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Diversity and the accounting profession

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Executive summary

In accounting, like other professions in the UK, traditional beliefs about the ideal professional, such as the ability to work long hours and prioritise commercial relationship building, have long privileged the career progression of white males. Efforts to tackle exclusionary practices and improve representativeness, particularly among the senior elite within professions, are continuing.

The rationales to do so are compelling. First, this is a legal imperative. The Equality Act 2010 and a raft of subsequent legislation prohibit workplace discrimination and unfair practices. Second, widening access to professions, and in turn enhancing social mobility, is seen as the ethical thing to do (Milburn Report 2009). Third, the business case for diversity suggests that creating a fair place to work has commercial benefits, too.

While the accounting profession is responding to the diversity agenda, the overall picture we have seen regarding responses and outcomes is uneven, especially around change management at more senior levels. Our research aims to provide a view on how accounting firms are addressing diversity. It acts as a reference point for practitioners responding to this agenda, as well as a basis for further academic research.

We interviewed 50 individuals from accounting firms of all sizes across the UK, all of whom were at different stages of their career or who had left practice, as well as professional bodies and NGOs. We also carried out a survey. We examined common responses to legal responsibilities and asked about how diversity is being understood and how diversity policies are enacted in the workplace. We also identified issues and pressure points/systemic barriers that limit the potential of diversity initiatives, and carried out a survey across UK accounting professional bodies.

Report highlights

This report assesses common responses among interviewees and provides illustrations of best practice in five key areas:



TRAINING

Most firms use standardised online training packages. This type of training, which is largely based on legal responsibilities in the workplace and the negative consequences of discrimination, is a useful starting point. Online training packages can, however, be forgettable, perfunctory or seemingly disconnected from the workplace. Furthermore, training needs to be ongoing and thought of as an informal activity too, to tackle unconscious bias, not just overt prejudice.



RECRUITMENT

Many firms now ensure that there is diversity within interview panels, in recruitment processes and interviewing. Combined with training about sources of bias, this both helps recruitment teams identify where assumptions about interviewee competencies are discriminatory, and allows them to reach out to a more diverse pool of applicants, too.



CAREER PROGRESSION

Mentoring systems are in place in many, but not all firms. However, mentoring, in the form of one directional guidance about how to mimic certain ways of ideal working, can reproduce unconscious bias. Two-directional mentoring, where mentors also learn from the experiences of mentees, is seen as more effective.

In some firms, appraisals and performance evaluation processes are broadening to consider equality issues. This is important when appraising individuals with diversity characteristics who often have atypical career trajectories. With promotion processes, some firms now ensure that promotions panels are balanced, with a diverse mix of individuals. This works best when there is open discussion about the reasons for promotion decisions and when constructive feedback is given to all applicants. That said, this process is often experienced as something of a black box by those being evaluated.



NETWORKS

Encouraging employees to link in with diversity networks is helpful if they wish to extend their social and business relationships. However, internal networks exist primarily within large firms, and external networks tend to be concentrated in the greater London area and in larger cities. Access to networks can therefore be a problem. Diversity champions within district societies may be able to help members and students to link in with diversity networks, or to create new ones where none exist locally.



REASONABLE WORKPLACE ADJUSTMENTS

Interviewees reported to us that workplace adjustments are being implemented. However, firms should be aware that successful outcomes, particularly with flexible working, are dependent on commitment and support from line managers and this is often seen as lacking. Some areas of work (office based roles, for example) may be more conducive to flexible working and workplace adjustments. Clear communication between individuals, line managers and HR departments is essential when considering and implementing workplace adjustments, in order to achieve fair outcomes and avoid unfair perceptions around commitment and professionalism.

ISSUES AND RECOMMENDATIONS

Policies are developing but the pace of change is slow. We suggest that current responses could be more effective if a number of key systemic problems are tackled.

- 1 Diversity appears to be a well-known term but can be understood in different ways. When it is made sense of only as a legal duty (behavioural dos and don'ts), this stifles the potential for broader organisational change. When asked about the effectiveness of diversity policies, only 42% of survey respondents were positive and 27% described policies as a smokescreen that disguises inequality. Traditional forms of training that seek to re-educate are less effective than engaging individuals in a collaborative commitment to diversity, and encouraging individuals to view diversity as the right thing to do professionally.
- 2 Our interviewees observed that they hear diversity talked about more than they actually see practical changes in the workplace. Good practices are not always well embedded. In our survey, 58% of respondents mentioned that they have observed discrimination in the workplace and 18% have experienced this personally. Encouraging and engaging management to put training into practice and thread good practices through the workplace is essential if the practical changes introduced are to gather impetus.
- 3 A central – and previously underexplored – finding is the importance of the tension between beliefs about merit and diversity. Indeed, this appears to be a key barrier to change. Formal and informal ways of appraising and recognising merit have been experienced and positioned as neutral, but have in practice tended to privilege those who are similar to current partners. Recognising diversity, therefore, has to disrupt this process and appoint people based on re-evaluations of how the profession constructs merit, recognises talent and deems people worthy of reward. This is often an awkward transition, which also makes people with diversity characteristics anxious about diversity quotas. In essence, the old notions of the meritorious professional and the business case for becoming a more diverse organisation do not come together easily. The profession, as a whole, needs to reflect on narrow beliefs about merit that exclude many individuals, and address the anxieties this may cause as appraisal and promotion processes change.
- 4 Finally, collaborative leadership is needed to push forward developments. Joint efforts are required in order to tackle systemic barriers to change. For example, direction from professional bodies, with the support of change agents in larger firms, district societies and student societies, would be useful. Moreover, there is scope to improve the reporting and meaningful analysis of diversity data. Sharing experience and expertise on how diversity is being addressed will guide and support firms in their change management processes.

CONCLUSION

While diversity practices are developing, progress is fragmented. Our report finds evidence of good practice. However, perceptions and experiences of individuals, even within the same office, can vary depending on which teams they work in and how they are managed. More can be done to engage individuals in threading good practices throughout firms. Collaboration and leadership are essential and time is the most important resource required here. Improving diversity is not just a legal imperative but has ethical, social and commercial value for accounting firms. Indeed for companies, and for the wider profession, there are long-term stakes in legitimacy, professional ethics, trust creation, and future recruitment.

1. Introduction

ICAEW BRIEFING: DIVERSITY AND THE ACCOUNTING PROFESSION

Efforts to increase diversity have influenced the political agenda. [The Equality Act 2010](#) requires organisations to eliminate discrimination and create equality of opportunity in the workplace. The Milburn Report (2009) had already set in motion discussions about the access of social groupings to professions and questioned whether recruitment/promotion practices were fair.

