

Call For Papers – Issues in Accounting Education

Diversity, Equity, and Social Justice in Accounting Education



Issues in Accounting Education requests submissions for a themed issue on “Diversity, Equity and Social Justice in Accounting Education” to be published during 2022. This themed issue especially encourages educational research utilizing a range of qualitative and quantitative methodologies to explore the intersection of diversity, equity, and social justice with accounting education pedagogy and curriculum, accounting students and new professionals, and accounting faculty and programs. Theoretical articles, case studies, experimental, archival, qualitative, and opinion pieces will be considered.

Global accounting associations, professional bodies, individual firms, and academic institutions around the world are making statements in solidarity with diversity, equity, and social justice principles, condemning racism, violence, and white privilege. This newfound awakening of social justice comes in the wake of systemic racism laid bare during the Floyd Uprising¹. There is acknowledgement that this racism, inequity, and violence are not isolated, instead “[t]hey are examples of a larger system of social, economic, and academic injustice that marginalizes and dehumanizes individuals based solely on the color of their skin”².

Worldwide inequality is being further exacerbated by the Covid-19 Pandemic, as the disease has disproportionately harmed minoritized groups because of pre-existing structural inequalities and injustices (Fairlie, 2020; Tai, Shah, Doubeni, Sia, & Wieland, 2020). Diversity, equity, and social justice are now ever more salient for organizations as we all grapple with how to create a more just, compassionate and humane world. The accounting profession, with its traditional norms and practice, is no stranger to decades of implicit and explicit bias, which has proven challenging to address despite visible outcomes of victimization and marginalization of minoritized groups (Hammond, 1995; Annisette, 2003; Anderson-Gough et al., 2005; Carmona and Ezzamel, 2016; Rumens, 2016; Rosenthal, 2019; Brown-Liburd and Joe, *forthcoming*). Minoritized groups include, for example, people from historically oppressed racial, religious, ethnic, and cultural backgrounds, people of non-conforming gender, or non-cis gender and of non-hetero sexual orientations, gender, people with disabilities, and people from low socio-economic backgrounds.

Accounting education therefore has a critical role to play in disrupting and dismantling racism, sexism, and other systems of oppression. Prior research has considered some aspects of diversity, equity, and social justice in terms of engagement, motivation, and outcomes in accounting education (Hammond, 1995; Gallhofer et al., 1999; Coetzee et al., 2014) as well as graduate hiring, advancement, and turnover (Almer et al., 1998; Hammond, 1997; Dambrin and Lambert, 2012). This will require us all to actively work toward a more just and equitable world for marginalized and minoritized populations, highlighting

¹ The Floyd Uprising is a movement of protests and rebellions in response to the May 25th killing of George Floyd by police in Minneapolis, MN. Floyd’s murder has become symbolic of racial inequities and unaddressed racism in the United States. See <https://www.nytimes.com/2020/05/31/us/george-floyd-investigation.html>

² American Accounting Association – Statement on Racism and Equity available at <https://aaahq.org>.

the need for more contemporary research with methods and outcomes that inform and contribute to accounting education.

Fostering diversity, equity, and social justice in accounting education further invites diverse approaches to pedagogical content and processes that question traditional business education which imagines the world as an endless source of resources for organizations to consume. We invite alternative approaches to education that rethink competitive advantage and associated metrics for measuring success, which are traditionally rooted in oppositional polarity (Ferraro, Pfeffer, & Sutton, 2005; Ghoshal & Moran, 1996).

Diversity, equity, and social justice are major societal imperatives as organizations around the world are becoming increasingly more “woke.” For the accounting profession to succeed in achieving the goal of its membership reflecting the demographics of the general population, the education of its members must reflect, embrace, and promote diversity, equity, and social justice (Minefee et al., 2018). More and more, business schools are acknowledging their responsibility to create cultures supportive of this imperative. Ultimately, success is a collaborative effort between the profession and the Academy. This special issue aims to explore what this means for the world of accounting education, the design of accounting curricula, student learning and success, and faculty experiences.

Submissions should be original works investigating aspects of diversity, equity, and social justice in accounting education. The following list is indicative of topics of interest, but it is in no way intended to be exhaustive:

- Developing diverse, equitable, and just learning experiences and perspectives in accounting curriculum
- Examining economic investment in and/or successful models of diversity, equity, and social justice educational initiatives
- Systemic and unconscious bias in accounting curricula design and programs
- Disproportionate impact of COVID on marginalized students and faculty
- Educating for pluralistic societies and the 21st-century workplace
- Exploring diverse accounting content in accounting education
- Examination of diverse learning spaces (i.e., place or locale) in accounting education
- Building cross-cultural competence in accounting classrooms
- Attracting and retaining underrepresented populations in accounting programs
- Impact of student diversity characteristics for entering and succeeding in the profession
- Integrating student service offerings into academic programs
- Diversity and inclusion in the profession and its impact on educational support and recruiting
- Professional success of underrepresented groups with accounting degrees subsequent to graduation
- Examinations of the extent to which minoritized faculty are included/excluded from the classroom, thereby shaping the education students receive
- Examinations of the experiences of minoritized faculty members within higher education institutions

Please email the guest editors regarding any queries or if you would like to discuss an idea you may have in relation to the themed issue.

