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Moving the Gender Agenda or Stirring Chicken's Entrails?:
Where Next for Feminist Methodologies in Accounting?

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Abstract

Purpose – The paper critiques recent research on gender and accounting to explore how feminist methodology can move on and radicalise the gender agenda in the accounting context.

Design/methodology/approach – After examining current research on gender and accounting, the paper explores the nature of feminist methodology and its relation to epistemology. It explores three inter-related tenets of feminist methodology in detail: Power and Politics, Subjectivity and Reflexivity.

Findings – The paper suggests that much research in the accounting is concerned with gender-as-a-variable, rather than being distinctly feminist, thus missing the opportunity to radicalise the agenda. It makes suggestions for how a feminist approach to methodology could be applied to the accounting context.

Originality/value – The paper calls for a wider application of a feminist approach to accounting research and where this might be applied.

Keywords – feminism, methodology, epistemology, gender, accounting, power, reflexivity, subjectivity

Paper type – conceptual paper

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Introduction – Accounting and Gender

The last two decades have witnessed an increase in literature applying concepts of gender or feminist perspectives to accounting. This special issue of *Accounting, Auditing and Accountability Journal* and previous special editions of major journals (*Accounting, Organizations and Society*, 1987, vol. 12 (1); *Accounting, Auditing and Accountability Journal*, 1992, vol. 5 (3); *Accounting, Organizations and Society*, 1992, vol. 17 (3/4) and *Critical Perspectives on Accounting*, 1998, vol. 9 (3)) demonstrate continuing interest in the subject. The fact that they are *special* editions, however, and that such journals are more critical in nature, indicates that such issues have not yet entered mainstream accounting research. Moreover, even in interdisciplinary or more critical accounting research feminist approaches to accounting are not common.

Indicative of the dearth of critical work on gender in the accounting context is my experience of attending a major international interdisciplinary conference on accounting¹ in 2004, with over 250 delegates and 190 papers, in which only four papers were presented on gender². This was despite the conference organisers calling for papers that 'explore policy alternatives and provide new perspectives for understanding the accounting discipline', which specifically included 'accounting and gender and/or feminist theories'³. Several of the conference themes, such as the accounting profession, accounting in the public interest, accounting and culture,

¹ http://www.commerce.adelaide.edu.au/research/aaaj/apira_2004/about.html

² <http://www.accountancy.smu.edu.sg/Apira/papers.html>

³ APIRA 2004 Conference Announcement and Call for Papers

accounting and the home, as well as others, could have taken a gendered perspective. Papers were also sought that explored 'methodological and theoretical issues', which may have included 'critical, explanatory, oral and visual approaches' to accounting and 'critical and ethnographic case studies of accounting in action'. These methodological approaches could surely have encompassed feminist methodologies and theories.

It is possible that any papers submitted on gender were of insufficient quality to be presented at the conference, though this seems unlikely, as all conferences have their weaker, or more putative, papers, which are not fully developed. Indeed, one of the roles of a conference is to enable authors to receive feedback on papers from their peers, and this conference was constructive in this regard. Moreover, organisers these days are conscious of the contribution conferences are expected to make towards organisational overheads.

Authors had been asked to indicate which stream their paper was suitable for, giving up to three choices. Although my paper was gender-related, it had originally been placed in another stream in which the papers reflected quite a different set of interests and perspectives. I asked to be moved into the 'gender' stream because I thought the discussion might be of more use to me in developing my paper further. However, one of the authors in the gender stream had mentioned to me that she was concerned about being within the gender stream because she did not want to be 'ghettoised' in this group. Could it be that other authors whose papers considered gender were being presented in other streams? A review of the abstracts suggested not.

Is this a typical situation in current accounting research in the 2000's? Does the prospect of researching gender in accounting, using feminist methodologies or developing feminist theories in and of accounting give rise to fear of 'ghettoisation' with the implication of marginalisation, possible devaluation of work, and consequent academic career suicide? Surely the problems of patriarchy, sexism and unequal opportunities have not been solved such that these issues need not be considered any longer?

