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Sexualities and accounting: a queer theory perspective

Abstract

There is a paucity of research on sexuality within accounting studies in general, and next to nothing on lesbian, gay, bisexual and trans* (LGBT) sexualities in particular. One major problem associated with this neglect is that the heteronormative bias within the accounting studies goes unchallenged, reproducing a heterosexual/homosexual binary that posits heterosexuality as a normative standard by which other sexualities are judged and found wanting. Challenging the heteronormativity that pervades accounting studies and organisations, this article contributes to this knowledge void by presenting a new line of research which examines LGBT sexualities. It is argued that queer theory can enable accounting scholars to disrupt heteronormativity, destabilise essentialist notions of sexuality as fixed properties of individuals and thus advance the study of sexuality within accounting beyond topics such as sexual harassment. Three research trajectories with example research questions are presented to that end: 1) disrupting heteronormativity; 2) queering accounting organisations; 3) queer allies in accounting contexts. In sum, this article underscores the utility of queer theory to accounting and sexuality research and practice, and calls for increased research activity of this type in this area.

Keywords: Accounting studies, heteronormativity, LGBT people, queer theory, sexuality, work lives.

1. Introduction

The subject of gender now commands an engaging literature within accounting studies (Lupu, 2012; Kornberger et al., 2010; Haynes, 2008; Fogarty et al., 1998), but remarkably little consideration has been given to the topic of sexuality. Exceptions exist (Burrell, 1987; Kirkham, 1997; Grey, 1998; Harding et al., 2010; Haynes, 2013), but the absence of a sustained scholarly examination of sexuality and accounting is problematic because it perpetuates an argument that sexuality holds no relevance within accounting studies and accounting work. Left unchallenged this view limits the development of knowledge about relationships and inequalities *between* and *within* men and women (Burrell, 1987). The poor attention paid to sexuality in accountancy reproduces a distorted view of accounting firms and places of work as asexual. In this vein, sexuality is conceptualised as something that is imported into organisational life, and which threatens to disrupt the productivity of organisation. Consequently, debates on sexuality and accounting may be restricted in scope to issues of sexual harassment, reinforcing a narrow view of sexuality as dangerous and potentially violent, and thus as something that must be managed. Obscured then is the idea of sexuality as multiple, provisional and performative.

Indeed and in regard to the particular focus of this article, the glaring absence of accounting research on lesbian, gay, bisexual and trans* (LGBT)¹ sexualities is very disconcerting. If the perspectives and experiences of LGBT people in accounting are left unexamined, the apparent heteronormative bias within the accounting studies literature remains unchallenged, reproducing a heterosexual/homosexual binary that

posits heterosexuality as a normative standard by which LGBT sexualities are judged and pejoratively labelled as 'abnormal' (Warner, 1999). As Berlant and Warner (1998: 548) assert, heteronormativity maintains damaging binaries within 'institutions, structures of understanding, and practical orientations that make heterosexuality not only coherent – that is, organised as a sexuality – but also privileged'. Assumptions of heterosexuality as 'natural' and privileged cast a veil over the presence of LGBT people, who are an important constituency of accounting studies and accounting firms. Without accounting research on LGBT sexualities and the restrictive binaries through which they are organised and attributed meaning in the workplace, we risk blindness about the causes and effects of inequalities grounded in organisational heteronormativities and how they impact on LGBT lives.

In contrast, some contemporary accounting organisations, including the 'Big Four'², have been quicker to address LGBT sexualities by making strides in managing workplace diversity. A growing number of accounting firms have achieved national recognition as 'diversity champions' in the area of sexual orientation employment equality. For example, in Stonewall's 2014 'Workplace Equality Index', an annual guide to the UK's top 100 'gay-friendly' employers, 26 firms from the financial and professional services sectors were represented including EY (formerly Ernest and Young). EY, having topped the index in 2012 and earning themselves the accolade of the UK's most gay-friendly employer, ranked as the UK's fifth most gay-friendly organisation and the top gay-friendly accountancy firm.³ It also achieved third place in Stonewall's listing of global employers and gained a Star Performer Network Group award for its EY Gay, Lesbian, Bisexual and Transgender Network (EYGLES). Elsewhere in accountancy, Andy Woodfield, PwC Partner, Head of International Development Consulting, was named 'Senior Champion of the Year' for his work in promoting and developing PwC's business network for 'Gays, Lesbians and Everyone Else' (GLEE@PwC). The rise in the number of accountancy firms listed in Stonewall's Equality Index, hailed as the 'definitive benchmark for gay-friendly employers' in the UK (Stonewall, 2014: 1), is striking because it signals growing organisational commitment among accounting firms towards dispelling traditional stereotypes of accountancy as a conservative profession dominated by middle-class, white, able bodied, heterosexual men. Yet the positive publicity gay-friendly accounting firms have attracted over the last few years or so has not provided sufficient impetus for accountancy scholars to investigate either the heteronormativity of the discipline itself or LGBT sexualities within accounting work contexts. This is problematic in several respects.