Submissions should be prepared in accordance with *Issues in Accounting Education's* editorial policy (https://meridian.allenpress.com/DocumentLibrary/AAAN/Issues_Editorial_Policy.pdf) and style guide (https://meridian.allenpress.com/DocumentLibrary/AAAN/MANUSCRIPT_PREPARATION_AND_STYLE.pdf), and submitted by **November 30, 2021**, via the journal's normal submission process (<https://www.editorialmanager.com/issues/default.aspx>). During submission, please select the 'Other' manuscript type and indicate in your cover letter that your manuscript is in consideration for the special issue.

Guest Editors

Dr. Alessandro Ghio
alessandro.ghio@monash.edu
Monash University, Australia

Dr. Nicholas McGuigan
nicholas.mcguigan@monash.edu
Monash University, Australia

Dr. Oscar Jerome Stewart
stew0259@sfsu.edu
San Francisco State University, USA

Dr. Meredith Tharapos
meredith.tharapos@rmit.edu.au
RMIT University, Australia

Dr. Lynette I. Wood
lynette.wood@shawu.edu
Shaw University, USA

References

- Almer, E. D., Hopper, J. R. and Kaplan, S. E. (1998), "The effect of diversity-related attributes on hiring, advancement and voluntary turnover judgments", *Accounting Horizons*, Vol. 12 No. 1, pp. 1-17.
- Anderson-Gough, F., Grey, C. and Robson, K. (2005), "'Helping them to forget..': the organizational embedding of gender relations in public audit firms", *Accounting, Organizations and Society*, Vol. 30 No. 5, pp. 469-490.
- Annisette, M. (2003). The colour of accountancy: examining the salience of race in a professionalisation project. *Accounting, Organizations and Society*, 28(7-8), 639-674
- Brown-Liburud, H. and Joe, J. (Forthcoming). "Towards a more inclusive accounting academy", *Issues in Accounting Education*.
- Carmona, S. and Ezzamel, M. (2016), "Accounting and lived experience in the gendered workplace", *Accounting, Organizations and Society*, Vol. 49, pp. 1-8.
- Coetzee, S. A., Schmulian, A. and Kotze, L. (2014), "Communication apprehension of South African accounting students: The effect of culture and language", *Issues in Accounting Education*, Vol. 29 No. 4, pp. 505-525.
- Dambrin, C. and Lambert, C. (2012), "Who is she and who are we? A reflexive journey in research into the rarity of women in the highest ranks of accountancy", *Critical Perspectives on Accounting*, Vol. 23 No. 1, pp. 1-16.
- Ellison-Taylor, K. (2020, June 09). Together, we can make a difference: A 12-step plan to address racism and unconscious bias. Retrieved August 03, 2020 from <https://www.journalofaccountancy.com/news/2020/jun/kimberly-ellison-taylor-plan-to-address-racism-and-unconscious-bias.html>

- Fairlie, R. W. (2020). *The Impact of COVID-19 on Small Business Owners: Continued Losses and the Partial Rebound in May 2020* (No. w27462). National Bureau of Economic Research.
- Ferraro, F., Pfeffer, J., & Sutton, R. I. (2005). Economics language and assumptions: How theories can become self-fulfilling. *Academy of Management Review*, 30(1), 8–24.
- Gallhofer, S., Haslam, J., Kim, S. N. and Mariu, S. (1999), "Attracting and retaining Maori students in accounting: issues, experiences and ways forward", *Critical Perspectives on Accounting*, Vol. 10 No. 6, pp. 773-807.
- Ghoshal, S., & Moran, P. (1996). Bad for practice: A critique of the transaction cost theory. *Academy of management Review*, 21(1), 13-47.
- Hammond, T. (1995), "Some considerations in attracting and retaining African-American doctoral candidates in accounting", *Issues in Accounting Education*, Vol. 10 No. 1, pp. 143-158.
- Hammond, T. (1997), "From complete exclusion to minimal inclusion: African Americans and the public accounting industry, 1965–1988", *Accounting, Organizations and Society*, Vol. 22 No. 1, pp. 29-53.
- Minefee, I., Rabelo, V. C., Stewart, O. J. C., and Young, N. C. J. (2018), "Repairing leaks in the pipeline: A social closure perspective on underrepresented racial/ethnic minority recruitment and retention in business schools, *Academy of Management Learning & Education*, Vol. 17, No. 1, pp. 79-95.
- Rosenthal, C. (2019). *Accounting for slavery: Masters and management*. Harvard University Press.
- Rumens, N. (2016), "Sexualities and accounting: A queer theory perspective", *Critical Perspectives on Accounting*, Vol. 35, pp. 111-120.
- Tai, D. B. G., Shah, A., Doubeni, C. A., Sia, I. G., & Wieland, M. L. (2020). The disproportionate impact of COVID-19 on racial and ethnic minorities in the United States. *Clinical Infectious Diseases*. <https://doi.org/10.1093/cid/ciaa815>.