# Diversity and professionalism in the Big Four firms: expectation, celebration and weapon in the battle for talent

**Carla Edgley - Cardiff Business School**
**Dr Nina Sharma – Cardiff Business School**
**Dr Fiona Anderson-Gough – Warwick Business School**

## Abstract

The Big Four accounting firms play a crucial role in the social construction of professional identity. This study focuses on their response to the diversity agenda. We analyse the image of the new, contemporary diverse accountant that is emerging in social media spaces in the UK, US and Canada. Adopting an institutional logics approach, we examine the interplay between multiple logics, with different loci of responsibility that frame public messages about diversity, equality and inclusivity. A traditional favouring of homogeneity is giving way to heterogeneity as integral to professional success. The value of diversity, and its celebration, is growing visibly. However, the containment of diversity discourses to the language of productivity, as a branding opportunity, a client expectation, a battle for diverse talent, and successful networking raises queries about the extent of any deep change in professional logics. Rather, diversity has been institutionalised through its attachment to traditional, commercial, professional discourses and motifs. These discourses do little to indicate a rupture in the power of firm hegemony. Explicit messages strategically position diversity as an economic good and an aspect of a commercially relevant professional excellence. Implicit messages point to ambiguities and certain conditions that are attached to the new image of the diverse accountant. Public interest logics presenting diversity as a social good, prompting self-reflection by firms about behaviours, are less prominent. The findings of this study contribute to understandings of how diversity is perceived and enacted in professional settings.

**Key words: Diversity; inclusivity; equality; Big Four firms; professionalism**

## 1. Introduction

*"If an organization does not leverage the potent weapon of diversity, it risks limiting its creative potential and ultimately losing its competitive edge,"* (Ernst & Young).[1]

The Big Four professional accounting firms (KPMG, Ernst & Young (EY), Deloitte Touche Tohmatsu (Deloitte) and PricewaterhouseCoopers (PwC)) are a crucial site of professionalization (Cooper and Robson, 2006).  The global reach and power of these firms is vast, employing 690,000 people with 37,000 partners, operating in over 770 locations and 157 countries.[2]  Their combined fee income in 2012 amounted to $110 billion (67% of global earnings in the accounting sector).  These elite firms play an important role in the development of codes of best practice (Cooper and Robson, 2006) and strongly influence public perceptions of the ideal worker and professional accountant (Anderson-Gough et al., 1998; Acker, 2006; Kornberger et al., 2010).  In selecting certain people and specific ways of working, they shape the nature of, and our experience of, accounting.  Hence, research motivated by the question "Who is doing accounting work and what values underpin the rules of the game?" has an important place.  Our study focuses on the latest question that needs to be asked, in regulatory and research arenas.  Are professional values and identity changing in response to the diversity agenda?

Historically, the Big Four have valued homogeneity, the ability to "fit in," and long working hours, combined with a strong client service ethic, as characteristics that determine career success (Anderson-Gough et al., 1998; Hanlon, 2004).  Practice codes have tended to remain white, masculine and patriarchal (Bolton and Muzio, 2007, 2008; Gammie et al., 2007; Hearn, 1982).  Yet, the Big Four are beginning to signal, particularly in social media spaces, that a transformation is taking place in professional identity.  A discursive move away from the homogeneity of the past towards embracing diversity and inclusiveness is strikingly apparent (see Table 1).

TABLE 1

| Firm | Prominent presentations of diversity on websites |
|------|--------------------------------------------------|
| Deloitte | "Deloitte is diversity…In the evolution of leadership, diversity is not defined just by race or gender. It also encompasses the whole human experience, age, culture, education, personality, skills and life experiences."[3] |

| KPMG | "We believe diversity is good for business.  Diversity of background, diversity of experience, diversity of perspective. That's the KPMG difference.  We encourage you to succeed, whoever you are...whatever your gender, ethnicity, age, disability, religion or sexual orientation, you can succeed at KPMG."[4] |
|---|---|
| PwC | "Our diversity strategy…aims to recognise and embrace all the ways in which people are different, both visibly - for example, in gender and ethnicity - and invisibly, such as cultural or educational background, or personality[5]…Our goal is to be known as the place to build a career, regardless of one's background, beliefs, gender or sexual orientation."[6] |
| EY | "We aspire to have a leading people culture everywhere in the world…Recruiting outstanding people is just the start. Inclusiveness means making sure all our people's voices are heard and valued.[7]  Our goal is to attract great people from diverse backgrounds and enable them to perform at their best.[8] |

The language of change is aspirational, linking diversity to firm strategy and success.  We interpret this as a symbolic, discursive shift that warrants investigation.

Our objective is to analyse this manifest change in professional identity, through the lens of diversity.  Diversity, in a social and organisational context, is a relevant, important area for critical research (Kyriakidou et al., 2013).  Accounting scholarship has explored several aspects of diversity including the marginalisation of women and other minority groups, with seminal papers on gender, ethnicity, disability and class (Annisette, 2000, 2003, 2007; Bishop and Boden, 2008; Jacobs, 2003; Kim, 2004, 2008). *Accounting Organizations and Society* and *Accounting, Auditing and Accountability* journal have devoted entire issues to gender and career progression in 1987, 1992 and 2008 respectively.  Yet, to our knowledge, perhaps due to the complexity and breadth of the subject, little has been written about how diversity, as a concept, is influencing the social construction of professional identity and its instrumentalization, particularly within the Big Four firms.

The diversity agenda is increasingly prominent in political debate, legislation and corporate governance discourses (Healey et al., 2010; Equality Act, 2010; Financial

Reporting Council, (FRC) 2013), while the accounting profession continues to trail other institutional fields in the speed of its response. Regulatory requirements to report diversity data are less stringent for accounting compared to listed companies,[9] public sector bodies[10] and other professions such as law. The UK Law Society, for example, has established a Diversity and Inclusion Charter Statement, assesses the effectiveness of its protocols amongst member firms and publishes an annual report.[11] Consequently, voluntary steps that are being taken by the Big Four to respond to the diversity agenda are relevant to the institutional field of accounting.

We problematize diversity, in our study, as a fuzzy term. It denotes protected legal grounds, such as race, gender and disability but can extend to "any difference" and not just those identified in anti-discrimination legislation (Professional Associations Research Network (PARN) 2008, p.8). The Chartered Institute of Personnel Development, Europe's largest human resources (HR) body, defines diversity in a way that suggests everyone is unique. Even though people share characteristics, they are also different. Such differences include visible but also non-visible factors (background, culture, language) and subtle attributes (size, work style and accent). This leads to the paradox of diversity and difference. If we are all valued for our uniqueness, we become homogenised through our differences (Ashley, 2010). Diversity is a malleable term (Jewson and Mason, 1986; Jones and Clements, 2002). How it is socially constructed in context by organisational members influences its operationalisation and more importantly, the effectiveness of diversity initiatives (Audit Commission, 2002).

Our research question is to query how the Big Four are responding to the diversity agenda, and their take on what diversity means for professionalism and vice versa. Our paper focuses on professionalism, in an accounting context. The Big Four, when they refer to professionalism, have a loose, commercially orientated understanding, bound up with high levels of competence, and commitment to client service (Anderson-Gough et al., 2000). In theory, the term professionalism signals a privileged status, negotiated with the state by certain occupations, whereby the provision of services, reward and regulation are understood to be for the benefit of the public as well as members.

We draw upon insights from institutional logics as a theoretical framework for our study. Institutional logics embody social values (Thornton, 2004) which provide a frame of reference as to what organisational members deem to be appropriate. Noticeable discursive shifts within a field usually signal adjustments within institutional logics (Lounsbury, 2008). We seek to analyse the deeper meanings that underpin the emergence of the diverse

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accountant in professional discourses by the Big Four. Specifically, we query how diversity is influencing professional identity, the interplay between logics that frame the idea of the diverse accountant, and how diversity, in turn, influences professionalism and notions of merit, talent and success in the workplace.

To this end, the study analyses data about diversity and professionalism on websites and social media platforms. These new research sites provide an engaging insight into a network of relationships between organizations and their employees, potential applicants, clients and stakeholders. As these spaces are produced for the public, they are used to communicate specific messages and values (Point and Singh, 2003; Mescher et al., 2010). Websites have become an accepted site for the analysis of cultural norms (Jeacle 2008; Mescher et al., 2010). Social media spaces thus constitute a virtual stage for analysing the emerging notion of the diverse accountant. We do not wish to claim that social media spaces organised by the Big Four directly reflect, or have a performative effect on, recruitment and appraisal practices. Rather, we see the website content as indicative of what firm members think should be done as part of managing the legitimacy of the organisation. These texts represent official discourses that firms have selected and approved. They constitute messages that are "written in" to influence perceptions about diversity but, by default, also reveal what has been excluded and "written out" (Mescher et al., 2010). We critically evaluate tensions between explicit and implicit messages. Tracing the rationales that underpin texts to specific values is an important exercise to inform future research in this field.

The paper contributes to scholarship in three distinct ways. First, the growing visibility of the diverse accountant in social media spaces highlights a need to update previous scholarship on professional identity in accounting. We analyse how identity is being socially reconstructed by the Big Four and the deeper meanings that underpin this change. Second, the willingness of the Big Four to provide information about diversity on social media sites is a recent phenomenon. Traditionally these firms have been private organisations, divulging little about their social arrangements. Firms are beginning to appear more open and transparent, "PwC wants half its partnership to be women or from an ethnic background, said UK chairman Ian Powell," (Singh, 2011). The Big Four have an ethical responsibility, as privileged organisations, to their employees, clients and stakeholders, to address a lack of representativeness particularly at senior levels. They are also honest in recognising that they have a long way to go (PwC, 2013). To this end, understanding how these firms are engaging with diversity, and organising their accountability, matters to society. Third, the findings of this study are relevant to practitioners in recognising how the management of diversity in

accountancy is progressing and the perceived benefits/problems with current interpretations. The paper draws attention to the value of encouraging a critical, reflexive, ethical development of diversity policies in the accounting field, framed by a social justice logic, at a time of increasing scrutiny of professional ethics by regulatory bodies and stakeholders.