First, we should not presume that 'gay-friendly' labels and awards denote a weakening or eradication of heteronormativity within the workplace. Prior studies reveal how gay-friendly organisations continue to discriminate against LGBT people (Giuffre et al., 2008), although such sexual prejudice is expressed less overtly, being articulated in liberal organisational attitudes towards and requirements for LGBT employees to meet certain normative standards of 'acceptable' homosexuality; typically understood in terms of respectability and professionalism predicated on hetero-norms (Williams et al., 2009; Rumens and Kerfoot, 2009). Second, left uncontested, heteronormativity squelches opportunities for accounting scholars to generate counter-hegemonic knowledge about how LGBT sexualities are understood and experienced in the workplace. For when the reproduction of heteronormative knowledge holds sway, struggles for alternative ways of life in crafting identities, selves and relations, can become arduous and unbearable (Butler, 1990, 2004). Under these circumstances, accounting firms and accounting studies itself are neither engaged

nor confronted by workplace issues raised by LGBT people in accounting contexts. As such, heteronormative paradigms that rely on predetermined, fixed definitions of sexuality and gender will continue to limit what can be known about sexualities and genders in general and LGBT sexualities in particular. Continued reluctance among researchers and practitioners to engage with heteronormativity within accounting studies and workplaces will reproduce a prevailing set of social or 'ruling' relations (Acker, 1992: 24) that disadvantage not just LGBT people, but also those heterosexuals who cannot or will not align their lives with the grain of heteronormativity.

In light of the above, one aim of this article is to articulate a dialogue between accounting studies and queer theory in order to problematise heteronormativity and encourage new research into LGBT sexualities. Indeed, queer theory offers a range of conceptual resources for accounting scholars to expose organisational heteronormativities within accounting institutions and across accounting studies, a vital endeavour if we are to take seriously the needs, interests and voices of LGBT people who inhabit and contribute to the future course of accounting research and accounting firms. As such, this article is positioned as a theoretical intervention designed to inspire others within accounting contexts to undertake research into LGBT sexualities. In so doing, this article makes a threefold theoretical contribution to the nascent literature on sexuality and accounting. First, it provides accounting studies scholars with theoretical frames and analytical mechanisms drawn from queer theory to conceptualise the heterosexual/homosexual binary and how it sustains heteronormativity within accounting studies and places of work. Second, this article demonstrates the potential of these frames and mechanisms for pursuing three broad research trajectories that aim to shed light on LGBT sexualities within accountancy settings. Third, this article articulates a queer politics for accounting scholars to disrupt heteronormative constructions of and strategies for organising sexualities, allowing alternatives to emerge.

To begin, I discuss why accounting research on LGBT sexualities matters, integrating insights gained from LGBT research within organisation studies with the accounting literature on sexuality. Next I summarize some of the key characteristics associated with queer theory before discussing what lessons accounting scholars may learn from this scholarship. The remaining parts of the article outline a queer theory inspired research agenda that can enable accounting researchers to examine LGBT sexualities within accountancy settings. I conclude by drawing out the implications of queer theory for accounting practice.

2. Why LGBT sexualities in accounting research matters

Disconcerted by the dearth of scholarship on sexuality in the accounting literature, Burrell (1987) documents empirically the ideological and structural instruments that sustain accountancy's suppression of sexuality. This article was a watershed for accounting studies insofar as it challenged how accounting and sexuality have traditionally been constructed as polar opposites, with accountancy standing for an 'acceptance of the virtues of legality and rationality', and sexuality as 'illegal' and 'irrational' by comparison and a threat to organisational efficiency (Burrell, 1987: 96). Burrell draws on the poststructuralism of Foucault (1979) to argue that sexuality is a target for disciplinary control and governance. As Foucault (1979) notes, the proliferation of discourses on sexuality from the eighteenth century onwards signalled a rash of administrative activity to classify and fix sexual categories within hierarchical

arrangements, most notably the heterosexual/homosexual binary. In this sense, sexuality is subject to accounting mechanisms which, operating as technologies of power, have governed how sexualities are understood and experienced. For example, the homosexual has been frequently cast as abnormal, as a type of person who deviates from heterosexuality which is assumed to be neutral and the norm. This has practical implications for those accountants who seek to claim 'professional' identities because they must 'suppress and regress any interest in sexuality in their working lives' to demonstrate competence and professionalism (Burrell, 1987: 99). For those accountants who identify or are presumed to be LGBT, claiming professionalism may become more difficult given that homosexuality has long been associated with 'waste', 'sin', 'perversion' and 'deviancy' (Rumens and Kerfoot, 2009). While Burrell (1987) appears to sidestep LGBT sexualities in his examination of sexuality and accounting, he usefully exposes how the desexualisation of organisational life (e.g. through bureaucracy) and accountancy are in tandem. Reminiscent of his earlier work on sexuality and organisation (Burrell, 1984), Burrell (1987) argues that control of sexuality in the workplace is undertaken in the name of organisational efficiency.

