

Pink accounting in Italy: cultural perspectives over discrimination and/or lack of interest

Pink
accounting
in Italy

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Abstract

Purpose – The issue of gender inequality in the Italian universities and academic context does not seem to be particularly debated and is really rare. Starting from this “lack of interest”, the paper aims to inquire into the “state-of-the-art” of existing inequality in the scientific and academic path of Italian female scholars and academia, answering the following research question: Is discrimination between women and men linked to the number of scientific contributions in periodicals and their presence within academic boards of scientific accounting associations and journals in Italy?

Design/methodology/approach – The methodology is primarily developed through a deductive analysis of the literature strands concerning gender accounting, accounting in academia and the role of women in universities and academia. Second, within the inductive perspective, the authors have chosen to inquire into the scientific publications of women on the oldest Italian journal in the accounting field – the *Rivista Italiana di Ragioneria e di Economia Aziendale (RIREA)*. Subsequently, the position and career of women were analysed in academia investigating their presence and role within the boards of a sample of Italian journals and the main Italian accounting scientific associations

Findings – Accordingly, this paper concentrates on gender inequalities in university and academia in Italy and on eventual obstacles that get in the way of the existence of scientific contributions in journals and of career progress of those women who carry on scholarly work in accounting.

Research limitations/implications – The analysis confirms the need to open more space for women at the summits of political, economic and cultural institutions, including accounting academia and scientific journals. The paper has some limitations concerning the consideration of only Italian journals and academic associations. Then, we will develop the analysis in comparative terms, as attention will be addressed on the participation in scientific committees and boards of some of the major international scientific associations of accounting. Moreover, we will consider the narrative approach describing the stories of Italian women and accounting scholars to carefully investigate the reasons for this persistent discrimination.

Originality/value – The innovative contribution of the paper is due to the fact that the authors are unaware of previous studies aimed at investigating if female accounting scholars are under-represented compared to their male colleagues within the top positions of the most prestigious Italian accounting associations and scientific journals. Previous research also did not investigate the existence of correlation between Italian women’s scientific productivity, their under-representation within academia and scientific career.

Keywords Gender, Accounting, Women, Scholar, University, Academy

Paper type Research paper



Introduction

The matter of gender inequality[1] within academia in Italy does not seem to “interest Italian academics” (Sala, 2008, p. 103). In Italy, studies that deal with gender inequality within universities are truly rare (Rossi and Marzano, 2008; Frattini, 2011; Frattini and Rossi, 2012; De Paola and Scoppa, 2015; Cicognani *et al.*, 2015).

Broadbent and Kirkham (2008, p. 472) claimed that gender:

[...] is an inescapable part of the lived experience of both men and women and offers the possibility of providing understanding and practices that will bring benefits to society as a whole.

Broadbent and Kirkham (2008) urge more women scholars to research gender issues with regard to accounting to extend knowledge.

We argue that this research could help women by influencing decision-making processes within the scientific board of journals and accounting academic associations.

The research findings, which we present in this work, concern the publications undertaken by women in academic journals, as the analysis of career progress and the part women academics play in committees of academic associations and journals.

The country we will consider in this research step is, prevalently, Italy and the academic and scientific field of accounting.

This paper presents the findings and the analyses of research regarding publications by women in Italian journals, women’s career progression and women’s participation on editorial committees, scientific and managerial boards of the main Italian accounting journals and of the leading scientific associations in the accounting field.

The research sought an answer to the following research question:

RQ1. Is discrimination between women and men evident in the number of academic contributions published in accounting periodicals and in the gender participation of academic boards of scientific accounting associations and journals in Italy?

That is, our paper concentrates on gender inequalities in universities and academia in Italy and on obstacles to publication of scientific contributions in journals and to career progression of those women, who carry on scholarly work in accounting in Italy. We use the word “pink” which refers to women, and it is used to underline typical female characteristics in professional activities (Stein, 1996).

RQ1 arose from deductive analysis of the literature concerning gender accounting, accounting in academia and the role of women in universities. A review of this literature provided here contextualises *RQ1* and the theoretical framework.

The research reported here examines the academic publications of women (assumed to be a proxy of their academic productivity) in the oldest Italian journal in the accounting field – the *Rivista Italiana di Ragioneria e di Economia Aziendale (RIREA)* starting with issues of *RIREA* in the early 2000s until today.

The foundation and development of *RIREA* was closely related to the diffusion and empowerment of the Italian accounting discipline and academia, as well as to the foundation of the main academic and professional Italian accounting associations.

Also, we analysed the positions and careers of women in academia, investigating their presence and roles within the boards of a sample of Italian journals (such as *RIREA*, *Contabilità e Cultura Aziendale* and *Journal of Management and Governance*)

and the main Italian academic accounting associations (SISR – Italian Society of Accounting History, SIDREA – Italian Society of Accounting Scholars and Teachers and AIDEA – Italian Academy of Business Administration).

We are not aware of any previous studies investigating if female accounting scholars are under-represented compared to their male colleagues in the top positions of the most prestigious Italian accounting associations and scientific journals.

Previous research has not investigated the relationship between Italian women's academic productivity and their under-representation within academia and in their careers.

Existing studies in Italian periodicals are centred around the history of accounting (Antinori, 2000; Cinquini *et al.*, 2008; Antonelli and D'Alessio, 2011) or concern the diverse accounting topics addressed by Italian authors (Avallone *et al.*, 2012). None of these consider gender as a variable to take into account.