As programmes of diversity assume greater significance in both social and economic life, accounting firms are finding it increasingly important to demonstrate how they are responding to the diversity agenda. Changes are taking place. However, the transition to becoming a more diverse profession is a slow one. In a survey of the top 50/50 firms, [Accountancy Age \(2017\)](#) recently observed that diversity is still lacking, particularly at leadership level.

SCOPE

This study explores practices that are being implemented in the name of diversity. While specific aspects of diversity (eg, gender) have been studied in prior research, to the best of our knowledge this report is the first exploratory study in the UK that analyses how diversity practices in general are developing among accounting firms.

The scope of our report is to provide a snapshot of policies and practices being rolled out among firms. Our research questions consider:

- how diversity is being understood;
- how diversity initiatives are being implemented (ie, the common responses and best practices emerging);
- the unintended consequences of current initiatives and challenges that firms still face, given the current commercial, recruitment and regulatory pressures; and
- why the pace of change is slow and underlying systemic problems.

Our findings are based on UK data from over 50 interviews with accountants at various stages in their career and from firms of different sizes, and on an online survey of 237 respondents.

REPORT STRUCTURE

Our report is structured as follows. Section 2 contextualises the study. Section 3 sets out our methods. In Section 4, we discuss our findings in five key areas: training; recruitment; career progression; diversity networks and reasonable adjustments. In Section 5, based upon our assessment of diversity processes, we discuss key themes that emerged from our data and make recommendations. Some or many of the themes we raise will be familiar to readers, and especially to those involved in diversity management. However, given the fragmented implementation of diversity that we observed among firms, the value of this report lies in bringing together current experiences for everyone in the profession to promote discussion. In particular, the need to reflect on the tension between ideas about merit and diversity is something we believe requires more systemic attention. Finally, our concluding thoughts are outlined in Section 6.

2. The context for diversity initiatives

2.1 RATIONALES FOR DIVERSITY

Demands for widening diversity stem from a variety of sources:

- legislative compliance;
- social justice claims (where diversity is deemed the right thing to do); and
- the business case for diversity, ie, a claim that professional interests can benefit from enhanced representativeness.

Legislation regulating equality and diversity has introduced new requirements that firms must now comply with, such as the Equality Act 2010 and the Enterprise and Regulatory Reform Act 2013. **Such legislation** prohibits discrimination in the workplace based on specific protected characteristics: age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, sexual orientation. The Equality Act 2010 further requires all firms wishing to tender for public sector services to demonstrate compliance with its requirements. And as of 6 April 2018, gender pay legislation mandates all employers with more than 250 employees to report annually on their gender pay gap.

The second rationale from a social justice perspective advocates improving diversity as the right thing to do, not just legally, but as a matter of professional ethics. The Panel on Fair Access to the Professions (Milburn Report, 2009) observed that access to society's top jobs and professions has become less, not more, socially representative over time. Initiatives across government, professions and education have been seen as key in addressing this imbalance. Internships were promoted as new opportunities to open access into a professional career. Changes to recruitment and selection were called for to provide new opportunities for talent to shine. On social mobility and ethnicity, the **McGregor Smith Review (2017)** and the **Lammy Review (2017)** urged UK organisations to develop and support the career of black, Asian and minority-ethnic (BAME) employees, observing that far more needs to be done to achieve race equality.

The business case rationale for diversity proposes that having a diverse workforce is actually good business in a variety of ways (Ashley and Empson, 2016a). Specifically, a diverse workforce helps to avoid circumstances that could lead to discrimination cases, encourages diversity of thought, improves staff retention and loyalty, makes efficiencies, expands business networks and generates new business opportunities. Given an apparent scarcity in top talent available to organisations (Ashley and Empson, 2016b), being open to recruiting those with a skill set from a more diverse background is crucial.

2.2 CURRENT DATA AND PROGRESS SO FAR

Given these compelling rationales for diversity, it is imperative - from a public interest perspective - to assess how the profession is responding and communicating progress. With current mechanisms for reporting information, the FRC publishes data annually at an aggregated level, on the gender and age of global members of the seven UK accounting professional bodies (FRC, 2017). The percentage of female members in the profession has risen slightly (from 29% in 2005, to 35% in 2016) but it remains low. The ACCA continue to have the highest proportion of female members at 46% and the ICAEW the lowest at 28%. There is some evidence that the accounting profession may be lagging law in its efforts to address diversity ([the Law Society, 2017](#)). A requirement to report diversity data by organisation has recently been introduced, but only for accounting firms that provide probate services (stipulated by the [Legal Services Board](#)). For wider information about diversity at the firm level, we are reliant on voluntary disclosures.

Diversity initiatives have been in place for several years now, with varying degrees of success. Some large firms have gained recognition and awards for aspects of their equality work. However, [the latest Accountancy Age 50+50 firm survey](#) reported that, on average, only 12.9% of leaders are female. The gender imbalance at partner level persists, too. In fact, 19% of firms revealed they had no female partners. On gender pay gap reporting, three of the Big Four firms have now disclosed data. Ernst Young have reported a mean pay gap of 19.7% (median, 14.8%), compared to PwC's gap of 13.7% (median, 14.2%), Deloitte's at 18.2% (median, 15.3%) and KPMG at 22.3% (median, 22.1%).

With initiatives that address social mobility barriers, a change in recruitment practices and outcomes is evident (Carter and Spence, 2014). [The government has welcomed](#) action undertaken by the accountants' roundtable and working groups established by ICAEW and the Big Four firms. Since then, there has been publicity around changes to entry requirements and recruitment processes by some of the Big Four firms. With regard to improving ethnic representation, according to [a recent study](#) by Green Park and Operation Black Vote, only one of the UK's 20 largest accounting firms is currently led by an executive with a BAME background.

PwC recently published a voluntary report on their BAME pay gap. PwC BAME workers earn around 13% less than other employees. By way of explanation, the firm suggested that these individuals were on average more likely to work in junior roles (BBC News, September 18 2017). We know little about [disability-friendly employment initiatives](#), previously described as the last frontier in diversity.¹³ But overall, from the limited data we have, an overall picture is emerging of firms that have some way to go in becoming more diverse.

2.3 RESEARCH LITERATURE ON BEING PROFESSIONAL

Prior scholarship explains why the senior elite in accounting firms have tended to be homogenous and lacking in diversity. Historically, as in other professions, the core principles of career success have been characterised by an ability to fit in, to display a work-hard/play-hard ethic, or to network outside of office hours and prioritise client needs (Anderson-Gough et al., 1998). Such practices and attributes have favoured the career progression of white males as ideal workers (Anderson-Gough et al., 2005). In law, it has similarly been observed that narrow ideas about 'deservingness' in promotion have privileged white males (Sommerlad, 2015).

