



# Strategic management and accounting processes: acknowledging gender

Management and accounting processes

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## Abstract

**Purpose** – This paper sets out to investigate and critique the corpus of recent research into gender dimensions of strategic management and accounting processes with a view to establishing the current state of knowledge and offering both future research and policy implications.

**Design/methodology/approach** – A literature-based analysis and critique are employed. This is constructed from a social constructionist perspective, drawing on concepts of the variably gendered identity of discourse and of process, and a theory of absence.

**Findings** – The study uncovers major gaps in research attention and consequent knowledge concerning gendered characteristics of managers' and accountants' approaches to, and involvement in, strategic management and accounting processes. Evidence suggests that in these processes both feminine and masculine features constitute important but at present inadequately researched and understood modes of operation.

**Research limitations/implications** – This research suggests opportunities for androgynous strategic management and accounting processes that draw on characteristics from both feminine and masculine perspectives. Also identified are a significant array of knowledge absences and related further research questions to be addressed.

**Originality/value** – The study opens up an area of significant research neglect, particularly in accounting. It offers theoretical and methodological paths for moving this research agenda forward.

**Keywords** Gender, Strategic management, Women executives, Accountancy

**Paper type** Research paper

In the strategic management and corporate governance literatures, questions concerning diversity of corporate director and senior management profiles and backgrounds have attracted considerable research interest. This has largely been researched in terms of relationships between diversity[1] and board level decisions, corporate strategy types, and corporate performance (Baysinger and Hokisson, 1990; Goodstein *et al.*, 1994; Judge and Zeithaml, 1992; Michel and Hambrick, 1992; Siciliano, 1996; Treichler, 1995). Occasionally, forming a minor part of the definitions of diversity in such studies has been the element of gender. This has been even less attended to in

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the management accounting research literature, for example in the area of strategic management accounting.

The question of gender in relation to strategic management and accounting processes within organisations has received precious little attention from researchers, with the lacunae again even more pronounced in the accounting literature. The latter tradition has largely focussed upon studies and analyses of gender in relation to accounting employment and careers, public accounting, the accounting profession, job satisfaction and career progression, social and environmental responsibility, and accounting ethics. Many of these subject areas are oriented towards professional, organisational and career structures with an associated focus upon career identification and positioning. However, the underlying and potential role of gendered discourse in managers' and accountants' participation in the processes of strategising, decision-making, implementing and controlling within organisations also merits researcher attention. The investigation and theorising of gender and process in these areas has been largely neglected.

Drawing on published research in both the management and accounting research literatures, this paper explores gender research into strategic management and accounting processes with a view to identifying our state of knowledge about socially constructed gendered dimensions of these processes and their related discourses. In doing so it aims to offer an understanding of management researchers' perspectives and accounting researchers' contributions, to reveal any dominant gendered representations of these processes, and to elucidate the gaps in our current knowledge and prospects for further research.

This study addresses an arguably important potential future research agenda that can move the present gender research in accounting beyond its focus on professional accounting occupations towards contributing to understanding the social construction of professional processes and their associated discourses that take place within those occupational categories. In moving this agenda forwards, it is arguably important to acknowledge and penetrate both praxis and discourse, recognising their potential for mutual influence within a web of historical and contemporary environments and contexts. From this perspective, a number of key questions arise:

- (1) Do component strategic management and accounting processes such as planning, implementing, evaluating, reporting and controlling, currently reflect a particular gendered discourse hitherto unrecognised?
- (2) Is there potential for change in such discourse and the possibility of thereby building the foundations for changing the way in which associated strategic processes are socially (re)constructed over time?
- (3) Are there key areas of further research required for projects concerned with influencing or emancipating such processes?

This paper seeks to lay an elementary foundation for future research that can begin to address these questions.

The paper embarks by reflecting on the social constructionist and androgynous theoretical perspectives to be adopted and then situating gender concerns alongside the arguments for the masculinity of the management and accounting worldview. Research on the issues of gender and organisational leadership, gender and strategic

decision-making, gender and strategic implementation and control, is then critically assessed. From this, a case is made for the importance of recognising and addressing absences in our knowledge set, and for an initial qualitative, interpretive exploration and theorising of gender construction in strategic management and accounting processes. Finally, the paper argues the possibilities and implications for both future research and practice overall.

### **A theoretical perspective**

Gender research in the accounting and management disciplines has been typified by the range of perspectives brought to bear on a diverse array of subjects (such as already mentioned above). For example, early in the 1990s, from an accounting perspective, Hammond and Oakes (1992) outlined three major streams of feminist thought and their applications to accounting. “Feminist empiricism” focuses on the exclusion of women from professional positions and work arguing that professions and their related functions are interpreted and developed through a masculine lens. “Feminist postmodernism” attacks accounting’s assumptions of rationality, objectivity, and generalisability: focussing on the role of language in building power relationships. It challenges definitions of minority and subordinate groups by those in power (Hammond and Preston, 1992). The “feminist standpoint” challenges accounting’s masculine bias towards neutrality and objectivity: asserting women’s unique and empathetic view of the world from which they can advocate new emancipatory forms of accounting (Hammond and Oakes, 1992). Offerings of theoretical perspectives in the field of gender studies have continued to multiply, with no single perspective achieving dominance to date.