Therefore, the contribution of the paper is in its analysis of the scientific role of Italian women accounting scholars ("pink" accountants) compared to their male colleagues in the past 15 years. Moreover, the work contributes to develop reflections and insights regarding the obstacles which, eventually, hinder women's presence in national journals and academic associations and slow down their academic career.

The paper is organized as follows: the next section introduces the theoretical framework, focusing on literature relating to gender accounting and gender inequality in universities. A literature review is presented next on gender inequality in the academic context. After the methodological approach is introduced, the empirical findings which emerged from the analysis focused on women's scientific publications on the oldest Italian accounting journal and women's presence within the boards of scientific accounting associations and journals during the period of interest are described. Finally, we discuss the findings related to the research question and put forward some conclusions, and also provide some directions for future research.

Gender accounting: inequality remains

Literature on gender accounting has developed several interesting strands of thought. In our paper, we consider the research strand which focusses on gender in relation to cultural and social factors (Hopwood, 1987; Lehman, 1992; Kirkham, 1992; Cooper, 1992; Broadbent, 1998 and 2015; Broadbent and Kirkham, 2008). About social factors, some international contributions on gender accounting relates to biological factors, and in particular, physical aspects and maternity, which exclude, slow down or create discrimination against women accountants and their career in both public and private enterprises (Haynes, 2008a, 2008b; Anderson *et al.*, 1994; Dambrin *et al.*, 2006a, 2006b; Ciancanelli *et al.*, 1990; Duff, 2011).

The "alternative history" provided by Lehman (1992) represents the first phase in integrating the literature on gender into our theoretical understanding of accounting and of how the accounting profession has been seen as unsuitable to women but suitable to men. Lehman underlines how accounting knowledge is influenced by male domination in terms of content, definition and language; how it incorporates aspirations and male-constructed structures; and how the ideological base remains firmly rooted in the male concept of economic rationality. Lehman provides a reading from a historical perspective of discrimination endured by women in the past century (from 1900 to 1992) both at an economic level, in which women's access to forms of economic support were

either denied or made difficult, and at social and ideological levels, due to the presence of social and economic hierarchies.

Kirkham (1992) takes up the introduction by Hopwood (1987) and underlines the importance of not stopping just on those issues concerning the divide between the sexes. Kirkham recognizes the importance of the issue of sex discrimination, as analysed by Lehman (1992), but points out the need to move the spotlight onto the relationship between culture and accounting knowledge and social customs, to understand, in terms of not biological difference alone, but in terms of gender, societal and structural motivations which give rise to the causes of discrimination about which Lehman speaks.

According to Kirkham, it is not enough to let the investigation rest solely on biological differences. Rather, we have to progressively come to understand the dynamics established between accounting cultural and social practices which have structured certain uses, customs and behaviours (Catturi, 2004). Only in this way can we truly understand the profound motivations that have led to certain behaviours and outcomes.

That is, an understanding of discrimination against women, may be obtained, according to Hopwood and Kirkham, by an analysis that goes deeper than differences of sex and addresses issues of both company culture and practices over time, in various countries. Therefore, in our case, this initial analysis of women's scientific publications and the female presence in associations by accounting scholars and business economists may act as a base for further research by way of intentions to obtain the "stories" of female scholars and to allow us to better understand the historical context and the relationship between gender and company culture.

Kirkham (1992) criticises the feminist approach of Lehman (1992), as well as the results achieved with feminist theories.

Based on the observation that critical accountants have long argued that accounting is both socially constructed and socially constructing, Tinker (1985) and Broadbent (1998, p. 275) focus on the sets of values of the:

[...] universal feminine and of the universal masculine to provide a frame to explore the values that inform accounting" and "The universal masculine is characterized by hard, rational and objective values, the universal feminine by emotion and more subjective values (Broadbent, 2015 p. 6).

From this perspective, there are two main themes in gender research in accounting. The first focusses on the gendered division of labour and its specific sub-themes related to women's involvement in accounting (Walker, 2008), the role of contemporary women involved in accounting (Komori, 2008) and the analysis of the gendered division of labour in the contemporary workplace, in terms of salary, position and area of practice (Whiting *et al.*, 2014) and in the context of professional practice, professional bodies and in academia (Laughlin, 2011). The second theme focusses on the values embedded in accounting practice, arguing that accounting technologies are gendered masculine and that the gendered nature of accounting logic constrains the range of values that accounting can present and acts to subordinate women. Particularly, in regards to the contributions on gender accounting related to biological factors, Dambrin and Lambert (2006a, 2006b) focused on the literature on gender in French and Anglo-Saxon accounting journals, highlighting how the history of the accounting profession reveals a process of marginalization of women. This has evolved over time moving from

exclusion (horizontal segregation) to being restricted to subordinate roles (vertical segregation).

Using the analogy of the “glass ceiling”, Dambrin and Lambert refer to three kinds of obstacles of progression of women in the accounting field: individual, organizational (those relating to obstacles from structural discrimination) and social obstacle from prejudices of the dominant group. Dambrin and Lambert (2006a, 2006b) conclude that the role of the researcher is to contribute to improving the efficiency of firms, and therefore to sustaining the woman’s role in professional accounting. However, Broadbent (2015 p. 10) points out that this is although:

[...] women’s voices need to be heard, the question of whether women’s voices may be heard when seeking to introduce different discourses into accounting, particularly those informed by the universal feminine, is a difficult one.

The same author considers that at the top of their career, women can find the “crystal cliff” that represent the most difficult obstacles to continue to work at that level (Broadbent and Kirkham, 2008).

