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## Accounting Research Within the Framework of Feminist Theory

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### ABSTRACT

Feminist theory is one of the theories that discusses how women advocate for themselves in social life. This article aims to discuss the development of feminist accounting research in Indonesia. Literature studies were chosen in this article to enrich the forms and variations of feminist accounting research. Feminist issues cannot be analyzed with a quantified gender dichotomy. The role of women in the accounting profession is quite diverse. The methods and approaches used in feminist research are commonly used in other studies. This article is expected to serve as a catalyst for the development of future feminist accounting research

## INTRODUCTION

After reading the book "Feminist Thought" by Tong & Botts (2017), the biggest question in my mind is how to implement feminist thinking in accounting research. Feminist thinking refers to a group of perspectives and approaches that focus on analyzing and understanding the gender roles in society, particularly those of women. This thinking is rooted in Karl Marx's thoughts on class struggle and falls within the realm of critical theory. The state of feminist accounting research in Indonesia is still relatively limited and not extensively explored. While awareness of the importance of gender perspectives in accounting is increasing, the number of studies specifically adopting feminist approaches is still limited. Several empirical feminist accounting research papers in the context of Indonesia that I found include Yuliana et al., (2020), Lindawati & Smark, (2015), Hidayat & Dwita, (2020), Hidayah & Hamidah, (2022), Ramadhani et al., (2021), and ASL Lindawati, (2011). However, none of these studies explicitly mentioned the use of feminist theory in their research. The articles merely approached the research from a feminist perspective. There is nothing wrong with these studies, as the differences lie in each researcher's worldview.

Accounting research does not always revolve around the numerical aspects presented in financial reports. Roslender & Dillard (2003) argue that accounting research is interdisciplinary, drawing from theories and methodologies of other disciplines. Economics has provided the theoretical basis for accounting research, with non-economic and non-technical aspects often considered less important and thus overlooked. As a result, financial economics became dominant in accounting research. Additionally, sociology is also influential in accounting, as it concerns the interactions among actors involved in producing accounting information.

The use of sociological perspectives began to develop after some sociologists integrated organizational sociology theories into accounting research, particularly related to management control and organizational psychology (Roslender, 2002). This led to the growth of other sociological theories being incorporated into accounting research. The sociological perspective on modern accounting provides valuable insights into the social and cultural dimensions of accounting practices. It recognizes

that accounting is not merely a technical and objective discipline but also a social construction shaped by various social, economic, and political forces.

The growth and interest in feminist thinking have seen dramatic development (Alcoff & Kittay, 2007). In the late 1970s, books on women and philosophy could be counted on two hands, with Simone de Beauvoir's monumental work "The Second Sex" being one of them, alongside some books on women and philosophical topics written by women in the preceding century. At present, the number of volumes written by contemporary authors is too numerous to count, comparable to other fields of philosophy. The same applies to the field of accounting, with renowned names such as Kathryn Haynes, Cheryl R. Lehman, Christine Cooper, Sonja Gallhofer, and others enriching feminist accounting research.

The freedom of thought, speech, movement, and work for women is considered natural, but to achieve this freedom, they had to struggle for a long time. Zwiech (2009) explains various types of discrimination faced by women, including job discrimination (limited job opportunities), professional discrimination (limited access to certain professions), work position discrimination (limited access to managerial or decision-making positions), access to training discrimination, and pay discrimination (gender pay and wage differences between men and women). Accounting as a profession and occupation may also be susceptible to such actions against female accountants.

To enrich feminist research in the field of accounting, I propose that feminist accounting research should not adopt a positivist paradigm, which attempts "to explain" and "to predict" feminist accounting practices. Research with a positivist paradigm views women as a dichotomous variable between men and women (Haynes, 2017). The positivist paradigm is considered to be less explorative of the issues and challenges within the feminist scope. This article aims to discuss how feminist thinking can be applied in accounting research. Feminist issues cannot be analyzed with gender dichotomies quantified like mainstream research. The presence of women in the accounting profession may bring about challenges in their work,

but it cannot be denied that specific problems can be solved by women as well.