Clearly, diversity initiatives challenge the status quo, and this causes tension as working practices adapt. Several studies have examined how firms are addressing specific aspects of diversity including gender, disability, ethnicity, class, LGBT, and social mobility. Gammie et al., (2007 and 2017) have investigated the glass ceiling women encounter in the accounting profession. Their recent work calls for firms to make partnership roles more appealing to adaptive women, rather than to work-centred males (Gammie et al. 2017).

Research exploring diversity as a broader concept has drawn attention to the malleable nature of diversity and how it can be defined in different ways (Edgley et al., 2016). Scholarship has studied how flexible working arrangements can reinforce patterns of gender domination (Kornberger et al. 2010), and Ashley and Empson (2016a) have observed how the business case for diversity has occluded the social justice aspects. Nascent research in the US suggests that many mandatory training initiatives fail and possibly entrench biases. Successful programmes are those that voluntarily engage and motivate employees, and instil a sense of social/moral responsibility (Dobbin and Kalev, 2016).

Prior studies have started to explore obstacles to career progression for minority groups, as well as diversity initiatives and rationales. However, research is only just beginning to reflect on why changes that are in progress have yet to make a significant impact at senior professional levels. Addressing this gap, we attempt to explore common responses and unpack deeper systemic issues that constrain progress, particularly the tension between beliefs about merit and diversity.

3. *Methods*

We conducted 50 semi-structured interviews with:

- individuals in different locations across England, Scotland and Wales;
- firms of different sizes and at different career stages;
- individuals who had left practice;
- professional accounting bodies; and
- stakeholders from diversity NGOs (table 1).

Prior to the research interviews, a focus group was held with individuals in senior positions in relation to diversity management among large accounting firms, other professional organisations and influential stakeholder groups to provide a context for our research questions.

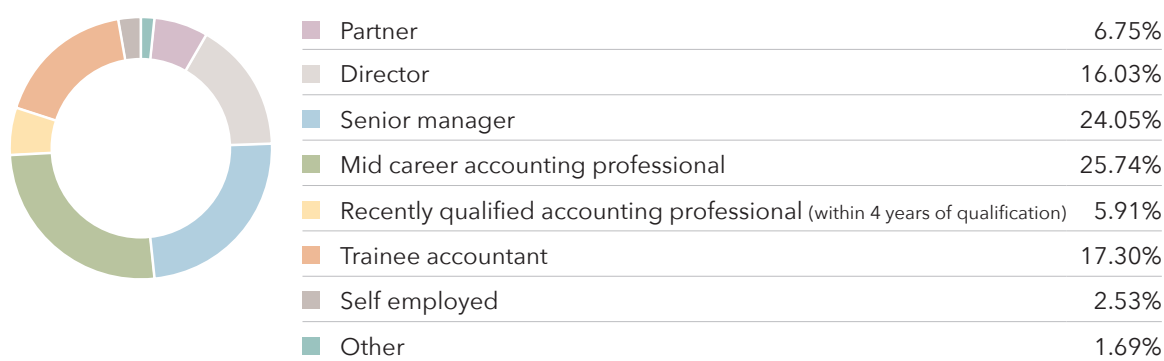
TABLE 1: PROFILE OF INTERVIEWEES

Organisation/ role	Partner/ director	Senior manager/ manager	Qualified/ audit trainee	HR professional	Other
Big Four + 2	3	5	4	2	
Mid-tier firms	9	7	4	2	
Small firms	1	1	2		
Formerly in practice		3	1		
Professional body/ stakeholder					6

We found gaining access to people quite challenging and we thank those individuals who helped us with our research as well as the firms that facilitated a number of interviews. For other interviews, we relied on our personal contacts and willing parties committed to the diversity agenda.

To add breadth to the interviews, we also conducted a UK-wide online survey. The survey questions explore beliefs and perceptions about diversity and diversity practices in the broader accounting field. The survey was sent not just to members of the ICAEW, but to members of all accounting professional bodies in practice, the public sector and industry.¹⁶ Just under 240 valid responses were obtained. The roles of the survey participants are outlined in table 2 below.

TABLE 2



The breakdown of responses by professional body is outlined in table 3.

TABLE 3: RESPONSES BY PROFESSIONAL BODY

Body	%	No. of responses	Body	%	No. of responses
ACCA	39.24	93	CIPFA	5.91	14
AIA	12.24	29	ICAEW	12.66	30
CAI	5.91	14	ICAS	4.64	11
CIMA	14.77	35	Non-UK body	4.64	11

Our report primarily analyses the interview data and draws on the survey responses to illustrate our findings. In order to make the scope of our report manageable, those working in audit became the main focus of the interviews. Given data protection restrictions in sending unsolicited emails to members of professional bodies, we employed an agency, Qualtrics, to assist with dissemination of the survey. Qualtrics is an organisation that routinely assists academic research. Controls are tightly maintained, and researchers are involved in this process, to ensure that all responses are valid.

4. Findings

Our findings on the practices and policies currently being rolled out are discussed under five main themes:

4.1 Diversity and training

4.2 Recruitment

4.3 Career progression

4.4 The role of networks

4.5 Workplace adjustments and barriers

In this section, we analyse the common responses among firms and highlight examples of best practice.

4.1 DIVERSITY - FORMAL AND INFORMAL TRAINING

Given the importance of addressing the diversity imperative, training is a required starting point to re-educating and communicating workplace responsibilities. Standardised online training packages are routinely used by many firms. E-learning aids offer flexible step-by-step training modules on employment law duties, including legally protected characteristics and discriminatory behaviours. Employees can conveniently complete this training within a specified period. Once an employee has answered a minimum number of test questions correctly, a certificate is generated. Additional training packages can be purchased on related themes, including the respectful workplace and awareness of bias, instilling a sense of diversity as a legalistic notion, and dignity at work.

Online learning tended to be the dominant mode by which training was received by our interviewees. Our interviewees, however, mentioned that this type of approach to training can feel removed from the everyday work environment. As an example of best practice, it is important to revisit and build on diversity training so that employees see how this relates to work relationships and experience. Larger firms were more likely to supplement e-learning with ongoing workshops and events. The Big Four firms have made considerable progress with diversity training in various forms, on unconscious bias and wider workplace responsibilities.