Having analysed the literature on gender dynamics in the accounting profession, in the next section, we turn to gender issues in the academic context.

Literature review about gender inequality in the context of academia

Historically, women have always been underrepresented in the top positions of academia, and not just in Italy (De Paola and Scoppa, 2011; Bagues and Zinovyeva, 2012; Zinovyeva and Bagues, 2011; Bagues *et al.*, 2014; Abrevaya and Hamermesh, 2012; Meulders and O’Dorchai, 2013; Bosquet *et al.*, 2014). In the past, this was due to fewer women obtaining their doctorate. Today, notwithstanding the fact that women represent half of all PhD scholars, their presence in top positions has not changed, and the growth in their number on the lower rungs of the ladder has not translated into an increase of their presence in top positions (Checchi *et al.*, 2015). In academia, their share represents 37 per cent of associate professors and just 20 per cent of full professors (Meulders and O’Dorchai, 2013; Bettio and Sansonetti, 2015; European Commission, 2008 and 2009). This phenomenon is commonly known as the “leaky pipeline” or “glass ceiling” effect and is seen at the top of several professions (Blickenstaff, 2005; Cotter *et al.*, 2001), including the academic careers (Barres, 2006).

In 2005, the former president of Harvard University (L. Summers) suggested that differences in innate aptitude are responsible for the failure of women to progress to top scientific positions (Barres, 2006). “This statement provoked a heated debate in the academic community. Although it is hardly defensible, it stimulated the debate on this important topic” (Checchi *et al.*, 2015, p. 2).

Among the several explanations provided in the economic literature for gender imbalance in academia and research activity is the notion that women are different from men as regards certain characteristics which deflect them from a career in academia (Ceci and Williams, 2011). In particular, family commitments make their career in the years following the doctorate more difficult (National Research Council, 2007; Shen, 2013). Another obstacle is the lack of role models to imitate on the higher rungs of the hierarchical ladder (Blau *et al.*, 2010). Moreover, a number of studies attribute the poorer academic performance of women to their lower productivity which might be due to a lower number of international connections and co-authorships (Sugimoto, 2013).

Nevertheless, the reasons for these weak national and international connections have not been adequately investigated.

A different line of argument is put forward by the “pipeline” theory, according to which gender inequalities registered in academia are due to shorter permanence of women in the academic pipeline: women would reach gender parity in universities if they acquired the tenure at the same rate as their male colleagues (Gregory, 2003). However, there is no empirical evidence to support this argument.

A further body of literature based on behavioural and experimental studies (Spencer *et al.*, 1998; Croson and Gneezy, 2009; De Paola *et al.*, 2013; Datta Gupta *et al.*, 2013; Charness and Gneezy, 2012) posits the existence of a different preference system across genders with regard to risk aversion and competitiveness: since competition for top positions in academia is fierce, women could shy away from these jobs and prefer to remain at the lower levels of the career ladder (Checchi *et al.*, 2015). However, according to Checchi *et al.* (2015), we cannot exclude the possibility that women are prevented from reaching the upper levels of the academic career because of gender discrimination.

Indeed, an alternative explanation is that women are discriminated against, whether explicitly or implicitly, by open selection boards, prevalently made up of men who decide upon promotions to the higher echelons (Blau *et al.*, 2010; Zinovyeva and Bagues, 2011; Ceci and Williams, 2011). A substantial number of studies have recently investigated the impact of the gender composition of selection committees on the likelihood of female candidates of being successful, that is to be employed and promoted (Checchi *et al.*, 2015).

The analysis carried out by Zinovyeva and Bagues (2011) concerning careers promotions in the Spanish academic ranks between 2002 and 2006 relating to all disciplines reveals that promotion to top positions is facilitated by the presence of women on the selection panel, while it makes no difference at the lower positions. Opposite-sex preferences are found in promotions to associate professor, whereas female evaluators tend to prefer female candidates for full professorships.

Particularly, when scientific production is equal (scientific productivity being ascertained as by ISI Web of Science) in terms of the number of publications and citation of candidates, women who aspire to becoming a full university professor have less probability of success than their male counterparts whenever they are judged solely by men. If there is at least one woman on the selection panel, there are no substantial gender differences. Moreover, the gender bias is stronger in those scientific sectors to which few scholars belong than those to which many academics belong (Bagues and Esteve-Volart, 2010). Consequently, in many disciplines, affirmative action policies which “require pro-active steps” (such as the gender quotas in selection boards that have been introduced in Sweden, Norway, Finland and Spain) have been designed to level the playing field for men and women and help to increase the number of female academics (Sugimoto, 2013; Meulders and O’Dorchai, 2013).

Concerning Italy, De Paola and Scoppa (2011) document same-sex preferences in an analysis of 1,000 candidates in Chemistry and Economics for promotion to associate and full professorship held in 2008. However, Bagues *et al.* (2014), analyzing 66,000 applications for qualifications to associate and full professorship in all academic fields in Italy in 2013 (Abilitazione Scientifica Nazionale), report the opposite result, namely, each additional female commissioner decreases the success rate of female candidates by 2 per cent. The authors explain their results with the internalization of the glass-ceiling

effect in academia by female evaluators, who may discriminate against potential future female competitors.

Other studies highlight contrasting outcomes. Women attribute a lower mark to projects submitted to the National Science Foundation by women (Border, 1993). The effects of the presence of women on the selection panel in the procedures of recruitment in other working contexts (judiciary and other professions) do not demonstrate significant interaction (Bagues and Esteve-Volart, 2010; Booth and Leigh, 2010). The evaluation of the articles proposed to one of the main scientific journals in economics does not show a correlation between gender of the authors and evaluators (Abrevaya and Hamermesh, 2012). The most important factor in explaining the success of candidates is pre-existing ties with the institution or commission members, which seem to be gender neutral (Cecchi *et al.*, 2015).

