

# Beyond “dummy variable”: progress and potential of gender research in management accounting

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## Abstract

**Purpose** – This study aims to examine how gender is conceptualised and addressed within management accounting research, moving beyond its use as a mere “control variable” or “dummy variable”. It identifies dominant themes, highlights ongoing research gaps and proposes directions for developing more inclusive and critically engaged research.

**Design/methodology/approach** – A systematic literature review of gender-related studies in management accounting was conducted, covering articles published in ranked “accounting journals” between 1990 and 2024. Thematic analysis was applied to synthesise key findings and highlight research gaps.

**Findings** – The study identifies four dominant themes in the literature, revealing the persistent underrepresentation of gender-focused research in management accounting. While existing studies acknowledge gender, they largely focus on workplace dynamics and overlook how management accounting practices reflect, reinforce or challenge gendered structures. The study underscores the need for deeper theoretical engagement – particularly with feminist and intersectional perspectives – to critically assess gendered power dynamics in management accounting.

**Research limitations/implications** – This study provides an impetus for advancing gender research in management accounting by promoting theoretical diversification, methodological pluralism and greater attention to intersectional and contextual dimensions.

**Originality/value** – By synthesising existing research and identifying critical gaps, this study calls for a shift from viewing gender as a control or dummy variable towards a more integrated, theoretically informed and critically engaged approach to gender in management accounting.

**Keywords** Gender, Management accounting, Systematic literature review, Feminist theory, Intersectionality

**Paper type** Research paper

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## 1. Introduction

Gender has long been a complex and often controversial area of academic inquiry, intersecting a wide spectrum of disciplines and issues. In accounting, research on gender has expanded to encompass themes such as the profession's relationship with gender (Khalifa, 2013), the historical roles of women (Carnegie *et al.*, 2003), the potential of feminist studies (Broadbent, 2016; Haynes, 2008; Lehman, 2012) and the impact gender has on the functions of accounting (Carmona and Ezzamel, 2016; Davie, 2017). Management accounting practices influence organisational decisions about resource allocation, control and performance management, which are often mediated by gendered norms and expectations (Parker, 2008). Examining these dynamics is essential for uncovering hidden biases and fostering more equitable practices. Nevertheless, gender issues in management accounting remain underexplored, despite the significant role these practices play in shaping organisational outcomes (Berry *et al.*, 2009; Broadbent, 2016; Hardies and Khalifa, 2018; Parker, 2008).

This gap is particularly concerning given the influential role of management accounting practices in shaping key decisions about potentially gender-relevant issues (e.g. resource allocation; the assessment of cost and value; planning; control and performance management; investment; and choices about products, services and policies) in both the private and public sectors. Lehman (2012, p. 258) notes, "our accounting discourse becomes part of social practice, it contributes to the creation of meaning, and it becomes part of the reality by which we live our lives". As Broadbent (2016) highlights, addressing these issues could enhance the quality of accounting information and promote equitable opportunities, particularly for women. These issues are critically important to researchers and practitioners alike, as management accounting operates within and contributes to the often opaque dynamics of gendered social structures. Recognising and addressing this intersection offers the potential for transformative change, benefiting not only management accounting but also the broader societal systems it influences.

Considering the context, the aims of this paper are twofold. Firstly, it examines recent management accounting literature (1990–2024) [1] to explore how gender impacts and is influenced by management accounting theory and practices, and vice versa. A systematic literature review (SLR) identifies major themes and gaps in this field. Secondly, the paper proposes a research agenda to advance gender-focused studies in management accounting, addressing the identified gaps. As part of this review, studies based on large archival databases were excluded, as they often consider gender to a binary or control variable, focusing primarily on sex differences rather than considering its broader social and cultural dimensions. This approach aligns with critiques from the literature, such as Hardies and Khalifa (2018), who highlight how such approaches overlook gender's role within organisational and societal structures. By prioritising studies that conceptualise gender as a socially constructed and dynamic phenomenon, this review seeks to provide more comprehensive insights into its impact on and interaction with management accounting practices.

The remainder of this paper is structured as follows. Section 2 provides broader perspectives on gender in accounting, setting the context for examining gender issues in management accounting. Section 3 outlines the methodology for the SLR. Section 4 discusses the findings, followed by a paper summary. Section 5 suggests an agenda for future research on management accounting and gender. Section 6 offers a conclusion.

## 2. Gender research perspectives

This section first addresses the prior literature on gender research in accounting to identify key findings, which suggest that gender is evolving into a wider and broader set of meanings

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with potential accounting implications. The focus then shifts to considering the key messages of this literature from a management accounting perspective, thus highlighting the relevance and importance of gender research in this specific domain.

### 2.1 *Gender research in accounting*

Historically, gender's meaning was considered straightforward, often defined as "the social expectations and roles attributed to or experienced by people based on their biological sex" (Marshall, 1995, p. 53) or the complex interpretations around sexual difference (Hines, 1992). The mainstream accounting literature frequently reflects this binary perspective, relying on quantitative methodologies that often reduce gender to a control or dummy variable, overlooking the complexities of gender identities and their intersection with professional environments (Hardies and Khalifa, 2018; Khlif and Achek, 2017). However, recent decades have seen a broadening of this scope within accounting research, addressing the profession's historical gender biases and their effects on female accountants (Haynes, 2008; Khalifa, 2013; Kirkham and Loft, 1993; Lehman, 1992). This shift has led to an examination of issues such as professional exclusion and the "glass ceiling", underscoring the need for a more inclusive approach within the accounting profession (Broadbent and Kirkham, 2008; Dambrin and Lambert, 2012; Kirkham and Loft, 1993).

The field has increasingly engaged with feminist theory, moving beyond the binary understanding of gender to explore its social construction and implications in accounting (Kirkham and Loft, 1993). This perspective critiques accounting's masculine biases – epitomised by values like objectivity and materialism – against traditionally feminine attributes such as empathy and subjectivity (Broadbent, 2016; Hines, 1992). Feminist insights critique entrenched power dynamics and aim to redefine knowledge production, urging a re-evaluation of how gender shapes accounting practices and cultures (Broadbent, 2016; Carnegie *et al.*, 2003). It is advocated that the inclusion of feminist perspectives, methodologies and theories could bring powerful insights to influence and develop accounting research (Haynes, 2008; Lehman, 2012). The potential for feminism in accounting is perceived to be substantial and can be envisioned as a vehicle for change (Broadbent, 2016; Broadbent and Kirkham, 2008; Cooper, 1992; Haynes, 2008; Lehman, 2012). However, despite these opportunities, the literature remains fragmented, with various studies exploring gender from different angles without a cohesive framework to link them. This indicates a need for more integrated approaches that connect diverse strands of research, including professional exclusion, gendered power structures and the broader socio-cultural dynamics that sustain these biases.

### 2.2 *Gender dynamics in management accounting*

Management accounting, encompassing the "processes, structures and information for organisational decisions, governance, control and accountability" (Hopper *et al.*, 2009, p. 470), has traditionally been viewed as a technical-rational, gender-neutral field. However, research has increasingly shown that it is deeply embedded within socio-cultural contexts that reflect and reinforce gender norms (Hines, 1992; Parker, 2008). Gender differences, in terms of both biological sex and socially constructed identities, can significantly affect management accounting functions such as planning, evaluation and control. Conversely, management accounting practices, through their design and implementation, shape and perpetuate gender dynamics within organisations, from resource allocation to performance evaluations (Parker, 2008). For instance, performance measurement systems may unconsciously reward behaviours associated with masculinity, such as competitiveness and

assertiveness, while undervaluing traits like collaboration and empathy, often linked to femininity (Hines, 1992).

Issues of gender have been acknowledged further by Parker (2008) to exist within the processes of strategic management and accounting. He critiqued the extent to which research and practice in strategic management and accounting acknowledge gender, drawing upon the concepts of the variably gendered identity of discourse, process and a theory of “absence”. What Parker (2008) found was a notable lack of research attention to the gendered characteristics of managers’ and accountants’ approaches to and involvement in strategic management and accounting processes. This reflects what Choudhury (1988) described as “absence”, which is often used as “a cue for investigation and as a subject of study in many areas of research” (Choudhury, 1988, p. 550). Choudhury (1988, p. 551) suggests that we question, “Why do we find no accounting here?” Here, this question can be rephrased as “Why do we find no gender research here in management accounting?” Such an absence is not often recognised (Parker, 2008), which suggests that there is a need for some initial view of an as-yet invisible element of accounting’s functioning (Hopwood, 1987). Thus, an analysis of gender may provide us with a better understanding of the gender dimensions within the practice and processes of management accounting.