Despite being one of the first to dispel the perceived irrelevance of sexuality to 'contemporary accountants in their day-to-day activities' (1987: 99), Burrell's (1987) incursion into accounting studies has not spawned a sustained and varied analysis of sexuality among accounting scholars. Some researchers have addressed the subject, producing important research on how sexuality can be expressed through sexual harassment within the accounting profession (Hammond, 1997; Kirkham, 1997; Nichols et al., 1997). Elsewhere, Grey (1998: 580), for example, explores how female sexuality is typically excluded in the discursive construction of accounting professionals that takes as its standard an idealized version of masculinity that valorizes 'aggressive, competitive, hardworking, youthful' characteristics. Some men in Grey's research were also found wanting in that regard, particularly one male employee with 'really awful skin' which detracted from his persona of 'professionalism', and could not be adequately compensated for by his technical competence. Nonetheless, in Grey's (1998: 584) study, it is female sexuality which is subject to more intense sexualised judgements about professional (in)competence, that has as its archetype a 'white heterosexual middle-class man'. Yet, collectively, this body of work fails to consider LGBT sexualities, leaving unanswered questions such as: How different types of women (e.g. lesbian, bisexual, trans* identified women) and some men (e.g. gay, bisexual, trans* identified men) experience sexual harassment differently in specific accounting contexts? What are the discursive struggles experienced by LGBT accountants who seek to construct and sustain professional identities? While some critical accounting literature on sexuality has moved to conceptualise sexuality not as a fixed variable but as a shifting social field of relationships between identities, desires, bodies and selves, discursively constituted and contextually contingent (Grey, 1998; Haynes, 2013), LGBT sexualities are missing. Nor is there an apparent reflexive awareness and critical interrogation of accounting studies' complicity in reproducing heteronormative accounts of sexuality.

Considering accounting as an academic discipline, the intermittent interest in sexuality matters enormously because it reveals a 'problem' in how sexuality has failed to 'persuade' accounting scholars of its relevance and significance. As Kirkham (1997) points out, it may also expose the failure of accounting researchers to acknowledge the presence of this literature, although critical accounting scholars have prised apart spaces for debates to take place on sexuality and accounting. Yet emerging scholarship is far too narrow due to its apparent reluctance to expand the analysis of

sexuality to include LGBT people. In one respect this is remarkable because a substantial body of organisational research stemming back three decades or so has amply demonstrated why LGBT sexualities matter in organisational life. For instance, prior studies reveal how LGBT employees must engage in an on-going process of negotiating heteronormativity at work, confronted by multifarious forms of employment discrimination and persecution that have led to harmful outcomes such as job loss, low self-esteem, physical and emotional injury (Levine, 1979; Hall, 1989; Woods and Lucas, 1993; Ward and Winstanley, 2003; Giuffre et al., 2008; Ozturk, 2011). Other research has shown how LGBT employees continually make decisions about whether and to whom to self-disclose (termed 'coming out') at work, examining specific strategies used by LGBT employees in particular contexts in order to 'manage' their sexual identity safely and positively (Clair et al., 2005; Ragins, 2008). Organisational research on 'biphobia', 'bi-negativity' and 'transphobia' has underscored particular forms of gender and sexual discrimination experienced by specific groups within the LGBT acronym (Green et al., 2011; Thanem, 2011), reminding us that there are crucial differences in how LGBT sexualities matter at work. Adopting a similar critical tenor, some scholars have examined and problematized advances in 'good practice' among organisations in regard to sexual orientation employment equality (Colgan et al., 2009; Colgan and McKearney, 2012). A sub branch of this literature has been critical of an emerging discourse of 'gay-friendliness' that some organisations seem keen to embrace. Research has questioned the unacknowledged meanings attached to 'gay-friendly' organisations (Williams et al., 2009; Williams and Giuffre, 2011), arguing they are potentially revealing of what the term avoids asking: do organisational sexualities continue to be categorised around a heterosexual/homosexual binary, and who benefits from the heteronormative logic that reproduces these divisions?

In summary, it is clear from the organisation studies literature that LGBT sexualities are an important constituency of contemporary organisational life, and that accounting scholars should provide a more conscious recognition of this fact. Indeed, the study of sexualities and accounting could be enriched by using LGBT perspectives and issues as a heuristic device to contest the heteronormative bias that colours the accounting studies literature. As such, this article offers accounting scholars a set of alternative theoretical frames and mechanisms drawn from queer theory as a key to unlocking doors to theoretical and empirical advancements within accounting and sexuality research.