Management research has remained more concerned with gender traits and differences in managers and their approaches to managing (Marshall, 1995a). This has included the development of a school of thought recognising the interrelatedness of the masculine and feminine which has been expressed in terms of a concept of the androgynous manager, blending masculine and feminine skills and characteristics (Wilson, 1995; McGregor and Tweed, 2001). This was advocated as early as the 1980s by Sargent (1981). Nevertheless management researchers argue that in an organisational world still dominated by masculine concepts and norms, there remains compelling justification for continuing to research and understand gender differences and their potential contributions to accounting and management as a precursor to developing a more integrated approach to management in practice (Marshall, 1995b; McGregor and Tweed, 2001).

However, a broader, more inclusive approach to gender offers itself as a basis for examining gender dimensions of strategic management and accounting processes. Marshall (1995a) has observed that “gender” has taken on a broad and diffuse set of meanings, covering women, men and their relationships; related issues of power and organising; and differentiated behaviour patterns. This has facilitated and been expressed through inquiry into such areas as modes of dominant management discourse, men and women’s management styles, and gender and organisational change. From an accounting perspective, Kirkham and Loft (1993) have taken up Scott’s (1988) approach to gender, arguing that occupations and activities have gender identities that can reflect contextualised social understandings and are produced and

reproduced across social institutions, organisations and activities. Thus, rather than concentrating upon biological sex of individuals, this approach recognises the potentially gendered identity of practices and processes. As Scott (2004) argues, to restrict the examination of gender to biological sexual difference risks a failure to understand the complexities of the process of exercising power. From this perspective, particular occupations and practices may have gendered identities which are malleable and may shift in meaning over time and changing contexts (Kirkham and Loft, 1993). Thus gendered dimensions of strategic management and accounting processes may be established discursively in their modes of representation, characterisations, and articulations. Just as Kirkham and Loft (1993) argue that the gender of accounting practitioners may be developed and changed through discourse, so the gendered identity and characteristics of strategic management and accounting processes may similarly be socially constructed, and their inherent meanings derived and changed over time.

In the accounting domain, drawing on Chinese philosophy, Hines (1992) too has argued that gender goes beyond a dichotomy between men and women. Instead she asserts that gender is caught up in the language of accounting and its effect on the lives of both women and men, and upon society and environment. In her view this particularly relates to accounting's role in suppressing "values, perceptions, and ways of thinking, feeling, being and acting" associated with the feminine (Hines, 1992, p. 314). She sees accounting and its discourse as privileging the masculine with its associated focus upon physical, externalised, objective elements and structures. Still, Hines contends that these masculine and feminine dimensions are mutually contributing and inseparable. While seeing the present order as dominated by a masculine (Yang) worldview, she nonetheless argues for the introduction of the universal feminine (Yin) with a view to pursuing a better integration of the two perspectives.

This study adopts a social constructionist perspective, seeing values, attitudes, discourse and social practices as intertwined and constituting multiple views of reality. Accounting processes and language thus become central to organisational actors' construction of their worlds, as they employ its features to assist in constructing and reproducing their own accounts of reality (Hines, 1988, 1989; Laughlin, 2004). From this perspective the paper is informed by the notion of gendered construction of process and discourse advocated by Scott (1988, 2004), Kirkham and Loft (1993) and Hines (1992). Both behaviours and discourses within and about strategic management and accounting processes are held as socially constructed. While advocates may differ in where they place their focus, this paper takes the position that both language and action are interrelated and mutually constructive within the process of strategic managing and accounting.

In addition, the paper takes a position within the contested terrain of gender balance, arguing for the possibility of drawing upon both the feminine and the masculine in socially constructing both action and language in the strategic management and accounting process. While Maupin's (1990) study of public accountants argued that psychologically androgynous accountants had a greater probability of success in public accounting careers, able to adapt their masculine/feminine sex-roles to suit changing situations, Lehman (1990) challenged this hypothesis. She argued that androgyny represents an ideal generated from a

masculine perspective, and that masculine characteristics are still the predominant explanators of professional accountants' career success. Clearly, drawing on Lehman's (1990) androgynous behaviour critique, Maupin and Lehman (1994) subsequently produced empirical evidence arguing that for the accountants they studied, a masculine orientation was needed for career advancement, job satisfaction and length of tenure in large public accounting firms. They contended that success for accountants requires the suppression of feminine attitudes and behaviours. This paper stands at variance with Lehman's contention, preferring the orientation argued by Hines (1992) and focussing its gaze upon masculine and feminine approaches to strategic management and accounting processes rather than upon supposed determinants of structural career advancement. While Scott (2004) may caution against simplistic and reductionist categorisations of the masculine and feminine, and other gender researchers may warn of latent masculinity in the guise of androgynous approaches to management and accounting, this study takes a different view. It chooses instead to draw upon Mary Parker Follett's (1924) concept of integrating opposites (Fox and Urwick, 1973) rather than pursuing the dominance of either masculine or feminine, or a compromise between the two. No less an ideal than the emancipation of the feminine, is the pursuit of an integration between masculine and feminine gendered actions and discourses within the processes of strategic management and accounting. Such an androgynous approach has also been supported by management gender researchers such as Marshall (1995a, b), Sargent (1981) and McGregor and Tweed (2001). Arguably, there is a place for and an overall organisational and community benefit to be had from the integration of reason and intuition, action and reflection, intervention and patience, logic and creativity, stability and change, sacred and secular.