Historically, at the crux of the diversity agenda is the logic of the state, where the guiding value underpinning discourses and initiatives is a collective socio-economic good. This is distinct from the "management of diversity" (Ahonen et al., 2013) where commercial logics frame diversity as a commodity and an economic good that benefits organisations rather than the public as a whole. In addressing the diversity agenda, the Big Four draw on professional logics that shape the "rules of the game," in the accounting field. Their public messages about diversity thus reveal how certain logics are emphasised, or de-emphasised, in managing their legitimacy. We develop an argument that the materialisation of the diverse professional accountant in social media spaces predominantly emphasises commercially orientated, professional logics. The attachment of diversity to the language of production allows difference to be managed in a way that appears to embrace change, but reinforces firm branding, without threatening cultural norms. This de-emphasises social justice logics.

The paper first contextualises the study by examining the paucity of data that are available about diversity in accounting and considers how capitalist and patriarchal processes of exclusion and inclusion have traditionally operated in accounting to control entry and career progression. We then explain our theoretical approach, in section three and how institutional logics are relevant as a framework for an analysis of diversity discourses in accounting. In section four, we explore the historical development of diversity discourses from a broad interdisciplinary perspective and reflect on a multiplicity of logics and competing rationales that are driving the diversity agenda in accounting. The research methods are outlined in section five. In section six, we analyse how diversity appears to be changing professional identity and the relationship between the individual and the firm. In the discussion section, we review the importance of how certain logics, rationales and rhetorical motifs are harnessed, blended, emphasised or de-emphasised in the social construction of diversity and consider what this signals about the power of firm hegemony.

## 2. Context

### 2.1 Diversity data and the Accounting Profession

Data about diversity in accounting are scant, partly because of an absence of rigorous regulatory requirements for firms to report and monitor information. Public data tend to

focus on gender and to a limited extent, ethnicity and age with little information about diversity at more senior levels. In the UK, the Financial Reporting Council (FRC),[12] publishes data annually on the gender, age and nationality, of global members and students of the seven UK accounting professional bodies.[13] The FRC (2013) report discloses that the percentage of female members has risen from 29 per cent in 2005 to 35 per cent.[14] For the first time, the report has included voluntary disclosures by 36 of the largest registered audit firms on the gender of partners. Amongst the largest six firms, the percentage of female partners ranges from 10 to 16 per cent but such data provide a limited firm-by-firm perspective.

In the US, the American Institute of Certified Practicing Accountants (AICPA) reports annually on trends in demand and supply amongst students and professionals. Data are supplied about gender and ethnicity. The percentage of female partners amounts to 19 per cent nationwide. Ninety percent of all partners are white (AICPA, 2012). Canadian figures are equally discouraging. The Canadian Institute of Chartered Accountants' Women's Leadership Council (WLC) has reported that although women make up 32 per cent of the membership, and are entering the profession in the same numbers as men, there has been "little progress in rising through the ranks." Only 15 per cent of female chartered accountants are partners in accounting firms.[15]

## 2.2 *Diversity, professional identity and patriarchy*

The partial picture and lack of representativeness apparent at senior levels, within public data, are not surprising. Professional bodies and firms have long employed processes of exclusion and inclusion to control entry and career progression (Weber, 1968; Hearn, 1982). These processes are bound up with our relation to patriarchy and also capitalism. Perceptions about an "ideal worker" and gender operate as filters for decisions about memberships and success (Hearn, 1982). Admission is granted only to those with certain backgrounds and qualifications. Application forms are constructed in ways that are more easily negotiated by middle class applicants (Jacobs, 2003). Once admitted, continuing success depends upon much more than passing formal examinations. Promotion to senior levels requires individuals to perform as instructed by the requirements of formal and informal mentoring processes and performance evaluations to the extent that we might think of the performance appraisal as a central obligatory passage point for career development within professional firms (Anderson-Gough et al., 1998; 2001). Individuals who agree to self-transform and play the homogenised rules of a game *get on* (Hanlon, 2004).

The very notion of a "professional" utilises a sense of difference to exclude "others." Homogeneity has been an important element in occupational branding that keeps inappropriate people out of the profession and advances the careers of those who fit in (Hanlon, 2004; Hechter 2008; Ashcraft et al., 2012). For example, reflections on the law profession have drawn attention to "walls and barriers" that limit entry and advancement "based on race, ethnicity, color, culture, gender, nationality, disability, sexual orientation, gender identity and expression, religion, geography and age. A wall that has stood in the way of real change. A wall that has left the legal profession an anachronism in an increasingly diverse society," (the Institute for Inclusivity of Legal Practitioners (IILP), 2010).

Gender, sex, race, religion, lower social mobility and disability have all traditionally constituted differentiating characteristics. Scholarship has focussed on gender as important, in this regard. Professionalization has traditionally reproduced itself as a patriarchal process where established professions are largely staffed by men. Discursively constructed gender stereotypes continue to guide the overall expectation about the ideal professional worker and are rife in organising divisions within and across occupations (Kirkham & Loft, 1993; Walker, 2011). Women are portrayed as caring, nurturing and understanding within semi-professions. Men are categorised as rational, decisive, strategic and action-oriented and inherently suited for the skills associated with professional work (Hearn, 1982).

Anderson-Gough et al., (1998, 2000, 2005) noted how categories central to career appraisals, such as "team player" could assume gendered meanings within accounting professional firms which in turn, were gendering in their effects. Certain desirable characteristics are "written in" to professional identity whilst others, such as gender, children, home life or the inability to work long hours are "written out," in the name of the client. In a study of professional service firms and large public companies, messages encouraging the "writing back in" of greater work life balance (WLB) and flexible working patterns, tend to portray such initiatives as privileges for working mothers rather than a cultural norm for all employees. There is a tension between "approved" explicit, gender neutral, messages about WLB whilst implicit messages reproduce a view that men can attain WLB and still be ideal workers but women cannot (Mescher et al., 2010). Indeed, family friendly initiatives can be perceived as acts of resistance against a dominant and successful culture (Meriläinen et al., 2004) particularly in the UK, where WLB is not institutionally normalised.

While there have been efforts to increase diversity in male-dominated professions, critics have noted that such initiatives do not always translate into meaningful change and may reinforce the marginal status of minority groups (Ashcraft, 2005, 2007; Kugelberg,

2006).  Where professional men perceive diversity initiatives as a threat, they can appear to embrace change.  However, through subtle use of language, new practices may be redefined, controlled, and resisted (Ashcraft, 2005; Putnam et al., 2005).

In accounting, the increasing commercialism of firms is a further factor in understanding how inclusion-exclusion processes affect career success.  A dominant sales culture may explain the underrepresentation of women in senior roles within firms (Kirkham, 1997).  Lack of access to male-dominated networks places women in a disadvantageous position for promotional opportunities (Anderson Gough et al., 2005).  In spite of good intentions, the mentoring of women, by women, can result in the formation of secondary female networks, which may not help mentees to gain access to career enhancing male networks (Lupu 2012).  Those who are career orientated must adopt the values of commercialisation leaving the career progression of those with other values and skills variable.  The marginalisation of women has changed from horizontal segregation (rejection at career entry level) to a vertical segregation (rejection at senior levels).  Women are still largely excluded from activities associated with decision-making circles, higher remuneration and prestige (Dambrin and Lambert, 2008).

Hanlon (1994, 1996, 1997, 2004) has observed how accounting firms are segmented so that only a small number of homogenous people obtain rewards for their efforts.  Cultural expectations around diversity of experience have a history of privileging specific nations and races.  More recently, in Canada, Annisette and Trivedi (2013) observed how domestic experience is prioritised over that of migrant accountants form India.

The complexities of in-group and out-group mentalities remain an issue.  Processes of inclusion and exclusion, are embedded in practices in the accounting profession.  Indeed Hurley et al., (1997) warned that that unless firms seek out talented individuals wherever they are located, people may be promoted because of "who they know" rather than "what they know."  This brings into sharp focus the need for professional organisations and regulators to reflect on the ethical implications of occupational closure.


## 3. Theoretical framework: Institutional Logics

To analyse an apparent change in professional identity, and the emergence of the diverse accountant, we draw upon insights from institutional theory and institutional logics.  An institutional logics approach builds on the work of Bourdieu (1977), in exploring institutions as fields of socially structured experience.  To understand social institutions we need to identify the "rules of the game' and values that people live by.  Scholarship, particularly in

the social sciences, has developed these ideas into broader methodological, interdisciplinary approaches referred to as an institutional logics perspective (Greenwood et al., 2010; Malsch and Gendron, 2013). Institutional theory provides a useful framework for investigating organisational change within key institutional fields, such as the market, the state, bureaucracy, professions, the family, religion and community (Thornton, 2004; Thornton, Ocasio and Lounsbury, 2012).

Friedland and Alford (1991) refer to institutional logics as constituting a meta-theory about deep meanings and value structures in institutional fields. The concept of logic refers to broad cultural beliefs and rules that structure cognition and guide decision-making in a field (Lounsbury, 2008). There is a growing recognition that changes within institutions are brought about by shifts in central values (Lounsbury, 2008). Significant movements in core values are understood to reflect deeper changes in the organising principles of society.

An institutional logic is not a rigid doctrine of thought but constitutes a frame of reference as to what is deemed appropriate by organisational members (Suddaby et al., 2009; Thornton et al., 2012). Logics function as belief systems that shape the cognition and behaviours of actors. A nexus of multiple logics (rather than one primary logic) influence social action within institutional orders (Lounsbury, 2008). Institutional environments may be influenced, fragmented and contested by tensions between a multiplicity of logics. Actors may reproduce behaviour consistent with institutional logics but also have the capacity to change values. Where there are tensions between logics, this can provide ambiguity and variations in practice. Logics may be blended and new hybrid logics can evolve. Institutional logics therefore provide a relevant framework for analysing the deeper meanings at play in the emerging idea of the diverse accountant. This framing helps to identify the acceptance of, adaptation or resistance to specific logics.

Central to our study, is the interplay between three key logics that underpin how diversity is influencing professional identity in the accounting field and vice versa: the logic of the state, the logic of the market and the logic of professionalism. These three logics underpin the literature on diversity. They frame the historical development of rationales relating to the inclusion and exclusion of workers and most importantly, have different loci of accountability. We introduce each logic before discussing in section 4, their relevance to the current study in a professional, workplace context.