The limited engagement with gender in mainstream management accounting research reflects the knowledge boundaries shaping MCS scholarship, which has often privileged objectivity, neutrality and rationality – leaving little room for socially and culturally embedded dimensions of control. As Hopwood (1987) and Hines (1992) argue, accounting knowledge has long been shaped by a belief in technical neutrality, which masks its socially constructed and value-laden character. This framing has created blind spots that not only narrow theoretical development but also pose risks for practice (Haynes, 2008, 2024; Parker, 2008). Without interrogating how control systems may reinforce masculine norms or marginalise alternative ways of thinking and acting, research risks legitimising exclusionary or biased organisational practices (Ala-Heikkilä *et al.*, 2024; Dambrin and Lambert, 2012). Addressing this gap is therefore not simply a matter of filling the gap, but of recognising it as central to how management accounting is constructed, practised and contested (Haynes, 2008, 2017; Parker, 2008).

### 3. Research methodology

A literature review synthesises existing research on a specific topic to provide an updated understanding, identify gaps, offer new insights and influence the progression of the research field (Andiola *et al.*, 2017; also see Hiebl, 2023b). This study uses a SLR to investigate gender issues in management accounting, chosen for its transparency, rigour and replicability in synthesising existing research and identifying gaps (Hardies *et al.*, 2024; Hiebl, 2023a, 2023b; Massaro *et al.*, 2016). Unlike traditional reviews, which often suffer from selection bias and methodological ambiguity, the SLR ensures a structured and unbiased examination of interdisciplinary topics, making it particularly suited for exploring the intersection of gender and management accounting (Andiola *et al.*, 2017; Hiebl, 2023b).

We followed a systematic process for sample selection as outlined by Hiebl (2023b), incorporating three key attributes – *structured*, *comprehensive* and *transparent* – with three interconnected steps: *identification*, *screening* and *disclosure*, to enhance the reliability, clarity and replicability of systematic reviews. A *structured* approach ensured methodical and logical progression; *comprehensive* coverage minimised bias by including all relevant studies; and *transparent* reporting provided a clear trail for readers to evaluate and replicate the review process. (see Hiebl, 2023b for further details). This methodological approach broadly aligns with established guidelines such as Preferred Reporting Items for Systematic

Reviews and Meta-Analyses and Quality of Reporting of Meta-Analyses. While slight variations exist between these frameworks, they are broadly in line with each other (Hiebl, 2023b) and can be clustered into three overarching steps: identification, screening and disclosure. A detailed explanation of these steps is shown in Figure 1 and discussed below.

### 3.1 Identification

The identification stage scoped articles published over three decades in major English-language accounting journals. The Australian Business Deans' Council (ABDC) and the Chartered Association of Business Schools (CABS) ranking lists were chosen as the basis for journal inclusion, given their widespread use by universities globally and their systematic and comprehensive approach to journal selection and ranking (see Hoque, 2014; Kelly *et al.*, 2013; Waweru *et al.*, 2023). Both ranking systems include dedicated fields for accounting journals and are widely recognised benchmarks in accounting research (Waweru *et al.*, 2023).

However, it is important to acknowledge that these rankings may themselves be gendered and gendering, as they privilege certain types of research and methodologies that could marginalise alternative perspectives. For example, Guthrie *et al.* (2019) argue that many Australian academics perceive the ABDC list as inflexible, resistant to adapting to changing conditions and biased towards quantitative over qualitative research compared to other journal ranking systems. Therefore, we used both the CABS and ABDC journal lists not to endorse ranking exercises but to address the research questions under scrutiny while reflecting a balance between maintaining rigorous quality standards and accounting for the methodological constraints of different ranking systems.

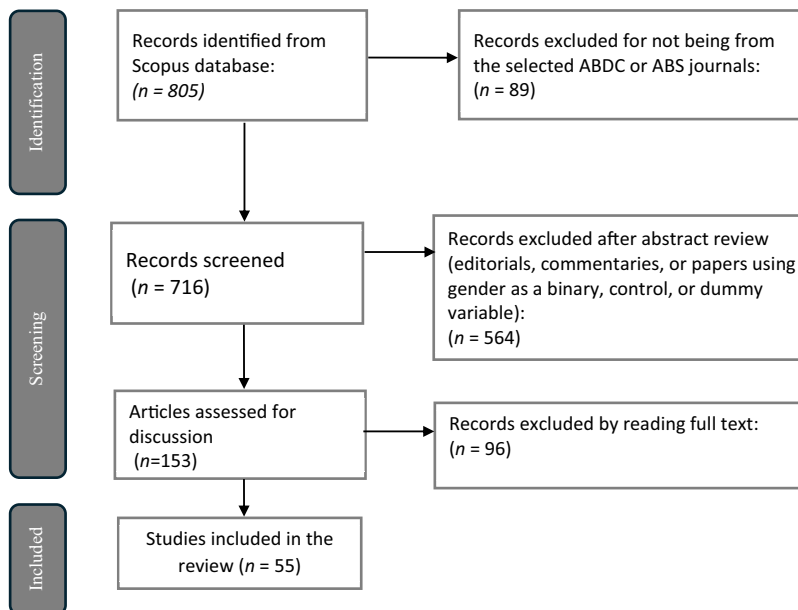


Figure 1. PRISMA [2] flow diagram

Source: Author's own creation

Recognising these limitations, deliberate efforts were made to ensure inclusivity by prioritising “accounting” journals rated A\*, A or B in the ABDC list or at least 1 in the CABS list. The ABDC list comprises 156 accounting journals (13 rated A\*, 30 as A, 48 as B and 65 as C), whereas the CABS list includes 88 journals (4 rated 4\*, 2 as 4, 21 as 3, 34 as 2 and 28 as 1). In addition, three ABDC-C journals were included due to their presence in the CABS rankings, ensuring the inclusion of high-quality literature while broadening the scope. Ultimately, 110 journals were selected for this review. The list of shortlisted journals is provided in [Appendix](#).

Scopus database was selected for its extensive coverage of high-quality, peer-reviewed journals. Two sets of keywords were systematically developed to identify relevant publications, drawing on prior literature ([Berry et al., 2009](#); [Bromwich and Scapens, 2016](#); [Chenhall and Smith, 2011](#); [Hopper and Bui, 2016](#)). The management accounting keywords included terms such as “accounting practic\*”, “accounting proces\*”, “accounting syste\*”, “accounting record\*”, “accountabilit\*”, “activity based”, “balanced score\*”, “benchmar\*”, “big data”, “budge\*”, “business innovati\*”, “business intelligence”, “business ris\*”, “change management”, “cost accounting”, “cost allocat\*”, “cost control\*”, “cost syste\*”, “csr”, “customer profitability”, “decision mak\*”, “decision support”, “divisional performanc\*”, “ethic\*”, “financial ris\*”, “formal contro\*”, “gender performance”, “goal setting”, “incentive\*”, “informal contro\*”, “information management”, “information syste\*”, “intellectual capital”, “knowledge management”, “leade\*”, “lean manufactur\*”, “life cycle costing”, “manag\* account\*”, “manage\* contro\*”, “management and control”, “management information”, “manag\* skill\*”, “manag\* style\*”, “organizational chang”, “organizational cultur”, “organizational contro”, “performance evaluation”, “performance management”, “performance measure\*”, “pric\* decision”, “quality cost\*”, “rewards”, “risk management”, “sense making”, “standard cost\*”, “strategic decision\*”, “strategic management”, “sustainab\* management”, “target cost\*”, “technique\*”, “transfer pric\*”, “tension and trust.

Secondly, the keywords for “gender” were selected following a systematic procedure. Initially, we drafted a list of 11 keywords after reviewing several prior articles ([Hardies and Khalifa, 2018](#); [Haynes, 2008, 2017](#); [Hines, 1992](#); [Khlif and Achek, 2017](#)). The selected keywords are “female”, “femin\*”, “gende\*”, “male”, “man”, “men”, “mascul\*”, “wom\*n”, “gay”, “lesbian” and “LGBT”. The wildcard (an asterisk\*) was used as a substitute of any other letters. For example, the search term, “gende\*” will return results gender, gendering, gendered, genderised, etc. This search yielded 805 articles.

### 3.2 Screening

The 805 articles underwent a two-stage screening process. Firstly, 89 articles were excluded for being from journals outside the ABDC and CABS lists, leaving 716 articles for abstract screening. The articles were then classified into three levels of relevance based on [Pittaway et al.’s \(2004\)](#) categorisation: particularly relevant (“A”), potentially relevant (“B”) and minimally relevant (“C”). Only “A” and “B” articles were retained for further analysis. This clustering ensured the data set captured the most significant contributions to the intersection of gender and management accounting. Articles were excluded at this stage if they focused on unrelated disciplines such as auditing, taxation, earnings management or treated gender reductively, for example, as a dummy or control variable without exploring broader implications.