I contend that unequal distribution of power, property and prestige between women and men remains part of the structure of modern societies. In many areas, particularly the developed world, women do have substantial equality with men in jobs, legal rights, education, and voting power. Women have developed expectations, entered male-dominated areas of public life, and diversified their roles outside the home. Despite these marks of formal equality, however, residual inequalities remain, such as the rarity of women in high political or organisational office, widespread imbalance in domestic labour, unequal pay, and sexual harassment. In areas where gender is more evenly balanced, new developments in technology, modernisation, or globalisation can promote new forms of inequality. In some parts of the world women are engaged in struggles to survive, raise children, cope with poverty, warfare, racial tensions, dominant masculine cultures or social exclusion. In many countries violence and sexual exploitation seriously undermine the lives of women and girls.

The varied challenges facing women are potentially inter-related with organisations and hence with accounting. Accounting processes and systems support the decisions made within organisations to expand or contract, supply in-house or contract-out, buy

or sell, and a whole host of other activities. Providers of capital, investors and other stakeholders utilise accounting information and financial reporting mechanisms to inform and justify their actions. The accounting profession advises upon and regulates accounting and reporting systems. All of these facets of accounting have significant effects on the lives of those associated with them, and particularly those who may already be disadvantaged by gendered assumptions, structures or cultures. For example, financed by capital, invariably from developed countries, organisations around the world exploit the labour of the world's poorest, least educated women often in sweatshop conditions. The pursuit of profit, for a minority, affects accounting and financial practices in relation to division of labour, provision of capital, production of goods and services, identity politics, work within and without the home, maintenance of households and childcare, for the majority. Hence, accounting and finance is implicated in perpetuating gender inequality. Rather than being a subject that we should allow to become 'ghettoised', the relationship between accounting, gender and feminism remains an area of significance in accounting research in the 21st century, in the interests of realising social justice and equity.

This paper discusses how to move on the gender agenda in accounting, by examining how feminist methodology can influence and develop research in the accounting context. It explores feminist methodology as a perspective or a framework, informed and underpinned by various facets of feminism, rather than the detail of actual methods. To consider methodology is to theorise on how knowledge is produced, with an awareness of the relationship between the process and the product of research. The term 'feminist methodology' is sometimes used to describe an *ideal* approach to doing research, which is respectful of participants and acknowledges the subjectivities

of the researcher (Letherby, 2003). This may imply a certain fixity to methodological frameworks which could be misleading. As Cook and Fonow ask: 'Is feminist methodology that which feminist researchers *do* or that which we *aim for*?' (Cook and Fonow, 1990, p, 71, italics in original). A theory of feminist methodology for accounting should not be limited to current approaches to work on gender. This paper discusses the potential application, development and extension of feminist methodologies in the context of accounting, where feminist approaches to methodology, as in other areas, are a process of *becoming* rather than a closed set of fixed ideas.

The structure of the paper is as follows: firstly, it gives a brief critique of the nature and scope of research on gender in the accounting context, outlining some problems with much of this work, which explores gender as a variable rather than being more radical in nature. Secondly, it explores some issues and tensions in defining the subject and object of feminist research. Thirdly, it goes on to explore the nature of feminist research methodology and to examine how this approach could overcome some of these problems. The paper then analyses in more detail three inter-related areas of feminist research: (1) power and politics, (2) subjectivity and (3) reflexivity. This is followed by some suggestions for how the scope of feminist research in accounting might be extended. Finally the paper concludes by calling for further research in the accounting context that explores the dialectic between feminist theory and women's experiences, and which integrates the central tenets derived from feminist methodologies into the research.

Current gender and accounting research

As we have seen in the review essay for this special issue of *Accounting, Auditing and Accountability Journal*, there have been some important papers on gender and accounting, examining the historical role of gender in relation to the accounting profession (Kirkham, 1992; Kirkham and Loft, 1993; Lehman, 1992; Shackleton, 1999; Wootton and Kemmerer, 2000) and the potential influence of feminist theory on accounting (Cooper, 2001; Gallhofer, 1998; Hammond and Oakes, 1992; Oakes and Hammond, 1995; Shearer and Arrington, 1993). A body of literature also documents women's participation and experiences in the profession, the thrust being 'to make visible inequality and work towards achieving equality between male and female accountants' (Gallhofer, 1998, p. 357). Within this, studies have suggested that women face continuing discrimination due to gender (Haynes, 2007a; Kirkham, 1997; Whiting and Wright, 2001) and/or race (McNicholas, et al., 2004; Robinson-Backman and Weisenfeld, 2001); that there is a perception that childrearing is a serious obstacle to women's promotion prospects (Barker and Monks, 1998; Gallhofer and McNicholas, 1998; Gammie and Gammie, 1997; Haynes, 2007b); that practices in audit firms reproduce gender domination (Anderson-Gough, et al., 2005); or that gender is an important variable in explaining salary differentials in parts of the profession (Brennan and Nolan, 1998).