First, is the logic of the state, which is the regulation of human activity, for public benefit, through legal institutions and hierarchies of bureaucracy (Suddaby et al., 2009). Diversity, as an understanding of protected grounds, is rooted in ideas about political identity,

and the rights of the citizen within the body politic. As demographics change, ideas about the identity of the citizen, and social justice, shift too (Annisette and Trivedi, 2013). Eventually legislation may ensue. Diversity, borne out of a state logic protects certain groups through anti-discrimination legislation. It is through the logic of the state, that diversity discourses are institutionalised across fields, as protected legal characteristics (Ahonen et al, 2013).

The logic of the market on the other hand, which is the accumulation of economic goods (Friedland and Alford, 1991; Suddaby et al. 2009) has underpinned the rationalisation of diversity as a valuable commodity for a commercial organisation. The business case for diversity has a commercial appeal and value (Ahmed, 2012).

Our study draws on a further logic, that of professionalism, in studying how diversity is translated into professional discourses. The logic of professionalism bridges that of the state and the market. Formal professional status indicates amongst other things the exclusive right, granted by the state, to specific occupational groups, to provide services. A professional logic is rooted in the public interest but remains independent and autonomous of both the state and the market (Suddaby et al., 2009; Malsch and Gendron, 2013). Characteristics such as an esoteric knowledge base, monopoly and a strong service ethic are distinguishing features of professionalism. The term has however in recent times come to be used loosely to indicate general competence in the workplace. Our study focuses on professionalism, in the accounting profession, where the public interest aspect remains a structural aspect of professional identity.

Practitioners today are thus faced with different discursive framings, as they problematize the lack of representativeness within the profession. Our framing of the logics in this study is based on the historical development of the notion of diversity and of the accounting profession. We do not suggest this is an empirically tested claim to ethnographic demonstration of such logics. Rather we use logics as a device to summarise the literature and to begin our analysis of data. We stress the tension that has existed from the outset, in accounting, between a need to grow an elite profession, that has favoured exclusivity and homogeneity (the antithesis of diversity) and maintaining legitimacy within the eyes of the public.

## 4. Making sense of diversity and accounting professionalism: a logics approach

The following section contextualises the study by examining conditions that have underpinned the development of diversity and professionalism discourses. We first reflect on the logic of the state that renders difference manageable and "right wrongs" (Ahmed, 2012).

We then examine the rationales that have shaped the business case for diversity and lastly, the values that underpin professionalism in accounting.

### 4.1 Diversity and the logic of the state

The idea of diversity in the workplace is contingent upon social justice logics that have shaped equal opportunities discourses. The equal opportunities framing of diversity suggests that under-represented demographic groups should be given equal occupational chances. The rewards of professional work should be shared out amongst those who have the ability to do it, for the wider public good. Equality discourses in turn, build on older notions of civil rights and procedures, ensuring everyone is equal at the beginning of the race, with a focus on individual merit (Ashley, 2010).

Equal opportunities programs have, however, had limited success in changing attitudes because of their focus on procedures rather than cultural change (Liff, 1996, 1999 quoted in Ashley 2010). Equality discourses have become an ideological battleground between policies centred on "redistribution" versus "recognition" (Honneth, 2002; Fraser and Honneth, 2003). The former is influenced by a Marxist rationale that aims to achieve equality through a redistribution of material wealth within social arrangements whereas the latter is the recognition of the personal dignity of all individuals (Fraser, 1995).

A further criticism of equality has surrounded the myth of opportunity based on merit (Young, 1990). Focusing on merit arguably forces an individual to hide or suppress individual differences. The individual is expected to *fit in* with existing social arrangements and is often judged against the benchmark of the ideal worker who is usually male, white, able bodied, heterosexual, middle class and can work all day (Liff, 1999). The term equality has invoked a political vibe and a critique of institutions, embedded in notions of protected rights.

Diversity is sometimes seen as a replacement discourse for equal opportunities, in contrast to the fatigue and regulation associated with the latter (Ashley, 2010) but amounts to more than a change of words (Ahmed, 2012). Diversity is differentiated by a need to render "difference" manageable within society. To achieve social justice, diversity must be to be transparent and governable (Ahonen et al., 2013). Diversity legislation constitutes a strategic approach to managing differences between individuals, as demographics shift in society (Cox and Blake, 1991). The logic of the state has codified diversity as a social and collective good that seeks to address exploitation and anti-discrimination in certain categories. Understandings of diversity are derived from these legislative historical classifications.

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In the UK, for example, the Equality Act 2010 has established nine "protected" grounds under the umbrella term diversity.  These include age, disability, gender, race, religion and belief, pregnancy and maternity, marriage and civil partnership, sexual orientation and gender reassignment.  The 2010 Act requires equal treatment in access to employment as well as private and public services, "valuing ideals that respect, freedom, equality, dignity and fairness…These are also the core principles that underpin 'human rights' – the basic rights and freedoms that belong to all of us as human beings," (European Human Rights Commission, 2010).  The Enterprise and Regulatory Reform Act 2013 and the Equality Acts have added caste to the number of protected grounds.

In the US, there are 5 protected groups in federal statute: race, colour, religion, sex, or national origin, historically linked to the Civil Rights Act of 1964, supplemented by the Age Discrimination Act and the Americans with Disabilities Act 1990.[16]  Legal definitions of diversity and legislation are regionally specific.  Various local laws exist in many states and cities to protect certain groups and in some states, protection for gender and /or sexual orientation is more prescriptive.  Thus, the logic of the state may construct the legislative characteristics of diversity differently relative to geographic location.[17]

Canada was one of the first countries to sign the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), adopted in 1979 by the UN General Assembly, often described as an international bill of rights for women.  Employment equity, as defined in Canadian law by the Employment Equity Act, 2010, requires employers to engage in proactive employment practices to increase the representation of four designated groups: women, people with disabilities, First Nations peoples, and visible minorities.  The Act states that employment equity means more than treating persons the same way but also requires special measures and the accommodation of differences.

Legislation reifies diversity as categories that can be known and normalised as a natural phenomenon, with real effects (Ahonen et al., 2013).  Good and bad behaviours are codified and diversity becomes "biopolitical" as an object of knowledge that can be utilised to make a population governable (Foucault, 2007, in Ahonen et al. 2013).  The logic of the state has a public interest accountability at its core.

Critical discourses have suggested that regulatory efforts to enhance diversity have not been inclusive enough (IILP, 2010).  Legislation fails to recognise that individuals do not always neatly fit into specific pre-defined categories and ignores the instrumentality of organisations in shaping perceptions of identity, relative to benchmarks, which are usually white and masculine.  Diversity is therefore increasingly associated with a complementary

notion of inclusive practices. Inclusivity is a change in organisational culture, described as a paradigm shift (Robertson, 2006).

> "Inclusion is a sense of belonging: feeling respected, valued for who you are; feeling a level of supportive energy and commitment from others so than you can do your best work," (Miller and Katz, 2002).

The process of inclusion engages each individual and makes people feeling valued. It accords with a notion of dignity and recognition. It is beginning to be understood as "diversity of thought" (Deloitte 2013), with a wide range of possible outcomes in accounting. This notion could help to democratise organisations, through the inclusion of marginalised groups. It could prompt questions about how public interest matters are organised at levels of professional accountability. On the other hand, it may be too soft a notion to be used consistently and effectively across firms.

### 4.2 Diversity and the logic of the market

The idea of diversity management, which has an underpinning business rationale, is distinct from a social justice understanding of diversity (Ahonen et al., 2013). The business case for diversity, which focuses on improving organisational performance and productivity, can be traced back to the US in the mid-1980s. At that time, a report by the Hudson Institute predicted heterogeneity in the US workforce by the year 2000. US policy makers were urged to address diversity as an imperative to maintain the country's economic position. Harnessing the power of differences between individuals was seen as a way of developing a competitive advantage (Zanoni et al., 2010).

The commercial appeal of the business case for diversity, has often been used to explain its popularity within the US business world (Edelman et al., 2001) and, later, its diffusion to other western countries (Boxenbaum, 2006; Jones et al., 2000; Süss and Kleiner, 2008; Zanoni and Janssens, 2004). Diversity management is less challenging than "equal opportunities" to organizational values (Benschop, 2001) because it is aligned to the logic of the market. It rests on a premise that companies employing a diverse workforce are better equipped to deal with the commercial requirements of diverse markets (Singh, 2002; European Commission, 2005; PARN, 2008; Equality and Human Rights Commission, 2009; Panel on Fair Access to the Professions; Milburn Report, 2009; Equality Act 2010).

A new institutional field and global industry centred on diversity management is developing. This network comprises HR professional bodies, state agencies, consultancy organisations, law firms, diversity practitioners, auditors and NGO's. The power of this

industry is manifest in the creation of new bodies of diversity practitioners. For example, in the UK, the Institute of Equality and Diversity Practitioners was established in 2009. It is an independent body, run by diversity practitioners for practitioners. Similarly, in the US, the Institute for Diversity in Health Management was established in 2006 to foster collaboration amongst diversity practitioners and the Society for Diversity and its subsidiary the Institute for Diversity Certification, was incorporated in June 2009.

The evidence about the profitability of the business case is inconclusive (Ashley, 2010) but its commercial logics extend to benefits that are difficult to measure, including cost savings arising from the creation of a great place to work. This encourages staff loyalty, improves retention, and minimises the legal costs and reputational damage arising from discrimination cases. Also important, is the ability to attract individuals with different skills, in the battle for talent, in competitive, global markets. A commercial logic, however, turns the value system of diversity back into organizational self-interest and success rather than public interest. The framing of "good for business" diversity assumes an organisational focus. In accounting, if diversity has an organisation-centric focus and is not seen also as an occupational review device, there is a risk that the question "what type of diversity is good for both accountancy and society" may not be asked.

### 4.3 Diversity and the logic of professionalism

The logic used to distinguish accountancy firms from other commercial organisations is the notion of professionalism. Claims to professionalism operate to gain the socio-economic advantages of undertaking services, with a powerful impact on public life, on the understanding this benefits society (Larson, 1977). In theory, the practices of professional firms must sustain a legitimate balance of public interest and commercial behaviours. This is a dual accountability to the public and to the firm. Firms are thus caught between two logics, professionalization and commercialization, which although opposed, depend on each other for success (Malsch and Gendron, 2013).