This phase excluded 564 articles (“C” papers). Articles were excluded if they conflated gender with binary sex differences, failing to address the socio-cultural constructs of femininity and masculinity ([Dambrin and Lambert, 2012](#)), did not substantively address management accounting or relied heavily on large archival data sets for regression analyses, where gender was reduced to a binary variable ([Hardies and Khalifa, 2018](#)).

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While not dismissing the value of quantitative research, our study prioritises works examining gender beyond simplistic binary treatments. Often, such studies use “gender” to analyse sex differences, exploring whether men and women differ in terms of preferences, behaviour, firm value, stock prices or commitment without exploring the broader social and cultural constructs of gender effects. Following these steps, 153 articles (“A” and “B” papers) were subjected to full-text review to assess their alignment with the study’s objectives.

### 3.3 Inclusion/disclosure

The full-text review was conducted rigorously, involving multiple readings of each article’s methodology, objectives and findings to ensure relevance. Although the term “gender” appeared frequently, many studies focused on sex differences – examining whether males and females differed in preferences, behaviour, firm value or stock prices – rather than exploring the broader constructs of femininity and masculinity (Dambrin and Lambert, 2012). While the search strategy prioritised management accounting, interdisciplinary papers were included if they offered relevant insights into gender dynamics in management accounting.

We acknowledge that gender is shaped by, and intersects with, other social categories such as race, class, ethnicity, age and migration background. The concept of intersectionality, introduced by Crenshaw (2013), highlights how overlapping systems of power shape individuals’ experiences in complex and context-specific ways. In our review process, we remained attentive to how included studies conceptualised gender and whether they acknowledged intersectionality, ensuring that our analysis recognised the multiple and situated ways in which gender may influence, and be influenced by, management accounting practices. Following these procedures, 56 articles were finally selected for thematic analysis (see Table 1).

Open coding using NVivo 14 was applied, involving the examination, comparison and categorisation of data to develop themes (Elo and Kyngäs, 2008). Repeat coding was performed to verify coding reliability and minimise subjectivity (Mayring, 2004). This study deliberately excluded grey literature and lower-ranked journals, focusing on high-quality contributions to maintain methodological rigour. As Adams *et al.* (2017) argue, significant findings are typically published in highly ranked academic journals. The inclusion process also reflected an evidence-based approach, avoiding predefined theoretical lenses and allowing the integration of diverse research perspectives.

## 4. Discussion

### 4.1 Overall observation

In our systematic review, we have identified 56 scholarly articles relevant to gender research in management accounting. Among these, 14 articles are based on historical archival document analysis, whereas nine focus on literature reviews. The remaining 32 articles use diverse methods: 18 through surveys and interviews, 12 via case studies and three through experimental analysis. This variety highlights a notable gap in qualitative research within this field, especially when historical and review-based studies are set aside. Furthermore, the limited use of direct methods like surveys, interviews, case studies and experimental analysis points to an underutilisation of approaches that could offer deeper insights into how gender influences management accounting practices.

The keyword “gender” emerges as a predominant keyword in our review, appearing in 52 out of the 56 articles reviewed, either within the title or abstract. When we looked back at the articles published from 1990 to 2000, we found only 10 that dealt with gender,

**Table 1.** Selected articles' list

Authors	Journal title	Research methods	ABDC ranking	CABS ranking
<a href="#">Ala-Heikkilä et al. (2024)</a>	CPA	Case study	A	3
<a href="#">Alawattage et al. (2019)</a>	AOS	Case study	A*	4*
<a href="#">Armstrong (2000)</a>	CPA	Questionnaire survey and interviews	A	3
<a href="#">Armstrong et al. (1996)</a>	MAR	Questionnaire survey and interviews	A*	3
<a href="#">Bernal et al., (2018)</a>	AAAJ	Archival documents	A*	3
<a href="#">Bloomfield et al. (2021)</a>	TAR	Behavioural experiment	A*	4*
<a href="#">Bobe and Kober (2020a, 2020b)</a>	A&F	Questionnaire survey	A	2
<a href="#">Carmona and Ezzamel (2016)</a>	AOS	Literature review	A*	4*
<a href="#">Carnegie and Walker (2007a)</a>	AAAJ	Archival documents	A*	3
<a href="#">Carnegie and Walker (2007b)</a>	AAAJ	Archival documents	A*	3
<a href="#">Clavijo and Perray-Redslob (2024)</a>	CPA	Case study	A	3
<a href="#">Clavijo et al. (2024)</a>	AAAJ	narrative storytelling	A*	3
<a href="#">Collins et al. (2005)</a>	JIAAT	Questionnaire survey	B	3
<a href="#">Cooper (1992)</a>	AAAJ	Commentary	A*	3
<a href="#">Davie (2017)</a>	AAAJ	Archival documents	A*	3
<a href="#">Davies and Thomas (2002)</a>	CPA	Interviews	A	3
<a href="#">de Aguiar et al. (2016)</a>	AF	Interviews	B	3
<a href="#">Efferin et al. (2016)</a>	JAEE	Case study	B	2
<a href="#">Faff et al. (2011)</a>	IJAIM	Questionnaire survey	B	2
<a href="#">Galizzi and Siboni (2016)</a>	MedAR	Document analysis	A	1
<a href="#">Ghafran and Yasmin (2024)</a>	CPA	Interviews	A	3
<a href="#">Goodwin and Sethapokin (1996)</a>	ARA	Questionnaire survey	B	2
<a href="#">Hauriasi et al. (2016)</a>	AAAJ	Interviews	A*	3
<a href="#">Haynes (2013)</a>	AAAJ	Autoethnography	A*	3
<a href="#">Hines (1992)</a>	AOS	Commentary	A*	4*
<a href="#">Khalifa and Scarparo (2020)</a>	CPA	Document analysis	A	3
<a href="#">Komori and Humphrey (2000)</a>	AAAJ	Document analysis	A*	3
<a href="#">Lassou et al. (2024)</a>	JPBAFM	Case study	B	2
<a href="#">Llewellyn and Walker (2000)</a>	CPA	Document analysis	A	3
<a href="#">Martínez Guzmán (2024)</a>	JPBAFM	Case study	B	2
<a href="#">Modaffari et al. (2023)</a>	JIC	Interviews	B	2
<a href="#">Nagano and Hosoda (2023)</a>	ARA	Case study	B	2
<a href="#">Nolte et al., 2021</a>	JAEE	Literature review	B	2
<a href="#">Oppi and Galizzi (2024)</a>	FAM	Case study	A	3
<a href="#">Parker and Jeacle (2019)</a>	CAR	Photo analysis	A*	4
<a href="#">Parker (2008)</a>	AAAJ	Literature review	A*	3
<a href="#">Perray-Redslob and Younes (2022)</a>	AAAJ	Interviews	A*	3
<a href="#">Qian et al. (2024)</a>	A&F	Case study	A	2
<a href="#">Ranasinghe and Wickramasinghe (2021)</a>	AAAJ	Case study	A*	3
<a href="#">Rao and Tilt (2021)</a>	MedAR	Interviews	A	1
<a href="#">Schultz and Hollister (2008)</a>	AccHistJ	Archival documents	B	2
<a href="#">Shearer and Edward Arrington (1993)</a>	AOS	Commentary	A*	4*
<a href="#">Sheerin and Garavan (2022)</a>	CPA	Document analysis	A	3
<a href="#">Smith (1999)</a>	MAJ	Literature review	A	2
<a href="#">So and Smith (2002)</a>	AAAJ	Behavioural experiment	A*	3
<a href="#">So and Smith (2003)</a>	MAJ	Behavioural experiment	A	2
<a href="#">Tanima et al. (2020)</a>	AOS	Case study	A*	4*
<a href="#">Tanima et al. (2023)</a>	CPA	Interviews	A	3
<a href="#">Tanima et al. (2024)</a>	AAAJ	Interviews	A*	3
<a href="#">Tippet and Leung (2001)</a>	AAR	Questionnaire survey	B	2

(continued)

Table 1. Continued

Authors	Journal title	Research methods	ABDC ranking	CABS ranking
Tremblay <i>et al.</i> (2016)	AAAJ	Interviews	A*	3
Walker and Carnegie (2007)	CPA	Archival documents	A	3
Walker (1998)	AOS	Archival documents	A*	4*
Walker (2003)	AOS	Archival documents	A*	4*
Willems <i>et al.</i> (2024)	FAM	Questionnaire survey	A	3
Wittbom (2015)	JAOC	Case study	B	2

Source(s): Author's own creation

showing that interest in this area was just beginning. From 2001 to 2010, the number of articles increased to 11, indicating a growing but still limited focus on gender issues. Since 2011, we have seen a stronger interest, with 35 papers published, including 13 in the past two years. This trend points to a rising commitment to including gender perspectives in management accounting. However, there are still many gaps; there are years within these 34 years without any relevant publications, showing that the focus on gender comes and goes rather than being a steady area of research. This patchy attention supports what Parker (2008) said and highlights that management accounting research has not fully embraced gender as a key study area.