### Management and accounting masculinity

Welsh (1992, p. 125) argues that most organisations presume a division of labour "between the domestic (feminine) and the marketplace (masculine) role". This then permeates the gendered division of labour and of associated power and status in the organisational hierarchy. Furthermore, she contends that organisations are implicitly gendered as masculine. The "ideal" manager is stereotyped as career focussed, business suited (masculine attire), supported by the "at-home" partner-carer. These ideal managers are to be found in potentially inhospitable and ineffective organisational cultures identified as "male-dominated" (Marshall, 1995a). They perpetuate their regimes through masculine oriented rules, language and discourse (Mavin *et al.*, 2004). As Still (1990, p. 165) has contended, the dominant masculine organisational culture stereotypically represents strategic leadership in the following bipolar categories:

When the male managerial culture talks of leadership it means takeovers, economic expansion, developing new business opportunities, defeating competitors, increasing market share and profits. In contrast, women's leadership skills, if acknowledged, are seen to exist in social reform or "conscience" areas – consumer affairs, environmental concerns, community welfare and so on.

For decades now, research has shown that women managers are continually challenged to emulate a male profile in a masculine organisational world, and "to prove

themselves” (Marshall, 1995a). Arguably, this historically reflects the surrounding patriarchal society in which men have had greater recourse to power and wealth than women. As Mavin *et al.* (2004, p. 295) point out, the “management as male” paradigm in management theory can be traced back to the writings of Douglas McGregor in the 1960s. Key elements of his description of the model of the successful manager, were competitiveness and aggression, while deliberately avoiding intuition and emotion. However arguably, this historical masculine management model not only persists today but has been reinforced through the 1990s by the global trends towards public sector commercialisation, privatisation, and a top-down economic managerialism in all sectors. Thus, while women managers have often been characterised as employing consensus styles, they have simultaneously been criticised for doing so (Still, 1990; English *et al.*, 2003, 2005). Indeed, they are subject to pressures to conform to masculine organisational structures and practices, modifying their management styles accordingly (Wajcman, 1999).

Thus, management has been socially constructed as a field of endeavour in which managerial competence is defined in masculine terms. The masculine qualities of independence, objectivity and competitiveness have been prioritised as essential managerial competencies. More recently, this bias and stereotype has been challenged by greater attention to ideas and practices such as transformational leadership styles, emotional intelligence, mentoring, social responsibility and more. These reflect calls for effective managers to feminise and blend their competencies and approaches to decision-making and management (Hammond and Oakes, 1992; Mavin *et al.*, 2004).

Accounting as a profession has arguably been historically developed along profoundly masculine lines (Kirkham and Loft, 1993). Of course, the significant increase in the proportion of women entering the accounting profession in recent decades has signalled a gradual, though patchy and contested feminisation of the profession (Hammond and Oakes, 1992; Roberts and Coutts, 1992). Women still tend to occupy the lower to mid-range levels of accounting and management positions in the organisational hierarchy (Welsh, 1992; Cooper and Taylor, 2000), despite their numbers entering the accounting profession and business occupations being approximately equivalent to their male counterparts. They continue to work with accounting concepts, tools and language that are resolutely masculine, reflecting a world constructed as materialist, rational, impersonal, objective, outwardly focussed, quantifiable, and reductionist. Indeed as recent research by Anderson-Gough *et al.* (2005) shows, accounting firms can be found to employ predominantly male-dominated structures, processes, languages and socialisation practices (which they term “homo-sociality”) that permeate recruitment, mentoring and performance evaluation of staff. Accounting practice focuses on “a “hard” world “out there”, measuring it in numbers in order to offer a picture of “hard reality” (Hines, 1992, p. 328). The inner and subjective is distinguished from and subordinated to the external and objective. According to Hines (1992, p. 329), accounting confers a “machismo power”, focussing on the maximisation of “economic activity, productivity and efficiency” of material production and measured in relation to market values:

The language of accounting is the arch-communicator and social constructor of unbalanced Yang consciousness, society and environment (Hines, 1992, p. 328).



So while there exists the potential to recognise and integrate masculine and feminine attributes in organisational functioning and managerial decision-making and action, that process appears barely to have begun. Arguably, we still need better understandings of the full array of “feminine” characteristics and approaches that can replace and supplement both masculine ways of thinking and acting in organisations and the use of accounting for strategic management. In a predominantly masculine management and accounting discourse then, a better appreciation of gendered nature of strategic management and accounting requires greater researcher attention to such interactions within the black box of organisational processes.

### **The question of strategic leadership**

Strategic leadership is arguably a major underlying driver of the strategic management process. Management researchers have exhibited interest in whether women exhibit significantly different leadership approaches from those adopted by men. Studies have addressed blockages and missed opportunities associated with the under-representation of women in the boardroom and in terms of the match between management leadership styles and changing organisational environments and needs. Their underlying agenda appears to be one of unlocking the potential for enhancing overall organisational leadership quality and effectiveness and organisational efficiency, through exploring any alternative strategic leadership styles that women may bring to the senior levels of organisational management (Siciliano, 1996; Sheridan, 2001; Trinidad and Normore, 2005). Interest in these issues has grown as more women have moved into managerial and senior management roles in organisations (Burke and Collins, 2001). They also reflect an increasing interest in identifying leadership styles best fitted for flatter organisation structures, team-based management and global organisations (Trinidad and Normore, 2005). Of course, the underlying intent of these studies remains open to debate. They may be part of a dominant masculine discourse which seeks to identify and colonise feminine aspects of the strategic management process and thereby incorporate these into an ongoing masculine hegemony.