### **Feminist Thought**

Feminist thought is an approach or perspective that highlights gender injustices and seeks social change to achieve gender equality between women and men. Feminist thought examines and criticizes power structures that influence women's lives, such as patriarchy (a system that grants dominance to men), sexism (discrimination based on gender), and gender injustices in various fields, including politics, economics, culture, and family. The primary goal of feminist thought is to achieve gender equality in all aspects of life, eliminate gender-based injustices and discrimination, and empower women to have autonomy and full freedom in making decisions that affect their lives. Tong & Botts (2017) mention several common concepts and ideas often discussed in feminist theory, including Patriarchy, Gender as a social construct, Sexism, Gender equality, Women's liberation, and Intersectionality. Allen (2016) notes the feminist movement's different waves, each generation influencing its thinking.

The first wave of feminism began with the efforts of white middle-class women to secure equal rights with men, crystallized in the quest for women's property rights and suffrage. The first wave of feminism is identified with the significant event of the first women's rights convention held in Seneca Falls, New York, in July 1848, in the United States. Another significant influence during the first wave came from the abolitionist movement to free enslaved people in the United States.

The second wave occurred during the 1920s and 1950s, relatively calm due to major events in the Western world during that period, such as the Roaring Twenties, the Great Depression, World War II, and post-war military-industrial complex development. However, there were influential texts that set the stage for the emergence of the second wave of feminism. For example, French philosopher Simone de Beauvoir (1949/2011) provided a classic analysis of women's position as "other" in a male-dominated world in her book "The Second Sex." The second wave of feminism crystallized in the late 1960s and early 1970s within the context of significant social changes, once again following the civil rights movement for black people. The radicalization of awareness of patriarchy's gender oppression within the family and society was a

crucial experience that needed to be confronted. The emergence of feminist consciousness in a male-dominated world awakened to the oppression under patriarchy. The patriarchal control of women resembled the hope for women's liberation as a passionate desire; it explained how sexism and domination, not individual men, were the cause of oppression and ended with reclaiming the image of a monster as something necessary for radical social change.

The third wave of feminism, although liberal feminism, radical feminism, and other feminisms offered different solutions to the observed gender oppression at the time, third-wave feminists generally focused on "women" as a universal category. Women who were members of other minority groups, including non-white, non-heterosexual, non-middle-class, non-young, and non-disabled women, challenged the universal category of "women" and argued for the recognition of their perspectives. The feminist movement identified as primarily white has been heavily criticized. Women of color brought a new feminist conceptualization that critiqued the colonialism embedded in white feminism and emphasized the intersectionality of diverse individual, social, and political perspectives.

The fourth wave is the current era in which feminist theories and practices are being re-evaluated. From the outset, feminist scholars have acknowledged the varied and controversial nature of feminist thought and practice, as feminist thinking and feminist activism for social change are living and evolving processes. Therefore, despite the controversial nature of feminist theorization and the issues faced by the world inherited by young feminists, renewed interest in feminism has made this a very exciting time for scholars and activists. New issues have arisen, such as the fractured nature of academic feminism due to diverse disciplinary, political, and methodological positions. One major issue is the persistence of sexual assaults, as reflected in the growing movement to address sexual assaults on campuses. Additionally, there is increasing concern about global issues affecting women, such as women and children's poverty, threats to reproductive freedom, and the strengthening of patriarchy in various geographical locations.

## **METHODS**

In this paper, we used a literature review approach by gathering scattered articles from both national and international scholarly journal databases that have been published. To maintain quality, we established my own criteria, which include selecting articles published by journals indexed in reputable national and international databases. For national journals, I used the SINTA Index established by the Ministry of Education and Culture of the Republic of Indonesia. For international journal publishers, I used indexes such as Scimago, Web of Science, and Copernicus. The use of articles published in indexed journals is expected to ensure quality, considering the review process conducted by each publisher. The articles used in this literature review are empirical research articles that utilize feminist theory as their background theory. However, in the referenced articles, each one does not specifically mention the particular feminist theory used. Some articles clearly state the feminist perspective they adopt, while others do not mention it.