However, a large proportion of research on gender and accounting relates to equality of opportunity, and comparisons between men and women within the profession in the last decade, particularly in the US, using what Alvesson and Due Billing (1997) call 'gender-as-a-variable' within research, or what might also commonly be referred to as 'feminist empiricism' (Harding, 1987a) This tries to explain various forms of

gender inequity, by investigating the extent to which men and women differ in orientations on various issues, such as, to give some examples, ethics (Ameen, et al., 1996; Smith and Rogers, 2000), career drivers (Chia, 2003), job turnover intentions (Mynatt, et al., 1997), sexual harassment (Nichols, et al., 1997), behavioural attitudes (Lowe, et al., 2001), sex role stereotypes (Hull and Umansky, 1997), and communication techniques (Gaffney, et al., 2001), and how social structures and processes affect them. Many of these gender-as-a-variable studies address issues of critical importance to women, but what they have in common is primarily an interest in gender as an *object* of study rather than as part of the research methodology and theoretical framework. They all use quantitative research methods aimed at providing an objective and neutral assessment of an issue by eliminating irrational (prejudiced) elements such as gender stereotypes hidden in the research design or in ways of reasoning.

Despite this interest in gender as a variable in accounting, the drive for research into gender equality has often settled for exploring gender divisions, while doing little to contest them. In other words, the gender-as-a-variable literature is concerned to explore issues of gender equality, examining differences between men and women, without challenging either the research methodologies which investigate them, or the underlying social, cultural and political assumptions which cause or underpin inequality. As Oakes and Hammond (1995) point out in their critique of such work, it frequently accepts scientific assumptions about economic rationality and decision behaviour, and provides functionalist explanations of gender differences that ignore wider political issues. In doing so, it is potentially allowing gender inequalities to persist and gender divisions to perpetuate further gender inequality.

However, as Welsh (1992, p. 129) suggests:

“An accounting researcher who hypothesizes different behaviours between men and women needs to consider the social context within which behaviours are evidenced. Describing gendered differences in behaviour should not be confused with providing an explanation of *why* gendered responses exist”.

Some studies have therefore been criticised for failing to interrogate the *cause* of gendered responses, as well as the *effect*. For example, Lehman (1990) criticises Maupin’s (1990) paper, which uses Bem’s Sex-Role Inventory to evaluate the behaviour of certified public accountants in the US, for failing to problematise the genesis of such roles and behaviour as socially and politically constituted, with the effect of perpetuating gender norms and expectations. Some of the stereotypes inherent in this work were later addressed (Maupin and Lehman, 1994) through the use of a more critical approach. The work of Nichols, et al., (1997), exploring gender differences in the interpretation of sexual harassment, was critiqued by Hammond (1997b) for failing to explore how sexual harassment reflects broader social conditions, and, by assuming an atheoretical neutral posture, for assuming that women are the cause of such harassment. Kirkham’s (1997) response to Nichols, et al., (1997) conceptualises and embeds sexual harassment within a complex set of social and power relations constituting the accounting profession and its practices, which is the more powerful for being grounded in the actual working practices of women. Mynatt, et al.’s (1997) work investigating, amongst other factors, the effect of ethnicity and gender on job turnover was critiqued by both Amernic (1997) and Hammond (1997a) for failing to challenge research norms which may have altered prevailing notions of equality of opportunity in the profession.

The gender-as-a-variable literature in accounting is not necessarily feminist in its aims, nature, scope or methodology. A more radical feminist approach to research is to be critical of ways of producing supposedly scientific knowledge that claims to be gender-neutral or politically-neutral, whilst in practice promoting or reproducing inequalities (Ramazanoglu and Holland, 2002). Feminism can operate as a powerful critique of existing areas of institutionalised knowledge and methodology.

Defining the Subject and Object of Feminist Research in Accounting

As researchers, we must continually confront questions of the nature and assumptions of the knowledge we are producing, who we are producing it for and why we are producing it. One of the issues with research on gender in accounting, as in other areas of gender research, is a problem with defining the subject and object of the research. Who should feminist and/or gender research be on? – the self or others, or both? Where are the boundaries of what is it about?