Historically, the results of investigations into gender differences affecting leadership in organisations have been somewhat mixed. Some studies find no differences between male and female managers, while others have found significant differences (Kim and Shim, 2003). The “no-difference” study findings dominated the empirical literature of the 1970s, 1980s and early 1990s. An exemplar can be found in Wajcman’s (1999) book summarising her survey and interview research in multinational high technology companies. Her studies revealed more similarities than differences between men and women managers in their leadership and management styles. This she attributed to women’s promotion to senior corporate roles being conditional on them modifying their style to fit masculine organisational norms.

More recent studies have begun to find that women managers do have a greater tendency to employ interactive, participative leadership styles and to exhibit the transformational leadership style in particular (Burke and Collins, 2001; Kim and Shim, 2003; Trinidad and Normore, 2005). This stands in contrast to men’s greater tendency towards transactional leadership, through which they engage in a series of transactions with subordinates, enacted through their formal organisational authority and status (Wilson, 1995). These gender-related differences can extend to

women managers' greater predilection for the management skills of communicating, coaching, and time management. Burke and Collins (2001) found that female managers saw these as more important to their leadership effectiveness than male managers. The question for women managers and women accountants becomes one of whether they consciously or unconsciously choose to adopt a masculine strategic discourse and practice, or whether they pursue a feminine agenda:

Since organisations have been mostly occupied by men, some women have chosen successful male leaders and their styles as their role models. . . Some others dare break the mould and start with leadership styles that openly reveal feminine traits and behaviours as "silent cries" for social justice and a place of their own in organizations (Trinidad and Normore, 2005, p. 574).

Of course, these gender differences have been found to vary in their degree of significance and to be moderated by other variables, as for example revealed by Wajcman's (1999) research already referred to. In studying the sources of power that authoritarian men and women managers draw upon, Rajan and Krishnan (2002) have found that legitimate power and formal status is more important to authoritarian men than it is to authoritarian women. They found that authoritarian men more frequently employ assertiveness and bargaining strategies than authoritarian women. However the researchers also found that authoritarian women are less likely to use friendliness as a means of managing than authoritarian men. These findings suggest that gender and personality combine to condition the exercise of power and influence. Such studies suggest that attempting to attribute sexual identity as the dominant discriminator of management styles and processors are likely to be ignoring a suite of interrelated contextual factors that together can provide us with a much more sophisticated understanding of the gendered dimensions of these processes.

Research into gender differences in leadership style has also addressed this phenomenon amongst accountants. Burke and Collins (2001) studied the self-reported leadership styles and skills of women CPAs in the USA[2]. They found that for women in the study, their predominant leadership style was an interactive transformational leadership style. They also found that the two associated management skills that were perceived by women accountants to be most effective were: coaching and developing, and communicating. This study revealed that female managers were more likely to report their using a contingent reward style (informing staff of rewards available for meeting work targets) and less likely than male managers to report using management by exception (identifying variances from targets or standards and disciplining staff for poor performance).

Quantitative empirical studies appear therefore to be suggesting that transformational and interactive leadership are hallmarks of the woman manager's approach to strategic leadership. Transformational leaders operate through personal charisma, role modelling for their followers and trying to meet their emotional needs. They aim to stimulate their staff intellectually and win their support for and motivation towards the strategic objectives (Burke and Collins, 2001). Their leadership tends also to exhibit participative and interactive qualities including sharing information and power, building staff self-esteem, transcending self-interest for the overall good and exercising power through interpersonal skills (Rosener, 1990; Trinidad and Normore, 2005). This supportive people-oriented approach to strategic



leadership and management has also been confirmed by Kim and Shim's (2003) study, which found that women managers exhibited a greater recourse to brokering and mentoring as management practices. The mentoring role involves the encouragement, support and development of personnel, while the brokering role involves politically influencing organisational decisions, maintaining and exploiting networks of contacts and persuading.

However, such findings merit qualification. It remains a matter for further research as to the extent to which biological differences may impact on the way men and women managers and accountants strategically think and behave. However, an exclusive focus on this potential difference risks ignores other factors in the strategic management and accounting process. First, studies that privilege the potential influence of biological sex differences risk paying insufficient attention to the degree to which male managers do exhibit the same transformational and interactive leadership behaviours. Second, women managers and accountants may have become socialised into adopting male gender role beliefs and behaviours. Third, the whole strategic management and accounting process may reflect a masculine gendered discourse that obscures any potential feminine gender dimensions. Thus, researchers need to recognise and address the challenge of attempting to discriminate between the above components of this potential mix, and of identifying any shifts and changes in practice and associated discourse.

Since strategic leadership is a fundamental foundation for the strategic management process (from planning, to implementation, to control), its gendered dimensions may impact on how strategic decisions are made, the style of planning process employed, and the overall approach to implementation and control. It is to these other segments of the strategic management and accountability process that our consideration will now turn.