The accounting profession has always communicated a public interest purpose as a primary logic underpinning its development. However, studies of historical rhetorics within claims of professionalism reveal that complex heterogeneous logics have influenced professionalization (Walker, 2004; Willmott, 1994). Accountancy practices have developed over time from a tailored, relationship between professional and client, to a commercial industry where profitability significantly shapes conduct (Sikka and Willmott, 1995). The deregulatory moves of the 1980s onwards put practitioners into demanding, commercial

environments (Hanlon, 2004). Firms needed to adapt. The Big Four in particular adopted a strong culture management that valued homogeneity and commitment to client service as a branding opportunity. The type of professionalism that emerged amongst firms in the 1980s and 1990's, prioritised commerciality, over public interest aspects of work, with the firm-client relationship dominating obligations (Coffey,1994; Hanlon, 1994 Anderson-Gough et al, 2000).

Anderson-Gough et al (1998) found that trainees understood the term "professional" in a lay manner, which encompassed manners (timeliness, appearance, respectful style of questioning) but not as a professional with public interest consequences. The "ideal professional accountant" was someone who worked long hours, looked smart, and always put the firm, and client's needs, before their own, even if this might be emotionally or physically uncomfortable. The firm owned the individual's body, outside of and not just during office hours. "The firm does kind of own you…there's no other way…you're not really in control of your own time" (Anderson-Gough et al., 2000, p. 1164). This form of professionalism amounted to masked discrimination because it wrote troublesome characteristics such as gender and home life out of working patterns (Anderson-Gough et al., 2000). The de-emphasis of public interest work and the pressure to imitate peer behaviours and appearances within a firm was a form of material gatekeeping that encouraged and reproduced homogeneity.[18]

There are, however, professional and regulatory bodies who keep the public interest aspect of professional identity salient. Over the last decade, the need for firms to tackle diversity, as a public interest issue, has become increasingly visible (FRC, 2012). Also, globalisation, and the multiple locations in which Big Four international clients operate, present challenges for a traditional culture of homogeneity. How firms are responding to this pressure, particularly their public messages about diversity and the logic of professionalism needs revisiting by researchers. Moreover, the fallout from financial scandals, particularly the collapse of Enron and demise of Arthur Andersen, has led to calls for stricter regulation of the profession and a focus on ethicality (Cullinan, 2004: Wyatt, 2004: Satava, Caldwell and Richards, 2006). This critical focus has been maintained following the banking crisis in 2008, with, for example, the UK House of Lords review of the audit market, generating the criticism that the field provides narrow assurance, is fragmented and insufficiently proactive (House of Lords, 2011). In other words, the contemporary, commercially orientated professional logic remains unsatisfactory in the eyes of many outside the profession.

Accounting firms have inherited homogenous and homologous practices from the 1990s that are not set up to value or search out "difference." The legacy of decades of socialisation, professional elitism and commerciality may continue to frame the way firms are problematising and responding to the diversity agenda. Diversity initiatives face the challenge of overcoming this history.

It is also important for researchers to note that accountancy is a hierarchically organised field, with no single or simple collective which works together to manage issues such as diversity or other aspects of the 'professional project' (Larson, 1977). Firms currently face what Ashcraft (2012) terms "a crisis of representation" as they attempt to demonstrate that "our knowledge is exclusive while our community is inclusive" (p. 474). The influence of the Big Four is crucial here, not because this is some organised, collective action but because of their size and power.

This prompts a number of key questions that we attempt to address. What understanding of diversity is being pursued by the Big Four? How is this changing the relationship between the individual and the firm, and is this for the public benefit? Firms could be using diversity to open up critically reflexive questioning about their ethicality, underpinned by a social justice rationale. On the other hand, diversity could be employed to manage the talent and productivity needs of firms, with a predominantly commercial orientation.

If commercial logics still dominate professional decision-making, we can hypothesise that diversity discourses will have a long way to go before there is a paradigm shift in culture and attitudes and professional logics. Does the presentation of diversity on the websites present a new vision of professionalism or an extension of the old commercially dominated practices? Are walls and barriers really being dismantled?

## 5. Research Method

To examine how the Big Four are responding to the diversity agenda, we analysed their public messages about diversity and professionalism on social media platforms. Social media sites are becoming important spaces for communicating and presenting corporate values (Point and Singh, 2003; Mescher et al., 2010). These new research sites provide rich data for studying firm and human behaviour (Jeacle and Carter, 2011). We focussed our study on websites in the UK and North America as this is where prior literature on professionalization has tended to concentrate (Cooper and Robson, 2009).

Our emphasis was on web pages but we also examined text on Twitter, Facebook and LinkedIn. We used the search terms "diversity" "equality" and "inclusivity" to follow clearly directed signposting to specific web pages and spaces and immersed ourselves in data trails. In our searches, diversity was a dominant discourse. This is not to say that equality and inclusivity were overlooked by the Big Four, but were generally linked to the term diversity. We followed data trails to make sense of the way firms are communicating messages about diversity, equality" and inclusivity.

Parallel to an approach used by Ahmed (2012), we observed how diversity discourses are mobilised, as a journey through an institution, where in our case, the focus is on social media spaces as sites for analysis. We gathered data in the form of texts (language and personal narratives), stories, visual (images and photographs), graphical representations, reports, press releases and documents (see Table 2).

Table 2 Selected Firms and social media sites

| Firm | Website texts* | Photos/ Video* | Stories* | Twitter Feeds* | Facebook UK | LinkedIn UK |
|------|------|------|------|------|------|------|
| Deloitte | X | X | X | X | X | X |
| EY | X | X | X | X | X | X |
| KPMG | X | X | X | X | X | X |
| PWC | X | X | X | X | X | X |

*UK, US Canada

We found storytelling and images to be important mechanisms for conveying information. Boje (2008) argues that organisational storytelling is a sense making activity and invokes a relationship between the author(s) and the audience/reader. Employee, personal testimonials are used by an organisation to enrich its position vis-à-vis its social agendas. Stories strengthen feelings of commitment and well-being amongst employees. We also examined photographs used to represent images of diversity and success, as they demonstrate an expression of sentiment that could otherwise be uncomfortable (Davison et al., 2012). Since photographs can be striking and ambiguous, this also makes their interpretation more subjective.

We viewed our analysis as a trail, similar to Ahmed (2012). Two authors were initially involved in searching social media spaces and gathering data. They independently explored the Big Four websites and pooled the material selected. Following Jeacle (2008), this was not a full content analysis examination, which would be difficult to apply as an exact method

in dynamic, virtual spaces. Instead, the data selected captured the flavour of how the Big Four present messages about the diverse accountant and a new contemporary professionalism (Phillips and Hardy, 2002). As well as texts on diversity, equality and inclusivity, approximately 80 stories/quotes (both in videos and within narratives) were examined, across all firms, 6 twitter feeds, 4 facebook sites and 4 LinkedIn sites.[19] Data were collected mainly during four months between August and November 2012, and updated until November 2013, and stored as text files.

The same two authors analysed the data, side by side. Numerical data, metaphors, repeated key words, descriptive phrases and imagery were used to construct mutually agreed codes to make sense of messages about diversity and the diverse accountant. Themes and headings identified drew on motifs in prior scholarship, based on a priori categories, about traditional professional identity (Anderson Gough et al, 1998), including: leaving a personal life at home, and a strong client service ethic. Contrasting new themes were apparent, which we identified within the context of a broader literature of diversity. These included: making visible and counting diversity; bringing a whole self to work and WLB; as a business case and as happy reputational diversity. To provide additional rigour over the analysis of data, the third author provided an independent overview of the validity of these classifications and codings.

Our approach provides an essence, of important themes in public messages about diversity and the new diverse accountant, which we suggest as : (1). Giving visibility to and counting diversity; (2). diversity as "my brand" and bringing a whole self to work; (3). diversity as an expectation in the name of the client; (4). diversity as a weapon in the battle for talent amongst professionals; (5). celebrating happy diversity in a contemporary, great place to work; (6). diversity and the well-connected, networked individual. All three authors analysed the rationales and rhetorical motifs that underpinned these themes to identify the extent of interplay between logics. Tensions and ambiguities within public messages, and implied messages that appeared to be "written out" were identified.

Our paper has three limitations. First, the study is limited to data in North America and the UK. We recognise that understandings of diversity and professionalism may differ considerably in other geographic regions which may be a rich area for further research (Cooper and Robson, 2009). Second, we did not set out to make international or firm comparisons. Such nuances are possibly the subject of another paper. The merit of the current study lies in its analysis of a broader institutional field. Third, our study is textual and does not investigate material diversity practices which are backstage, private activities, and

beyond the scope of the current study. However, drawing on Hardy and Thomas (2013) we suggest that discourses are sufficiently material, to the extent that discourses, stories and their environmental materiality are interpenetrative and shape each other.

## 6. Diversity and professionalism

The following section analyses themes that emerged from the data. We explore how an understanding of diversity is influencing professional identity/professionalism and vice versa. We commence with a brief description of firm approaches to measuring diversity and an overview of the data. Then we progress to examine how text and images on other sites within social media provide a contrasting qualitative picture of diversity.

### 6.1 (Ac)counting for, and giving visibility to diversity

The Big Four firms are actively monitoring diversity and openly disclosing data. This takes the form of understanding diversity as legislative categories, with an emphasis on counting gender and BME (black and minority ethnic) individuals, and partial information about age and disability. Data on websites are presented in a range of formats, from scorecards[20] to global surveys. Diversity, we are told, "is measured in various ways" (EY).[21] Attention is paid to reporting on softer aspects of diversity including measurements of employee wellbeing, percentages of flexible working arrangements and people engagement scores, (translated into metrics, based on surveys), spending on learning and development and graduate retention. The firms are measuring responses to diversity that move beyond visible characteristics and capture a breadth of diversity initiatives.

However, we draw attention to a paradox between a symbolic transformation that is being signalled in discourses about professional identity, and numerical data. In the UK, for example, at partner level, the percentage of female and BME principals remains low (see Table 2)

TABLE 3

| Firm | PwC | Deloitte | KPMG | EY |
|---|---|---|---|---|
| Gender % of partners | 14%* | 15%* | 14%* | 16%* |
| BME % of partners | 6%[22] (includes senior management) | Not found | Not Found | 4%[23] |

 *Source (FRC, 2013)

The gender imbalance appears to attract most attention. The firms admit that bringing through more female partners is problematic. In an interview published in the PwC 2013 Annual Report, Ian Powell, (the UK Chairman and Senior Partner of PwC) stated,

"Despite having implemented a number of mentoring, sponsorship and development programmes, I don't believe it's good enough that only 16% of recent partner promotions were women…we're holding open discussions across the firm about why the rate of progress is slower than we'd like. This includes discussing new ways to tackle the unconscious assumptions which may prevent some of our people from fulfilling their potential."[24]

Unconscious assumptions infer that processes of exclusion and obstacles remain embedded in career advancement at senior levels. In contrast, text and images on websites show a different picture of a new emerging, diverse contemporary professional.