Our review also shows that the research on gender in management accounting is spread out across 20 different journals. Interestingly, only seven of these journals have published more than one article on gender in the past 34 years, whereas the other 13 have only published one. This suggests that gender is not a main focus for many journals. The *Accounting, Auditing & Accountability Journal* has been the most active, with 14 articles, followed by *Critical Perspectives on Accounting and Accounting, Organizations and Society*, with 10 and seven articles, respectively. These numbers indicate that certain journals are more receptive platforms for gender-focused research in management accounting.

#### 4.2 Major themes identified

Through the systematic review process, four major themes were identified and categorised within the gender and management accounting literature.

**4.2.1 Gender differences.** Rather than attributing gender differences solely to biological sex, studies emphasise how socially constructed roles and organisational expectations shape behaviours. Research explores gender's influence on individual attributes and orientations, distinguishing between masculine and feminine qualities (Ala-Heikkilä *et al.*, 2024; Carmona and Ezzamel, 2016; Cooper, 1992; Efferin *et al.*, 2016; Hines, 1992; Khalifa and Scarparo, 2020; Parker, 2008; Sheerin and Garavan, 2022; Tremblay *et al.*, 2016; Walker, 2003). For example, Hines (1992) critiques binary distinctions, whereas Khalifa and Scarparo (2020) propose gender-responsive budgeting (GRB) to address systemic biases. "Masculinity" is commonly linked with rational, analytical and objective attributes, embracing qualities such as action-orientation, explicitness and materialism (Hines, 1992), whereas "femininity" is associated with softer and more intuitive, incorporating aspects like emotion, spirituality and contemplation (Cooper, 1992; Hines, 1992; Perray-Redslob and Younes, 2022). For example, Perray-Redslob and Younes (2022) find that accounting tools reinforce traditional gender roles by making women's emotional work invisible and

supporting a masculine ideal of professionalism based on emotional control, particularly during times of crisis. Parker (2008) suggests integrating these traits to enhance management accounting, whereas Ala-Heikkilä *et al.* (2024) highlight a shift towards more inclusive interpretations of gender roles in accounting.

Gender differences manifest in various contexts, such as risk management (Faff *et al.*, 2011; Tanima *et al.*, 2023; Tremblay *et al.*, 2016), ethical investments (Tippet and Leung, 2001) and decision-making (Rao and Tilt, 2021; Smith, 1999; So and Smith, 2002, 2003). These behavioural variations stem from organisational ethics (Tippet and Leung, 2001), leadership styles (Efferin *et al.*, 2016; Willems *et al.*, 2024), performance attitudes (Bloomfield *et al.*, 2021; Collins *et al.*, 2005) and gendered power and control (Bloomfield *et al.*, 2021; Faff *et al.*, 2011; Ranasinghe and Wickramasinghe, 2021; Walker and Carnegie, 2007; Tanima *et al.*, 2024) critique microfinance programs for reinforcing patriarchal under the guise of empowerment, whereas Qian *et al.* (2024) further highlight how women leaders balance social responsibility and systemic biases, reinforcing gendered stereotypes while navigating systemic power imbalances in boardrooms.

Binary opposites such as quantitative/qualitative, Yin/Yang and logic/intuition are often used to frame gender distinctions (Cooper, 1992; Hines, 1992; Smith, 1999; So and Smith, 2003; Walker and Carnegie, 2007; Shearer and Edward Arrington, 1993) critique these entrenched binaries in accounting, arguing that they perpetuate a phallogocentric rationality that marginalises feminine perspective, whereas Clavijo and Perray-Redslob (2024) argue that women's leadership initiatives often reinforce masculine norms, entrenching these binary distinctions.

Gender imbalances reflect more than numerical disparities but the potential for one gender to dominate the other, leading to repression or marginalisation (Hines, 1992; Walker and Carnegie, 2007). Examples of work that illustrates this dominance of "masculinity" over the leadership style (Bobe and Kober, 2020a), impact on board input and firm outcomes (Rao and Tilt, 2021; Tremblay *et al.*, 2016) and learning environments (So and Smith, 2002). Masculine ideologies are reinforced in accounting practices masculinity (Bernal *et al.*, 2018; Bloomfield *et al.*, 2021; Walker and Carnegie, 2007), externalities of gendered practices ("Other, Outsiders") (Collins *et al.*, 2005) and via the symbolic order of self-maximisation (Carmona and Ezzamel, 2016). Clavijo and Perray-Redslob (2024) and Walker (1998) further emphasise how patriarchal norms permeate both professional and domestic spheres. Informal financial systems, such as *Kametis*, empower women through collective savings while still navigating patriarchal constraints (Ghafran and Yasmin, 2024). Governance structures fostering transparency and quality relationships are also shown to influence leadership alignment and resilience (Willems *et al.*, 2024).

Research on gender differences reveals two main trends: earlier studies emphasised significant disparities, whereas recent work shows greater convergence, particularly regarding biological sex (Bobe and Kober, 2020a). Ala-Heikkilä *et al.* (2024) and Tanima *et al.* (2023) suggest that these shifts reflect a broader transformation in gender norms, with women increasingly blending traditionally masculine traits with feminine qualities to navigate and succeed within male-dominated systems. This trend indicates a move towards gender attribute convergence, especially as women occupy roles traditionally held by men.

These varied findings indicate that assertions about gender differences being "different" or "the same" are oversimplified, as gender-related behaviours and attributes often result from the interaction of individual traits and broader socio-cultural norms rather than inherent biological differences.

4.2.2 Gender as "part" of culture, individual characteristics and values.

4.2.2.1 Gender as part of cultural systems. Gender operates both as a component and a

product of cultural influences, shaping organisational practices, societal norms and individual behaviours. Hofstede's (2001) masculinity–femininity dimension illustrates how societies emphasise traits traditionally considered masculine (e.g. assertiveness, competition) or feminine (e.g. care, cooperation). Studies how gender roles are deeply embedded in national cultures, influencing organisational practice (Alawattage *et al.*, 2019; Collins *et al.*, 2005; Goodwin and Sethapokin, 1996; Hauriasi *et al.*, 2016; Hines, 1992; Lassou *et al.*, 2024; Llewellyn and Walker, 2000). Haynes (2013) illustrates how cultural symbols such as language, images and artefacts in professional environments reinforce patriarchal structures, embedding gendered identities into workplace norms. This suggests that the cultural contexts from which gender emerges also shape the interpretation and application of accounting concepts. As Parker (2008, p. 622) observes, “both national and organisational cultures can muddy the waters”, indicating that views on gender vary across place, time and context.

Cultural ideologies have historically dictated gender roles in professional and domestic spaces. In Victorian Britain, for instance, women were tasked with household financial management in ways that reinforced patriarchal control (Walker, 1998; Schultz and Hollister, 2008) show how early 19th-century women used domestic accounting to manage complex economic activities, despite its cultural framing as non-professional. Organisational culture similarly reflects gendered differences. Tippet and Leung (2001) show how ethical environments shape gendered behaviours, whereas Haynes (2013) reveals how spatial arrangements, artefacts and language in accounting firms reinforce hierarchies that marginalise women. Bernal *et al.* (2018) demonstrate that while women's household financial roles challenge traditional norms, they also sustain protective practices that reinforce male dominance. Smith (1999) links cultural pressures to gendered differences in risk-taking behaviours, whereas Lassou *et al.* (2024) show how participatory budgeting in Africa engages women while contending with resistance from traditional power structures.

Recent studies explore the evolving role of culture in shaping gender dynamics. Alawattage *et al.* (2019) describe how Sri Lanka's traditional *ciettu* system is reshaped by microfinance, embedding neoliberal governance that individualises risk and sustains inequality. Clavijo *et al.* (2024) and Ghafran and Yasmin (2024) explore informal financial systems – *tonlines* and *Kametis* – used by marginalised women in Senegal and the British-Pakistani diaspora, revealing how culture and gender intersect to promote empowerment within patriarchal constraints. Oppi and Galizzi (2024) explore GRB in Italian universities, showing how cultural norms shape accountability and resource allocation. Clavijo and Perray-Redslob (2024) critique how gender-equality-oriented control systems often replicate patriarchal structures.