### **Making strategic decisions**

There has been considerable research exploring gender differences in decision-making and attitude to risk, for example in organisational decision-making areas such as the degree of trust and confidence to be placed in others, and ethical decision-making. For example Goesorkhi (2006) found that when judging the trustworthiness of fellow workers, women and men both prioritised fellow workers' integrity. However, women paid significantly more attention to the fellow workers' good intentions towards them, their integrity and their cultural similarity to themselves. Glover *et al.* (2002) found that women place greater importance on people's honesty and integrity, are more likely to make ethically based decisions than men, and are more sensitive to and likely to act on ethical issues.

What of general strategic decision-making? Research prior to the 1980s tended to conclude that gender differences did exist. Most studies reported women as being more conservative, less confident and aggressive, more easily persuaded by others, more risk averse and less efficient in problem solving than men (Johnson and Powell, 1994; Sonfield *et al.*, 2001). On the other hand, studies reported that they were superior in their verbal comprehension, communication, and numerical reasoning (Johnson and Powell, 1994). However, there are a number of potential limitations that may have affected these early study conclusions. For example, much of this research was

conducted on women not occupying managerial roles, and was constrained by the number of women in senior management and strategic management roles (Smith, 1999a, b; Johnson and Powell, 1994). It has also been suggested that problem solving ability differences may have arisen because problem sets presented to subjects had predominantly masculine characteristics or that differences were in reality related to sex-role rather than gender itself[3] (Johnson and Powell, 1994). This would be consistent with the contention of masculine dominance in management and accounting language and systems argued earlier in this paper. Others have suggested that most pre-1980 papers in fact found no significant difference in openness to influence between the genders. Again, an underlying issue with these studies appears to lie in their focus on biological sexual identity as the focal explanatory variable, rather than also recognising the importance of the gendered social construction of the strategic management and accounting process and discourses, and managers' and accountants' socialisation into gender roles.

Given their almost exclusive focus on biological sexual identity, unsurprisingly, recent research has tended to produce more mixed results than earlier studies, finding gender similarities more than differences. Some studies have detected lower risk preferences amongst women while others have found no significant risk preference differences between men and women managers. Nor have recent studies detected major decision-making quality differences based on gender, particularly amongst male and female managers (Johnson and Powell, 1994; Sonfield *et al.*, 2001). Factors such as management education, access to information and management experience hold out the prospect of being more influential explanators of strategic decision-making approach and attitude to risk than biological sexual identity alone (Johnson and Powell, 1994; Smith, 1999a, b). However, our state of knowledge about the gendered aspects of management reporting style, format and content and the related processes of strategic decision-making, remain very limited. To what extent are strategic decision-making process constructed and maintained through predominantly masculine discourse and practice? What potential exists for emancipating such discourse and practice through identifying and incorporating both masculine and feminine features? These remain as crucial questions yet to command the attention of gender or strategic management accounting researchers.

### **Gender dimensions of implementation and control**

Gender dimensions of strategic implementation and control have also received very little attention in either the management or accounting literatures. This relative neglect stands in contrast to the emerging research and literature on masculine organisational and management systems, gender differences in decision-making, and feminine and masculine approaches to leadership and managing. The question arises as to whether masculine and feminine characteristics are evident in strategic implementation and control practices and discourse and whether these are static or changing over time and across different organisational contexts (Otley *et al.*, 1995; Lane, 2005). Again, researchers focussing upon biological sexual identity as the primary driver of gendered management process differences have suggested that women managers (and accountants) may offer alternative and positive approaches to "traditional" masculine implementation strategies:

[...] a major managerial challenge facing sales and other organisations is not simply the formation of effective strategy, but also the implementation of strategy. That is, the things needed to get plans into action. Women have clearly demonstrated impressive skills in this area (Lane, 2005, p. 127).

A dominant masculine gendered construction of strategic decision-making, implementation and control can carry significant consequences for organisations. This for example has been demonstrated by Tienari's (2000) study of genderised role reproduction in a corporate merger, which found that mergers can be an arena for perpetuating gender segregation. Managers' strategic decisions were found to maintain male manager domination of prestigious and powerful positions, despite apparently new organisational structures and processes. Thus, in this case gendered masculine practices and discourse did result in power being relocated according at least in part, to male sex identity. Dwyer *et al.* (2003) examined the effects of management gender diversity on organisational performance and found that management gender-diverse organisations pursuing high growth performed better than management gender-diverse organisations pursuing low growth. This they linked to gender diversity benefits such as creativity, experience, and novel insights, but also observed that best results from this are to be had in an employee focussed and nurturing organisational culture that emphasises an internally oriented strategic focus, informal management style, and consensus building amongst employees. Thus, for the growth oriented organisation, they saw a gender diverse management team performing best when the culture values flexibility, innovation and interaction with the organisation's environment. Once more, these findings appear to suggest that such characteristics can only be located in managers according to their biological sexual identity, rather than being gendered masculine and feminine characteristics that can become a vehicle for strategic implementation and control that may or may not reflect the sexual identity of managers.

Nevertheless, as earlier discussed in this paper, women managers often appear to be faced with implementing and controlling strategy in a predominantly masculine organisational environment. Linstead *et al.* (2005) argue that masculinity promotes being self-assured, objective, logical, unemotional, rational, competitive, and decisive, and that its focus is one of maintaining control. This suits a masculine preference for analysis, action, calculation and quantification. The masculine focus on control extends to control of self, others, and environment. This focus is expressed in strategic organisational management and accountability through instrumental approaches that are output focussed, seeking and evaluating this through imposed quantified targets:

The prevailing form of contemporary Western masculinity revolves around being rational, objective, sure of oneself, logical, decisive, unemotional, tough and competitive. This masculinity centres on control (Linstead *et al.*, 2005, p. 551).