3. Queer theory

Queer theory is a form of intellectual tumbleweed, drifting unevenly and taking root within an array of academic disciplines including those where one might not expect to encounter it. Indeed, queer theory, since it emerged from the humanities departments of universities in the early 1990s (de Lauretis, 1991), has taken on various shades and meanings as it has traversed different academic disciplines such as geography, art and literature, law, education and organisation studies (Halley and Parker, 2011). Genealogical analyses of queer theory are especially revealing in that regard, and also of the contorted and contested nature of its historical lineage in feminism, gay and lesbian studies, poststructuralism and postmodernism (Turner, 2000; Sullivan, 2003). Queer theorists then, like the characteristics associated with queer theories, are diverse and sometimes contradictory, often causing confusion and frustration as to whether queer theory refers to an attitude, particular groups of people, an identity, politics,

theory or position. In effect, it has been understood as all these things in specific contexts at various times, muddying any semantic clarity about what queer theory actually is. In short, a concern that anything other than a constant deferral of meaning may result in constraining queer's radical potential by closing off potential future significations of the term appears to underpin a reluctance among many queer theorists to 'name' queer, an approach that is very much in keeping with the origins and intentions of queer thinking. This understanding of queer theory as a form of immanent critique is also hinted at in Parker's (2002: 158) queer-inspired, performative critique of management and organisation in which he describes queer theory as 'an attitude of unceasing disruptiveness'.

Regarding the etymology of queer and its colloquial, political and philosophical meanings, queer has been deployed as a slur to refer to LGBT people, the meaning of which has since been twisted into a term of affirmation to refer to a group of people who identify as 'queer', functioning as an umbrella to accommodate those who identify as LGBT as well as intersex and questioning (IQ). The term has also been used as a verb ('to queer', 'queering'), most typically exemplified in a process of 'queering' which aims to deconstruct and disrupt binary formations that structure heteronormative knowledge about gender and sexuality (Sullivan, 2003). Despite these variations in the meanings attributed to queer, embraced by some commentators as an important indication of its peripatetic nature and refusal to be categorised (Jagose, 1996), many scholars concede that the distinctiveness of queer theory lies in its concern with exposing and deconstructing the categorisation of identities and subjectivities along the heterosexual/homosexual binary (Seidman, 1996; Halperin, 1995; Bersani, 1995; Warner, 1993; Taylor and Addison, 2013). In that sense, queer theory cannot be reduced to, and therefore is different from, feminism, gay and lesbian studies, poststructuralism and postmodernism, even though forms of queer theory may draw widely and deeply on any of these areas (Sullivan, 2003). Queer theorists are disturbed by the heteronormativity of everyday life, in particular the constraints and possibilities it variously conditions for subjects to build meaningful identities and selves within and beyond sexual and gender binaries. As such, queer theories reject fixed and essential identities and categories of knowledge that relate to sexuality and gender, with much queer theorising opening up spaces to contemplate and form alternative ways of identifying and relating (Warner, 1993; Halperin, 2011).

For inspiring accounting studies scholars to undertake research into LGBT sexualities, particular conceptual resources drawn from queer theory are considered to be productive to that end. First, sexuality like gender is viewed as a category of knowledge that is historically conditioned and culturally contingent, rejecting essentialist accounts of sexuality as a fixed and 'natural' property of the individual. Following Judith Butler (1990, 1993, 2004, 2005), who is routinely constructed as a seminal queer theorist, sexuality and gender are conceptualised as the performative effects of reiterative acts that can and are repeated within a heteronormative frame which over time 'produce the appearance of a substance, of a natural sort of being' (1990: 33). Looked at this way, accounting scholars may examine how, through acts of repetition and recitation, sexuality like gender becomes ritualized, the effects of which make it appear 'natural'. As such, heterosexuality is hoisted above homosexuality within a hierarchical binary that positions the former as 'natural' and 'neutral', and the latter as 'abnormal' and Other (Ahmed, 2006). In the context of organisation, recognition is often granted to subjects and subjectivities that demonstrate coherence within dominant organisational norms. This is, in large part, a political process that has the capacity to award recognition to some sexualities while disavowing others,

illustrated nicely in a growing organisational literature that examines this from a queer theory perspective (Ward and Winstanley, 2003; Williams et al., 2009; Ozturk, 2011; Rumens, 2012).