## **RESULTS AND DISCUSSION**

### **Application of Feminist Theory in Accounting Research**

Marx (2019) discusses the role of feminists in the budgeting practices of government organizations in Austria, specifically focusing on gender budgeting. Stotsky (2006) explains that gender budgeting is an approach in planning and budgeting that considers the fair impact and needs of both women and men. Its main objective is to analyze how budget policies, programs, and expenditures can affect gender equality. Gender budgeting aims to identify and address gender imbalances in resource allocation and public policies. This approach involves the collection and analysis of gender-related data on income, expenditure, and the benefits of government policies and programs. The practice of gender budgeting at the federal level in Austria started in 2004 and is recommended as a way "to analyze budget activities while considering their impact on women and men." In Austria's regulatory reform, gender budgeting is associated with performance-based management.

In the study by Hossain et al. (2016), a Marxist feminist approach was used. The study focuses on gender reporting, providing a new perspective in social and environmental accounting research that

has historically overlooked social aspects and focused more on environmental issues. The application of basic concepts from Marxist feminism and human rights arguments by Hazelton (2013) offers a unique critical approach to explaining gender disclosure, differentiating it from the positivist legitimacy theory approach often adopted. The content analysis of sustainability reports from selected Fortune 500 companies based on the GRI (2009) Gender Reporting Practitioner's Guide provides insights into what is reported (if any) by these companies regarding gender-related issues and the quality of such disclosure. The study found that there were no published works that used the GRI Gender Reporting Practitioner's Guide, and using this guide to assess the quality of sustainability reporting among Fortune 500 companies would provide useful best practices for companies and policy considerations for regulators. The analysis presented findings according to the disclosure checklist suggested by GRI (2009). The first category relates to gender equality in corporate governance and values, focusing on ensuring gender equality and promoting diversity and equality among members of the board of directors and management. The second issue raised in the GRI (2009) guidelines is gender equality in the workplace, where organizations are asked to take responsibility for fair payment, equal job opportunities, human resource development, a safe working environment, and complaint mechanisms. The third key issue in the GRI (2009) guidelines is gender equality in the supply chain. By reporting on this issue, companies demonstrate their accountability regarding whether they do business with organizations that are conscious of gender equality and whether they promote women entrepreneurs and supplier diversity. The fourth key issue raised by GRI (2009) is gender equality and society, which concerns the welfare of men and women in society. The fifth key issue addressed by the GRI (2009) guidelines is gender inequality and consumers, focusing on companies' responsibility regarding discrimination and stereotypes against men and women in marketing and advertising, and addressing the needs of men and women in customer services. The sixth key issue addressed by the GRI (2009) guidelines is gender equality and investments, where GRI demands corporate accountability in promoting

women as investors and promoting shareholder diversity.

A psychoanalytic feminist perspective can be seen in Cooper & Senkl's (2016) analysis of KPMG's 2014 document titled "A New Vision of Value; Connecting Corporate and Societal Value Creation." This may seem unusual, as literature considering social and environmental accounting from a feminist perspective is scarce. Specifically, the article refers to Porter and Kramer's (2011) work on shared value, the Integrated Reporting (IR) framework from the International Integrated Reporting Council (IIRC), and the Natural Capital Coalition framework. The article also discusses the feminist theoretical framework used, referencing H el ene Cixous's work in developing two aspects of Cixous's feminist theory - gender language and the constitution of human understanding of ourselves and our world. The theoretical framework is then used to analyze KPMG's document. By using the theoretical framework developed by H el ene Cixous, Cooper & Senkl (2016) have analyzed KPMG's document on true value. The document relates to the contemporary phallogocentric symbolic order that is constructed within the context of neoliberal social, economic, and political contexts. This symbolic order is largely unnoticed by society but deeply embedded in our culture and language. Within the current phallogocentric symbolic order, the "master identity" of masculinity is consciously or unconsciously considered superior. Cixous argues that this symbolic order can be revealed through hierarchical dualism and oppositional binaries and the desire for control. KPMG's true value document serves as evidence of this because it focuses on controlling threats through classification, measurement, and coding (debit/credit). Additionally, the document seeks to capitalize on newly categorized "economic, social, and environmental issues."

Gallhofer et al. (2011) discuss work-life balance for working women, reflecting the idea that women should be able to combine their careers with family life more easily. Commonly promoted strategies to help employees achieve work-life balance include flexible working, part-time work, flexible working hours, working on specific periods, childcare leave, and working from home. Women adopt various models to manage work and life, best conceptualized as lifestyle choices. Work-life balance choices are made by both men and women

and specifically refer to how various individuals place different emphasis on work and personal life according to their individual circumstances. Therefore, work-life balance choices differ from work-life balance decisions, which assume a conflict between work and public life and the need to achieve balance between the two.