4.2.2.2 Gender as reflected in individual characteristics and values. Gender is reflected in individual characteristics and values that influence organisational practices (Smith, 1999; So and Smith, 2003). These can be grouped into four major categories – cognitive style – attitude to, or preference for, information (Bobe and Kober, 2020a; Efferin *et al.*, 2016); cognitive ability – abilities and capacity to process information (So and Smith, 2003); personality – habitual ways of thinking, feeling and behaving (Smith, 1999); and demographic variables – experience, education, tenure, position, etc. (Smith, 1999; So and Smith, 2003). Examining cognitive styles and abilities from a gendered perspective can enhance understanding of how management accounting supports decision-making (So and Smith, 2002, 2003). While demographic variables like age are not inherently gendered, societal expectations shape behaviours and attitudes associated with them. Smith (1999) notes that peer pressure affects male and female risk-taking differently, with implications for management styles over time.

These individual traits also intersect with cultural ideologies (So and Smith, 2002, 2003). Haynes (2013) shows how symbols such as office artefacts, language and cultural practices reinforce gendered identities in accounting firms. Carmona and Ezzamel (2016) discuss how accounting practices construct workplace gender identities, contributing to gender disparities. Modaffari *et al.* (2023) discuss relational capital in female entrepreneurship, highlighting resilience strategies in male-dominated sectors. Qian *et al.* (2024) demonstrate how women leaders employ relational strategies to align CSR initiatives with financial goals, shaped by their values and moral reasoning. Tanima *et al.* (2020) critique the microfinance sector's focus on financial targets over holistic empowerment.

“Values” also emerge as a recurring theme in this literature. Efferin *et al.* (2016) show how cultural values influence managerial decisions, whereas others emphasise how trust and embedded values shape gendered access to resources and decision-making in financial and organisational contexts (Modaffari *et al.*, 2023; Tanima *et al.*, 2024; Tanima *et al.*, 2023; Walker and Carnegie, 2007).

*4.2.3 Gender in management accounting and control.* 4.2.3.1 Information and decision-making. Management accounting has traditionally been viewed as a “hard”, masculine domain, emphasising quantitative data and economic rationality (Hines, 1992, p. 328). However, gender differences influence how information is processed and decisions are made. Studies reveal men favour assertive decision-making, whereas women adopt collaborative strategies (Bobe and Kober, 2020a; Qian *et al.*, 2024; So and Smith, 2003). Visual aids, such as graphs and charts, improve decision-making, particularly among women, due to differences in spatial ability and ambiguity tolerance (So and Smith, 2002, 2003). Women demonstrated greater accuracy using colour bar charts, suggesting gender-specific responses to visual data, though generalisations should be made with caution (So and Smith, 2002).

Historical and organisational contexts also reflect gendered decision-making practices. Women during the interwar period used “costing” techniques to manage domestic resources, reflecting early gendered accounting roles (Walker and Carnegie, 2007). Similarly, historical studies highlight how gender accountabilities varied in household financial management (de Aguiar *et al.*, 2016; Schultz and Hollister, 2008; Walker, 2003; Walker and Carnegie, 2007). During the interwar years, for instance, women used “costing” and “time-and-motion” studies domestically to control materials and energy to eliminate waste and maximise benefits during the reconstruction period (de Aguiar *et al.*, 2016). More recently, women in male-dominated boardrooms have reframed financial decisions through relational strategies to navigate systemic power imbalances (Clavijo *et al.*, 2024; Qian *et al.*, 2024).

*4.2.3.2 Performance measurement.* Performance measurement systems often prioritise masculine attributes such as economic rationality and objectivity over feminine attributes like empathy and collaboration (Efferin *et al.*, 2016; Haynes, 2013; Parker, 2008). However, female managers align management control systems (MCS) with strategic goals to enhance operational efficiency (Bobe and Kober, 2020a). Gender bias in performance measurement processes, especially regarding the selection of criteria and measures used in evaluating managers' performance, is highlighted by Bloomfield *et al.* (2021), emphasising the need for equitable evaluation practices.

The shift towards qualitative, non-financial metrics – such as GRB – reflects a growing recognition of feminine perspectives in performance measurement (Davie, 2017; Hines, 1992; Khalifa and Scarparo, 2020; Martínez Guzmán, 2024; Nolte *et al.*, 2021). Nonetheless, systemic biases persist, as traditional metrics often undervalue women's contributions, perpetuating inequalities (Bloomfield *et al.*, 2021; Davies and Thomas, 2002; Modaffari *et al.*, 2023; Tanima *et al.*, 2024). This shift towards subjective “soft” measures might

indicate a feminisation within management accounting, suggesting women could use performance measures more effectively for operational efficiency (Walker and Carnegie, 2007).

4.2.3.3 Cost management and budgetary control. Budgeting practices reflect gendered power dynamics, with hierarchical relations shaping negotiation styles and decision-making processes (Bobe and Kober, 2020a). These dynamics affect budget allocations (Komori and Humphrey, 2000), the sources of power and authority that shape bargaining strategies and assertiveness (Collins *et al.*, 2005; Parker, 2008), participation in budgeting and its effect on accounting innovations (de Aguiar *et al.*, 2016; Hauriasi *et al.*, 2016); and approaches to risk and uncertainty (Armstrong, 2000; Armstrong *et al.*, 1996; Collins *et al.*, 2005). Some studies also suggest that women display stronger competencies in managing and controlling costs and budgets (Bobe and Kober, 2020a; Carnegie and Walker, 2007a).

Several studies associate budgeting with masculine bias. Budgeting is often positioned as “hard” and “objective” (Hines, 1992), whereas women – portrayed as financially unreliable – have been confined to subordinate domestic roles (Bernal *et al.*, 2018; Carnegie and Walker, 2007b; Walker, 1998). These perspectives suggest that budgeting processes help reinforce the gendered differentiation of money (Walker and Carnegie, 2007, p. 253) and the broader masculine framing of management accounting (Hines, 1992; Parker, 2008). Environmental accounting practices are also critiqued for overlooking women’s contributions (de Aguiar *et al.*, 2016). Meanwhile, Goodwin and Sethapokin (1996) show that budgetary role ambiguity negatively affects female managers’ job satisfaction more than that of males, pointing to gendered challenges in budgeting participation.

Organisational budgeting processes may reflect and perpetuate societal norms by prioritising efficiency over inclusivity and equity (Carnegie and Walker, 2007a, 2007b; Llewellyn and Walker, 2000; Walker, 1998). Household budgeting, conceptualised as an “interface craft”, has been shown to marginalise women’s contributions and deny the value of domestic labour (Llewellyn and Walker, 2000). Historical work from early America, Australia and Japan demonstrates how household accounting has long been shaped by gendered expectations (Carnegie and Walker, 2007a, 2007b; Komori and Humphrey, 2000; Schultz and Hollister, 2008). Further studies show how budgeting systems disproportionately impact female and part-time employees (Armstrong, 2000; Armstrong *et al.*, 1996) and how they have historically governed women’s economic behaviours and opportunities (Alawattage *et al.*, 2019; Walker, 2003).

Contemporary critiques continue to challenge masculine bias in budgeting. Participatory budgeting in Benin and Niger promotes gender inclusivity but must adapt to local socio-economic and cultural contexts (Lassou *et al.*, 2024). Advocates for GRB emphasise its potential to address systemic bias, whereas others caution that budgeting may still perpetuate patriarchal norms under a façade of neutrality (Clavijo and Perray-Redslob, 2024; Martínez Guzmán, 2024; Nolte *et al.*, 2021).

4.2.3.4 Management controls. MCS are also shaped by gender, influencing system design, implementation and forms of control (Bobe and Kober, 2020a; Efferin *et al.*, 2016; Nagano and Hosoda, 2023; Parker, 2008; Parker and Jeacle, 2019; Ranasinghe and Wickramasinghe, 2021; Wittbom, 2015). Understanding these dynamics offers insights into how control systems integrate strategy, structure incentives, incorporate risk and use behaviour-based mechanisms to promote gender equity (Nagano and Hosoda, 2023; Smith, 1999; Tippet and Leung, 2001). This also raises questions about whether gendered antecedents, organisational histories and accounting contexts should be reflected in control system design (Carmona and Ezzamel, 2016). These studies collectively highlight how management accounting reinforces a masculine ideal of rationality, logic and analytical

control where the masculine focus on control extends to control of self, others, and environment (Davies and Thomas, 2002; Parker, 2008).

Historical and socio-political analyses explore how management controls interact with gender in different contexts. Davie (2017), Davies and Thomas (2002), and Ranasinghe and Wickramasinghe (2021) examine accounting's role in gendered labour and the possibilities for emancipation under postcolonial neoliberal regimes. Others advocate for inclusive control systems that advance gender equality and egalitarian practices (Nagano and Hosoda, 2023; Parker and Jeacle, 2019; Wittbom, 2015).