Second, accounting scholars may embrace queer theory's central analytic aim; namely, the deconstruction of categories of knowledge and identities that are taken for granted, considered natural, and beyond contestation (Seidman, 1996; Warner, 1993). Queer theories are animated by a deconstructive impulse (Stein and Plummer, 1994) to destabilise heteronormativity as a structure of power relations in society, and critique its normalising effect on how we understand the sex/gender dynamic as a restrictive dualism (e.g. masculine/feminine; heterosexual/homosexual). Here, it is crucial to acknowledge that queer theory is better approached as something that is not against what is 'heterosexual' but, rather, what is 'normal' and normative (Warner, 1993, 1999; Halperin, 1995). In this way, queer theory's scope of inquiry may, in a necessary and vital move, extend beyond gender and sexuality (Halley and Parker, 2011) to focus on concepts such as academic selves in accounting (Harding et al. 2010) and management and leadership in organisation studies (Parker, 2001, 2002; Tyler and Cohen, 2008; Harding et al., 2011).

Although accounting scholars have yet to think through fully the potential of queer theory, Harding et al. (2010) represents one of the first attempts within a critical accounting context to mobilize queer theory, for examining how academic selves are constituted by and through norms of idealized academics. Taking the idea that queer theory understands the subject as discursively constituted, but then seeks to 'undo' this discursive closure by demonstrating the ways in which the sexual subject resists taxonomic classification (Butler, 2004), Harding et al. (2010: 165) argue that to be an academic is to be 'queer': 'for to be an academic (except perhaps for a very few) is to be not a major thinker, four-star theorist, or a person who sees crowds flocking voluntarily and eagerly to their lectures'. Using a queer lens, Harding et al. (2010) are able to focus on the performative 'failure' of the individual laying claim to an academic subject position and its desired ontological status. As this research demonstrates, queer theory holds potential for disturbing deeply entrenched epistemological and ontological premises upon which accounting studies and other academic disciplines rest.

Third, in light of Harding et al.'s (2010) sortie into queer theory, accounting scholars may engage queer theory to develop a queer politics that seeks to expose exclusionary and oppressive practices within accounting contexts that are informed by heteronormativity. This is an important step towards challenging and nourishing opportunities for thinking and 'doing' alternative ways of life that are out of synch with heteronormative modes of organising and self-identification (Duggan, 2006). Or, as Halperin (2003: 343) puts it, queer theory impels us to 'think what has not yet been thought', reaffirming its antagonistic relationship with whatever is 'normal'. If accounting scholars commit themselves in this way, politically, theoretically and subjectively, accounting studies can address its own complicity in reproducing heteronormative paradigms and constructs that silence the voices of LGBT people who are disenfranchised by such bodies of knowledge. With these theoretical frames and mechanisms in mind, the next section outlines three trajectories of a queer theory inspired research agenda for future accounting research on sexuality, noting the implications for accounting practice.

Sexualities and accounting: towards a research agenda

The research agenda sketches out three research trajectories that are linked as follows. First, queer theory can help accounting scholars to disrupt heteronormativity, undermining a harmful dichotomous system of sexual categorisation that accounts for LGBT sexualities in restrictive ways. This discussion paves the way for research that attempts to queer accounting theory and knowledge so it may hold LGBT sexualities and queer lives. Such a task is no small matter, giving rise to a third avenue of research focused on developing forms of queer activism within accounting contexts.

5.1 Disrupting heteronormativity

Accounting scholars should engage in concerted efforts to examine heteronormativity given its problematic presence in both accounting work contexts and within accounting studies. As argued earlier, from a queer theory perspective, heteronormativity can silence LGBT voices and befog the presence of LGBT people in society. One counter strategy is to engage in research that disrupts the 'natural' and normative status ascribed to heterosexuality, by exposing the sex and gender binary as a cultural construction that is historically patterned and thus susceptible to change (Butler, 1990, 2004). Creating spaces for alternative sexualities and genders to emerge is vital to that end (Stein and Plummer, 1994). A number of issues and lines of future inquiry for accounting scholars fan out from this contention.

One major issue that should concern accounting researchers is how LGBT people are accounted for within societies. At one level, this is apparent in how LGBT people are frequently *not* accounted for, such as the paucity of data about the positions of LGBT people within labour markets. Many national statistical offices do not collect data in accountancy and other fields of employment, although it would be naïve to assume that these people are not actively employed in this sector. In other words, the shortage of statistical data accounting for the presence of LGBT persons in the labour market does not signal an outright absence but rather an absent presence of these people. Estimates on LGBT labour market participation rates in the UK exist but they vary between 0.2 and 7 per cent, are regarded as unreliable and treated with caution (Mitchell et al., 2009). The same patchiness and unreliability in labour market data regarding LGBT groups is apparent in all European Member States (van Balen et al., 2010). There are problems with this knowledge void which does not reveal a simple oversight on the part of those responsible for accounting the demographics of labour markets and societies. A queer theory perspective underscores the heteronormative power relations that reproduce and permit omissions in how certain people are accounted for while others are not. By not accounting for LGBT people in demographic research, characteristics and stereotypes of LGBT populations are left unchallenged. Another effect is that LGBT sexualities are unacknowledged and understood as a private issue that has no public dimension or consequences. Prior research has shown how LGBT people have often been neglected in public policy and legislation, placing them at a disadvantage socially and economically (Richardson and Monro, 2012).