Defining the subject within feminist theory has been controversial, with much feminist research exploring difference and equality, or the recognition of diverse social experience, between men and women (see, for example, Barrett, 1987; Hughes, 2002; Weedon, 1999). There is also widespread recognition (Earle and Letherby, 2003; Gallhofer, 1998; Oakley, 2000) of difference between women themselves, in relation to class, race, sexual orientation, disability, age, religion, ethnicity and nationhood. Gender is only one source of difference. Gallhofer (1998) criticises some liberal feminist research for using the term ‘woman’ as if it were a unitary and universal category, and suggesting that the concerns addressed and issues raised are of equal importance and relevance for all women, thereby failing to address the

differences between women and the significance of these differences. This creates what Zinn and Dill (1996, p. 322) refer to as a 'false universalism', in which there is danger that researchers, at least in effect, privilege the concerns and experiences of a particular group of women whilst silencing those of others (Hammond and Oakes, 1992). This can occur when research looks at the experiences of particular groups of women but presents the insights gained in such a way as if they were valid for women in general.

There is no single, unitary meaning of being a woman, (or even a man or an accountant, for that matter), as:

“... ‘woman’ is a socially and politically constructed category, the ontological basis of which lies in a set of experiences rooted in the material world, [and yet]...the experience of women is ontologically fractured and complex because we do not all share one single and unseamed reality”.

(Stanley and Wise, 1990, p. 21 - 22)

Yet it is still possible to speak of women sharing some aspects of a common identity. As Letherby (2003) suggests, the social construction of a set of women is based on a common reality that, despite their apparent internal differences, is based in common oppression or exploitation. Such a material reality includes representations and categorisations as well as material circumstances (Maynard, 1994b). While women's experiences as women are diverse and distinct, their experiences of, and treatment by, public and political institutions are sometimes sufficiently equivalent to reveal certain common problems and responses (Marchbank, 2000). As Letherby (2003, p. 55-6) suggests:

“Globally we have evidence women are oppressed in many ways, so although universalizations are untenable it is possible to talk of general properties and to highlight similarities as well as differences in women's experiences. Women do share experiences across and in cultures, so although categories of women are not necessarily unitary this does not mean they are meaningless”.

It is through our inter-subjectivity with other people that, despite our ontological distinctness, we assume that we can and indeed we *do* share experiences, such that we recognise ourselves in others and they in us, so that we can speak of common experiences (Stanley and Wise, 1990). At the same time, a critical approach to research production recognises that the choice of subject is located within political processes in which some people's lives and experiences are regarded as interesting and/or important enough to be researched but not others. As researchers, as will be explored later in this paper, we have considerable power over the areas and process of our research.

As a female researcher doing research on women, I have experienced the tension of being both subject and object of the research, and working between the dualities of public social knowledge and private lived experience, by simultaneously serving an academic audience while also remaining faithful to forms of knowledge gained in domestic, personal and intimate settings (Haynes, 2005). I may find myself potentially on the margins of academic discourse. I am part of the 'other', the group of women I feel is worth exploring because of their under-representation in academic analysis (which is also my under-representation as I am part of this group). At the same time, I am part of the academic social world that can potentially silence this 'other, because, as Edwards and Ribbens (1998, p. 2) suggest:

“There is a danger that the voices of particular groups, or particular forms of knowledge, may be drowned out, systematically silenced or misunderstood, as research and researchers engage with dominant academic and public concerns and discourses”.

Despite engaging in feminist research, researchers may inadvertently align themselves with 'relations of ruling' (Smith, 1992, p. 92) unless they have a reflexive awareness

of power relations and subjectivities in feminist methodology, as the remainder of this paper now explores.

Feminist methodology

There may be many moral and political viewpoints, or different *feminisms* (socialist feminist, eco-feminist, radical feminist, Marxist feminist, liberal feminist, and others), in which a researcher can position herself. Feminists also interact with a range of ontologies and epistemologies. Since feminists can make choices in relation to all the key characteristics of method, the idea of any distinctively feminist approach to methodology is problematic (Harding, 1987b). However, as Millen (1997, p. 6.3) suggests:

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

Feminist methodology can be considered ‘distinctive to the extent that it is shaped by feminist theory, politics and ethics and grounded in women’s experience’ (Ramazanoglu and Holland, 2002, p. 16). Edwards (1990, p. 479) argues that a feminist methodology derives from three principles: firstly, it should start from an examination of women’s experience because the ‘personal is political’ and ‘social structures can be examined and understood through an exploration of relationships and experiences within individuals’ everyday lives’; secondly, that it should act as an instrument of change and avoid exploitative relationships between the researcher and the researched; and thirdly, that it should locate the researcher firmly in the research, both intellectually and reflexively.