Feminist perspectives propose embedding economic, social and political empowerment into MCS design to challenge dominant norms and support more equitable outcomes (Clavijo and Perray-Redslob, 2024; Tanima *et al.*, 2024). These approaches call for a gendered rethinking of management control practices, emphasising the need to align systems with broader empowerment objectives (Tanima *et al.*, 2020; Perray-Redslob and Younes, 2022) further argue for accounting tools that acknowledge embodied, emotional and affective dimensions of control. Their concept of "integrative emotional displays" expands the theoretical and practical boundaries of MCS by recognising emotional labour as a legitimate and integral part of how control is enacted, experienced and interpreted in organisational settings.

4.2.3.5 Leadership style and management skills. Leadership style and management skills are influenced by gender, with studies showing that women often adopt participative and transformative styles, whereas men tend towards transactional and authoritative approaches (Parker, 2008). These differences influence organisational strategies and performance, with female leaders favouring non-financial metrics over traditional financial indicators (Bobe and Kober, 2020a; Efferin *et al.*, 2016).

Societal biases frequently portray women as less suited to leadership, reinforcing male-dominated models (Clavijo and Perray-Redslob, 2024; Sheerin and Garavan, 2022; Tremblay *et al.*, 2016). These biases extend to boardrooms, where women's contributions are often undervalued (Qian *et al.*, 2024; Rao and Tilt, 2021), reflecting systemic barriers to gender equity. Research also notes gender-based differences in management effectiveness, where leadership style influences team performance and organisational outcomes (Bobe and Kober, 2020a; Efferin *et al.*, 2016; Parker, 2008; Willems *et al.*, 2024).

Gender differences also appear in the management skills perceived as most effective by male and female managers (Parker, 2008). Management skills include – communication, conflict management, coaching and development, delegation, personal adaptability, time management and analysis and decision-making. These preferences influence how management accounting practices are applied, influencing decision-making, organisational strategy and performance outcomes. Galizzi and Siboni (2016) emphasise the need for a cultural shift towards gender equality, advocating for enhanced female leadership development and greater integration of gender research into education. This shift requires greater representation of women in leadership and a redefinition of leadership effectiveness beyond traditional gendered norms.

4.2.4 *Shift in gender meanings.* Our study highlights a shift in how gender is understood within management accounting, reflecting a broader and more inclusive view. Scholars encourage integrating both feminine and masculine perspectives to support innovation and inclusivity in the field (Cooper, 1992; Hines, 1992; Parker, 2008). Moving beyond traditional gender binaries, researchers advocate for more inclusive approaches that acknowledge diverse gender identities and their influence on organisational practices.

Hines (1992) introduces the idea of "Hsiang Sheng", referring to a blending of femininity and masculinity that offers a more balanced accounting perspective. Feminine qualities such

as empathy, collaboration and intuition can complement masculine traits like rationality, analysis and decisiveness, fostering a balanced perspective in management accounting (Carmona and Ezzamel, 2016; Cooper, 1992; Parker, 2008). This integration is critical for addressing systemic biases and fostering inclusivity in accounting practices (Galizzi and Siboni, 2016; Walker and Carnegie, 2007). Scholars such as Tanima *et al.* (2024) and de Aguiar *et al.* (2016) advocate for moving away from rigid gender binaries, calling for inclusive accounting practices that reflect broader societal changes. Clavijo *et al.* (2024) show how Senegalese tontines, built on collaboration and trust, challenge common gender roles. Together, these studies show how feminist perspectives can lead to meaningful changes in finance and accounting.

Nonetheless, scholars caution against oversimplifying gender dynamics or reducing them to binary distinctions based on biological sex (Cooper, 1992; Hines, 1992; Parker, 2008). Instead, they advocate for recognising the complexity and fluidity of gender and its intersectionality with other social dimensions such as race, class and culture (Oppi and Galizzi, 2024; Tanima *et al.*, 2023). Parker (2008) warns that the “temptation” (beneficial) to adopt an “androgynous state in accounting” – which blends masculine and feminine qualities – must be treated with care, as it risks flattening gender distinctions and marginalising unique identities. Walker and Carnegie (2007) echo this concern, urging reflection on the cultural and organisational contexts shaping gendered experiences.

The shift in gender meanings has significant implications for management accounting theory and practice. Moving beyond traditional binaries and embracing a more fluid understanding of gender allows the discipline to address systemic inequities and promote inclusivity. Hines (1992) and Cooper (1992) call for integrating relational, intuitive and collaborative perspectives into accounting frameworks to challenge exclusionary norms. Although some studies (e.g. Tanima *et al.*, 2024) acknowledge intersectionality, most stop short of a sustained focus on how race, ethnicity and economic marginalisation interact with gender. Galizzi and Siboni (2016) and Nagano and Hosoda (2023) highlight the need to embed gender awareness into leadership and organisational strategies. These perspectives reinforce the importance of context-sensitive, inclusive approaches that reflect diverse organisational and cultural experiences.

#### 4.3 Summary – the story so far

Our analysis of gender research in management accounting over the past 30 years reveals a gradual but evolving shift toward more diverse meanings and implications. While gender research in this field is not entirely absent, its presence remains limited. Choudhury (1988, p. 551, 552) conceptualises “absence” as both “what is not happening” and “what is”, raising the question, “Why do we find no accounting here?” However, the identification of relevant studies suggests an emerging, albeit restricted, body of work in this area. Notably, many of these articles have been published in top-tier journals, indicating a concentration of gender-focused research in management accounting, with little diffusion into the broader accounting literature. The importance of gender research was a recurring theme, with several studies calling for further exploration in this area (Ala-Heikkilä *et al.*, 2024; Parker, 2008).

The four themes identified in our review provide a foundation for further research on gender in management accounting. The first theme, *gender differences*, was discussed in the context of differentiating between men and women and masculinity and femininity. This theme considers the impacts that gender-related differences in peoples’ attributes and characteristics are likely to have on management accounting. The second theme, *gender as a part of culture, individual characteristics and values*, underscores the broader societal and organisational influences on gender beyond a simple male-female binary. Research positions

gender as a socially constructed phenomenon, shaped by and interacted with multiple factors rather than biological sex alone (Parker, 2008).

The third theme, *gender in management accounting and control*, reflects the masculine dominance of a “hard” world “out there” (Hines, 1992), in which gendered effects influence management accounting practices and processes. This theme includes five aspects of management accounting that are perceived to exhibit gendered effects. This line of research highlights the role gender plays in potentially shaping organisational and social values, controls and modes of operation and the implementation and actualities of management accounting. Furthermore, it supports the notion that there is a *shift in gender meaning*, thus giving rise to the fourth theme in our analysis. Recognising this shift offers significant potential for management accounting research. Studies that acknowledge the gendered nature of management accounting – such as those examining masculine influences and exploring the potential contributions of feminine perspectives – could generate insights that advance management accounting thought and practice. In addition, blending or integrating gender perspectives presents a path forward, potentially fostering an androgynous or ambidextrous mode of innovation for both male and female management accountants.

### 5. Proposing a gender agenda in management accounting research

While gender-focused research in management accounting remains relatively underexplored, recent studies indicate a growing recognition of its significance. Some leading researchers (Parker, Broadbent and others) acknowledge the importance of integrating gender research into management accounting to better understand its influence on organisational practices and outcomes. Despite these calls, much remains unexplored, particularly how gender both shapes and is shaped by management accounting practices.

A key direction to move beyond biological sex distinctions is to consider gender as a socially constructed and culturally embedded phenomenon, as emphasised by Kirkham and Loft (1993) and Lehman (2012). Blending masculine and feminine perspectives in management accounting practices can foster innovation and equity, addressing systemic biases. Hines (1992) highlights how gendered notions of “what counts” shape performance measures, budgeting, capital investment and environmental cost management decisions. These insights suggest the need to examine the gendered dimensions of management accounting beyond merely identifying whether men or women are involved in these practices.

One under-researched area is the gendered perspectives on risk, including how it is perceived, analysed and tolerated by individuals exhibiting “masculine” and “feminine” decision-making traits – which, as noted, may not always correspond to male and female biological sex. Lehman (2012, p. 275) contrasts the “risk premium” attached to the salaries of failed male executives, such as Lehman Brothers’ leadership, with the undervalued risk taken by female nursery schoolteachers responsible for children’s welfare. This raises questions about how risk is defined and measured, a core concern in management accounting decision-making, which warrants further exploration.