At another level, LGBT sexualities are over accounted for inasmuch as they have been and are subject to intense regulation (Foucault, 1979). In other words, LGBT sexualities and genders have in the past been made targets for disciplinary regimes that seek to classify them as abject and Other (Weeks, 2007). Such discursive administrations continue unfettered and in earnest in many parts of the world (Colgan and Rumens, 2014), giving us sufficient reason to be concerned with bringing the perspectives and voices of LGBT people into the scope of inquiry. This may be

observed in organisation and work. When LGBT sexualities are accounted for in the workplace, such as in diversity management initiatives in accounting firms (Stonewall, 2014), a queer theory perspective sheds revealing light on the inadequacies of a dichotomous system for classifying sexuality and gender (Butler, 1990, 2004). At the same time, there may be opportunities within diversity management for LGBT sexualities to find recognition and acceptance in the workplace, as research demonstrates (Richardson and Monro, 2012). But in finding recognition and acceptance at work through diversity management measures, enabling some LGBT people to participate openly in and contribute to organisational life, LGBT employees may have to accept employers' expectations regarding how their sexualities are organised and regulated.

This gives rise to an important avenue of future research about how LGBT subjects negotiate workplace heteronormativity in order to make choices in their work lives about how they identify and interact, in ways considered 'normal' and 'desirable' by employers such as dressing professionally, being apolitical, monogamous, family orientated and so on (Williams et al., 2009). Such governance of the self has as its archetype a heteronormative standard of the model employee which squelches opportunities for queer(er) identities, relationships and desires to emerge. For example, there is a tension in sexual categorisation that is readily apparent, although under-researched in accounting contexts, in how some people cannot and do not wish to identify as LGBT or even heterosexual. 'Queer' itself may operate as a non-categorical identity position which is particularly attractive to those LGBT and heterosexual persons who wish to identify differently (e.g. 'queer heterosexuals', 'queer'). In that regard, there is plenty of scope for accounting scholars to investigate how accounting practices and techniques contribute to the construction of sexual identity categories that serve to organise, include and exclude some sexualities over others.

In effect, queer theory can draw accounting scholars towards a potential gap between what accounting researchers, policy makers and organisations think the everyday realities of LGBT people might be and what they actually are. While the realities of LGBT people negotiating heteronormativity in the workplace should not be presumed or prejudged, over three decades of organisational research provides ample evidence of sexual prejudice in the workplace and the importance of attending to the material safety of LGBT people at work (Levine, 1979; Hall, 1989; Woods and Lucas, 1993; Ward and Winstanley, 2003; Clair et al. 2005; Bowring and Brewis, 2009; Colgan, 2011). As argued earlier, much of this research documents the complex stratagems employed by LGBT people to evade discrimination. While disclosing one's sexual identity as LGBT (or 'coming out') is often seen to be the apex of LGBT identity-formation, disclosure can increase the likelihood of becoming a target of sexual prejudice. Certain industries such as construction have been indicted for fostering hyper masculine work cultures that promote sexual prejudice and discrimination, making them challenging arenas for managing a LGBT identity at work (Rumens, 2013). Typically perceived as a highly masculinised sector of employment (Haynes, 2008), the field of accounting may reproduce gendered and sexual barriers (e.g. through gender and sexual stereotypes) that dissuade LGBT people from entering the sector. For those LGBT people already employed in accounting work contexts, sexual and gender stereotyping can potentially hinder identity development, well-being, career mobility and work performance. Notably, these research topics remain empirically open.

In light of the above, future accounting research on heteronormativity might be structured as follows:

What are the conditions of possibility that give rise to heteronormativities within accounting contexts, and how can these conditions be destabilised?

How do accounting discourses of heteronormativity construct LGBT sexualities and posit a 'model' or 'normal' LGBT employee?

How does organisational heteronormativity influence how we understand sexual and gender differences in specific accounting contexts?

What does this knowledge reveal about how difference and diversity are understood in accounting settings, and subsequently managed for improved organisational performance?