A feminist methodology is not a prescriptive set of methodological rules or ideals, but a process of understanding and being, because:

“Feminism is not merely a perspective, a way of seeing; nor even this plus an epistemology, a way of knowing; it is also an ontology, or a way of being in the world” (Stanley, 1990, p. 14).

There may be several ways to connect feminist ideas with women’s experiences and with particular conceptions of reality, but:

“Feminist research is imbued with particular theoretical, political and ethical concerns that make these varied approaches to social research distinctive. Feminist knowledge is grounded in experiences of gendered social life, but is also dependent on judgements about the justice of social relationships, on theories of power and on the morality of social investigation. Feminist researchers are not necessarily in agreement on the meanings and consequences of experience, justice, power, relationships, differences and morality, but, despite this divergence, they can potentially negotiate common moral and political positions” (Ramazanoglu and Holland, 2002, p. 3).

The central facets of feminist research methodology would include challenging objectivity and valuing subjectivity; recognising the links between ontology and epistemology, and between research process and product; developing non-exploitative relationships within the research; aiming to bring about change for women; valuing the personal and the private as worthy of study; and using reflexivity as a source of insight (for further discussion see Harding, 1987a; Harding, 1987b; Letherby, 2003; Lorber, 2001; Maynard, 1994a; Ramazanoglu and Holland, 2002; Reinharz, 1992; Stanley and Wise, 1990). The kinds of questions which underpin feminist methodology are those such as: What are the impacts of gender relations on people’s lives?; How can social ‘reality’ be understood?; How do people make sense of their experiences?; How does power inhabit knowledge production? Decisions about methodology affect what can be known about these things and how they come to count as authoritative knowledge. Methodological decisions are also powerful in the politics and practices of knowledge production. If epistemology is partly about

theories of knowledge production, then methodological reflection is itself an epistemological act.

The next section will examine some tenets of feminist research methodology, power and politics, subjectivity and reflexivity, in more detail.

Power and Politics in Feminist Research

Smith (1988) argues that knowledge production has traditionally been dominated by a small group of elite men:

“As a result the perspectives, concerns, and interests of only one sex and one class are represented as general. Only one sex, and one class are directly and actively involved in producing, debating and developing its ideas, creating its art, in forming its medical and psychological conceptions, in framing its laws, its political principles, its educational values and objectives” (Smith, 1988, p. 19 - 20).

Whilst generally, historically true, at the same time, it has to be recognised that gender is only one source of power. Women’s lives are diverse, with conflicting interests in different systems of power. So as well as sex and class, this might well be extended to race, sexuality, and able-bodiedness. The dominant group in society has the greatest influence in determining facets of culture, which in turn may legitimate its own superior position and exclude the perspectives of others. The dominant perspective is based on the silences of women and other marginalised persons, as ‘others’. In the accounting context, the development of accounting bodies, and inclusion of skilled workers within them has primarily been dominated by a male elite (Kirkham and Loft, 1993; Shackleton, 1999; Wootton and Kemmerer, 2000), which puts up barriers to those other than whites (Fearfull and Kamenou, 2006; Hammond, 2002; Kim, 2004; McNicholas, et al., 2004) and the able-bodied (Bishop and Boden, 2006; Duff and Ferguson, 2007; Duff, et al., 2007). Feminist methodology and theory

would seek to challenge this dominance by problematising and centring women's and other's diverse situations, and the institutions that influence those situations, with reference to theoretical frameworks, in the interest of realising social justice (Olesen, 1994). To this end, it has a political purpose to challenge mainstream or 'malestream' knowledge (Letherby, 2003), to enable rather than disable understanding, counteract rather than ignore injustice, open rather than close areas of investigation in all aspects of women's lives.