For medium-sized and smaller firms, time and resource constraints in following up on, or developing, in-house training can appear prohibitive. Change agents we spoke to suggested that this does not have to involve great expense. A set of firm values, linked to appraisal processes, can be introduced. Managers can then engage individuals in upholding these values. As an example, one subtle discriminatory behaviour that caused anxiety among interviewees was unpleasant office banter, disguised as humour. If banter creates hierarchies between different 'in' groups and 'out' groups, this can damage careers.

In contrast to training about employment law responsibilities, developing an awareness of diverse cultural practices seems to be learned and shared through experience, rather than through formal training. Such knowledge is essential, not just for the workplace, but also for client relationships. As one female manager explained:

‘The (client) relationship was at risk of going sour because this lady just would not shake hands with one of my colleagues or wouldn’t look at him in the eye and it actually took us about two months to realise ... She bluntly said, “I’m sorry. I don’t shake hands with men for religious reasons.” And, of course, then everything clicked into place for us.’

Larger firms reinforce training messages by circulating diversity bulletins and calendars through the usual communication channels so that cultural awareness becomes more embedded in daily routines. We did see an appreciation of the benefits of spreading diversity awareness:

‘We have a diversity bulletin that’s sent around every two weeks and it covers if there are any religious holidays happening or just kind of news in the diversity world ... I think it’s really helping everyone understand what’s going on ... for example in Ramadan, the person on my team actually, was fasting and they’re kind of good at that.’

HR manager, large firm

Diversity calendars are a useful way of creating awareness of cultural difference and events. It is important to then integrate this knowledge into the workplace. For example, we were told that more thought needs to be given to the timing of essential meetings (especially international events) to avoid conflict with family religious festivals.

4.2 RECRUITMENT

Firms are broadening their recruitment strategies to reach out to a more diverse talent pool. With gender diversity, the numbers of male and female trainees recruited in the UK are approximately equal (FRC, 2017), although this tends to become skewed at senior levels. Larger firms are keen to address unconscious bias in recruitment processes. It is a common practice, especially at director level and above, to ensure that interview panel members are diverse. This broadens awareness of skill sets among minority groups that could otherwise be overlooked:

‘They always have a diverse interview panel on their director panel and the woman’s role is explicitly to help the panel see that a woman that might have answered the questions differently and more modestly to how a man might have done, but that doesn’t mean that the interview panel as a whole should be making an assumption that this woman, for example, isn’t as strong a candidate as a man. She just spoke in a different language, the type of language that women tend to use.’

HR director, Big Four

Some interviewees from larger firms mentioned how embedded beliefs about fitting in can cause wrong assumptions to be made about individuals:

‘(The trainee), she’s from Nigerian extraction and it’s interesting seeing her. Her issue at the moment is lack of confidence, whereas actually she’ll be fine, but it’s interesting. There are certain sorts of things around the way she conducts herself in the office which feel a bit not quite what you’d expect.’

‘I mean we interviewed somebody the other day and we saw him three times (emphasis added) in the end to just sort of tease out what – I mean we thought he had skills. We liked him, he has got skills and attributes that we could work with. We had an open discussion with him about, “We need to work with you to help you with X, Y and Z”, and we’re prepared to give him a year to see how he gets on.’

Manager, large firm

Modesty or unassuming behaviour among interviewee candidates from minority groups can easily be misinterpreted as a lack of confidence. Recruiters mentioned a need to look beyond what may be traditionally perceived to be ideal, confident behaviours in order to reach out to diverse groups.

Acknowledging that there are differences in how individuals present themselves in interview situations opens up recruitment outcomes. The larger firms have champions for different diversity profiles, such as LGBT or disability, and even subsets within the main diversity categories. This enables firms to know what may be disadvantageous to candidates and what adjustments might need to be made for candidates during interviews and assessment centres, and beyond.

With efforts to widen access to those with lower social mobility, changes to entry requirements and new school leaver programmes are helping to dismantle class barriers. Some of the biggest accountancy firms have been recognised as leading social mobility employers by the Department for Business, Innovations and Skills (BIS) (*Economia*, 2016).

Although these initiatives are welcome, and work well for some, others can find the rapid transition into the workplace daunting and need more support as they adapt. As one interviewee mentioned:

‘The problem with the school-leaver programme is ... at 18 it’s very difficult to come into this environment when you’re not used to it to suddenly be speaking to FCs and things like that. You have to grow up very quickly and I think if you’re more mature when you’re younger, it’s easier to do it, and so I kind of, well, it was literally 50/50. So me and one other stayed on. The other two it just wasn’t for them and they just dropped out.’

Senior manager, Big Four firm

Overall, although access routes are changing in firms, our interviewees suggested that in recruitment practices, more attention is being given to social mobility and gender diversity than to other protected characteristics.

4.3 CAREER PROGRESSION

Mentoring initiatives have existed in firms for many years to help career progression. For those with diversity characteristics finding a suitable mentor (who has knowledge about their skill sets and background) is invaluable. Tailored mentoring can help individuals to access opportunities that prepare for promotion or discuss obstacles:

‘Most of the mentors are male just because of the very fact that most of our partners are male ... one of them (a female mentee ... was saying, “Well I can’t be promoted because I need to do more business development and I’m not very good at it. I don’t like it. I can’t go into a room and talk to people and I’m just not interested in it. So, I’m at this grade forever and that’s fine.” But he said to her, “Well what about your current clients? Couldn’t you talk to them and couldn’t you do this, couldn’t you do that?” and she said, “Oh well yeah. I suppose I could do that”, and I think she was one of the ones that was then promoted. So that’s been good to have people help people look at things differently.’

HR director, large firm

Having a mentor who is in the right peer group is commonly seen as just as important as one’s own skills and achievements in securing promotion. Yet in many organisations, tailored mentoring for minority groups has only been partially implemented, or was absent. Indeed, 56% of survey participants either felt that mentoring schemes were indifferent to the needs of diverse individuals, or did not agree that mentoring schemes were improving.

One HR director of a large firm mentioned that the mentoring practices within companies where partners are largely males tend to focus on the importance of business development and networking skills for career success, attributes he viewed as masculine. Another male interviewee, with a protected diversity characteristic, recalled that:

‘I have been told in the past I need to learn a bit more about football so that I can talk to clients in a networking environment and I proved people wrong by being in a network environment and talking about which classical music concert I’ve been to recently [laughs].’

Manager, Big Four firm

Best practice involves recognising that mentoring is not necessarily about mimicking behaviours. It is more than a one-way process. Mentors, especially when drawn from a narrow social pool, can also learn from mentees about the value of diverse skill sets:

‘I think one of the things they’re trying to get out of the mentoring scheme they’ve implemented here, is that men understand what the women of the firm can offer and I think they very bravely recognised that some of these quite middle-class gentlemen perhaps don’t [laughs] necessarily see what a mix of skills the women have got to offer. So the mentoring is seen as a two-way process from an education perspective.’

