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**An exploration of gender in the Greek Accounting Institute’s Website**

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**Abstract:**

Studies on the accounting profession’s websites have provided interesting insights into their role as means of enchasing organizational efficiency, expanding business, attracting potential clients and delivering information (Chou and Cheng, 2012; Chen et al., 2005; Luthy and Carver, 2004;Roxas et al 2000; Borgia and Shrager, 2000). This branch of the literature has primarily drawn attention totechnical features and properties without, however, examining the websites’ social repercussions. By drawing upon the social construction of technology literature, critical studieshave illuminated that technological advances are embedded in the broader social structures and, therefore, reproduce social inequalities (Wajcman, 2000; Sassen, 2002; Sundin, 1995; Frissen, 1992). For instance, Frissen (1992, p. 31) explains that females are often excluded from the design and production of information and communication technologies which are often refer to as “toys for the boys”. Thus, male cultures and language have developed converting technological contexts into concretely male realms. Sassen (2002) underscores that electronic space is inevitably inscribed by gender inequality as it is embedded in the broader societal structures and power dynamics which are often the outcomes of a prevailing male prejudice.

The critical literature on the development of the accounting profession has illuminated its predominately masculine character(Walker, 2011; Broadbent and Kirkham, 2008; Haynes 2008a; 2008b; 2008c; Dwyer and Roberts 2004; Gammie and Gammie, 1995; Kirkham and Loft, 1993; Loft 1992; Lehman 1992; Ciancanelli*et al.*, 1990; Silvestone and Williams, 1979). Despite the growth in the number of women entrants to the accounting profession in recent decades, which are largely attributed to the feminization of the lower levels of office workand work-life-balance programs offered (including flexible work options, parental leave and assistance relating to child care), the rarity of females in partnership positions and professional supervisory posts indicate a widespread imbalance with regard to the distribution of power and prestige between women and men in the accounting profession.

Although the critical literature offers insights into the institutionalized “glass ceiling” which inhibit gender equality to the detriment of female members (Haynes, 2008a; Kirkham and Loft, 1993; Sackleton, 1999), it has placed less emphasis upon exploring whether new information and communication technologies introduced by the accounting profession reflect and reproduce the unequal distribution of power between men and women and hence facilitating the diachronic dominance of male elites. Against this background, this paper embarks upon exploring the complexities of the interconnections of the accounting profession’s website and broader organizational and structural features. The paper specifically focuses on the recent history of the Greek institute and seeks to make sense of the website’s role in establishing and constituting a gendered image of the “professional accountant”. The peculiarity of this case study resides in that the local profession has retained its predominately masculine character throughout its history. It is indicative that females have never been appointed or elected as members in the administrative, supervisory or disciplinary organs of the profession. In an organizational context distinctively marked by the “glass ceiling” which inhibits women’s ascendancy, it would be interesting to decipher whether and how predominant masculine legacies inscribe professional digital space.

The paper draws upon the framework of Critical Discourse Analysis (Chouliaraki and Fairclough, 2010; Fairclough 2010; 2005; 2003; 1992; Leitch and Palmer, 2010) in order to relate the construction and content of the local accounting institute’s website to the broader structures and gendered accounting discourses deployed by accountants. The processes of constructing and redesigning the website and the selection of the “texts”, i.e. language, images, graphs and logos, appearing on it are analyzed as essential mechanisms which not only reflect “realities” but also contribute to the reproduction of diachronically established power relations, inequalities and hierarchies. The exploration reveals the importance of the dominant professional male elite who by occupying key organizational posts they exclusively manage professional electronic space generating and communicating certain images which facilitate their dominance.

The paper attempts to fill a gap in the critical accounting literature by providing insights into the relationship between gendered professionalism and modern technological advances. By locating the study of accountant’s electronic space within the broader social and organizational structures of unequal distribution of power between men and women, websites may be understood as intrinsically gendered constructs dominated by male elites. Thus, inscribed by gender inequalities, websites may implicitly or explicitly facilitate the dissemination of certain social perceptions and stereotypes given the unprecedented popularity of the internet.

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