Seen in these terms, accounting is clearly complicit in promoting this dominant masculine approach to strategic implementation and control. Yet arguably, in a changing world in which knowledge, human resources and other intangibles are becoming vastly more important to organisational focus, activity and success, feminine approaches to implementation and control may be emerging as more salient. Managers are increasingly being called upon to develop their employees' expertise and creativity, communicating with them rather than dictating to them, being more

emotionally aware of their needs, as well as employing and developing manager and employee social skills (Linstead *et al.*, 2005). Some combination of masculine and feminine approaches to strategic implementation and control may yet hold prospects for adaptive management and accounting systems that better respond to the contemporary organisational environment. However, a caution against simply identifying such characteristics with the biological sexual identity of managers is sounded by McGregor and Tweed's (2001) study. They explored the relationship between gender and managerial competence in small and medium-sized manufacturing companies. While male and female managers identified many common competencies, women distinctively rated financially related competencies of managing costs and managing budgets significantly more highly than men, also paying more attention to environmental scanning. Overall, the women managers significantly differed from male managers in their attaching higher importance to management competencies of resource (including financial) management, strategic management, and people management: a clear blending of both masculine and feminine characteristics and emphases. This suggests once more that a gendered approach to researching strategic management and accounting must avoid the temptation to associate implementation and control with sexual identity. Rather, it is the blending and relative balance or imbalance between masculine and feminine characteristics of the processes that requires investigation.

In contrast to the results reported above, Nutt's (1995) study of the influences upon managers' choice of strategy implementation style found that gender was only a minor influence compared with other manager characteristics and organisational situations. The study did, however, reveal female managers as making more optimistic assessments of likely implementation success. Of course, both national and organisational cultures can muddy the waters in this regard. Yang *et al.* (2006) studied a range of factors potentially influencing accountants' involvement in decision-making and adoption of management accounting innovations within their organisations in the People's Republic of China. They found that gender moderated the level of decision-making involvement and adoption, with female accountants more likely to consult with their superior and less likely to advocate change or initiate management accounting system innovations. This the researchers attributed to women's traditional supportive role in Chinese society, and to the high power-distance characteristic of Chinese culture. Once more, we are confronted with the hint of multiple influences upon strategy implementation style of which gendered characteristics may be but a part.

Yet the theme of gender differences in approach to strategy implementation and control still recurs in the empirical research literature. For example Piercy *et al.*'s (2001) study of female sales managers found that they employed significantly more behaviour control[4] with their teams exhibiting higher levels of task involvement and satisfaction, and lower levels of role ambiguity, stress, and burnout. Reviewing this study and an associated study, Lane (2005) further identifies women managers as implementing strategy via greater levels of coaching and facilitating. However, compared to the male managers in these studies, they also exhibited superior fulfilment of their monitoring, directing, evaluating and rewarding responsibilities. While these may present as sexual identity based differences, it is important to note that women

managers may have exercised more behaviour control, but nonetheless a proportion of male managers did similarly. In addition, women managers employed monitoring, directing, evaluating and rewarding actions that all can exhibit both masculine and feminine features.

In terms of strategic implementation and control, we still need a deeper processual understanding of action and discourse. In addition, related questions yet to be addressed by management and accounting researchers include how accounting information and reporting contributes to the gendered construction of strategy implementation and control, and thus what change may be even desirable or possible, for example to control report design and communication.

### Researching a processual space

The evidence presented above suggests that there is a significant gap in our knowledge concerning the gendered roles and behaviours of both managers and accountants in the strategic management process. Strategic management and accounting focus on planning, implementing and controlling longer term organisational strategies in pursuit of organisational mission and long term objectives. The strategic role for managers and accountants is evolving into one of shaping organisational identity, values, culture and strategic direction. This includes both negotiating organisational objectives, corporate and business level strategies, as well as overseeing strategic information design and provision, and participating directly in strategic management diagnosis, planning and control decisions. Enacting these functions and processes involves both managers and accountants in a full array of behaviours (ranging across leadership style, decision-making approaches, and methods of strategy implementation, evaluation and control) already discussed in this paper. However, what is noticeable in the strategic management, strategic management accounting and accounting-gender literatures, is the paucity of attention paid to or evidence available on gender dimensions of behaviour and discourse within such processes. Almost no reference at all can be found in the traditional strategic management and accounting literatures, and only a small modicum of research and writing even in the gender focussed papers in accounting and management.

The gendered dimensions of these processes represents a vacant space, akin to what both Choudhury (1988) and Inkpen and Choudhury (1995) have conceived as a “concept of absence”. In the case of the gendered dimensions of the strategic management and accounting process, it is the predominant absence of knowledge and understanding that is of significance. The research for this paper scanned a wide range of potentially relevant published management and accounting literatures, including literature sources via electronic databases such as EBSCO, Wiley InterScience, Science Direct, Emerald, J.Stor, and Google Scholar. A limited coverage of the process from a management perspective was uncovered, whilst almost no coverage from an accounting perspective was detected. Given the increased proportion of women graduating with accounting and management degrees and with their increased representation in the workforce of western economies, one might as Choudhury (1988) argues, expect greater attention to feminine dimensions in the strategic management and accounting research literatures. This appears to be a clear cue for further investigation. Just as the garbage can (absence of rational decision processes) model of

decision-making, and the loose coupling between formal accounting systems and actual decision-making focussed upon absence as the point of enquiry (Choudhury, 1988; Inkpen and Choudhury, 1995), similarly gender characteristics implicit or observable in managers' and accountants' degree of involvement, role, management style, information use, and accounting system interaction, present a major phenomenon of absence urgently deserving further research. Of course, with respect to the gender dimensions of strategic management and accounting processes, there are two aspects of absence that in part distinguish the latter from the garbage can and loose coupling absences somewhat. One is the relative absence of research into this whole issue of processual gender dimensions, and the other is the question of whether potentially expected gender differences within such processes turn out to be present.