Manager, large firm

On the subject of appraisals, larger firms are recognising that expectations about a traditional linear career curve reduces the opportunity to promote individuals within firms. Acceptance that women are more likely to have an atypical or spiky career profile is emerging. This is a promising sign for those who take career breaks or work flexible hours.

Firms are reflecting on ways of broadening promotion criteria. Diversity NGOs, for example, are encouraging firms to include evidence of leadership in diversity as a core competence. Senior partners affirmed that they have targets for promotion and promotion panels are becoming more diverse.

However, in our survey, while 54% of respondents believed that appraisal processes are starting to recognise that diversity is important, a large minority dissented from this view. Individuals still feel that they must adapt and copy certain favoured ways of working to progress their career. Indeed, 73% said being seen to fit in was essential for career success. So, while organisations might believe that promotion processes are opening up, more work needs to be done.

Female interviewees expressed disillusionment that their competences were undervalued. One interviewee mentioned how she was regularly singled out for her excellent citizenship, and yet her career progression had stalled:

‘You get to a point where people think, “Ah well this is it. She’s been here 24 years. She’s not going anywhere ... We don’t really need to pay attention to her, but she’s so set in her ways. She knows everything that goes on. She’s happy to just go with the flow”, when it’s not always like that ... they’ve probably looked across the board, you know, you sit down with your exec. You look across the thing. You’ve got 300 partners. 280 of them are male. Maybe 20 of them are female and you think, we’re going wrong here somewhere.’

Director, large firm

Another commented on how she was complimented on her skills by male colleagues, but felt continually overlooked for promotion:

‘I am trying very hard (to make partner) and I have been through a process and not succeeded the first time but have been deferred to get to partnership now. Do I think that’s something to do with me being a woman who’s now 50 because she’s worked part-time for a period of her life? I think I honestly do ... it is easier for the young lads who go through and talk about football and rugby than it is for somebody just where I am in my time of life.’

Director, large firm

We observed that appraisers still favoured familiar categorisations of competences for career development – leadership, commerciality, networking skills, client-facing attitudes – that are believed to signal merit. Certain criteria were visible (tangible targets). Others were vague. And those overlooked for promotion were not clear why:

‘All the tangibles are quite clear. It’s the intangibles I guess are the harder ones ... Basically the feedback I have was, you know, “Yes. You’ve proved this. You’ve proved that. We’re not criticising anything you’ve done. You’ve done everything you’ve been asked to do, but we’re just not entirely convinced.”

Director, large firm

Best practice in career progression involves identifying barriers, where traditional promotion criteria privilege certain groups. Individuals with diversity characteristics may not be able to access opportunities such as working overseas, for example, that open up promotion avenues or lack the ability to meet narrow intangible criteria that signal merit. Identifying where exclusion barriers may exist within current promotion criteria is essential.

4.4 THE ROLE OF DIVERSITY NETWORKS

Support from diversity networks – both external and internal – can play an important role for individuals with diversity characteristics. Among larger firms, it is common practice to find a range of internal diversity networks. BAME, LGBT, gender, family, faith, ability/disability and wellbeing networks are just some of the networks available. Given the traditional importance of networking in accounting, diversity networks both map on well to existing ways of working, and help to thread good practices through firms.

We asked interviewees about their awareness and experiences of diversity networks. The number of diversity networks has flourished in recent years, promoting events and activities. However, we observed that diversity networks are mainly a characteristic of the Big Four firms, larger firms, and firms based in London. Individuals in small towns and rural areas were less likely to have access to such networks.

As best practice, it is helpful to identify that some employees, particularly in small firms – or even offices of large firms where individuals are further away from London-based network activities – may feel isolated and anxious about identity. For individuals who self-identify as LGBT, membership of an LGBT network can help extend business connections and provide support. It can be daunting otherwise to be open and honest about oneself where unconscious bias may favour, or appear to favour, heterosexual behaviours.

From our survey data, 64% of participants were not part of a diversity network, although 60% felt that they were a good source of support and advice for individuals within minority groups. However, while some individuals are comfortable discussing their association with diversity networks, many are not. For example, 47% of our survey participants expressed a concern that negative signals could be associated with their expression to join a network. What's more, 30% of respondents felt that joining a diversity network might be viewed negatively by colleagues and almost 40% indicated that joining an external network was preferable to an internal network to preserve anonymity. Despite much talk at firm level of 'bringing a whole self to work', there remains a reluctance to expose what might be considered as vulnerabilities.

Interviewees highlighted that networks provide a useful forum for individuals to create informal mechanisms of support and mentoring. In turn, these can contribute to career success. Some networks have both developed and encouraged members to construct a strong business case for their diversity work. These networks have consequently been rewarded, and granted more institutional and financial support:

'We do give more money to the networks that have bigger activity ... We're under severe cost constraints and we watch our costs. So we're going to put our buck where we feel we're really making, you know, we're genuinely making an impact to be totally honest about it.'

HR manager, large firm

For employers, some of the networks provide opportunities to gain more business as new client networks can be brought into the firm through diversity events. Others are more obviously a source of support for members. Firms need to ensure that networks, where the diversity business case is less overt, are not marginalised. Management may need to think about this externally/internally focussed dichotomy in order to prevent diversity networks becoming synonymous with networking, rather than providing a support network for members.

According to our interviewees, time spent in leading on diversity network activities is often regarded as citizenship, and carried out in an employee's own time. However, our interviewees suggested that creating space, time and resources for leadership in diversity networks improves people development and helps to gain accreditation/diversity awards from NGOs.

4.5 WORKPLACE ADJUSTMENTS AND BARRIERS

Firms are supporting the introduction of reasonable workplace adjustments and initiatives to dismantle barriers to career progression and improve retention. Medium-sized firms felt that they could offer better work/life balance to minority groups, specifically on flexible working arrangements. They prided themselves on creating a great place to work. One former Big Four employee explains the reason for wishing to move to a smaller firm:

‘So that side of things I really struggled at (Big Four firm). I kind of didn’t really have a work-life balance ... I found that it was naïve for me to think that it was possible to have a work-life balance ... They had a real problem with people leaving in the last couple of years and they were sort of trying to promote that (Big Four firm) is a great place to work and it’s possible to have a work/life balance.’