The gender discrimination against females in academia has been noted in other studies and using different key perspectives. For instance, Mengel *et al.* (2014) provided evidence on gender bias in performance evaluations of university teachers by course students. They noted that male students evaluate female teachers worse than male teachers. The bias is largest for junior women: a signal that is worrying, as their lower evaluations might affect both female academic aspirations and their objective chances (Mengel *et al.*, 2014).

Notwithstanding the discrepancy of the empirical findings and interpretations (and maybe exactly because of this difference of “points of view”), women’s careers within universities still appear to be a “leaky pipe”, due to the difficulties at appointment and in obtaining promotion. The result is the progressive loss of the presence of women, as the great tide of female potential is reduced to a few drops in the top positions.

A further interpretation, looking at the hidden reasons of this phenomenon, argues that the lower “power and presence” of women in scientific fields does not seem to be attributed to biological differences or to a different academic preparation. Rather, social factors, such as pressures to fulfil traditional gender roles and stereotypes, as well as general and specific cultural and contextual factors, such as the impersonal atmosphere and male-dominated vision of science, make women’s careers less fulfilled (Blickenstaff, 2005) and create the glass ceiling. These contextual socio-cultural factors seem to apply particularly (in Italy, where the so-called *sistema della cattedra* (“chair system”) persists. This system is based on personal loyalties and informal groups. The power is, *de facto*, in the hands of a limited number of academics, predominantly men who exercise a tight control over professional choices and pathways and who often overlook formal rules and regulations (Bianco, 2002), as implicit agreements and negotiations prevail. In Italy, the chair system has a long history (Martinelli, 1992), and it is a strong system that resists reforms and has not favoured the entrance of women into university (Facchini, 1997; Frattini, 2011).

Another field of enquiry related to the causes of gender inequality in academia investigated academic productivity, understood as the quantity and quality of publications (Plümper and Radaelli, 2004; Sugimoto, 2013). Scientific productivity constitutes the fundamental parameter used for evaluation and promotion in a university career, as it is seen as a measure of research activity. Research in this field in Italy is limited due to a lack of quantitative data (Frattini, 2011), especially with regard to the past. Thus, time series and trend analyses are not possible (Facchini, 1997; Istat, 2001 and 2011). In Italy, gender differences are not emphasised in relation to the hours

dedicated to university activity and to the type of activity carried out (Campanelli *et al.*, 1999), it was found that in Italy, women are more focussed on internal activities (teaching or research), whereas men undertake more external activities (management and consultancy), which are generally more profitable. This last result was confirmed by Probert's (2005) study of the careers of academics in Australia.

A critical perspective on the colonization of the accounting knowledge production process by a relatively few elite institutions in the USA is expressed by Lee (1997) but without any reference to the issue of gender. Nevertheless, he pointed out the need to investigate the role of editorial boards, as accounting research has become a process of commodification to enhance academic reputations and pedigree, rather than a means of facilitating criticism and accountability of practitioners.

Some scholars claim that, in the case of economic sciences, the correlation between promotions and number of publications is stronger for men than women (Marcuzzo, 1999), while others (Bianco, 1997) express doubts about the indicators used to measure scientific productivity.

A further issue, not currently sufficiently explored, concerns the ways that the careers of academics are regulated, which result in differing professional successes of men and women. Sala (2008) maintains that the mechanisms of recruitment and promotion, as well as the evaluation system of scientific activity (peer review) and the dynamics that regulate the "socialisation of the profession" (access to and use of social resources useful for career progression), still constitute a "black box".

Mechanisms such as co-option and patronage (Finch, 2003) prevail (Merton, 1973); decisions being made in "other places" by groups of powerful academics on the basis of archaic and not very transparent methodologies and depending on personal relationships (Benschop and Brouns, 2003; Bourdieu, 1988; Bryson, 2004; European Commission, 2001 ETAN Report; Krefting, 2003) dominate recruitment and promotion rather than the latter being based on meritocracy and universalistic principles. Peers co-opt those of the same sex, so women are penalized because the majority of decision-makers are men (Knights and Richards, 2003; West and Lyon, 1995). An "old-boy network", that is a network of reciprocal recognition of esteem, exchanges and information, continues to be rigorously male and heavily influences the possibilities of success and productivity (Rosselli, 1999; Scott and Porter, 1984; Barney and Lawrence, 1989; Rush, 1996). This hypothesis is confirmed, both in a study concerning the composition of editorial committees of scientific periodicals and in the analysis of the career paths of male and female economists (Corsi, 1999). It seems that weaknesses or gaps in regard to the standards of merit for men are compensated with their colleagues' recognition of other capacities and virtues:

Rarely does this occur in the case of women, who are called to a more rigid respect for the rules which, among other things, they have contributed very little to creating (Rosselli, 1999 p. 20).

Moreover, male academics are able to promote their students with greater success compared to their female colleagues. The gender differences in mentoring depend both on the fact that, roles being equal, male academics enjoy greater power (Handely, 1994) and on the fact that women who have had success are less inclined to support other candidates (Abrevaya and Hamermesh, 2012):

Also:

[...] the system of peer review is based on the rather ingenuous idea that the evaluators may act ignoring the prejudices prevailing in society and are able to formulate fully objective judgements (European Commission, 2001, p. 33; Blank, 1991; Spencer *et al.* 1998).