What does this apparent absence signify? Is it a symbol of the persistent dominance of a masculine corporate culture? Does it represent the exclusionary control of the research agenda by a masculine oriented world of accounting measurement and reporting? Does it even signify women managers' lack of involvement in, or concern with, strategic management and accounting, or does it indicate accounting researchers' neglect of the issue? There is every chance that this absence or processual space holds important insights into management and accounting processes that can benefit both knowledge and practice in management and accounting.

Inkpen and Choudhury (1995) argue that to understand absence, researchers need to look for patterns and interconnections within processes, studying management decisions and actions and how these relate to eventual outcomes. Attention is needed to understand how and why decisions are made over time. In addition, they advocate the study of absence within its environmental context, seeking to unpack the forces that both shape and constrain organisational action. When so little is currently known about gender with respect to the strategic management and accounting process, a focus on this processual space represents a first, and crucial step in building new or revised foundations of our knowledge in this field. As Lane (2005) asserts, the manner in which for example, strategy is implemented and managed at the interpersonal level, is vital to organisational outcomes (Lane, 2005). Despite more recent focussing of gender research upon gendered discourse rather than sexual identity, Hammond and Preston (1992) have argued for greater recourse to ethnographic case studies to elicit rich, personal, experiential accounts of women's approaches and actions in relation to these accounting and management processes. These approaches and actions need to be examined and understood within their wider surrounding context, and in relation to their organisational, social and interpersonal processes (Marshall, 1995a).

Qualitative research into the manner and context of women's involvement and actions in the strategic management and accounting process is an essential precursor to other research traditions being applied (Parker, 2003). To date, the overwhelming majority of gender research in accounting and management, reflected in the studies examined in this paper, have not employed qualitative research methodologies. A very small minority have employed historical methodology, and fewer attempted interviews. The dominant methodologies employed have been questionnaire survey, analysis of published statistical data, laboratory simulation experiments and theoretical analysis. As evidenced in this paper's investigating of extant research into strategic management and accounting processes, when so little is known, the



qualitative research tradition, through its array constituent methods, offers the prospect of enhancing our understanding of the gender dimensions of strategic management and accounting processes (Denzin and Lincoln, 2000). It can do this with attention to detail over sustained periods of time in order to elicit understandings of what managers and accountants do and why they do so (Miles and Huberman, 1994).

Of particular relevance to the question of gender in the strategic management and accounting process, qualitative research permits adequate attention to the complexity, diversity and ambiguity of professional and organisational life. It attempts to highlight the unusual and different, and to elicit and value multiple perspectives and stories that may reflect and reveal neglected or unknown social and organisational cultures, histories and contexts (Flick, 2002). These features hold particular promise for releasing women's stories and contributions from their current silence and for subverting the temptation for survey respondents to react by providing programmed, masculine organisational answers. This tendency has been observed in survey responses by Wajcman (1999) who advocates a qualitative approach as the means for distinguishing between rhetoric and reality[5]. For example, biographical and autobiographical narratives and interpretations of women managers' and women accountants' experiences, can help us unpack the stories behind the stories and meanings behind reported experiences (Haynes, 2006). Additionally, qualitative methodologies offer the prospect of contributing to the development of theory in the gender and accounting field with a particular focus upon strategic management and accounting process and practice. This potential is best portrayed by Llewellyn's (2003) categorisations of metaphor theorising (based on images of managers' and accountants' experienced worlds), differentiation theorising (based on categorising and contrasting gender-based experiences and approaches), conceptual theorising (to create formal meaning and significance from observed practice) and theorising settings (creating meaning and significance by explaining phenomena within their contextual settings).

### What possibilities?

While our knowledge concerning the role of gender in the strategic management and accounting process is clearly limited, there is a general consensus amongst gender researchers in management and accounting that the process is set in a dominant masculine organisational and management culture. This culture exhibits a preoccupation with the exploitation of formal structures and status. Accounting itself is seen as complicit in this reification of masculinity. However, there are signs that change may be in the offing as managers are increasingly required to work with more diverse workforces and international cultures and as in a knowledge economy, their organisations build on their human resources and intellectual capital. This may usher in the recognition and greater recourse to a blend of the masculine and feminine. More recent research has suggested that interactive, transformational leadership, and strategically managing via communication and coaching, represent feminine dimensions of the strategic management process that provide hitherto underutilised management and control avenues. While strategic decision-making, risk preference, accounting information and report content, format and usage all await gendered research into their processual enactment.