In their analysis, Gallhofer et al. (2011) show that most respondents and interviewees - located in elite areas in the West and belonging to middle-class professions - can make work-life balance choices based on their preferences. Women working part-time or with other flexible work arrangements appear to have made work-life balance choices based on their preference to combine motherhood and work. Structural barriers affecting their work-life balance choices are experienced by some women who actually prefer to work part-time but cannot do so because their employer does not offer such an option. Interestingly, few women cannot work part-time according to their preferences due to financial barriers. The findings show that when they can, female accountant members tend to choose part-time work over full-time work. Moreover, their interviewees emphasized that the support they received from their partners/spouses facilitated their desired work-life balance choices. The support mentioned was not only financial but also emotional, and a willingness to share household responsibilities.

It is important to note that the analysis shows that these women are aware of the negative impact of their work-life balance choices on their career prospects, but at the same time, most of them are satisfied with the work-life balance choices they made, whether it be full-time, part-time, or not working at all. The conclusion from the analysis is that preference theory is highly relevant in the case of middle-class white women who are members of the middle-class profession and located in elite areas in the West. For this group of women, female accountant members working part-time are not seen as victims of a system that does not facilitate their full participation in the labor market but rather as women fortunate enough to make work-life balance choices that they desire. However, the survey's results are ambiguous in this regard, as 51 percent of the respondents work full-time. If "full-time work" is taken as an indication of "being committed to work," then these women would fall into the category of women centered on their careers. However, our data

analysis has shown that even though these women work full-time, they have found various ways to reduce their working hours (e.g., by moving to jobs that do not require overtime) from what is considered the norm for professional accountants.

On the other hand, Wallace (2009) discusses discrimination faced by women in the accounting profession using an existential feminist perspective. The firm excessively emphasizes the biological differences between male and female professional staff while overlooking the day-to-day processes and unwritten rules in the firm that privilege some groups over others. Wallace becomes aware of her existence in the firm and the slim possibility of becoming a partner. In the article, Wallace questions several things such as: women's career decision-making about partnership; the identity of decision-makers, for example, women themselves, the accounting profession, public accounting firms, or a combination of several factors; career positions and paths taken after leaving the public accounting firm; and the possibility that women CAs fulfill roles defined by others rather than themselves, remain unanswered. Why aren't there more women in senior management positions? What actions are needed to change this situation? The essentialist perspective proposes that women, in themselves, are the problem because of their differences (often biological) from men.

In Kamayanti's paper (2013) which highlights the spirit of the female hero Cut Nyak Dien from a feminist perspective. Although we know that Cut Nyak Dien never argued about the position of women in society, her struggle as an indigenous person for freedom from foreign colonialism (war) is worth emulating. Therefore, it is not wrong for Kamayanti (2013) to refer to it as (Non) Feminism. This idea was later continued by Ramadhani et al. (2021) to discuss the struggle of women in the family economy to become migrant workers (TKW). The changing roles that occur in the families of migrant workers have an impact on the changes in accounting practices they adopt. In line with this, the practices carried out by women, with their unique roles as mothers, actually transform into more masculine practices based on rationality. The presence of this rationality actually creates various household problems, which can even end in divorce. The emergence of these problems is not caused by their failure to maintain a balance of roles in accordance

with their culture and beliefs, namely Islam. Therefore, there is no other solution to solve these problems other than returning the household accounting practices in line with the nature of Indonesian Muslim women. Through the metaphor of Tjoet Njak Dien's struggle, steps that can be achieved by families of migrant workers are found, which is to restore the values of leadership according to QS. An-Nisa verse 34. To restore the values of leadership in families of migrant workers, it can be done by observing three strategies of household accounting practices, namely ways to obtain income, manage income, and be responsible. The application of these three strategies of household accounting practices is in accordance with the rules of role division in Islam. Therefore, their implementation can maintain the balance of accounting practices in the household of female migrant workers, which has so far relied solely on rationality.