It is, instead, influenced by gender prejudice, as found in studies conducted in Sweden, The Netherlands (Wenneras and Wold, 1997; Brouns, 2000) and Germany (Krais, 2002).

Thus, the possibilities for personal growth largely depend upon the degree of socialization within the profession. Academic success is not only the outcome of individual skills, but it is the outcome of a complex weaving between networking and scientific socialization (Broadbent, 2015). Belonging to formal and informal networks and groups is a fundamental resource, in that it favours exchange of information and knowledge, facilitates career planning, provides support and backing and helps publishing (Samkin and Schneider, 2014). Male academics are decisively favoured from this point of view (Fox, 1991; Todd and Bird, 2000).

The above differences of gender have been shown to be reflected in indicators of male and female scholars' scientific productivity (Campanelli *et al.*, 1999; Cole and Singer, 1991; Zucherman, 1991; Istat, 2001; Probert, 2005; Broadbent, 2015). However, the reasons why Italian women, even though they are committed to their work with an intensity that is analogous to that of their male colleagues, publish their results with lesser frequency – especially internationally – have not yet been adequately investigated. This study takes a first step in filling this gap.

Accordingly, the research outcomes which are presented in the following sections aims to add literature which focusses on the publications undertaken by women in academic journals, as well as women's career progression and the part women play within/in committees of leading academic accounting associations and journals in Italy.

Methodology of data analysis

The empirical research took place over a year (from December 2014 up to December 2015) and is based on data that have been gathered from different sources and through different methods. First, information relative to the number and roles of Italian scholars was mainly obtained from the MIUR website database (<http://statistica.miur.it>) (Samkin and Schneider, 2014b). We found many obstacles: in obtaining the figures (for example, bureaucratic difficulties in gaining access to Ministerial data), in dealing with such a theme within the context of the self-same accounting scientific community and in making “the questions of equal opportunities in academia be part of the agenda of our politicians” Sala, 2008, p. 130).

Moreover, we consulted internet sites of a sample of Italian journals (*RIREA*, *Contabilità e Cultura Aziendale* and *Journal of Management and Governance*) and Italian academic accounting associations (SISR – Italian Society of Accounting History, SIDREA – Italian Society of Accounting Scholars and Teachers and AIDEA – Italian Academy of Business Administration) for collecting information about the composition of the governance structures (such as boards, editorial boards and committees) and memberships. We considered the period of the past 15 years, from their establishment till today. The choice of the aforementioned academic associations is due to the fact that they represent the most relevant references in the scientific field of accounting in Italy, both within the historical profile and in the national and international contexts. The

three journals have been selected for the following reasons: *RIREA* is the first accounting journal founded in Italy, which still exists, and *Contabilità e Cultura Aziendale* is more recent, but it is linked to the former, as it is part of the same publishing house. *Journal of Management and Governance* represents the first Italian accounting academic journal founded about 10 years ago with a definitely international projection, whose organs include, since its inception, Italian and foreign scholars.

Due to difficulties in assessing the gender of the scholars (particularly for foreign scholars not known personally) in the absence of a picture or a specific gender qualification, we used Google Scholar to find the university link for each member and then verified their gender and position. Second, we personally interviewed (by e-mail, Skype or phone) some of the Italian accounting academics who are part of the journals' board or the academic association of accounting. Finally, the number of scientific articles published by women accounting scholars in the *RIREA* was determined through document analysis. We directly checked all issues of this Italian journal, starting from 2000 up to 2014. The articles in all these issues were noted and classified on the basis of gender of the authors with the intent to quantify the contributions of women scholars in *RIREA*. We used the number of papers published in *RIREA* as a proxy for the scientific production that is publications of accounting scholars.

This paper reports the analysis of data gathered through these quantitative techniques, using basic descriptive statistics. Qualitative research techniques, using in-depth case studies, will be carried out and reported in a further research step.

Data analysis and results of women in Italian academia

In this paragraph, we want to analyze the presence of gender inequality in the academic context and to try to highlight the reasons of this "discrimination".

MIUR (2005) shows that there is a low rate of the feminization of Italian universities compared to the European average (31 per cent compared to 36 per cent). Notwithstanding the inclusion of Italy among the most industrialized and evolved countries in the world, Italy places 74th out of 135 countries for gender studies (World Economic Forum, 2010; European Commission, 2009).

In Italy, between 2000 and 2011, the probability of making progress in university ranks (from researcher to associate professor and from associate professor to full professor) was 30 per cent greater for a man compared to a woman. In the same period, the 5,260 Italian female researchers who went on to the rank of associate professor needed 11.3 years in the preceding role, and their average age in the role of associate professor was 44.7 years. On the other hand, the 9,346 male researchers spent 9.9 years in the lower previous role and were, on average, 43.3 years old on promotion. In the passage from associate to full professor, the 2,903 Italian woman associate professors promoted to full professors had spent 10.6 years in the preceding role and had an average age of 51.3 years at the time of the passage from one grade to the other, while the 8,698 men colleagues had spent 9.4 years on average as associate professors and had an average age at recruitment to full professors of 48.8 years (Frattini and Rossi, 2012).

MIUR data underline gender discrimination in terms of both vertical and horizontal segregation. Concerning the former, the hierarchical structure of the male academic staff is like that of a cylinder, with a relatively equal distribution between the various roles, while that of women is like a pyramid, with a reduced summit (university professors) and the majority along the base.