5.3 Queering accounting organisations

As a research trajectory, queering accounting organisations aims to generate new meanings, ways of thinking and acting politically (Duggan, 2006), so that LGBT sexualities obtain a presence in the workplace that transcends heteronormative dictates about how these sexualities should be organised and embodied at work. One way of pursuing this is for accounting researchers to generate scholarship characterised by diverse reading strategies and multiple interpretative stances, so that normalising regimes can be undermined. For example, accounting scholars might question diversity and equality practices within 'gay-friendly' accounting firms wherein LGBT people are seemingly accounted for and normalised as 'respectable' and 'productive' organisational citizens. In this context, invocations of accounting organisations as gay-friendly might constitute a notable and problematic turn of emphasis in how LGBT sexualities are being folded into organisational heteronormativity, one that signifies a narrowing of possible subject positions and ways of life available to LGBT people at work (Williams et al., 2009). Although it is currently possible to identify gay-friendly accounting firms in ways that were impossible or improbable decades earlier (Stonewall, 2014), research is needed that analyses the situations that provoke the discourse of the gay-friendly workplace within accounting organisations and the consequences to which it gives rise. This demands attention is paid to the situations in which it is deployed, particularly those organisational contexts from which such a discourse derives its legitimisation. From a queer theory perspective, how the subjects of a gay-friendly workplaces are positioned discursively is an important focal point of analysis since this gives rise to pertinent questions about who is included and recognised as 'normal' within such settings, and who is marginalised and excluded

At this juncture it is worth pointing out that cultivating research that helps to create queer(er) accounting organisations is a queer activity itself that carries risks. As Creed (2005: 391) rightly points out, 'pragmatic concerns like publishing or perishing' will shape the ways the study of heteronormativity and organisational sexualities will unfold. Indeed, LGBT issues have often been labelled 'insubstantial' research topics in some academic disciplines over the decades, producing negative career outcomes for some scholars who pursue such research interests (LaSala et al., 2008; Taylor and Raeburn, 1995). These inimical outcomes are stark reminders of the potential challenges faced by accounting scholars who wish to study LGBT issues, let alone those who wish to immerse their research in queer theory. In one sense it is reasonable to concur with Creed (2005: 392) who submits that 'many business schools will not be amenable places for conducting research on heterosexism in organisations' and, I add, for accounting scholars to conscript queer theories to that end. However, this does not mean accounting scholars or accounting studies should refuse the challenge. Critical

enclaves within the discipline, of which this journal is a vital publication for generating critical accounting knowledge, may provide spaces for scholars to address LGBT issues. Indeed, intellectual headroom has been afforded to queer theory in similar critical academic hot spots within organisation studies, illustrated by an emergent queer theory literature (Parker, 2002; Tyler and Cohen, 2008; Bendl et al., 2008; Harding et al., 2011). Accounting scholars may adopt similar tactics and strategies employed by those in organisation studies who have imported queer theory into well-established academic conferences, journals, symposiums and the classroom. Such actions may be met with derision and rejection, but they may also inspire those they target as well as others interested in queering accounting knowledge and practice. In this way, the vitality of queer theory as a form of politics is animated in how it seeks to startle, disturb, offer alternative viewpoints in order to disrupt the 'normal' business of the academy (Warner, 1993) and accounting organisations.

As such, accounting scholars may wish to conduct research with the following questions in mind:

What can LGBT accounting scholars expect when researching LGBT issues in business and management schools?

What are the experiences of heterosexual scholars engaged in accounting research on LGBT sexualities?

Can queer forms of pedagogy be developed and introduced into the accounting classroom, and what are the consequences and outcomes for those involved in accounting knowledge production and transfer?

5.4 Queer allies in accounting contexts

So far I have demonstrated how and why accounting scholars can engage queer theory's analytical frames and mechanisms in questions of sexuality. While it is clear that LGBT sexualities constitute an overlooked aspect of the study of sexuality in accounting, we must also recognise the importance of heterosexuality as a focal point of analysis. LGBT and heterosexual sexualities rely on each other in how they are understood and experienced, often framed in a heterosexual/homosexual binary (Butler, 1990). Because queer theory contests a heteronormative ontology of sexuality as stable and inherent in the bodies of men and women, it paves the way for challenging the ontology of heterosexuality. Understanding heterosexuality as multiple, provisional and performative is to become cognisant of the many subject positions heterosexuals may occupy, some of which may be Othered in specific work contexts (e.g. heterosexual men who work in female-dominated industries such as nursing and primary school education). The point then is that heterosexuals are not uniformly situated within discourses of heteronormativity. This undermines a faulty assumption that heterosexuals are always positioned at the site of dominance and privilege, and thus uniformly understood by LGBT people as the oppressor and enemy. If accounting scholars are to understand more deeply the variety of relationships between and within categories of men and women, as championed by Burrell (1987), research can provide fresh perspectives on the presence of, among Others, 'straight queers' and their role in queer accounting scholarship and activism.