Gendered social constructions of strategic management and accounting practices and discourse, while avoiding an exclusive focus on biological sexual identity, nonetheless raise the prospects of addressing female and male managers' status and role in these organisational processes. Without maintaining at least some researcher attention to such issues, there is always the risk that the masculine management model will simply appropriate selected feminine characteristics, leaving women managers marginalised and disenfranchised. However, the exclusive focus upon either one of these orientations arguably leaves the women manager and accountant in no better position and still at risk. As mentioned earlier in this paper, Mary Parker Follett's (1924) concept of integrating opposites offers a way philosophical and practical way forward in our pursuit of these dual agendas (Fox and Urwick, 1973).

The possibilities for expanding our stock of knowledge in this area are significant. Gender research in accounting has to a large degree been focussed upon structural factors such as position, rank, and role rather than upon management and accounting actions and processes. While the focus upon the former issues has been well justified, the issues of strategic management and accounting involvement, leadership, decision-making, implementation and control have remained sadly neglected. As to the actual and desired balance between masculine and feminine constructions of activity and discourse, the answers may depend somewhat on organisation culture and context. Add to this the complication that accounting as currently constructed and presented, is particularly masculine in content, format and emphasis. Yet in a changing world, such feminine approaches as behaviour control with its attendant emphasis upon coaching and evaluating, may emerge as an alternative for shifting the processual focus of strategic implementation and control. This may foster a more balanced approach, particularly to strategic control, that accounts for financial and human resources, internal and external context, short and longer-term outcomes.

This notion of an interactive (e.g. feminine-masculine) approach to strategic leadership and management is not entirely new. Such luminaries as Simons (1995) have propounded interactive control systems, for example, as an antidote to top-down formalised approaches via managers' regular personal involvement in decision processes. Again, this so-called balanced approach could cynically be used to mask an underlying agenda of protecting the masculine core of the strategic decision and control process. Alternatively, it offers the prospect of challenging the conventional management wisdom concerning strategic implementation and control "best practice", recognising the potentially critical role of "feminine" concepts and approaches to the strategic management process, changing the core logic of strategic management into something more akin to an androgynous culture and process. This represents a potential departure from what Hines (1992) characterises as a masculine orientation embedded in accounting discourse and practice. Instead, there is the opportunity to recognise and develop a culture, discourse and practice in strategic management and accounting processes that embrace and combine both feminine and masculine characteristics. This potentially liberates managers and accountants to engage across the boundaries of the qualitative and quantitative, analysis and intuition, subjective and objective, reductionism and holism, calculation and creative imagination.

How can accounting be reconstituted to meet the challenges and needs of increasingly global operations, varied national cultures, diverse workforces and gender diverse managers? Its masculinity arguably focuses upon the financial, the reducible and the easily measurable. Arguably, strategic management accounting emerged much later in the professional scene than long range planning and its successors strategic planning and strategic management. In doing so, it naturally focussed on creating or repackaging accounting calculations and measures for objectifying and evaluating strategy implementation progress and objectives attainment. This largely represented a reorientation of traditional masculine management accounting performance measures from their former annual budgetary timeline focus to a longer (generally three to five-year) time horizon, including competitor analysis, profitability analysis, strategic control reports, Balanced Scorecard, and the like. Just as can occur in the short-term financial and cost measurement schema, this development risks oversimplifying complex phenomena and outcomes that it seeks to represent. It risks prioritising the easily measurable, the short to medium term, and the tangible (rather than increasingly valuable human resources and our intangible knowledge sets). While the commitment to a feminine input to strategic management accounting requires imagination as to form and substance, it holds out the prospect of changing what we measure, how we measure it, and how the reports and information are understood and employed: by managers and accountants alike.

Given the possibility of identifying and changing the feminine-masculine construction of the strategic management process, accounting's role therefore becomes a candidate for reconstitution as well. The traditional reductionist management by exception role, so privileged by the masculine model of accounting, may lose its central position in manager thinking. This suggests the need for change and innovation in approaches to strategic control: including information content and focus, reporting structures and timing, and evaluative information use.

We need to know much more about the gender dimensions of managers' and accountants' involvement in strategic planning and decisions. What masculine and feminine features do they exhibit? How are these features socially constructed and to what extent do they interact? Do they shift over time and across different contexts? What can managers and organisations learn from such findings? How is accounting information constructed, understood and employed across these varying scenarios? When we move to consider strategic implementation and control processes, similar questions persist. Does a deeper understanding of the gendered discourse of control offer differential approaches and styles? Is there the possibility of replacing or augmenting the traditionally dominant masculine model of control? How can this be meshed with different contexts and cultures?

These are important questions because our organisational and professional world is changing in so many ways, particularly in the gender relations and contexts within and without organisational boundaries. As techniques and discourses in strategic management and accounting proliferate, their discourse and implementation is generally couched in technicist, quantitative terms. Yet these processes undoubtedly embody gendered dimensions which to date have been opaque to both research and practitioner communities. They await our investigation.

## Notes

1. Diversity in such studies ranges across variables including gender, race, occupation, age and others.
2. The sample was drawn from accountants across public practice, industry, public sector and education.
3. Sex-role referring to individuals having a psychological makeup that may include either or both male and female social characteristics and values, thereby influencing their decision-making approach and flexibility.
4. Behaviour based control operates through close relationships between managers and staff, so that control is sought via relational processes rather than through a focus upon outcomes and related incentives.
5. "Reality" in this context is an ethnographically derived interpretation of that which actors perceive and construct as their world: their sense making.

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