Yet another alarm bell for Italy derives from the enforcement of the university reform. Italian Law 240/2010, which introduced the national qualifying licence and the “call” and the phasing out of the permanent position of researcher, changed the way open selection contests were held. If the women are not promoted to higher levels, they will stay temporarily in the role of fixed-term researchers and only a few will be able to stay in permanent positions.

Differences by gender are also evident in the indicators of Italian scholars’ scientific productivity, that means the percentage average of academics who have published at least one book or an essay in national or international periodicals (Table I).

For each level of the academic hierarchy, men boast a higher number of publications than their female colleagues (Istat, 2001).

Contributions by males outnumber those of females in all categories. Previous research conducted in Italy (Campanelli *et al.*, 1999) shows that these gender differences in levels of academic productivity remain constant for all levels of the university hierarchy. The same situation has been found in international empirical surveys (Cole and Singer, 1991; Probert, 2005; Zuckerman *et al.*, 1991; Kraus, 2002).

It appears that “only the intervention of cultural and structural factors will be able to change this desperate situation” (Frattini and Rossi, 2012, p. 6).

Horizontal segregation is marked by the different distribution of women within various discipline sectors (for example, science, life science, medicine, engineering, human science and social science).

Such as, at secondary school level, women can be seen more in the humanistic sectors. In the years 1996-2012, the percentage of women teachers at universities in the various macro-areas appears also to be “unbalanced” in favour of the humanistic disciplines. The set percentages of women and men for the rank of researchers and associate professors are similar across disciplines; however, this is not the case for the role of full university professors in humanities and in all other sectors. In particular, the male hierarchy is strong, especially in the faculties of medicine where women full professors are very rare. The estimate of the mean probability of career progress, in the period 2000-2011 by scientific macro-areas, highlights that the probability of promotion is worse for women in the life sciences, medicine and especially in mathematical sciences. Similarly, gender inequalities are strong in the percentage of those marked as being between levels (researcher to professor) in the various macro-areas; the worst situation being that of engineering, followed by medicine and mathematical sciences; the last being human sciences and life sciences (Frattini and Rossi, 2012; Istat, 2011).

Role	Place of publication			
	Italy		Abroad	
	Men	Women	Men	Women
Full professor	19.2	18.3	22.3	18.5
Associate professor	16.8	15.7	17.8	15.6
Researchers	15.6	14.2	20.2	16.8

Source: Istat (2001, p. 105) (Tab 3.17)

Table I.
Productivity of
Italian academics

Having briefly reported the situation in general, in the following section, current data regarding the phenomenon of career progress are reported, focusing on the academic position of accounting scholars.

Data analysis and results of women accounting scholars in Italy

In this section, the distribution of accounting scholars by gender in Italy is observed. Out of a total of 755 accounting academics in Italy, 67 per cent are male compared to 28 (one third) female. This situation is very different from other countries, such as Australia, where women accounting academics exceed men (Guthrie *et al.*, 2014).

As can be seen in Table II and Figure 1, the proportions of males and females are different for various levels.

Within the category of researchers there is the superiority of females.

Going on with the analysis within the category of associate professors, female inferiority is really evident.

It is, nevertheless, the final category, that of full professors, which highlights the strongest inequality, just 25, out of a total of 188.

These data indicate that women are not being hindered from entering academia, but that it is much harder to progress up the hierarchical ladder. This will be discussed in depth later; meanwhile, the following section presents some data regarding scientific production of accounting academics.

Data analysis and results of Italian accounting journals

This section first presents data about the scientific productivity of Italian accounting scholars which has been assessed through the number of articles published in the chosen Italian journal, *RIREA*. We suppose that there is a connection between scientific

Table II.
Accounting academics composition

	Associate professors (%)	Full professors (%)	Researchers (%)
F	33.3	10.2	56.5
M	35.1	33.3	31.6

Source: Authors' elaboration of MIUR data

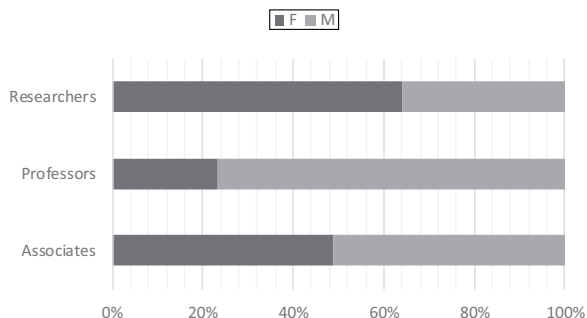


Figure 1.
Accounting academics' composition by level and gender

Source: Our elaboration of MIUR data

contributions to *RIREA* and the careers of Italian female scholars (Sugimoto, 2013), as hiring and promotions depend to a certain extent on research outputs.

RIREA is Italy's oldest accounting and business administration journal, which still circulates today. It has been published quarterly since 1901 without interruption. The journal – whose 15 founders were all men – offers a historical perspective on the cultural, socio-political and economic situations over more than a century. “Masters of Accounting” and their student representatives of the main academic schools of thought in accounting have published in the *RIREA* journal.

Figure 2 shows the authorship of articles that were published in the period between 2000 and 2014.

Although there is a slight improved trend of publication by female authors, there is almost total “dominance” by male authors during the entire period (2000-2014).

Given this imbalance between publication by men and women in the journal, we looked at the composition of the various boards of the *RIREA* journal and of other Italian journals to see if there were any women involved in publication decisions.

From 2000 to today, the editorial organs of *RIREA* were historically made up of men. Today, the editor-in-chief is a woman. In Table III, we indicate the composition of the various governing boards of the Rivista Italiana di Ragioneria e di Economia Aziendale.