Despite the broader discussion of gender in the accounting profession, the specific experiences of management accountants remain underexplored. Gendered disadvantages in strategic planning, performance management and decision-making processes deserve further research. Exploring these lived experiences can highlight both contributions and constraints shaped by gender. Another important area for investigation is how gender influences preferences for specific accounting tools. For example, are male accountants more inclined toward techniques like EVA, whereas women prefer the balanced scorecard? How do such preferences affect the development and application of accounting systems? If such patterns

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exist, they raise questions about how accounting tools are selected, validated and positioned as best practices. Understanding these preferences can shed light on how gender shapes perceptions of legitimacy and credibility within management accounting.

Cultural contexts further shape how gender interacts with management accounting, particularly in emerging economies. While there is an awareness that management accounting techniques cannot always be successfully “transplanted” from one nation to another, the influence of culturally shaped gender norms on the outcomes of adopting these techniques remains underexplored in the literature on the diffusion of management accounting practices. The globalisation of management accounting also raises important questions about its role in reshaping gender norms, as local cultures can be disrupted by globalised measurement and accountability systems when they converge to resolve tensions between dominant organisational cultures and local values (Busco *et al.*, 2007). Where such globalisation originates in contexts with lower levels of gender inequality, it may help challenge entrenched stereotypes. Conversely, global practices may also reinforce traditional gender roles, depending on how and where they are applied. Further research is needed to investigate the emancipatory – or potentially limiting – effects of globalised management accounting practices on gender norms across different cultural settings.

Feminist theory offers a critical lens for rethinking management accounting. It challenges the traditional perception of management accounting as “rational”, “objective” and “hard”, revealing how these assumptions reinforce gendered social structures (Haynes, 2008; Lehman, 2012; Shearer and Edward Arrington, 1993). It also calls for a deeper understanding of how accounting practices reflect and perpetuate systemic biases while also recognising the intersectionality of gender with class, race, age and norms (Crenshaw, 2013). Much of the existing literature, implicitly or explicitly, centres on the experiences of white, middle-class women in Western contexts. While these perspectives have provided important insights, future research must also consider how accounting systems affect individuals situated at the intersections of multiple structural inequalities. Incorporating intersectional approaches would help foreground voices and experiences that are often overlooked and support a more inclusive and contextually grounded analysis of control, performance and accountability in management accounting.

Haynes (2008, p. 539) notes that “much research in accounting is concerned with gender-as-a-variable, rather than being distinctly feminist, thus missing the opportunity to radicalise the agenda”. Lehman (2012, p. 268) calls for “shaking the gender-accounting research tree”, urging scholars to challenge false assumptions of objectivity in accounting and explore its impact on people’s everyday struggles. These views signal that there is much that management accounting researchers could do to (re)view theory and practice through a feminist lens. Such a perspective could reveal how management accounting practices reflect and shape gendered social structures and permit us to imagine how these practices might be changed to reduce the “everyday struggles” of those who feel its impact both directly and indirectly. This opens an important avenue for future work on how MCS may reproduce dominant forms of masculinity – such as competitiveness, individualism or rational detachment – or, alternatively, how they might enable more inclusive or caring masculinities. For example, measurement – of cost, value and performance – is central to management accounting practice and, as the developers of one of management accounting’s most influential recent developments, the balanced scorecard, Kaplan and Norton (1992, p. 71) noted, “what you measure is what you get”. Lehman (2012, p. 279) observes the capacity of measurement to “restrict what is meant, deny the significance of underlying structural repressions, and erase that which we haven’t ‘seen’ or ‘identified’” and reminds us that “if you don’t measure the right thing you don’t do the right thing” (Lehman, 2012, p. 272;

emphasis added). Exploring how MCS could be designed to support plural, relational and context-sensitive expressions of masculinity is an area yet to be addressed in the accounting literature.

Future research could also investigate how MCS shape or regulate embodied experiences in workplaces. Feminist perspectives on embodiment invite scholars to consider how accounting systems affect physical presence, emotional expression and the everyday realities of those subject to control. Building on feminist ethics of care, future research might also consider how MCS could be reimagined to support relational accountability, compassion and attentiveness to vulnerability and interdependence – particularly in sectors where such qualities are central to performance.

To advance this agenda, future research must also engage with the epistemological foundations of management accounting. Much of the existing literature remains grounded in dominant, often masculinist paradigms that prioritise objectivity, detachment, and quantification. To amplify marginalised voices and explore overlooked experiences, researchers should consider alternative ways of knowing – those that recognise embodiment, emotion, reflexivity and lived experience. This may involve drawing on interpretive, critical and feminist methodologies that challenge the binary separation of mind and body, reason and emotion and researcher and subject. Such approaches are not merely methodological but epistemological, requiring a rethinking of what counts as legitimate knowledge in management accounting. By raising these questions, we can foster more inclusive, responsive and socially grounded research practices.

## 6. Concluding remarks

This study highlights the limited yet evolving attention to gender in management accounting research and identifies key thematic areas alongside a proposed research agenda. By critically examining the existing literature and addressing gaps, this study contributes to advancing the discourse on gender-focused discourse in management accounting. This is significant for two reasons. Firstly, it underscores the need to address the gaps, supporting calls from scholars for greater exploration of gender-related issues in management accounting. Secondly, it identifies specific areas where applying a gender-sensitive and qualitative research lens could provide valuable insights into management accounting practices and their development across diverse global contexts.

A limitation of this review is the exclusion of research published in non-accounting journals, which may omit valuable insights from other disciplines (e.g. [Bobe and Kober, 2020b](#); [Burke and Collins, 2001](#); [Carmona \*et al.\*, 2016](#); [Haynes, 2024](#); [Maas and Torres-Gonzalez, 2011](#)). While those studies are relevant, our focus on accounting journals was intentional, aimed at examining how ranked accounting journals acknowledge gender research in management accounting. The small number of such studies, despite recent growth, highlights the need for greater inclusivity. To advance the field, accounting journals should foster a more welcoming environment for gender perspectives in management accounting, encouraging interdisciplinary dialogue and diverse methodological approaches.

While this constrained scope presents challenges, it also opens possibilities for theoretical and methodological expansion. Addressing these gaps requires broadening the understanding of gender dynamics in management accounting beyond disciplinary boundaries. Future research should investigate how gender intersects with management accounting practices across varying political, economic and cultural contexts, using strong theoretical frameworks to understand complex socio-political realities. To achieve this, researchers must move beyond binary distinctions and engage with critical and social

theories, adopting qualitative research approaches such as case studies to explore how gendered power structures influence accounting processes.

These studies could provide valuable insights into the intersectionality of gender with organisational practices, informing more inclusive and context-sensitive approaches to management accounting. The themes addressed in prior research provide a “you are here” marker on the gender in management accounting research map, however, “where we are” is still far from an enlightened place. Drawing from broader accounting and management literature, this study signals future research pathways that remain largely unexplored. As Parker (2008, p. 625) states, these avenues “await gender research”, holding the potential to transform management accounting innovation, theory and practice. Future studies should challenge the traditional, quantitative-driven approaches that misrepresent gender and instead explore gender as a socially and culturally embedded phenomenon. By doing so, management accounting research can move towards a more inclusive, interdisciplinary and theoretically enriched perspective, shaping the field for years to come.

### Notes

1. The literature search included papers published from January 1990 to December 2024.
2. [www.prisma-statement.org/prisma-2020-flow-diagram](http://www.prisma-statement.org/prisma-2020-flow-diagram)