Recently qualified, small firm

While individuals have the right to ask for flexible working arrangements, it is at the discretion of line managers whether or not this can be facilitated. For flexible working to work well, a supportive line manager and a good working relationship are necessary. We heard mixed accounts, but many were positive:

‘I’m very lucky that the partner that I work for has two kids as well ... so we kind of get each other. We get our stresses and things like that. She’s really good and understanding when I just have to go and when I physically can’t fit things in, and equally, you know, I understand that with her. So we do have that very good working relationship which I don’t think you’d necessarily get with some other people.’

Senior manager, Big Four firm

For others, flexible working has not worked well. Some interviewees were regularly contacted out of work hours and felt harassed. And those who choose not to work extra hours can feel less valued:

‘In general, while we have given people part-time work ... the management (which I’m part of) definitely view it negatively. This includes flexi hours and I feel my work is valued less because I won’t work excessive hours when not needed or be visible for the sake of it as I want to ensure I have a good balance and am a valuable part of my children’s lives.’

Manager, medium firm

Some individuals might be deterred from requesting flexible working, if this could be an unwise career move:

‘The law’s changed so that really anybody can ask now and I’m not sure it’s something that people would want to ask for. The different cultures across the firm, people might be afraid of asking, and so I think the biggest barrier within the firm or with any organisation is going to be your senior manager will have to trust you.’

Manager, medium firm

Data on reasonable workplace adjustments for those with a disability was limited. Few of our interviewees self-identified as having a disability. We did, however, observe that employers may be more responsive to requests for workplace adjustments of a practical nature (eg, specific work station apparatuses) than requests for changes in working hours. One of our interviewees mentioned an absence of support or empathy from management when coping with a long-term illness. Although flexible working could have been a solution, beliefs about client needs were used as grounds for changing a role to an internal rather than a client-facing one. Clearly, then, the strength of the traditional culture that prioritises client sensibilities can still be a problem.

Workplace adjustments for those with a disability might be easier to implement in office-based roles. However, this raises issues of fairness. Individuals who are offered a workplace adjustment in the form of a move across into a different role may feel vulnerable, and find it difficult to inform management if this is not consensual.

Another tension we observed concerning perceived barriers in the workplace is how individuals from an ethnic background still encounter stumbling blocks in their work relationships:

‘The people at the top of the firm are very, very good at making everyone feel welcome. The lower down the grades you go, the less likely that is to happen I would say. So people at sort of manager level. That might not necessarily mean that they’re prejudiced in any way. They probably just don’t know how to be comfortable with you.’

Recently qualified, Big Four firm

Weariness with such daily struggles was enough to make the prospect of staying with the firm less attractive. Finding time to talk about barriers experienced by groups of individuals helps to identify where more training needs to be done, or where middle management need more support in working for diversity.

In interviews with individuals from minority groups who had left practice, we found perceptions of narrow promotion criteria, combined with a lack of immediate support from management, were a pivotal factor in deciding to leave. Others found new opportunities, beyond practice, more appealing. So, although we saw positive changes to recruitment in relation to diversity, hurdles in career pathways remain. Moreover, they may continue to hinder those with diversity characteristics seeking senior positions in firms. When conducting exit interviews, or considering this, best practice may involve asking if this relates to feelings about not fitting in, not feeling valued, or concerns about obstacles to career progression.

We identified one other factor connected to perceived barriers and possible retention problems: the attitudes of the so-called Generation Y and Z (post millennials). In our interviews, these early career employees appeared to value work/life balance greatly. After qualification, perceptions about the exceptionally long hours involved in the pathway to partnership are not necessarily appealing, and firms may be losing talented young individuals who seek opportunities elsewhere.

5. *Issues and recommendations*

In this section, we comment on tensions that we observed in how firms are making sense of diversity. We highlight four key themes that add to knowledge about why diversity policies and initiatives are not making more progress. We then provide recommendations, based upon our analysis of where systemic problems lie. Our recommendations can only arise from our data and observations. We recognise that firms are at different points in their change management process, and face a variety of challenges and opportunities. Diversity problems are produced by, and reproduced by, social as well as organisational behaviours. The issue of cultural change is thus complex, and there are no easy or quick fixes.

5.1 DEFINING DIVERSITY

We saw extensive confusion about what diversity means and how it should be understood. This is a constraint that hinders progress. At one level, diversity is a well-known concept. However, diversity is a malleable term with a meaning that can shift from a hard law understanding of legally protected characteristics, to softer understandings with different rationales (including the business case and social justice case for diversity). Diversity is often loosely coupled with other descriptors too, such as gender diversity, generational diversity, racial diversity or diversity of thought. Discussions about diversity frequently prioritise or flip back to gender diversity, for example. Inevitably, this creates uncertainty about the focus of policies and priorities.

Understanding diversity is further complicated because it is linked to related notions of equality of opportunity (where we are all equal) and inclusivity (valuing and including all individuals). Larger firms are more comfortable bracketing discussions of diversity, and equality, within a broader category of inclusivity. Inclusivity is an appealing concept:

‘Rather than recognising ... diversity, we’ve changed tack recently. Diversity is no longer referred to as diversity here. We talk about inclusion.’

Partner, Big Four firm

This shift in language from diversity to inclusivity has its own consequences, however. It can imply a fatigue with the term diversity, or suggest that more progress has been made than is the case.

To assess progress in tackling discrimination requires clear communication on what diversity means and how this is coded into policies. A lack of clarity not only creates uncertainty about priorities, but has commercial implications. One interviewee mentioned how a tender proposal was unsuccessful because of a lack of evidence in documentation about diversity policies and evaluation processes:

‘We haven’t had those formal policies in place and that formality behind the diversity and inclusion strategy. So we aren’t able to demonstrate what we’ve done to create diversity.’

Manager, Big Four firm

Another problem is that current training on diversity often concentrates on legal dos and don'ts and identifying categories or the 'boxes people fall into ... be that gender, sexual orientation, race, religion, all those sorts of groups' (*manager, Big Four firm*). A focus on legal responsibilities is less effective than developing a broader understanding of diversity as being the right thing to do (Dobbin, 2016). In order to enact change, it is important to encourage everyone to work collaboratively to dismantle the barriers to career progression that impede minority groups.

Given the uncertainty that we observed among interviewees about the meaning of diversity, we were not surprised that 58% of our survey respondents did not believe that diversity policies are effective and that 27% viewed policies as a smokescreen that disguise inequality. We suggest that this lack of clarity and the current legalistic approach to training stifles the potential for change and progress in organisations.