In addition, from the initial identification of the research project to publication, the *process* of research is also a series of political, negotiable choices. Feminist researchers (see, for example, Harding, 1987a; Letherby, 2003; Oakley, 1990; Reinharz, 1992) have pointed to gendered power relations, men researching women, as contributing to misunderstandings, inequalities and power positions in the research relationship. In the case of women researching other women, however, we are equally likely to find ourselves in power relationships with participants, and alongside the concerns about gender, there may be unease about race, culture, sexual orientation, or class. Feminist researchers have proposed a breaking down of hierarchies in research methodology through minimising the researcher's 'superior' status. In order to supersede the traditional research method process in which the researcher objectifies and depersonalises research subjects and reinforces the power held by the researcher, Oakley (1990, p. 49) proposes a 'reciprocal relationship', similar to friendship, between feminist researchers and the women they research, suggesting that there can be 'no intimacy without reciprocity'. Feminist research assumes some level of inter-subjectivity between the researcher and the participant, and the mutual creation of data, such that participants are also 'doing' research as

they, along with the researchers, construct the meanings that become data for later interpretation by the researcher (Olesen, 1994). This approach recognises the nature of the co-production of knowledge, in research that engages with the participants, and in which researchers work *with* as well as *on* the researched.

However, the purpose of the research is not only to give voice to those ‘others’ who are both marginalised in traditional research and in their respective societies, but also to engage with a wider political agenda, which challenges the justice of such marginalisation. In serving these aims we need to be careful not to replace one set of privileged, ‘expert’ views over another. It is important to understand what *effect* methods have on the output of knowledge production in order to reconstitute claims about knowledge and develop a more democratic knowledge about, of and for accounting. As Oakley (1990, p. 49) suggests:

“Feminist methodologies challenge the conventional hierarchy of researcher and researched and resist the potentially exploitative aspects of the research relationship by raising questions about authorship and ownership: Who should control the interpretative process and who should benefit from publication?”

Such questions raise the issue of accountability for the effects and outcome of our research on those we engage with, who may feel emotionally affected, both therapeutically or negatively (Haynes, 2006b). They also bring to the fore tensions between the desire to give women a voice and to gain epistemological understanding. The interpretative process may transform individual experiences into examples of larger social phenomena, which may not be apparent to the participants. It is somewhat of a paradox then that a feminist researcher may increase the levels of *private* disclosure from participants, through the use of empathy and reciprocity. At the same time, she also holds the balance of power to make use of such disclosure in the *public* domain of research and publication, through her control of the

interpretative process. However, exploitation in the research relationship can be avoided when the researcher is aware of the subjectivities involved and uses reflexivity in the interpretative process, both of which are central tenets of feminist research and which I now go on to explore.

Subjectivity in Feminist Research

There is a strong theoretical basis for the use of experience and the subjective in the research process deriving from feminist research (Cotterill and Letherby, 1993; Roberts, 1990; Stanley and Wise, 1993). After the Enlightenment in the sixteenth and seventeenth centuries, the notion of knowledge was derived from reason and objectivity, following the Newtonian worldview that a few simple, mathematical laws governed the world. Scientific rationality came to be associated with forms of ‘truth’. The history of reason is also associated with gendered ways of knowing, derived from Cartesian dualisms. Feminist scholars (see, for example, Donovan, 2001; Oakes and Hammond, 1995; Ramazanoglu, 1992) argue that these dualisms have become representationally aligned, and associated with another dualism: that which has been constructed between male and female, since masculinity is linked with the mind, knowledge and science, while femininity is connected with the body, nature and emotions.

“Culture versus nature, mind versus body, reason versus emotion, objectivity versus subjectivity, the public realm versus the private realm – in each dichotomy the former must dominate the latter and the latter in each case seems to be systematically associated with the feminine” (Wajcman, 1991, p. 5).

This brings a tension between authorised knowledge derived from traditional objective research, and experiential or subjective knowledge drawn from everyday experiences. Subjectivity encapsulates a personal, intuitive knowledge deriving from

a knowing subject situated in a specific social context (Ramazanoglu and Holland, 2002)

Developing a specifically feminist epistemology based on women's experiences and subjectivities should not necessarily imply that experience equals 'truth', gives access to a better 'truth' or leads to a 'better' understanding of womanhood. This would seem to support yet another binary position, a reversed dualism of subjectivity and objectivity, accepting a masculine myth of feminine intuition and subjectivity. A rejection of the notion of objectivity and a focus on subjectivity in research methodology does not mean a rejection of the need to be rigorous, critical and accurate. However, using subjectivity as part of the research methodology allows women to draw on personal knowledge; reevaluate ways of knowing; express their experiences of living gendered lives in conditions of social inequality; address both the similarities and differences in women's lives; develop theories as to how these might be understood; and use as sources of knowledge experiences which had been devalued or ignored in traditional research by claims to rationality and objectivity.