A 'straight queer' might, in Sedgwick's (1993: 13) words, 'vibrate to the chord of queer without having much same-sex eroticism' and, as Butler suggests (1993: 230), find that the term queer 'expresses an affiliation with antihomophobic politics'. It might be the case that plenty of 'straight queers', whether they identify themselves as

such or not, are busy at work undermining heteronormativity in specific accounting contexts. This possibility is tantalising and finds resonance with emerging organisational literature on allies of LGBT employees (Brooks and Edwards, 2009), described as individuals belonging to a dominant or majority group who are committed to rupturing heteronormativity and ending oppression on behalf of those LGBT people being oppressed. How and whether queer straights might be able to migrate into queer territory is a highly contested issue (Thomas, 2009), which often orbits around whether queer theory is a collection of theories forged by LGBT people for advancing LGBT issues and agendas. But in thinking through the relationship between sexualities and accounting, straight queers and other allies of LGBT people potentially have an important role to play, not least in challenging the oppressive effects of heteronormativity in the workplace for all types of men and women.

Accounting scholars are encouraged to research:

Are there queer identified people in accounting contexts, and who are they and how do they engage in queering practices at work?

What forms does queer activism take in specific accounting settings?

How can queer allies act as organisational change agents in order to address gender and sexual inequalities within the accountancy sector?

4. Conclusion and implications for practice

One aim of this article has been to breathe fresh air into current accounting research on sexuality, with a specific focus on LGBT sexualities. Part of my purpose in this article has been to suggest how accounting scholars might be attracted by queer theory, in the effort to disrupt heteronormativity within accounting organisations and within accounting studies itself. While queer theory accounting research may act in a corrective fashion, it is important to acknowledge that queer theory has long been criticised for its concern with abstract theorising, often to the neglect of the material realities of people's everyday lives (Seidman, 1996). While this criticism is fast becoming obsolete, not least within the social sciences where empirical studies inspired by queer theory are proliferating (see Addison and Taylor, 2014 for a notable example), I conclude this article by drawing out some implications of queer theory for accounting practice.

First, queer theory research on accounting and sexuality brings LGBT people to the forefront, generating new knowledge on sexual equality, diversity and inclusion that can help accounting organisations and practitioners to engage fully with these groups of people at work. From a queer theory perspective, those accounting practices that treat LGBT people as decorative adornments in diversity and equality policies or 'gay-friendly' statements are discouraged and problematised. Queer theory research invites accounting practitioners to interrogate how relevant and meaningful LGBT identity labels actually are for those individuals named as such. The LGBT acronym can conceal important sexual and gender differences that are obscured in organisational practices that seek to account for and classify sexual diversity in neat and tidy ways. While queer theory refuses to prescribe solutions to practitioners for solving complex sexual identity issues, it encourages them to think of alternative ways of understanding and articulating sexual identities in the workplace.

Second, accounting research on sexuality framed by queer theory directs practitioners to the importance of understanding how heteronormativity may affect men and women's lives at work. For LGBT people, this represents a concern with

knowing how accounting organisations may constrain and occasion opportunities for them to participate openly in organisational life. Queer theory is adept at exposing how LGBT people can be accomplices in their own oppression, (in)advertently reproducing harmful sexual and gender binaries (Williams et al., 2009). Knowledge of this can pave the way for accounting practices that are far more sensitive towards creating inclusive work contexts for different types of men and women that transcend a heterosexual/homosexual binary.

Third and to conclude, queer theory holds potential for informing a type of self-reflexive, critical practice that compels academics and practitioners to question and dislodge, if necessary, the cornerstones of accounting knowledge that have and continue to inform heteronormative accounting practices. This is not to open a portal to unchecked chaos, but it is about unlocking a door to alternative ways of thinking and doing accountancy that may stimulate more human centred accounting practices regarding how sexuality is understood and experienced at work. In that regard, queer theory may serve as one possible strategy that meets the needs of a sexually diverse workforce at a time when many accounting organisations are clearly cognisant that sexuality is an important, potentially productive facet of contemporary organisational life.

Endnotes

- 1 I use the acronym 'LGBT' throughout this article, largely for convenience. However, it is important to note that the 'T' refers to the proliferation of identities encompassed by the prefix trans* such as transgender, transsexual, gender queer, etc. Although trans* may not refer to a distinct sexual identity, it is included in this paper because it is particularly attuned to calling into question sexual object choice as a way of distinguishing heterosexual from homosexual. The potential capacity of trans* to undermine the stability of sexual and gender categories is of sufficient merit to include in this paper, which promulgates the merits of a queer theory perspective for challenging a heteronormative perspective on the relationship between sexuality, gender and sex.
- 2 The 'Big Four' accounting firms, as they are sometimes referred to, are: Deloitte, PwC, EY and KPMG.
- 3 The Stonewall Index was first published in 2005, two years after employment discrimination based on sexual orientation was banned in the UK. Notably, in the 2005 Index, six employers asked to remain anonymous, preferring not to be publicly recognised for their work on LGB inclusion and equality. However, the Index is an increasingly popular means by which some UK employers (notably the armed forces, police and fire services, among others) wish to be formally recognised for their equality work on sexual orientation. There is no published academic research that has assessed the impact of the Index on businesses who are listed in the Index.

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