### 6.2 Stories of diversity as "my brand" and "bringing a whole self" to work

Story-telling, pictures and videos suggest that firm diversity practices are transforming professionalism, particularly on recruitment pages and sites dedicated to "our people." Messages tell the listener that diversity enables a veil to be lifted between an individual's home life and professional identity. Symbolic representations of fairness in providing staff with flexibility and latitude to bring their whole self to work are integrated, through stories, with material work practices.

As an illustration, motherhood has often been depicted in scholarship as a work life struggle. The socializing necessary to gain client trust in professional services firms has excluded women, especially if they have children (Anderson-Gough et al., 1998, 2000; Sommerlad and Sanderson, 1998). New stories report how firms are attending to individual needs in creating a working environment where home life and professional identity can be successfully melded. As one Deloitte female employee explains in a video, "I don't have to be different at home and at work. It enhances my work life balance."[25] Similarly, a mother on the PwC website describes her diversity experience as,

"My brand: Full-time mom, full-time Audit Rock Star…they have all kinds of programs designed for moms: mentoring, emergency backup childcare. They even supported my decision to be a nursing mom by providing access to a lactation specialist throughout my son's first year…Since I'm two hours away from the PwC office, we agreed on a reduced schedule."[26]

*PwC*[27]

The harmonious image of a mother sitting on the floor, with her toddler on one side and papers, on the other, implies that conflict between family commitments, material work practices, physical availability for work and professionalism, can be resolved through flexible arrangements.[28] There is an interesting echo here, through the rock star imagery, of Jeacle's study (2008) which observes how websites can help to makeover the grey boring stereotypical image of the accountant. The subject of lactation is a ground-breaking area in which to be transparent about employee support, which humanises the individual as a parent and professional.

Another mother explains how she has drawn upon her collective diversity experiences to develop leadership skills,

"My brand: A multifaceted leader whose roots span the globe…They support diversity with all kinds of groups, like the two I joined…and for a time, I led the African-American Affinity Circle. All of these groups are different, but they all teach us how to capitalize on our differences…Like New York, PwC is all about diversity."

Employees are encouraged to bring a whole self to work,

"My brand: Professional Networking Powerhouse. Back when I was still in school, I was listening to the Chief Diversity Officer from PwC give a presentation. "Suppose you have a gay or lesbian colleague," he said. "Is it appropriate for them to bring pictures of their partner to work?" Most people said "No." A few said "Yes." I wasn't surprised until I heard the CDO's response. He said that at PwC, "Yes" is the right answer because they encourage every employee, regardless of their sexual orientation, to bring their whole self to work. That's what drove me to join PwC."[29]

*PwC[30]*

The picture, of a man leaning against a wall, mobile device in hand, symbolises the new, well connected professional, who is less conservative in his appearance and yet stylish and contemporary.

A different story finds parallels between the time-honoured work ethic of the traditional Chinese family and the professionalism of the firm,

> "My Brand: A "highly-adaptive" leader with two very different perspectives… I will never forget the sacrifice my parents made to give me a better future…That's what made PwC stand out for me. They encouraged me to leverage my background to better serve my clients. And they showed me how, through career workshops, training programs and diversity groups," (PwC*).[31]*

Traditional socialisation mechanisms (career workshops, training programs) are being blended with the language of diversity to create a new diverse professional, with stronger eclectic values, "PwC seemed to know how to embrace both of my worlds. The old. And the new."[32]

Equality is regarded as an important *motivating* force in another individual's story about his diversity experiences,

> "I chaired the Diversity Committee. We planned events around Martin Luther King Day and assembled panelists for Black History Month through NABA. So that everyone at the firm starts on equal footing, PwC started a program that brings first-year African-American associates together to discuss challenges they might face. Equality. That's what drives me and my team."[33]



*PwC[34]*

KPMG similarly draw on stories to explain how diversity is valuable and valued. Maturity and an atypical career trajectory, which historically would have been viewed negatively, are reconstructed as a positive advantage,

> "Personally, I felt like I probably wouldn't fit into a Big Four company as I had a whole other work life before going back to uni as a mature student and I was a bit worried that a big corporate organisation like KPMG wouldn't want people with unconventional career backgrounds but I couldn't have been more wrong. ….I now think that my differences probably went in my favour," (KPMG). [35]

The emphasis with disability in bring the whole self to work is more focussed on a welcoming, confidential and secure environment, "without fuss," (KPMG).[36] Another employee mentions important support networks,

> "In June 2005, KPMG established a 'Disability Network' …I became involved with the Network from the outset and, more recently, have assisted them with several projects. One of the most significant was the development of an online forum to encourage UK firm employees to raise questions on disability-related issues in a secure and confidential environment," (KPMG).[37]
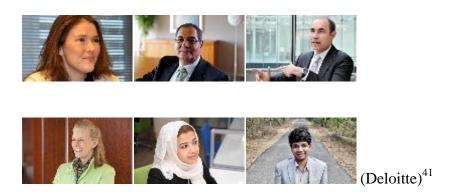
Deloitte and EY also use life stories and pictures to demonstrate how a career can be balanced with outside activities, singing in a gospel choir[38] or growing roses,[39] as a visible part of a professional persona. The Deloitte UK website invites the viewer to click on an array of photos of individuals, pegged on a moving washing line according to categories of religion, ethnicity, disability and parenting. Each picture is a link to a video, which is an engaging mechanism for communicating data about diversity networks, and personal experiences about communality within the firm.



(Deloitte)[40]

Through the medium of individual employee stories, the words constitute part of the sensemaking of the relationship between the individual and the firm for an audience (Boje, 2008). Mosaics of images direct attention to each employee's unique story which as Swan

(2010) observes, provide "colour" whilst the firm is implicitly represented by the white backdrop and the grout between photographs.


(Deloitte)[41]

EY describe the practices of a working mother who flexes her hours to spend more time with her family as "agile working."

> "Gill is confident in saying 'agile working is not about cost-cutting or working from home once a week, but an essential part of employee engagement'…our clients also stress that increased employee engagement is often one of the benefits of adopting flexible working practices. Gill also emphasizes the need for "training management teams to an appropriate level to understand both the benefits of agile working and how to get the best of team members who are flexing their hours."


(EY) [42]

The brand and reputational capital of firms has always been essential to professional success, in creating a culture of excellence and trust (Hanlon, 2004). We suggest that diversity is being discursively positioned as a shift in this balance, where reputation moves away from the firm towards the unique brand of the agile or engaged individual. This is not a new observation (Hanlon, 2004). Hanlon observes how at certain times (especially in highly competitive markets) individual entrepreneurism has been fundamentally, and understandably important in developing firm networks and new opportunities.

**6.2** *Diversity-as an expectation "in the name of the client"*

In their reflections on accounting professionalism, Anderson-Gough et al., (2000) identify the recurring motif of "client needs" as central to the firms and their practices. This motif, which has previously been linked to homogeneity and fitting in, is now being reattached to ideas about diversity, and new skill sets, by all the Big Four firms. EY portray diversity as a client expectation, in response to globalisation,

> **"**As our clients become more global and expand into new markets, they *expect* us (emphasis added) to be equally diverse…We have a strong commitment to bringing together the right teams for our clients from across our global organization...These teams match our clients' needs in terms of knowledge, skills and cultural background,"(EY).[43].

Diversity and also inclusivity are associated with new perceptions of talent and competence, to provide thought leadership and answers for clients,

> "Our Diversity mission is to assertively attract, retain and develop the best talent so that we bring thought leadership and insights to our clients and foster a culture whose diversity and inclusion are self-perpetuating. This allows us to offer clients leading solutions and to help our people realize their greatest potential" [44] and "Making sure that all our people's voices are heard and valued not only helps attract and retain the best people, but also it helps get better answers for our clients and our organization,"(Deloitte).[45]

Diversity appears to be generating broader notions of skill sets and outlooks,

> "The reason why KPMG is so successful at working with all kinds of clients in all types of industries is relatively simple really. It's because their people come from all kinds of backgrounds, and bring with them all types of skills, views and perspectives," (KPMG).[46]

It is integral to firm strategy, "Diversity, in all its dimensions, is a key element of our people and our client strategy," (PwC).[47]

The needs of the client continue to be a central discourse when referencing and explaining the reasons for embracing diversity. These quotes demonstrate a continued commitment to the client, where a firm with diverse employees and skills can provide thought leadership and solutions to client problems. Anderson-Gough et al., (2000) argue that the client discourse is a pervasive facet of life within the firms. The firm is seen to respond to changes because this is what the client needs rather than acknowledge how firm

development is actively involved in the social construction of those needs (Cooper and Robson, 2006).