Recommendations:

- Legalistic training packages and educating employees about behavioural dos and don'ts are forgettable and of limited use on their own. Implementing a shift in workplace values, linked to appraisal systems, where diversity is recognised as the right thing to do and all individuals are engaged in adhering to its values, is more effective (Dobbin, 2016).
- Establishing clear policies that communicate how diversity is understood is important. Codes of practice communicate and demonstrate how the organisation is eliminating discrimination and working for diversity.
- Keeping the focus of diversity policies on all minority groups with protected characteristics, not just gender, is essential.
- Collecting and reporting diversity data is key in measuring progress and assessing policy outcomes. For example, 32% of survey respondents mentioned discomfort about the idea of formal data collection. As reporting processes develop it is important to recognise the right of individuals not to disclose. Equally, non-disclosure may be symbolic of anxiety and feelings of vulnerability among minority groups that, in itself, warrants further investigation.
- Anonymous employee satisfaction surveys help to highlight pressure points, barriers to career progression and pipeline problems where a lack of diversity results from there being not enough individuals in minority groups eligible to apply for promotion.

5.2 EMBEDDING DIVERSITY PRACTICES THROUGH THE WORKPLACE

'We hear more about it (diversity) than I actually see.'

Manager, large firm

Despite strong verbal commitment to diversity among firms, we observed that good practices are not consistently embedded into work processes. Embedding training requires time and commitment, and while e-learning training packages are a good starting point they are not sufficient on their own:

'We do the online training packages and stuff like that. It is very narrow.'

Partner, Big Four firm

This leads to a superficial engagement with diversity rather than providing the basis for more macro-level changes:

‘I noticed when you start working with an organisation they only ever talk about diversity and inclusion at diversity and inclusion things.’

Senior manager, NGO

Our interviewees mentioned that line managers and middle management who juggle commercial and time pressures are often unclear about, or do not have time, to integrate diversity policies into daily routines. They resort to working in familiar ways that are comfortable, and prefer not to change the way that things are done. Fear of failure resulting from not sticking to traditional norms is a barrier. As one LGBT interviewee commented:

‘There is talk on diversity and inclusion and then you get told, “No. The best thing to do is be the same.” You do feel there are certain individuals who you always understand are what people might say old-school or just don’t buy in to it. I am very aware that from the top there is a very clear message that that approach is not the right approach.’

Manager, Big Four firm

Having a lack of role models to inspire others was another problem that was cited as a constraint to diversity. Role models are seen as desirable for minority groups. Where role models are showcased, these stories are often used as examples of success. However, in practice, such success stories can be difficult to emulate. One of our interviewees, another ‘diversity champion,’ mentioned that the onus is always on the individual to make advice work for them:

‘There are a number of sort of initiatives that come out, on gender diversity and things that we’re doing. It still feels a bit like “over to you ladies to make it work. Here are some role models and things,” and a bit more of the onus is on you rather than fundamentally rethinking how we structure things and what we could do and career pathways.’

Partner, large firm

Individuals may feel unsupported in how to act upon advice or feel the role model does not exhibit similar traits, or has not experienced the same life situations. Unless obstacles that actually hinder career progression are dismantled, little changes. A further tension is that individuals who could be role models are not willing to put themselves forward. This can reflect their own reticence and reluctance to highlight their difference.

In spite of a flurry of activity that appears to be going on in the name of diversity, there is little evidence of a fundamental shift in practices. Indeed, 58% of our survey respondents reported that they had witnessed discrimination in their workplaces, with 18% stating that they have personal experience of discrimination at work. Attention must be directed towards ingrained obstacles if diversity initiatives are to mobilise real change in the accounting profession.

Recommendations:

- Extend training and revisit training to reinforce messages and embed them into working practices.
- Focus groups with employees to understand how employees are experiencing diversity management.
- Draw on existing resources - linking in with diversity NGOs and external diversity networks for support and advice on how to enact changes in the workplace.
- Involve and support middle managers in change management - engage and incentivise management in working for diversity (Dobbin, 2016).
- Formalise arrangements for mentors and appraisers to support individuals and provide opportunities that respond to development needs rather than dispense generic advice. Encouraging mentors to identify and champion the skills of mentees is more effective (Dobbin, 2016).
- Develop informal mentoring groups where shared experiences, tensions and solutions might be discussed.

5.3 THE TENSION BETWEEN MERIT AND DIVERSITY

One theme that emerged strongly from our interviews was a tension between beliefs about merit and diversity. The promotions process requires individuals to put a business case forward for promotion and provide evidence of merit. However, we observed that decisions about merit and beliefs about diversity are not linked:

‘Whether you make the right decisions or not to promote someone, you know, there have been wrong decisions, but that’s not a diversity issue. That’s a different judgement.’

Director, large firm

This is not to say that firms are not reflecting upon, and broadening, promotion criteria. Firms who work with certain diversity NGOs are encouraged to include leadership in diversity as a core competence at senior levels. The problem we observed is that while diversity is valued as a concept, when individuals are evaluated on a case-by-case basis then ideas about merit - some of which are intangible - are still strongly rooted in traditional beliefs about professional competence. This includes performance metrics such as billable hours, the ability to work long hours, networking, sponsorship from those in senior positions, and the ability to prioritise client (at times over personal) needs, as well as an overall sense that certain ways of working deserve reward.

Prior research has produced extensive evidence that long standing ideas about merit tend to privilege males. If ideas about merit have changed little then it is perhaps not surprising that in spite of a commitment to diversity as a concept, little progress is being made.

Introducing quotas and targets within career progression practices is widely recognised as a mechanism that can break the status quo. For example in the UK in 2010 **the 30% Club launched a campaign** with a goal of achieving a minimum of 30% women on FTSE-100 boards. They are reporting that the figure currently stands at 27% up from 12.5%. As a further example, organisations in Wales that work with Seren Group and Chwarae Teg, a gender diversity NGO, **are working towards a target of having a 50:50 gender balance by 2020.**

When we queried how quotas are viewed in our interviews, we observed anxiety:

‘I’m very anti just putting people in place to make it, you know, like having lots of women in the cabinet or ethnic minorities doing something or people with disabilities doing something.’

Partner, medium firm

Individuals wish to be promoted on merit and not as part of a quota:

‘So I’m worried that if I go – and the boys have sort of said this as well, I’m like, I don’t want to get promoted because I’m a women.’

Manager, Big Four firm

We saw a paradox where individuals with diversity characteristics are keen to see change, but at the same time are anxious for this not to resemble filling quotas:

‘Whilst I’m obviously a firm advocator of... I want women through the profession, equally I don’t want it just because they are women.’

Manager, large firm

While quotas were viewed negatively it was recognised, ironically, that without a target little will change:

‘I don’t want quotas but almost if you don’t have a target, then you’re not going to achieve anything.’

