourages individuals to willingly engage in the research process, allowing them the space in which to tell their stories as openly and as fully as possible, personalising the research study for the individual. Through this personalisation, LGBTQI accountants are more likely to discuss broad-ranging aspects of how they relate to and ultimately feel about accounting. Visualisation can therefore enable an innovative way for individuals to explore their feelings and emotions around accounting.

A conscious "bracketing" of one's own prior knowledge, experience, assumptions and personal presumptions and the use of photographic documentation are not techniques contained solely to researchers and the research process. We see strong applicability to professional services firms and the way in which they might engage with diversity and the LGBTQI accounting community. Professional services firms and key personnel within them will need to "bracket" their own cultural identity if they plan to open up to and connect in any meaningful way with an LGBTQI community and its unique cultural identification. Diversity and inclusion in professional service firms is about acknowledging differences in approaches, valuing these and finding connections between LGBTQI-identifying accountants and non-identifying LGBTQI accountants within the firms. Visualisation can provide such a connection.

Opening up and connecting to research impact and dissemination

We can see the necessity for an opening up of the research process and a need to connect more deeply with others within the academic, professional and more public communities

around which such research has impact. Egan (2018) provides us with an insight into the lack of external visibility of the LGBTQI-identifying accounting community within professional service firms. This provided us the inspiration to begin to rethink the way we operate as researchers. Whilst research impact is often discussed in terms of H-Index, citations counts and journal impact factors, we invite researchers to think more creatively about their work and the impact it could and should be having. How could we as researchers open up and *show* research work in a way that would connect to others? How can we engage more broadly with the wider community and general public? How can we be creating interest in our work? How can we create connections to other fields of research that may result in boundary crossings, openings and blurring? This will be particularly important given the current trend towards research impact agendas now being introduced into national research evaluation exercises in several countries.

In keeping with the theme of *visibility*, we began to collaboratively think of a way in which to create a more transparent process that could engage diverse members from different communities at different stages throughout the research. We began this process through a project event launch with one of Australia's national professional accounting bodies. We engaged with professional body staff to complete a podcast "Queering Accounting Research" discussing our project, sharing our own stories and experiences in the accounting profession and detailing why completing this project is important to us. This has subsequently become part of the "lgbtIQ" series[3], a series of career chats with interesting business accounting professionals who unpack their experiences, aspirations and career journeys as a form of mentoring and leadership for others. In doing this, we were able to humanize our work, reflecting with others and laying a collaborative platform in which to explore through our research.

We successfully ran industry events in main Australian cities in an interactive workshop-style presentation, with LGBTQI and non-LGBTQI members of the accounting profession, where we were able to explore community interest in developing LGBTQI identifying accountants' presence and visibility across the accounting profession. To present at these workshops we engaged a screen-printing company to design and create T-shirts that were able to further visualise our work (see Figure 1 below). This enabled us to engage with the professional accounting community and to begin to develop interest in our queering accounting work. A recent LinkedIn posting of this work shows 51 received likes and has been viewed 5,389 times over only seven days.

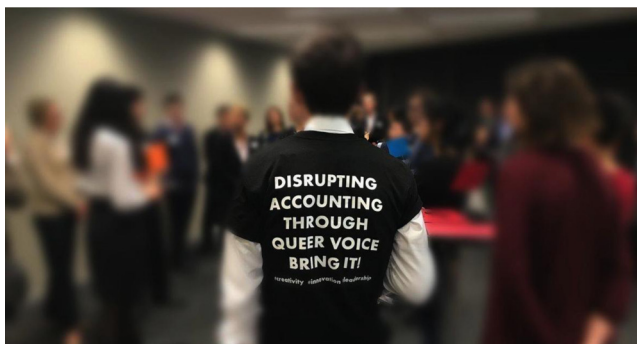


Figure 1.
Queering accounting
T-shirt made to wear
to industry events

Source: Photo credit @ Adam Suess

In undertaking this work with an Australian professional accounting body, we further began to think about how we approach research and how this is translated into insights and value to others. How can you then transfer that knowledge? What could be done to disrupt the process of transfer? Could there be a way to include others through the process? We began to understand the importance of thinking about the process in the form of “research as event”, which led to our partnering with a local artists’ community FrontYard Projects. This Sydney-based art collective is a non-profit organisation that provide a:

[...]pro-active, flexible space for practical skills-sharing, community cultural engagement and critical research” with an aim to “challenge, facilitate and nurture collaborations between people with a passion for culture and to build a more resilient and sustainable independent arts community for the future.

FrontYard Projects are hosting us mid-2018 to conduct a Queering Accounting residency where we will be constructing a “shop front” window (see [Plate 1](#) below) for the Queering Accounting project. This will make visceral use of the concepts of visibility, transparency and accountability to bring out diverse queer voices from across the professional, academic and public communities.

The queering accounting artist-in-residency project will enable us to open up our research and connect with others through engaging in creative event style activities. A queer lunch will invite individuals from academia, professional service firms and accounting bodies along with members of the general public to sit down for lunch and engage in a stimulating discussion and debate about what a queer perspective of accounting might look like. A Pride-in-Business panel discussion event held within a professional services firm will enable a showcasing of thought-leadership in the area, public conversations held within the shop front window and throughout the streets to gather diverse and disparate views and a queering gala dinner that brings together the accounting community in a setting that acts as a clear point of difference. Focus groups and follow-up interviews undertaken in professional service firms with LGBTIQI-identifying accountants will enable a collection of research data. A creative process of futuring will enable interested individuals and artists to engage in identifying and exploring uncertainties and potential opportunities in regards to queering accounting that will assist in building scenarios of what a queer accounting profession might look like. Through the artistic process of building a “shop front” to show our work, we are able to create a space that builds community, enhances full exposure of



Source: Photo credit @ Alexandra Crosby

Plate 1.
FrontYard projects’
shop front window
space

queer voices and shares this across diverse aspects of the formal and informal accounting space.

Concluding thoughts

We have argued for an *opening up* and *connecting to* to be embraced, adopted and practiced by professional service firms, those who work within them and the academic researchers investigating them. We envisage that this will require an opening up and connecting to, new forms of cultural identification, theoretical frameworks, research ideas, research methodologies and new ways of research dissemination by both accounting academics and practitioners. Diversity and inclusion in professional service firms cannot be about an assimilation of LGBTQI peoples with the heteronormative structural norms currently associated with accounting firms. Rather diversity will require professional services firms to create breathing space in which LGBTQI-identifying accountants have the ability to *exhale*, and to *be more you, than you have been in a long time*. For, they too deserve to come home.

Notes

1. *Love, Simon*, film produced by Temple Hill Productions, United States of America (distributed by 20th Century Fox, 21050 Lassen St, Chatsworth, CA 91311, 2018) Codex ARRIRAW, 110 min.
2. Bracketing is a method of placing aside one's own assumptions about the nature of the phenomena under investigation. Researchers need to possess a conscious awareness of the relationship between themselves and the interviewee, knowing that their own prior knowledge and experience may influence the direction of the interview. Ashworth and Lucas (1998) for details on the bracketing process.
3. see LGBT.IQ Instagram.

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