*6.3 Diversity as good business and a weapon in the war for talent*

> *"We believe diversity is one of the very last frontiers of competitive advantage: an untapped power that 'smart' organisations will harness to distance themselves from the crowd," (Green Park Diverse Leaders, 2010).*

On sites where firms are communicating messages "about us," and firm strategy, diversity appears essential to the promotion of the new contemporary professional services firm. Metaphors of power and a battle in the war for talent are drawn upon,

> "Different viewpoints are powerful factors in steering innovation. If an organization does not *leverage the potent weapon of diversity* (emphasis added) it risks limiting its creative potential and ultimately losing its competitive edge," (EY).[48]

Discourses referencing the business case for diversity to power and battles for talent are not new. In 1998, a report by McKinsey & Company argued that "the war for talent" was a critical success factor for businesses (Michaels et al., 2001). This phrase is now being re-attached to diversity discourses emphasising the significance of difference for public relations and company survival. Diversity practitioners and consultants have been central in spreading these mainstream discursive strategies amongst organisations. Through business-based discourses, diversity has been commodified as an economic good, blending human resource rhetorical motifs about people development with the language of business productivity and power. This mainstream influence is apparent on firm websites,

> "We draw *strength* from our diversity…For our business to succeed, we need our people to develop and flourish. Most importantly, we want them to remain true to themselves. That's why we strive to understand and appreciate the many and varied differences between our people," (Deloitte).[49]

These communication strategies do not challenge existing business values or discursive preferences held by organizations (Perriton, 2009). The business discourse remains dominant and diversity concerns are presented as commercial concerns rather than social priorities. References to *competitive edge* and *winning* are frequently invoked,

> "So diversity is definitely not a 'nice to have', it's actually business critical to our ability to win in the marketplace ...We believe it is right to be a diverse and inclusive

firm and that this will help us build better relationships with our clients to give us a competitive edge," (PwC).[50]

Inclusivity is also linked to organisational power, "Leading companies have shown that visible benefits to the bottom line result from leveraging inclusive ways of thinking" (EY).[51] The language of the business case for diversity is financial, "leveraging the power of our differences,"(PwC)[52] and "we continue to invest in the area diversity and inclusion knowing we will ultimately be measured on the progress we make," (PwC).[53] The return on this investment is described as a dividend. Deloitte refer to the "The gender dividend[54] in making the business case for investing in women. Diversity is portrayed an asset. "We believe diversity is good for business," (KPMG).[55]

Initially viewed as an HR initiative, diversity has become a "business" priority for senior management,

> "In a marketplace where customers, suppliers and employees can span the globe, the importance of diversity and inclusion cannot be understated. What was once considered a human resources initiative has become a business imperative for chief executive officers focused on growing their organizations and developing their people," (Deloitte).[56]

Diversity has become institutionalised within firm strategy through its attachment to existing business, strategic discourses (Ahmed, 2012). Furthermore, this new business imperative and the powerful rhetorical strategies deployed with reference to financial success highlight the way in which business rationales are still privileged and tend to monopolize professional communications (Perriton, 2009).


### 6.4 Diversity as a celebration and feeling good

In spaces devoted to signalling messages about the culture of firms and their people, diversity is associated with evocative "feel good" metaphors. The idea of a great place to work and celebration are strong threads within discourses. A mix of logics frames this *feel good* factor, where diversity is about fairness but coupled with the language of productivity and elitism,

> "Our goal is to build the iconic professional services firm by delivering distinctive client service through the quality of our people. Inspiring and managing all our people to give their best is fundamental to this aim. But we can only achieve it if we create a great place to work and have a culture that's genuinely inclusive and respectful," (PwC UK)[57]

and,

"Nurturing an inclusive workplace – one that welcomes everyone and allows them to build their strengths to achieve the most they can – not only is the right thing to do but is just good business,"(Deloitte).[58]

KPMG are similarly committed "to creating the sort of inclusive workplace that treats everyone with respect, where people can be themselves and still achieve their potential, regardless of their background," (KPMG).[59]   EY offer a "superb working environment, thanks to our commitment to flexibility, inclusiveness and development."[60]

Diversity is positioned as a symbolic concept, realised within a material environment through inclusive practices, "Diverse teams…need an inclusive culture to help them function at their best," (EY).[61]   There is a suggestion that practices and also attitudes are changing within organisations,

"I think a lot of people, when they think about diversity, they tend to think about underrepresented groups or minorities and that's fair. But our shift over the last few years has really been to focus on the inclusion and the importance of inclusion to embrace diversity and that means working with everybody in the organisation. So since 2005 we've been conducting bias awareness training for our partners and all of those involved in talent management decisions and processes. But this year we've really shifted that to a concept of being open-minded and really asking our people "How open-minded are you to difference? (PwC).[62]

Celebration emerges as a discursive motif, as a successful mix of diversity, inclusivity and equal opportunity,

"Inclusiveness is all about making the diverse mix work. It's about equity and opportunity – making sure that differences are *celebrated* so that talented people from any background can rise to the top, and ensuring that opportunities to develop and advance are available for all from day one," (EY).[63]

Firm members post notifications about their participation in celebratory events such as International Womens' Day,[64] and World Day for Cultural Diversity.[65]   Prominent on websites, and understandably so, are prestigious diversity awards received by firms.   These are extensive,[66] including awards from diversity organisations, the media and financial institutions.  All four firms are included in the top 50 firms by DiversityInc.[67]  The visibility of these awards recognise a commitment by the Big Four firms to diversity training, encouragement and mentoring,

"I am absolutely delighted to have received this award which is a great compliment and honour.  I also believe that this award helps to recognise the huge amount of work that

KPMG are doing to encourage and embrace diversity within the firm…This award means so much to me, not just as a partner at KPMG, but as a working mother as well," (Partner, Awarded Leadership in Diversity Award, 2009).[68]

An award winning diversity culture is linked to business success,

"We are continually looking into new ways to strengthen our award-winning, values-based culture because we know that the success of our business relies on the skills, attitude and knowledge of our people working together in high-performing teams, (EY).[69]

We interpret the connections between a great place to work, celebration and award winning as a form of happy diversity (Ahmed et al., 2006). As a branding opportunity, happy diversity manifests as the management of the reputational capital of firms. Diversity, unlike equal opportunities discourses, becomes something not to fear but celebrate (Ahmed, 2012). Celebratory rhetoric is a distinctive feature of diversity discourses, which tends to essentialize the concept as an object to be valued. A celebration of diversity demonstrates the power of firms to connect with organisations that reward diversity programmes, confirm and reaffirm their reputational capital (Zanoni and Janssens, 2004).


*6.5 Diversity as a social network*

Diversity initiatives provide extensive networking opportunities for firms, especially as social media channels continue to open up new opportunities,

"As part of the firm's approach to Diversity and Inclusiveness, we are delighted to sponsor a number of networks within the firm. These networks support their members in many ways, including connecting people across the business and empowering them to achieve their full potential," (EY).[70]

These support networks extend beyond the firm to an array of NGO's, consultancy organisations and new associations. Links on websites take the listener to organisations such as Journeys of Belonging, established by the British council and the UN Alliance of Civilizations. KPMG, through Twitter, invite followers to engage with Working Mother.com. PwC have established GleePwC, which is active on Twitter, linked in with Stonewall[71] and related posts on the PwC facebook pages. As one employee mentions about the EY black network (EYBN),

"We cannot underestimate the power of networks in connecting people, providing development opportunities and creating client connections. EYBN does all of this and more to help our members reach their potential. Our work with external organizations

such as educational charities also allows us to make an impact within the communities where we live and work," (EY)[72]

These networks reinforce the "connectedness" of firms. Through Twitter and mechanisms such as Facebook, these relationships highlight organisational links, and legitimise firm behaviours in both providing support to employees and through inviting an audience to engage with broad diversity discourses.

Networks have always been essential for firms and constitute an important rhetorical motif in the professional literature. Firms constantly encourage individuals to build relationships with other professionals and clients in an attempt to place themselves in a social space where people think of them when potential business arrives (Hanlon, 1999). The firms themselves are developing expertises in providing and marketing legal and human resource consultancy in equal pay, improving opportunities for female employees and diversity policies.[73] Diversity networks are more than a support mechanism for employees but have a power that can be instrumentalised by firms, in connecting to the market,

> "Our networks are a valuable resource to the firm and our Diversity and Inclusion strategy relies on harnessing their power to achieve our wider strategic objectives. They contribute to these in a number of ways: raising awareness of the diversity of our people and promoting a culture of inclusive leadership…attracting diverse new talent…connecting to the market by providing opportunities to engage with our clients and potential clients,"(EY).[74]

## 7. Discussion

Diversity in social media spaces is being depicted as a central part of professional identity and firm strategy. In the following section, we discuss our findings under three headings that link back to our research questions: (1) how professional identity is changing in response to the diversity agenda; (2) the relevance of the interplay between logics that frame messages; and (3) how diversity is, if at all, encouraging reflection about different ethical possibilities in relation to professionalism, and new ideas of merit and success. In our analysis, we reflect on tensions between explicit and implicit messages conveyed in public discourses about diversity, and ambiguities.

### 7.1 How professional identity is changing - bringing the whole self to work?

Changes in professional identity are apparent on firm websites. Characteristics amongst accounting professionals that were previously "written out," such as gender and an inability

to work long hours, or an atypical career profile (Anderson-Gough et al., 2000) are seemingly no longer troublesome, as they are being "written back in." Employee testimonies talk about bringing "a whole self to work." These messages emphasise inclusion, flexibility in working practices, and a safe working environment. Ethnic and firm cultures can be melded to create a super culture.

Public messages are, without doubt, signalling a move away from the homogeneity of earlier decades. Diversity is opening up new ideas about work practices and appearance, as Deloitte state, "forego the stereotype."[75] Being open about one's personal life is part of the new professional image. At the same time, as Mescher et al., (2010) observed, these explicit messages leave certain things out, revealing ambiguities.

First, flexible working hours remain an arrangement directed towards women, rather than all employees (Mescher et al., 2010), with conditions implied. Part-time workers, who are carers, need to be "agile," a "star" and "fully engaged." These qualities still conjure up patriarchal expectations about the ideal worker. Agility is a quality predicated on fitness, high performance and the ability to juggle tasks. Help may be essential at home to allow individuals to achieve prescribed levels of "professional" engagement at work. For some, such provisions may be unaffordable, not negotiable or unsustainable for the long term. The attitudes of a line manager are also fundamentally important. Recent research shows that senior management support for WLB is often inconsistent within an organisation (Lupu, 2012).

Second, diversity appears to be important, especially the idea of bringing a whole self to work, but the pervasive language is one of productivity. The motif from the 1980's of a commercially orientated professional logic that required an individual's full commitment to work is indicated now, not by sacrificing one's personal life but by integrating this into professional identity. The challenge lies in making the whole-self work *for work*. This connects with productivity programmes such as "the making of the corporate athlete," where bringing a whole self to work helps to achieve work life balance (Harvard Business School Press, 2008). Swan (2010) suggests that organisations commodify diversity through positive associations with brand building. We observe how firms capitalise on diversity and the uniqueness of individuals as integral to a firm brand.

Third, in the making of new identities within organisations, old identities are destabilised (Kornberger et al., 2011). We see explicit messages that homogeneity is no longer attractive but it seems as if diversity is being absorbed into, rather than challenging firm culture. The ability to socialise large numbers of employees into firms, and meld

diverse characteristics into a firm culture, within training processes, ties in with an understanding of a strong commercially orientated, professional logic within firms. This melding helps to make an environment "safe" for the disabled or combines ethnicity with firm culture as the "old *and* the new" or encourages individuals to leverage a unique brand, and make the most of diversity networks.