Partner, medium firm

We are not saying that practices are not changing. Senior partners are talking about targets and promotion panels are becoming more diverse. However, there is still a pervasive view that ideas about merit do privilege a certain type of individual:

‘Somebody like me in a privileged position ... just sort of fits in. We’re not making the right spaces and the right adaptations to make sure that you’ve got people who are the best people that you want to keep in your firm.’

Partner, medium firm

Recommendations:

- There is a constant and formal need for reflection that challenges assumptions about merit, including requiring promotion panels to justify reasons for promotion decisions to each other. Critical reflection on how consensus is reached and whether unconscious bias is being reinforced in decision-making is also important.
- Improve feedback to employees on promotion decisions.
- Understand and reflect on how and why pipeline problems arise for specific minority groups.
- Business cases for promotion should recognise the overall business case for diversity within the firm. This requires continual reflection on how someone might be contributing to firm success in a way that is different to narrow ideas about merit.
- The use and review of retrospective statistics on recent outcomes of recruitment and promotion appear to be a helpful innovation in some firms when these statistics are cascaded down for discussion among those making promotion decisions.
- Reflection on how the work of individuals who work part time or flexible hours is valued and eliminating bias in assumptions about their career development. Training programmes could include guidance for managers on how to respond and accommodate flexible working arrangements, so that the absence of staff is viewed positively.

5.4 THE PROFESSION AS AN AGENT OF CHANGE

Responses to the diversity agenda are currently fragmented and require further embedding within firms. An agenda of this size and importance needs strong leadership, as a collective responsibility. There are two aspects here: first, making the need for change clear at an organisational level and second, forging bonds across organisations so that there is a sense of the profession being in this together. In our survey, 57% of respondents felt that professional accounting bodies should be doing more to promote good diversity management. Furthermore, 51% believed that the Big Four firms could play more of a pivotal role in exploring best practice.

On the need for change, continuing professional success depends on how the profession's legitimacy is viewed by clients, government, pressure groups, journalists, and potential recruits. This links to the bigger issue of how a lack of diversity is affecting recruitment and retention. To push forward change requires collaboration where individuals do not just think of themselves as members of an organisation first, and a diverse profession second. In our study we see diversity champions in offices, professional bodies, professional diversity networks, and district societies who reflect on this bigger picture. Such individuals have been pivotal in identifying where aspects of diversity are being overlooked (particularly ethnicity and disability), finding innovative solutions and developing networks. There is scope to build on their collective insights to improve the reporting and meaningful analysis of diversity data and to identify where more should be done within organisations.

With regard to forging bonds, there is also scope for robust commitment led by professional bodies and large firms, who can share their experience and expertise on how diversity is being addressed as a profession. Currently, there is competition between large firms about pushing the diversity agenda forward:

‘We’re a Big Four. We always compare against the other three. When you talk to Firm X, about what they’re trying to achieve, it’s try and be better than the other three and I think there is competition there.’

Partner, Big Four firm

This competition is acting as a positive driver for change. At the same time, we observed some but altogether little joined up conversation about collective approaches across firms. We have discussed threading good practices within firms and there is scope for professional networks, regions and firms, and diversity champions to share and spread good practices in the wider accounting field. Professional bodies and large firms have a role here in co-ordinating communication about best practice and tackling systemic problems, including the tension between ideas about merit and diversity. The challenges are different for firms, depending on how far they have already progressed, size, geographic locations and demographics, and this also needs to be recognised to provide more nuanced, tailored support.

Leadership is needed to push forward for extensive change. Direction from professional bodies, with the support of change agents in larger firms, district societies and student societies would help. To tackle systemic barriers to change, collaborative efforts are required.

Recommendations:

- Clearer inter-organisational work promoting the need for collective action around diversity. Competitive dynamics within the profession can stimulate innovation, but they can contribute to acculturation of staff, giving the implicit message that all that matters is the individual firm.
- More ‘joined up’ discussion across staff levels about the bigger public interest aspects of professionalism, so that people are aware of the history of exclusionary practices in firms.
- Consideration of how bigger picture issues of professionalism and legal content around discrimination and ethics are part of the examination process.
- Development of mechanisms by which smaller firms can draw on the expertise of larger firms and the professional bodies for help on making changes and learning best practice.
- Opening up employee network events beyond firm membership. The ICAEW’s district societies could be a useful source for co-ordinating and promoting such support.

Conclusion

Our report contributes to knowledge about how firms are making sense of diversity. Good practices are developing but the profession has some way to go in the transition to becoming more diverse. The current challenge is to examine why the pace of change is slow. This requires focusing attention on structural and cultural barriers to career progression for minority groups. Clear articulation about what diversity means and priorities in codes of practice is essential. When comprehensive policies emerge, they cannot be mobilised without ongoing training. To embed training requires encouraging management and a collaborative approach from all individuals in order to put training into practice through their day-to-day behaviour.

There are systemic problems with the lack of diversity at senior level, and at the crux of these is tension between ideas about merit and diversity. Diversity is an inherent good with ubiquitous appeal, but valuing the concept of diversity is quite distinct from practices that evaluate the individual. The business case for promotion still centres on traditional promotion criteria that privileges white males. This creates diversity anxiety where individuals wish to be promoted on merit, not for their diversity characteristics. Core to our recommendations is a need to reflect on exclusion barriers within promotion evaluation processes. This will link the business case for promotion more closely to the business case for diversity within a firm.

Accounting firms face several financial, regulatory and social grand challenges, following the recent increase in the audit exemption threshold and restrictions on non-audit services for public interest entities. Good diversity management will help to generate stronger business relations. More proactive initiatives in 'valuing difference' enhances intellectual capital, consistent with a strategy of upholding the standing of the profession.

However, such change cannot happen overnight, and many steps over time that gather momentum are likely to characterise a more effective response. Strong direction and guidance are important here. As an employer of many thousands, each constituent of the profession - be this a firm, a professional body or an individual member - plays an important part in ensuring that the profession is open and successfully diverse. This requires a connective view of each organisation and each organisation's place among its wider networks.

We believe that ideas about the profession, as something more than a conglomeration of commercial firms, lie at the heart of finding solutions to systemic problems. To assist smaller firms, we recommend that knowledge and expertise across organisations be shared. Joint initiatives have been introduced - usually by diversity champions and networks with great success - and can be developed. In rural areas where access to networks is limited, diversity champions in district societies, when supported centrally within their own organisations, can play a pivotal role in reaching out to members in small firms who might be willing to link in, but are unsure how or where to start. This requires central support and some funding, but it mainly requires time. The grand challenge for the profession is generating a co-ordinated response to tackling the vestiges of social privilege and of discrimination that still reside within understandings of professional identity.

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