### **Research Methodology in Feminist Accounting**

Research methodology in feminist accounting studies can be broadly categorized into several approaches. First, feminist theories are used as tools to explain accounting phenomena from a feminist perspective using qualitative research methodologies. Second, feminist literature is utilized as an analytical tool to examine accounting practices. Third, sociological theories are employed as a framing device to analyze accounting phenomena from a feminist perspective. Cooper & Senkl (2016) used document analysis of KPMG's 2014 report, employing the works of Helena Cixous (1976) and Cixous and Clement (1986) as analytical tools. They first developed a theoretical framework based on Cixous's feminist theory, which includes two essential aspects: language and Lacanian/Freudian psychoanalysis. Cixous was particularly interested in the psychoanalytic works of Freud and Lacan (1979) and argued that language shapes individuals. Lacan adopted what could be described as a structuralist interpretation of Freud, where Lacan, along with other contemporary social theorists, saw humans as "shaped by language."

Wallace (2009) employed personal narratives in her research. Both the researcher and women as social actors with specific experiences were inseparable components of the study. The use of personal narrative (autobiography) is rare in accounting research, although it can provide a deeper understanding of participants' lives or careers,

connecting different elements together and linking individual lives with broader human aspects. To support her research, Wallace collected various stories of women CAs from various fields in the accounting profession through in-depth interviews. The participants were colleagues whom she knew very well.

Hossain et al. (2016) used Fortune 500 companies as a sample framework to identify best gender reporting practices. Fortune 500 companies represent global market leaders, and gaining insights into their gender reporting practices allowed the researchers to document evidence of best gender reporting practices. For sample selection, the researchers chose the top 100 companies from the Global Fortune 500 list. Additionally, in some cases, sustainability reporting was done through interactive web reports, and there were no separate Adobe Reader files uploaded on the website. Moreover, some companies reported sustainability issues within their annual reports and did not produce separate sustainability reports. Considering these limitations, sustainability reports from 40 companies were identified as adequate for the exploratory study.

Ramadhani et al. (2021) used a phenomenological study to analyze the lives of female immigrant workers (TKW) working in Hong Kong. The research was conducted through intensive interviews with the participants. In addition to the female migrant workers, Ramadhani et al. (2021) also conducted interviews with former migrant workers and the husbands of the workers. Gallhofer et al. (2011) initially employed a questionnaire developed based on responses to open-ended questions designed to obtain qualitative information on how accountants who members of the Institute of Chartered Accountants of Scotland (ICAS) view work-life balance issues and how they engage with these issues. Additionally, they conducted in-depth interviews to provide examples of factors driving change, as perceived by individual accountants.

#### **Future Research in Feminist Accounting**

Feminist accounting research in Indonesia has great potential to uncover aspects related to gender, social justice, and power in the context of accounting and finance. The use of phenomenological and ethnographic methodologies can be options for conducting feminist accounting research. These methodologies allow researchers to delve deeper into the meanings contained within the objects being

studied. Another option is to develop the methodology developed by Kamayanti, (2013) by exploring the values of women's struggle during colonization. In the context of Indonesian culture, there are many women fighters in each region that have potential to be further explored. A study conducted by Lutfillah, (2021), discusses the role of Gayatri (a female leader in Majapahit) who played a significant role in the field of accounting at that time. The policies implemented at that time were related to budgeting and taxation concepts. The use of autobiography (Haynes, 2006) can be an interesting option, where the researcher can become both the subject and object of the study. Autobiography allows the researcher, together with other researchers, to express their experiences in a research format.

Some opportunities for feminist accounting research in Indonesia that can be explored include: Gender analysis in the accounting profession, Influence of gender in accounting decision-making, Social disclosure and reporting, Accounting practices in the women's economy, Case studies on women's success in accounting. It is essential to note that feminist accounting research is not only focused on women but also examines the gender roles and social constructions in the context of accounting.

#### **CONCLUSION**

The use of methodologies and methods in feminist accounting research does not differ significantly from those used in general research, especially qualitative research. In qualitative research, researchers have the opportunity to explore phenomena in accounting practices more deeply. Researchers immerse themselves in and merge with the objects of study. Data collection methods such as in-depth interviews, context analysis, and document analysis continue to be popular. In feminist accounting research, it indeed requires innovation and keenness from researchers to unearth a phenomenon.

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