We draw attention to two areas for critical reflection in respect of an apparent change in professional identity. We question the extent to which employee narratives of success, which although encouraging, can be representative of a commonly shared set of experiences, when a striking lack of representativeness persists at senior levels within firms. Partners remain predominantly, white, male and middle class. Also, whilst the firms are presenting new images of possibility for professional identity, whether this signals deeper changes in working practices is unclear. To what extent is diversity changing professional identity or is a commercially orientated identity organising and absorbing diversity. Ahmed (2012) argues that diversity practitioners encourage the attachment of "new words" about diversity to ideas that are already institutionally valued. We suggest that diversity messages are being attached to well-established professional motifs, such as the importance of brand, client needs, an iconic culture and networking. Diversity becomes culturally embedded due to its proximity to familiar institutional characteristics. These institutional motifs are now being visibly distanced from homogeneity to embrace notions of heterogeneity, difference and inclusivity as integral to professional success. Consequently, a shift in professional identity that appears to promote diversity, WLB and fairness remains embedded in traditional ideas and ways of working (Hanlon, 2004). As Zanoni et al., (2010) note, new concepts and diversity discourses are assimilated into existing value structures. Old ways of seeing reality are reproduced in creating seemingly new identities.

Given the past success of a strong culture management within firms, it will be important for future research to explore whether this new heterogeneity is supported by the actual dismantling of recruitment and career progression walls and barriers or whether there is a paradox of heterogeneity actually operating as the new homogeneity. Is heterogeneity challenging patriarchal processes and stereotypes or, echoing the observations of Ashcraft et al., (2012), is the act of addressing the diversity problematic solely a branding opportunity that enhances reputational capital?

*7.2 An interplay between logics – the dominance of a commercial logic?*

The multiplicity of logics at play in this study emphasise different, shifting aspects of diversity. Recruitment pages, and sites about firm culture, position diversity, equality and inclusivity, as "the right thing to do" for "our people," rooted in a social justice logic for employees rather than broader stakeholders. Similarly, messages about firm culture, the celebration of diversity and links with diversity networks, stress the importance of creating a great place to work, for which the firms have understandably earned recognition and awards.

Yet, in web spaces where firms communicate messages about strategy, and services, the logic of the state is underplayed or is melded with a commercial logic that diversity is good for business. The emphasis in these messages is predominantly on the commercial value of diversity. "Research shows that a diverse organization enjoys quantifiable business benefits that homogeneous firms do not,"(EY). [76] These messages are framed by a business rationale.

Commercial rationales and language allow "difference" to be managed in a way that does not threaten the hegemonic control that firms require over their employees. One of the primary rationales for "writing in" diverse outlooks and skills as new characteristics of the ideal professional is to match client expectations in a global marketplace. The business case presents diversity as a weapon and a pre-requisite to meet the challenges of the future. Inclusivity, a business case for diversity and a traditional, professional logic are melded to seek out talented individuals who can provide diverse expertises and solutions for clients. Diversity networks are a further example of the commercial instrumentalization of diversity. The emphasis is on how networks can be leveraged to connect with the market rather than as a mechanism for protecting employee rights.

The interplay between logics, and their institutionalisation into traditional firm discourses, provide an insight into the cognition and behaviours of the firms. Firms appear to be adopting a commercially mainstream understanding of diversity, with the aim of harnessing diversity and networks for increased performance. Differences are approached instrumentally, as a valuable resource that needs to be activated by virtue of the employment relation (Zanoni and Janssens, 2004). Firms are accustomed to making changes in order to exploit new challenges and opportunities and in this regard, diversity has the appearance of a new strategy, "like any strategy, diversity can backfire if handled badly; managed artfully, it can deliver remarkably positive results, (EY).[77] This outlook essentialises and commodifies the concept, as an object that is manageable and profitable.

*7.3 A changing professionalism, ideas of merit and success - the new diverse accountant?*

The dominance of a commercial logic underpinning diversity discourses raises questions about the nature of professionalism in these sites. We query the extent to which the diversity agenda is influencing a shift in professional logics. A social justice framing could prompt a shift towards self-reflection about the ethicality of the profession and challenge the status quo in the social construction of notions of competence, merit and success, for the public benefit. The diversity representations on the websites show some, but less evidence of such a push and a greater emphasis on the battle for professional talent.

Diversity as a notion that derives from social justice movements is an expression of liberal governmentality but is de-emphasised or overshadowed in contexts where the emphasis is on diversity management, as the neoliberal counterpart of liberal diversity (Munro, 2012 in Ahonen, 2013). We suggest that, diversity, rather than dismantling walls is being subsumed within existing structures. Professional logics and discourses appear relatively unchanged.

Firms that operate as agents of neo-liberal capitalism, (Johnson, Russell and Lavin, 2011) need to be reflexive in recognising their own role and power in shaping and containing the meaning of identities (Ahonen et al., 2013). Our analysis would concur that what is lacking in social media spaces, is a reflexive recognition by the Big Four of their leadership role in acknowledging how diversity is a malleable concept. This can be linked back to findings of previous research that these firms operate on a day-to-day basis rather than seeing themselves as agents of a collective institution. Whilst diversity is very open to being harnessed as a commodity, a social justice logic would help to guide the definition of diversity and its social construction in a way that gives direction within the field and benefits society.

Diversity is a vague term, where public messages lack a collective conceptualisation. Discourses shift and are fragmented.[78] Based on social media presentations, it is impossible to answer the question "what does the new diverse Big Four accountant look like today," and whether this challenges ideas of merit and success. The new diverse accountant is a fuzzy image, bound up with a unique brand that personifies firm expertise. That may be proof of success that old stereotypes are being ruptured or it may indicate an ambiguity that shields and reproduces tacit, traditional exclusionary working practices.

This is not to devalue the initiatives that are being explored by the Big Four. They are taking a lead in recognising the problematic of unconscious bias, even if this is difficult to challenge. In valuing individuality, this is a shift in norms that have dominated notions of

professional success in the West.  However, echoing the observations of Butler et al., (2010) if a professional case for diversity in accounting, is to be balanced, and not perpetuate institutionalised discrimination, firms need to reflect on: discriminatory practices at the margins of the profession; how institutional reform can challenge old value systems; and ethical questions about the redistribution of reward, for the benefit of society.  Critical, self-reflection about the values of the profession and exclusion processes is not "written in" to professional learning and perhaps should be.  The politics of accounting may be an uncomfortable topic for professionals trained to believe that professional knowledge is technical and a neutral, elitist expertise.  However, this discomfort, if made explicit, could drive templates for future change.

## 8. Concluding thoughts

To achieve social justice, equality and anti-discrimination, it is necessary for diversity to be transparent (Ahonen et al., 2013).  Within organisations and scholarship, a commercially mainstream understanding of diversity has emerged as something that adds value (Ahmed, 2012).  Its management has become a central part of organizational life (Benschop, 2001). This study examines the logics that are shaping the development of diversity discourses in accounting, and a discursive shift in the public identity of the professional accountant.  Data disclosed in social media spaces by the Big Four were analysed to ascertain how diversity is being mobilised in the language of accounting.  Our findings suggest that firms are signalling, in their messages about diversity, a strong move away from the homogeneity of the past. Logics morph over time and a strong business case for diversity is being developed and promoted.

Fairness, social justice and desirable WLB patterns of working are associated with the Big Four interpretations of diversity.  At the same time, implicit messages suggest that a blending of inclusivity and the business case for diversity, with a commercially orientated, professional logic, is still targeted at recruiting and retaining the most talented individuals, who may, because of institutionalised discrimination, tend to be from a certain class or background.  The data in the public domain about the career progression of marginalised groups (for example, professionals with both visible and invisible disabilities, from lower social mobility or ethnic backgrounds, immigrant accountants and LBTG individuals) remain scant.  If the accounting profession is lagging behind its professional counterparts in addressing these issues, it may be timely for firms to examine reflexively whether notions of professional identity still reflect traditional power structures.

Firms recognise the commercial need for diversity as a result of changing demographics and globalisation. However, the public interest aspect of this commercially relevant diverse expertise is not explicitly discussed other than through the presentation of demographic statistics. The fact that the business case is so prevalent, as a way of understanding what diversity is, follows a commercial mainstream interpretation. This could be detrimental to professional organisations that have dis-identified gradually since the 1980's from their wider socio-economic (public interest) status in their day-to-day working. The way firms are currently sending messages about diversity to the public, uses the concept as a mechanism to reaffirm reputational capital and branding.

In the translation of diversity into professional discourses, it is important to consider how this vulnerable concept, which requires protection, is potentially being "managed" or "harnessed." If the business case for diversity wins out in way that prioritises commercial self-interest, this is likely to be to the detriment of disadvantaged groups, and at the very least to the firms themselves in terms of how they are judged to be responding to an array of public interest challenges to their legitimacy. Firms need to ask what else is still "written out" in practice, or conditions that are implied. The findings of this study have implications for scholarship and practitioners, especially in relation to the development of diversity policies, recruitment, mentoring and career progression.

If heterogeneity and inclusivity are not to be perceived as the new homogeneity, diversity of thoughts needs to encourage openness about the politics of accounting. Diversity of thought, understood and enacted as open mindedness, could be used to question old values and practices that operate as barriers at the margins of the profession, and challenge behaviours that reinforce institutionalised discrimination at a micro and macro-management level within firms. Conflicts between multiple logics require attention. The authors intend to conduct extensive interviews with firms to find out more about the way in which diversity is embedded in power structures. This will involve querying how aspects of diversity, and business rationales "that go with the flow" (Ahmed, 2012) are easier to integrate than dealing with resistance to change and questions about the place of individual voice and challenge. As part of the profession's attempts to repair its legitimacy, understanding how diversity operates at the intersections not only of class, gender, ethnicity, disability and religion but also within working practices is essential. Querying how firms see themselves as both part of society, and a collective occupation, needs to be included in such a reflexive investigation.

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NOTES

(Web site references below were accessed between September 2012 and October 2013. Specific dates available from the authors on request.)