The deep difference between men and women's scientific publication is “confirmed” by the unbalance in the presence of women accounting academics within the members of the editorial committee of the same journal, as well of other Italian accounting journals (*Contabilità e cultura aziendale* and the *Journal of Management and Governance*).

Indeed, *Contabilità e cultura aziendale* (“Accounting and business culture”) and *RIREA* were part of the same publishing house, *Rirea*, which also manages series of volumes/texts of business economics (*Opera Prima* and *Rirea Historica*).

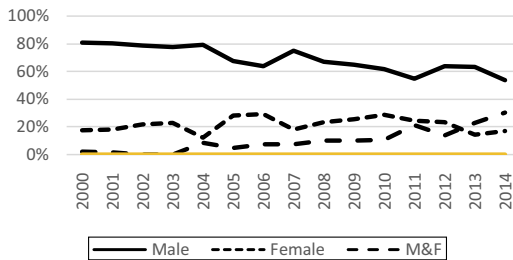


Figure 2.
Published articles by
year and gender –
2000-2014

	Men	Women	Total
Steering committee	15	2	17
Scientific committee	11	0	11
Editorial committee	5	0	5
Assessment committee	2	0	2
Scientific area editor	1	0	1
Professional area editor	1	0	1
Total	35	2	37
100%	95%	5%	100%

Table III.
RIREA boards

The second accounting journal – *Contabilità e cultura aziendale* – dates back to 2001, in a paper format from 2001-2012. At the beginning and for its early years of existence, the various organs are thus made up (Table IV).

In the second period, the composition of the organs was the following (Table V).

We notice a progressive increase in female presence, which, on the one hand, prevails in the operational roles (like reviewers) but it is also visible in the top organs.

The third selected journal is *The Journal of Management and Governance (JMG)* which was founded more than 10 years ago with its prevalently international projection. And whose organs include, since its inception, Italian and foreign academics (Table VI)[2].

Data show that the governance of all the selected journals, both “historical” and new, as well as internationalized ones, is male dominated.

After the analysis of Italian journals in this section, we are going to analyse the composition of the boards of the most important Italian scientific associations of accounting.

Table IV.
Contabilità e cultura
aziendale boards
(2001-2012)

	Men	Women
Scientific editor and Editor-in-Chief	1	0
Scientific committee (including Italian and foreign academics)	16	2
Editorial committee	4	2
Total	21	4
	84%	6%

Table V.
Contabilità e cultura
aziendale boards
(2012-2015)

	Men	Women
Scientific editor and Editor-in-Chief	0	1
Co-Editor	1	1
Scientific committee (including Italian and foreign academics)	7	2
Editorial committee	4	2
Reviews and overviews Editor	0	1

Table VI.
Journal of
Management and
Governance Boards

	Men	Women	Total
Editor-in-Chief	1	0	1
Co-Editors	4	0	4
Reviews and overview Editors	2	0	2
Scientific committee	12	1	13
Editorial board	35	14	49
Total	54	15	69
	78%	22%	100%

Data analysis and results of Italian accounting leading organizations

“La Società Italiana di Storia della Ragioneria (SISR)” (The Italian Society of Accounting History) was founded in Pisa (Italy) in 1984 under the auspices of the international scientific community (Comité International des Historiens de la Comptabilité – Belgique; Institut Français des Historien Comptables – France; Accounting History Society – United Kingdom; Academy of Accounting Historians – USA and Accounting History Association – Japan) whose representatives met in Pisa to celebrate the famous figure of Fibonacci and set up the SISR to ensure the continuity of scientific historical studies of accounting. The “manifesto” which was developed on the anniversary of the first decade after its foundation intends to bring to the attention of the scholars the SISR goal of promoting, developing and disseminating Accounting History through academic, scientific and cultural endeavours.

Among the many activities promoted by SISR, we can mention the SISR schools, the seminars, workshop and congress, frequently developed in collaboration with prestigious international accounting academies, universities and research centres.

The SISR (Table VII) has both individual and institutional backing members (the national board of accountants and accounting experts, various foundations and scientific journals, e.g. *Contabilità e cultura aziendale*).

As shown in the following (Figure 3), the presence of women scholars on the board of SISR having been gradually increasing since the beginning of the century, expand on this at the end, but the board continues to be predominantly male. This underlines the “network” connections existing among journals, scientific associations and professional accounting bodies.

	Men	(%)	Women	(%)	Total
Ordinary members	113	72	44	28	157
Retired and honorary members	39	87	6	13	45
Corresponding members ¹ [1]	11	55	9	45	20
Total	163	74	59	26	222
Honor committee	4		1		5
General total	167	74	60	26	227

Table VII.
SISR members
(December 2015)

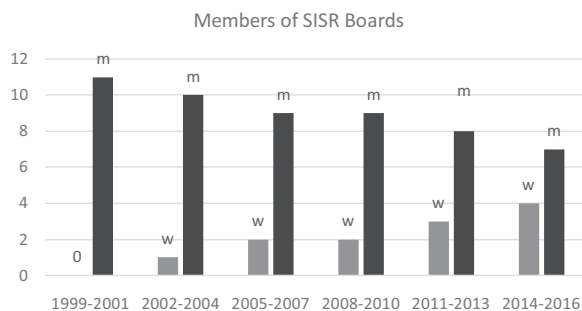


Figure 3.