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Table A1. Journal list

Journal title	ABDC*		CABS**	
	Rank	Field	Rank	Field
<i>Abacus</i>	A	3501	3	ACCOUNT
<i>Accounting and Business Research</i>	A	3501	3	ACCOUNT
<i>Accounting and Finance</i>	A	3501	2	ACCOUNT
<i>Accounting Education</i>	A	3501	2	MDEV&EDU
<i>Accounting History</i>	A	3501	2	BUS HIST & ECON HIST
<i>Accounting Horizons</i>	A	3501	3	ACCOUNT
<i>Accounting in Europe</i>	A	3501	2	ACCOUNT
<i>Advances in Accounting</i>	A	3501	2	ACCOUNT
<i>Advances in Accounting Behavioral Research</i>	A	3501	2	ACCOUNT
<i>Advances in Management Accounting</i>	A	3501	2	ACCOUNT
<i>Behavioral Research in Accounting</i>	A	3501	3	ACCOUNT
<i>Critical Perspectives on Accounting</i>	A	3501	3	ACCOUNT
<i>Financial Accountability and Management</i>	A	3501	3	ACCOUNT
<i>Foundations and Trends in Accounting</i>	A	3501	3	ACCOUNT
<i>International Journal of Accounting Information Systems</i>	A	3501	2	ACCOUNT
<i>International Journal of Auditing</i>	A	3501	2	ACCOUNT
<i>Issues in Accounting Education</i>	A	3501	2	MDEV&EDU
<i>Journal of Accounting and Public Policy</i>	A	3501	3	ACCOUNT
<i>Journal of Accounting Auditing and Finance</i>	A	3501	3	ACCOUNT
<i>Journal of Accounting Literature</i>	A	3501	3	ACCOUNT
<i>Journal of Contemporary Accounting and Economics</i>	A	3501	2	ACCOUNT
<i>Journal of Information Systems</i>	A	3501	1	ACCOUNT
<i>Journal of International Accounting Research</i>	A	3501	2	ACCOUNT
<i>Journal of Management Control</i>	A	3501	2	ACCOUNT
<i>Managerial Auditing Journal</i>	A	3501	2	ACCOUNT
<i>Meditari Accountancy Research</i>	A	3501	1	ACCOUNT
<i>Qualitative Research in Accounting and Management</i>	A	3501	2	ACCOUNT
<i>The International Journal of Accounting</i>	A	3501	3	ACCOUNT
<i>Accounting Auditing and Accountability Journal</i>	A*	3501	3	ACCOUNT
<i>Accounting, Organizations and Society</i>	A*	3501	4*	ACCOUNT
<i>British Accounting Review</i>	A*	3501	3	ACCOUNT
<i>Contemporary Accounting Research</i>	A*	3501	4	ACCOUNT
<i>Journal of Accounting and Economics</i>	A*	3501	4*	ACCOUNT
<i>Journal of Accounting Research</i>	A*	3501	4*	ACCOUNT
<i>Journal of Business Finance &amp; Accounting</i>	A*	3501	3	ACCOUNT
<i>Journal of Management Accounting Research</i>	A*	3501	2	ACCOUNT
<i>Management Accounting Research</i>	A*	3501	3	ACCOUNT
<i>Review of Accounting Studies</i>	A*	3501	4	ACCOUNT
<i>The European Accounting Review</i>	A*	3501	3	ACCOUNT
<i>Accounting and the Public Interest</i>	B	3501	2	ACCOUNT
<i>Accounting Forum</i>	B	3501	3	ACCOUNT
<i>Accounting Historians Journal</i>	B	3501	2	BUS HIST & ECON HIST
<i>Accounting History Review</i>	B	3501	2	BUS HIST & ECON HIST
<i>Accounting Research Journal</i>	B	3501	2	ACCOUNT

(continued)

**Table A1.** Continued

Journal title	ABDC*		CABS**	
	Rank	Field	Rank	Field
<i>Accounting, Economics and Law: A Convivium</i>	B	3501	2	ACCOUNT
<i>Advances in Environmental Accounting and Management</i>	B	3501	1	ACCOUNT
<i>Asian Review of Accounting</i>	B	3501	2	ACCOUNT
<i>Asia-Pacific Journal of Accounting and Economics</i>	B	3501	2	ACCOUNT
<i>Australasian Accounting Business and Finance Journal</i>	B	3501	1	ACCOUNT
<i>Australian Accounting Review</i>	B	3501	2	ACCOUNT
<i>China Journal of Accounting Research</i>	B	3501	2	ACCOUNT
<i>China Journal of Accounting Studies</i>	B	3501	1	ACCOUNT
<i>Comptabilité Contrôle Audit / Accounting Auditing Control</i>	B	3501	1	ACCOUNT
<i>Current Issues in Auditing</i>	B	3501	2	ACCOUNT
<i>Edpacs: The Edp Audit, Control, and Security Newsletter</i>	C	3501	1	ACCOUNT
<i>International Journal of Accounting and Information Management</i>	B	3501	2	ACCOUNT
<i>International Journal of Disclosure and Governance</i>	B	3501	2	ACCOUNT
<i>International Journal of Managerial and Financial Accounting</i>	B	3501	2	ACCOUNT
<i>Journal of Accounting &amp; Organizational Change</i>	B	3501	2	ACCOUNT
<i>Journal of Accounting Education</i>	B	3501	2	MDEV&EDU
<i>Journal of Accounting in Emerging Economies</i>	B	3501	2	ACCOUNT
<i>Journal of Applied Accounting Research</i>	B	3501	2	ACCOUNT
<i>Journal of Emerging Technologies in Accounting</i>	B	3501	1	INFO MAN
<i>Journal of Forensic &amp; Investigative Accounting</i>	B	3501	1	ACCOUNT
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	B	3501	1	ACCOUNT
<i>Journal of Intellectual Capital</i>	B	3501	2	ETHICS-CSR-MAN
<i>Journal of International Accounting, Auditing and Taxation</i>	B	3501	3	ACCOUNT
<i>Journal of Public Budgeting, Accounting and Financial Management</i>	B	3501	2	ACCOUNT
<i>Pacific Accounting Review</i>	B	3501	1	ACCOUNT
<i>Research in Accounting Regulation</i>	B	3501	2	ACCOUNT
<i>Research in Governmental and Non-Profit Accounting</i>	B	3501	1	ACCOUNT
<i>Research on Professional Responsibility and Ethics in Accounting</i>	B	3501	1	ACCOUNT
<i>Review of Accounting and Finance</i>	B	3501	2	FINANCE
<i>Social and Environmental Accountability Journal</i>	B	3501	1	ACCOUNT
<i>Social Responsibility Journal</i>	B	3501	1	ETHICS-CSR-MAN
<i>Spanish Accounting Review / Revista De Contabilidad</i>	B	3501	1	ACCOUNT
<i>Sustainability Accounting, Management and Policy Journal</i>	B	3501	2	ACCOUNT
<i>Accounting, Finance and Governance Review</i>	C	3501	1	ACCOUNT
<i>Advances in Public Interest Accounting</i>	C	3501	1	ACCOUNT
<i>African Journal of Accounting, Auditing and Finance</i>	C	3501	1	ACCOUNT
<i>Asian Journal of Management Cases</i>	C	3501	1	ETHICS-CSR-MAN
<i>International Journal of Accounting, Auditing and Performance Evaluation</i>	C	3501	2	ACCOUNT

(continued)

Table A1. Continued

Journal title	ABDC*		CABS**	
	Rank	Field	Rank	Field
<i>International Journal of Critical Accounting</i>	C	3501	1	ACCOUNT
<i>Journal of Accounting and Management Information Systems</i>	C	3501	1	ACCOUNT
<i>Journal of Financial Reporting and Accounting</i>	C	3501	1	FINANCE
<i>Journal of Islamic Accounting and Business Research</i>	C	3501	1	ACCOUNT
<i>Management Accounting Frontiers</i>	C	3501	1	ACCOUNT
<i>Management Accounting Quarterly</i>	C	3501	1	ACCOUNT
<i>South African Journal of Accounting Research</i>	C	3501	1	ACCOUNT
<i>China Accounting and Finance Review</i>	A	3501	NA	NA
<i>Journal of Financial Reporting</i>	A	3501	3	ACCOUNT
<i>Auditing: A Journal of Practice and Theory</i>	A*	3501	3	ACCOUNT
<i>The Accounting Review</i>	A*	3501	4*	ACCOUNT
<i>Journal of the American Taxation Association</i>	A	4801	3	ACCOUNT
<i>Journal of Tax Administration</i>	B	4801	2	ACCOUNT
<i>Advances in Taxation</i>	B	4801	2	ACCOUNT
<i>Journal of International Financial Management and Accounting</i>	B	3502	2	ACCOUNT
<i>Ata Journal of Legal Tax Research</i>	C	4801	1	ACCOUNT
<i>World Tax Journal</i>	B	4801	2	ACCOUNT
<i>Accountancy Business and The Public Interest</i>	B			
<i>Accounting Educators Journal</i>	B			
<i>Accounting Perspectives</i>	B			
<i>Corporate Ownership and Control</i>	B			
<i>Intelligent Systems in Accounting, Finance and Management: An Int Journal</i>	B			
<i>Journal of Corporate Accounting and Finance</i>	B			
<i>Journal of Forensic Accounting Research</i>	B			
<i>Quarterly Journal of Finance and Accounting</i>	B			
<i>Spanish Journal of Finance and Accounting</i>	B			
<i>The International Journal of Digital Accounting Research</i>	B			
<i>The Journal of Theoretical Accounting Research</i>	B			

**Note(s):** ABDC Field 3501: Accounting, Auditing & Accountability; 4801: Commercial Law; 3502: Banking, Finance & Investment \*ABDC: <https://abdc.edu.au/wp-content/uploads/2023/05/ABDC-JQL-2022-v3-100523.xlsx> \*\*CABS Academic Journal Guide 2024: <https://charteredabs.org/academic-journal-guide/academic-journal-guide-2024>

**Source(s):** Author's own creation

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