Moreover, as experience and subjectivity are class-based and culturally specific, they are diverse and not necessarily shared. Perhaps we should talk of women's *subjectivities* and *experiences* rather than subjectivity and experience. These may derive from both the participants in the research and the researcher, and it is inevitable that their subjectivities may be different, even if they share some empathies and experiences. A feminist approach to research does not suggest that all parties have to concur emotionally, but that the diversity of women's voices, emotions and experiences are exposed and problematised in the interest of improving social justice.

Whether researcher and participant feel sympathy, antipathy or relative indifference for each other, feminist research methodologies can enhance communication between women, promoting possibilities of thinking and speaking that allow for openness, diversity and difference.

Feminist methodologies also often locate the self of the researcher more directly in the research process, as it is epistemologically naïve to deny the situatedness of the self as part of the cultural setting of research (Coffey, 1999). It is still relatively unusual in traditional forms of accounting research, and may be regarded as alternative or experimental, for the self of the researcher to be central to the experiences or events of the research. Yet, the self and its subjectivities can be used to derive a new epistemology, explore identity construction, and challenge traditional bodies of knowledge within accounting (Haynes, 2006a). It is important to recognise the significance of the intellectual biography of the researcher in providing accountable knowledge.

People's accounts of their experiences are a powerful and necessary element of knowledge of gendered lives and actual power relations, but if the agenda of the research is to be political as well as experiential, it is also important to analyse conditions that produce experience as well as experience itself. Subjectivity concerns human lived experience *and* the physical, political and historical context of that experience. In other words, it is not just about how people *feel*, but is much wider than that, more contextually located, in terms of how people come to *be*. Simply taking experience into account does not necessarily critique how that experience came about, in which case oppressive systems may be replicated rather than criticised.

Hence a more radical feminist agenda relates experience and subjectivity to political, social and cultural conditions, with an awareness of how researcher preconceptions can influence the outcome of research, which is why reflexivity in feminist research is such an important factor.

Reflexivity in Feminist Research

Reflexivity is widely agreed to be a principle of much social science research, including feminist (Alvesson and Skoldburg, 2000; Ramazanoglu and Holland, 2002). How it is defined and how it is to be achieved is more difficult to determine. It is usually seen as the awareness that the researcher and the object of study affect each other mutually and continually in the research process (Alvesson and Skoldburg, 2000). Clegg and Hardy (1996, p. 4 cited in Alvesson and Skoldburg, 2000, p. 248) describe it as ‘ways of seeing which act back on and reflect existing ways of seeing’ such that pre-existing understanding is constantly revised in the light of new understandings. Reflexivity is about understanding the relationship between individual practice and social structure, not only relating selves to social collectivities, but also recognising the part that selves play in constructing structures as well as being mediated by them (Stanley, 1993), so that the researcher is aware of how she may ‘inadvertently realign the issues that concern us with those of the relations of ruling’ (Smith, 1992, p. 96). In other words, the very cultural and social discourse of the subject being researched, could affect the way that the researcher treats and analyses the data derived on that subject.

The use of reflexivity allows the researcher to acknowledge ‘the ways in which self affects both research process and outcomes’ (Williams, 1993, p. 578). If the

researcher locates herself reflexively within her research, or even positions herself as a subject for reflexive intellectual enquiry as in auto/ethnographical research, the emotional sensibilities of the author can be used creatively and analytically to enhance the research process and outcomes. The inter-relation of politics and epistemology in feminist research means that the identification of power relations in the research process is seen as very necessary. As reflexivity makes explicit the subjectivities inherent in the research and the power relations in the research process, the researcher can be aware of how she may be affecting or affected by the research process (Haynes, 2006b). Reflexive methodologies link politics, ontology and epistemology, to integrate ethical judgements on the research process and accountability for the knowledge that is produced.

These three inter-related areas: (1) power and politics, (2) subjectivity and (3) reflexivity, are intrinsically linked within a feminist approach to research. From them, some methodological principles can be developed. Knowledge and theory can be derived using methods which allow for the expression of subjectivity and experience. Subjectivity and experience should be grounded in broader social, cultural and political experience which brings that experience into question. Processes of reflexive re-evaluation of knowledge, in the light of new perceptions and knowledge, should continually apply, to locate further both the researcher in the research, and the research in political processes.