The Società Italiana dei Docenti di Ragioneria e di Economia Aziendale (SIDREA) (The Italian Society of Teachers of Accountancy and Business Administration) was founded in 2004 with the aim of:

promoting the development of the scientific base of the business administration culture and of the principles of good governance of companies of every kind, from enterprises to not-for-profit companies, to public administration [...] (Article 1 Statute).

The composition of the association members is presented in [Table VIII](#).

Initially, there was a total absence of women; since 2009, there have been three women included in the governance board. [Figure 4](#) highlights the members of SIDREA boards and this slight increase from an initial phase to a second one, even if we have not got further recent growth of their presence.

We note that, among full professors who are in SIDREA boards, since 2009, women occupy the role of bursar, and Vice Chair of Board.

“L’Accademia Italiana di Economia Aziendale” The Italian Association of Business Administration (AIDEA) was founded 200 years ago to pursue “*the study, the application, the development and the spreading of business administration disciplines*” (Statute, article 2).

As shown in [Figure 5](#), there is a very small presence of women in the boards and those are increasing in recent periods. On this matter, we point out that the AIDEA Commission, which dealt with 2011 journal rating, made up of 19 academics, sees just one woman among its members

Table VIII.
SIDREA members on
September 28, 2015

SIDREA members	Men	(%)	Women	(%)	Total
Ordinary members	171	87	26	13	197
Associate members	184	76	58	24	242
Researchers	96	54.5	80	45.5	176
Total	451	73	164	27	615

Figure 4.

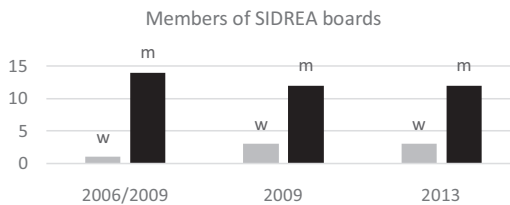
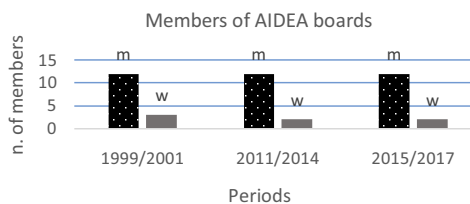


Figure 5.



No woman has held the position of Chairperson in these scientific, academic associations, except for SISR, which had a female President in 2008.

Discussion and conclusion

In this section, we discuss the answer to *RQ1*

Academia has traditionally been a male-only domain, but in the past few decades, the number of women obtaining positions in universities has gradually been increasing. However, there is an imbalance in favour of men at professorial level. The research reported in this paper indicates that one reason for this imbalance may be that women do not have the same publication opportunities as men. Moreover, women remain most under-represented compared to their male colleagues within the top positions of the most prestigious Italian accounting associations and scientific journals, and may be that there is a relationship between lack of women on boards and lack of publications by women.

The review of the literature and the empirical analysis show that segregation of and discrimination against women still exist both at appointment and during university careers, as noted by [Frattini and Rossi \(2012 p. 13\)](#):

Unfortunately, the lack of awareness of these phenomena by academics and the complexity of the system of high professionalisms, that often implies that nobody recognises himself in those figures linked to gender stereotypes, make the identification of measures having the aim of removing these discriminations difficult.

The situation in the context of the accounting discipline reflects the general one. That is, based on the findings, the answer to *RQ1* is positive.

Although there are exceptions of large proportions of women employed, as we showed above, for example, as temporary researchers, these women neither have job security nor opportunities for promotion. At the level of full professor of accounting, about 10-15 per cent are female in scientific associations and in publications. Women still have limited participation, which confirms that there is a “crystal cliff” ([Broadbent and Kirkham, 2008](#)).

In short, we can make the hypothesis that the different professional outcomes of male and female academics are the results of processes of direct or indirect discrimination and that the careers are gender dependent. This area remains an important matter of research, from which arises many questions that are not yet answered.

The reforms of the Italian university system do not seem to have had a positive influence on gender differences in the matter of career possibilities of academics ([Bianco, 2002](#)).

This research indicates that the presence of “structures and practices of the academy itself” ([Krais, 2002](#)) impede or hinder their scientific and academic visibility.

Moreover, we agree with [Kirkham \(1992\)](#) who underlines that is necessary to understand if and what are the obstacles to greater participation of women scholars who are within the dynamics that have been established between the accounting culture and social practices, that have a determinate structure: habits, customs, behaviours and therefore have settled, over time, a certain “culture” ([Antinori, 2000](#)). The analysis confirms the need to open more space for women in accounting academia and scientific journals, and our study intends to signal the need to better understand the reasons of the (slower) feminine empowerment and the “crystal cliff” ([Broadbent and Kirkham, 2008](#)).

Future research will consider extending this work by the number of publications of women in other journals as well as the Italian *RIREA*. Thus, we will be able to develop the analysis in comparative terms. We will also examine the participation in scientific committees and boards of some of the major international scientific associations of accounting, such as European Accounting Association and the Accounting American Association, and some foreign scientific journals. We will also take a narrative approach (Guthrie *et al.*, 2014) by analyzing the stories of Italian women accounting scholars to carefully investigate the reasons for this persistent discrimination.

Notes

- 1 With the term “gender”, we agree with the statement made by Sala: “... objective and systematic inequality exists between men and women in the material conditions of life and intangible assets and the ability to influence the behaviour of others [...]” (Hall, 2008, p. 7).
- 2 The journal is dedicated to advancing the understanding of corporate governance issues and is devoted to exploring the links between management and governance through both theoretical and empirical analyses.

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