[1] http://www.ey.com/GL/en/Issues/Driving-growth/The-new-global-mindset--driving-innovation-through-diversity

[2] http://www.big4.com/wp-content/uploads/2013/01/The-2012-Big-Four-Firms-Performance-Analysis.pdf

[3] http://www.deloitte.com/view/en_GX/global/about/diversity-inclusion/index.htm

[4] http://www.kpmg.com/uk/en/about/whatmakesusdifferent/diversity/Pages/default.aspx

[5] http://www.pwc.co.uk/corporate-sustainability/workforce-diversity.jhtml

[6] http://www.pwc.com/us/en/about-us/diversity/pwc-diversity-commitment.jhtml

[7] http://www.ey.com/UK/en/About-us/Our-people-and-culture

[8] http://www.ey.com/GL/en/About-us/Our-global-approach/Global-review/Global-review-2012---Building-a-better-working-world-for-our-people

[9] The revised UK Corporate Governance Code includes Principle B.2 which states that "the search for board candidates should be conducted, and appointments made, on merit, against objective criteria and with due regard for the benefits of diversity on the board, including gender". Listed companies are required to establish a policy concerning boardroom diversity, including measurable objectives for implementing the policy, and disclose annually a summary of the policy and progress made in achieving the objectives". There has been fewer specific federal developments in governance and diversity in the US but in 2009 changes to Item 407 of Regulation S-K have introduce a rule that requires disclosure of whether, and if so how, a nominating committee considers diversity in identifying nominees for director. If the nominating committee or the board has a policy with regard to the consideration of diversity in identifying director nominees, the final rules require disclosure of how this policy is implemented and how the nominating committee or the board assesses the effectiveness of its policy. In Canada, the oversight of employment equity is shared among three federal government agencies. For private sector employers that are federally regulated, data are collected.

[10] For example, in the UK, The Equality duty, 2011.

[11] The Charter was established in 2009 by the Law Society, BT and the Society of Asian Lawyers. The purpose of the Charter is to help practices turn their commitment to diversity and inclusion in to positive, practical action for their businesses, staff and clients. This is achieved by helping practices to record and measure their procedures against a set of diversity and inclusion standards and by providing them with opportunities to share best practice advice and guidance with colleagues from across the profession. To date over 300 practices have signed up to the Charter, representing more than a third of all solicitors in private practice. http://www.lawsociety.org.uk/advice/diversity-inclusion/diversity-inclusion-charter/

[12] In the UK the FRC is the UK's independent regulator of the Accounting profession.

[13] ACCA and Chartered Accountants Ireland continue to have the youngest population of members, with 68% and 67% respectively of their membership younger than 45 years, with 50% of CIPFA, ICAS, ICAEW and AIA, over 45.

[14] ACCA continues to have the largest proportion of female members at 45% and the ICAEW the lowest at 26%.

[15] http://www.cica.ca/career-and-professional-development/womens-leadership/docs/item42874.pdf

[16] http://www.dol.gov/dol/topic/disability/ada.htm

[17] The United States Constitution in Article III gives the Congress the power to permit federal courts to hear diversity cases through legislation authorizing such jurisdiction. The provision was included because of concerns that when a case is filed in one state, and it involves parties from that state and another state, the state court might be biased toward the party from that state

[18] We are grateful to an anonymous reviewer for suggesting this notion of a stereotype acting as a material type of gatekeeping.

[19] PwC websites disclosed some of the longest, detailed individual stories. Deloitte had the greatest number, and EY the fewest.

[20] http://www.pwc.co.uk/corporate-sustainability/workforce-diversity.jhtml

[21] http://www.ey.com/UK/en/About-us/Our-people-and-culture/Diversity-and-inclusiveness/About-EY---Diversity-and-inclusiveness---UK-and-Ireland-Diversity-and-Inclusiveness

[22] See 18 above.

[23] http://www.ey.com/UK/en/About-us/Our-people-and-culture/Diversity-and-inclusiveness/About-EY---Diversity-and-inclusiveness---UK-and-Ireland-Diversity-and-Inclusiveness

[24] http://www.pwc.co.uk/en_UK/uk/assets/pdf/annual-report-2013.pdf

[25] http://www.deloitte.co.uk/careers-diversity/uk-careers-diversity.html

[26] http://www.pwc.com/en_US/us/about-us/diversity/experience-our-diversity.jhtml

[27] http://www.pwc.com/en_US/us/about-us/diversity/experience-our-diversity.jhtml

[28] http://www.pwc.com/us/en/about-us/diversity/pwc-family-support.jhtml

[29] As 26 above.

[30] http://www.pwc.com/en_US/us/about-us/diversity/experience-our-diversity.jhtml?p=allison

[31] As above.

[32] As above.

[33] As above.

[34] As above.

[35] http://www.kpmgcareers.co.uk/smart-thinking/opinion/case-studies

[36] http://www.kpmgcareers.co.uk/smart-thinking/opinion/case-studies

[37] http://www.kpmgcareers.co.uk/smart-thinking/opinion/case-studies/ben-iles#.UnYkHPm-2So

[38] http://www.ey.com/UK/en/About-us/Our-people-and-culture/Diversity-and-inclusiveness/About-EY---Supporting-our-people---Flexible-working-examples

[39] Deloittes US video at http://www.youtube.com/watch?v=0IbGkm7Bk1I

[40] http://www.deloitte.co.uk/careers-diversity/uk-careers-diversity.html

[41] http://mycareer.deloitte.com/global/en/people-profiles

[42] http://www.ey.com/GL/en/Industries/Financial-Services/EY-emeia-financial-services-sustainability-report-2013--our-people

[43] http://www.ey.com/UK/en/About-us/Our-people-and-culture/Diversity-and-inclusiveness

[44] http://www.ey.com/GL/en/Issues/Driving-growth/The-new-global-mindset--driving-innovation-through-diversity

[45] http://www.ey.com/GL/en/About-us/Our-people-and-culture/Diversity-and-inclusiveness

[46] http://targetjobs.co.uk/employer-hubs/kpmg/321433-diversity-and-equality

[47] http://www.pwc.com/us/en/about-us/diversity/pwc-diversity-commitment.jhtml

[48] http://www.ey.com/GL/en/Issues/Driving-growth/The-new-global-mindset--driving-innovation-through-diversity

[49] https://mycareer.deloitte.com/uk/en/life-at-deloitte/our-culture

[50] http://www.pwc.co.uk/annualreport/diversity.jhtml

[51] http://www.ey.com/GL/en/Issues/Driving-growth/The-new-global-mindset--driving-innovation-through-diversity

[52] http://www.pwc.com/us/en/about-us/diversity/pwc-diversity.jhtml

[53] http://www.pwc.com/us/en/about-us/diversity/pwc-diversity-commitment.jhtml

[54] http://www.deloitte.com/investinginwomen?id=gx_theme_IWD12

[55] http://www.kpmg.com/uk/en/about/whatmakesusdifferent/diversity/pages/default.aspx

[56] http://www.deloitte.com/view/en_US/us/Insights/Browse-by-Content-Type/podcasts/1c0f56e3b14a8310VgnVCM1000001956f00aRCRD.htm

[57] http://www.pwc.co.uk/corporate-sustainability/workforce-diversity.jhtml

[58] http://mycareer.deloitte.com/us/en/life-at-deloitte/inclusion/business-resource-groups

[59] http://www.milkround.com/graduate-employers-companies-institutions-organisations/kpmg/

[60] http://www.ey.com/UK/en/Careers/Students/Joining-EY#fragment-3-na

[61] http://www.ey.com/BE/en/About-us/Our-people-and-culture/Diversity-and-inclusiveness

[62] http://www.pwc.co.uk/annualreport/diversity-transcript.jhtml

[63] http://www.ey.com/IE/en/About-us/Our-people-and-culture/Diversity-and-inclusiveness

[64] http://pwc.blogs.com/press_room/2008/03/8-march-2008-international-womens-day.html

[65] http://www.deloitte.com/view/en_GX/global/about/diversity-inclusion/index.htm

[66] For a few examples, Ernst young has been ranked number 12 in the *World's Best Multinational Workplace* by Great Place To Work in November 2012. We refer also to http://www.deloitte.com/view/en_US/us/press/Press-Releases/82965eb344b27310VgnVCM1000001956f00aRCRD.htm

[67] http://www.diversityinc.com/the-diversityinc-top-50-companies-for-diversity-2013. DiversityInc are a consultancy and leading source on diversity management. In their 2013 rankings, PwC are placed no. 2, (2012, no 1) Ernst Young, 4, Deloitte 11 and KPMG 23.

[68] http://www.deloitte.com/view/en_GX/global/about/diversity-inclusion/eminence-recognition-awards/index.htm

[69] http://www.ey.com/GL/en/About-us/Our-global-approach/Global-review/Global-review-2012---Building-a-better-working-world-for-our-people

[70] http://www.ey.com/UK/en/About-us/Our-people-and-culture/Diversity-and-inclusiveness/About-EY---Diversity-and-inclusiveness---Our-networks

[71] https://www.stonewall.org.uk/ Stonewall works with a whole range of agencies to address the needs of lesbians, gay men and bisexuals in the wider community and offers advice to over 600 organisations including IBM, Barclays, Barnardos, DCLG and the Royal Navy.

[72] http://www.ey.com/GL/en/Industries/Financial-Services/EY-emeia-financial-services-sustainability-report-2013--our-people

[73] http://www.pwc.co.uk/human-resource-services/issues/understanding-womens-true-aspirations-in-the-workplace.jhtml

[74] http://www.ey.com/UK/en/About-us/Our-people-and-culture/Diversity-and-inclusiveness/About-EY---Diversity-and-inclusiveness---Our-networks

[75] http://www.youtube.com/watch?v=0IbGkm7Bk1I

[76] http://www.ey.com/GL/en/Issues/Driving-growth/The-new-global-mindset--driving-innovation-through-diversity---The-vocabulary-of-diversity

[77] http://www.ey.com/GL/en/Issues/Driving-growth/The-new-global-mindset--driving-innovation-through-diversity---The-vocabulary-of-diversity

[78] For example, EY suggest diversity may already be an outdated concept: "businesses need to start talking about difference," says EY's Managing Partner for Talent. Even the word diversity appears to have become synonymous with gender," http://www.ey.com/UK/en/Newsroom/News-releases/14-03-08---Businesses-need-to-start-talking-about-difference-says-EY-Managing-Partner-for-Talent