These principles, if applied to accounting research, can extend its scope and agenda into an emancipatory politics concerned with freeing of human social life from constraining social, economic, cultural and political forms.

Extending the Scope of Feminist Research in Accounting

Rather than research into accounting and gender being a minority interest or, even worse, a 'ghetto' in which academics do not wish to become located, there are many areas in accounting where gender remains an issue and where further research could, and should, take place. There is still a preponderance of men in senior positions within accounting institutions; the culture and practices of the accounting profession remain arguably masculine in nature; patriarchal or sexist assumptions still apply to professional identity and career progression. Accounting techniques and the practice of accounting and other related areas such as taxation, audit, finance, assurance, consulting, business recovery, and actuarial, may also make, or derive from, gendered assumptions.

However, gender inequality is also only one part of the challenge facing the world. In order to transform unjust gender relations, more than just gender must change. A feminist approach to research, in aims, nature, scope and methodology, would examine the social, cultural and political context of gender relations with a view to challenging their foundation and perpetuation. Feminist theories and methodologies, and an emancipatory research politics informed by them, can be applied to a range of challenges and areas in the accounting context. These may include the development of accounting practices; social issues, such as the exploitation of workers; environmental issues, such as the lack of recognition of externalities in financial reporting systems; ethical and unethical practices by organisations; economic and political factors relating to ownership of capital; professional issues relating to behaviour, identity, and career progression; as well as relations between men and women.

Feminist methodologies challenge assumptions about the nature, and purpose of knowledge, grounding it in the political. For many women:

“...resources for thinking about thinking are irrelevant luxuries. The inter-relations of gender with other power relations leave the inequities and injustices of everyday life barely changed for the most disadvantaged” (Ramazanoglu and Holland, 2002, p. 169).

However, for those of us with the freedom and resources to do so, the consideration of how forms of knowledge come to exist, and how methodologies inform and derive epistemology has significant political and ethical implications. The linking of ethics, epistemology, methodology and ontology encourages feminists to imagine better human relationships, and the investigation and creation of a better social world.

Conclusions and Implications

For decades, there has been philosophical debate about the nature of epistemology, ontology and methodology from a feminist perspective (Donovan, 2001; Harding, 1987a). There have been some significant contributions to this debate from within the accounting context (Cooper, 2001; Gallhofer, 1998; Hammond and Oakes, 1992; Oakes and Hammond, 1995). The majority of work on gender within accounting, however, has been of the nature of gender-as-a-variable, rather than as embedded with feminist theory or methodology.

This paper has attempted to examine how feminist methodologies can move on the gender agenda in accounting. By exploring some central facets of feminist methodology, power and politics, subjectivity, and reflexivity, it gives an argument *for* methodology rather than prescriptions *of* methodology. Far from being disabling, these debates and differences within feminist theory and methodology act as creative

contradictions which remind feminist researchers of the constructions of gender in society and promote possibilities of new reconstructions and applications. Feminist methodology holds the possibility of challenging deeply held cultural, economic, historical and social assumptions, and layers of power embedded in gendered relations.

Any form of feminist methodology should not be exclusive, creating and legitimating a new type of impenetrable expertise or theory, which is divorced from those it is intended to support. It should not be, as Stanley and Wise (1990, p. 24) put it, 'treated as sacrosanct and enshrined in 'texts' to be endlessly pored over like chicken's entrails'. To apply this to accounting, if our research does not make a difference, we are just doing the equivalent of stirring chicken's entrails, looking inwards rather than outwardly engaging with culture, practice and political institutions.

Hence, this paper calls for further research in the accounting context which explores the dialectic between feminist theory and women's experiences, and which integrates some central tenets derived from feminist methodologies into the research: exploring the political significance of gender within society and within research itself; acknowledging the diversity and difference between women, and between men; challenging the norm of objectivity that assumes that knowledge can be derived in an uncontaminated way without reference to the researcher's own ontology; giving reflexive attention to the location of the self in research; valuing emotion as a source of insight; appreciating the personal, domestic, maternal and private as worthy of academic study; avoiding exploitative relationships within research processes; and recognising the strong relationship between the process of research and the resultant

product. Knowledge of, and for, accounting should question how and from where it derives its legitimacy without depending on prevailing structures of knowledge and assumptions of universality. Thus, feminist methodologies need to work within critically reflexive modes of thought, whilst adding to, challenging and developing this tradition.

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