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Accounting for images of 'equality' in digital space: Towards an exploration of the Greek Accounting Professional Institute[☆]



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ABSTRACT

The paper draws upon the broad framework of Critical Discourse Analysis (CDA) to relate the content of the Greek Accounting Professional Institute's [$\Sigma\mu\alpha$ Ορκωτ ν Ελεγκτ ν Λογιστ ν] (SOEL)] digital space to the broader structures and the gendered accounting discourses deployed by accountants. The processes of constructing and redesigning electronic space and the selection of the images appearing on it are analysed as essential mechanisms which not only reflect 'realities', but also contribute to the reproduction of diachronically established power relations, gender inequalities and gendered hierarchies. This exploratory study reveals a proliferation of images of (accounting) men which reflect the dominant male structures of the profession. The outcome of this is to exclude and marginalise women. The empirical evidence presented in this study, points towards a lack of images representing professional accounting women. Where women are represented, they are depicted in listening roles, support roles or in the role of 'other'. These findings illustrate the exercise of gendered based exclusionary practices, which facilitate male (professional) elite dominance and assist in the reinforcing of gendered stereotypes. This study argues that an increase in the representation of (accounting) women in Greek digital space would signal a positive step towards the inclusion of women in the Greek profession.

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1. Introduction

Studies on the accounting profession's electronic space have provided interesting insights into their role as means of enhancing organisational efficiency, expanding business, attracting potential clients and delivering information (Borgia & Shrager, 2000; Chen, Tseng, & Chang, 2005; Chou & Cheng, 2012; Luthy & Carver, 2004; Roxas, Peek, & Peek, 2000). This branch of the literature has primarily drawn attention to the technical features and properties of websites, without examining their connection to the broader social, political and economic context. However, a limited number of critical

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studies have moved beyond this narrow focus and have provided insights into the social construction of technology (Cockburn & Ormrod, 1993; Frissen, 1992; Sassen, 2002; Sundin, 1995; Wajcman, 2000). Historically, technological advancements have been embedded in the broader social structures and thus have functioned as an essential means of reproducing established power relations and social inequalities (Frissen, 1992, p. 31). Everts (1998) argues that technological advancements can be both empowering and disempowering for women. For example, technology can lead to the economic empowerment of women. Everts (1998) further argues that gender awareness is a necessity in the integration of technology transfer. On the other hand, Wajcman (2007, p. 287) argues that '*feminist politics and not technology per se is the key to gender equality*'. This research study argues that gender equality is an important issue which needs attention within the context of the Greek accounting and auditing profession. The Greek Accounting Professional Institute is known as 'Σώμα Ορκωτών Ελεγκτών Λογιστών' (SOEL).¹ More specifically, this study argues that issues concerning gender equality are intertwined and embedded within the representation of images SOEL uses in its digital space. This study is important as it may reveal the ways in which the Greek profession portrays itself to the outside world with respect to issues concerning women and equality. It is important to explore images as they have the potential to convey particular messages to society which either include or exclude women from participating in the profession. This study is also important for another reason. It provides an insight into how women from a predominately patriarchal society are represented within a modern profession, such as accounting.

The critical literature on the development of the accounting profession has illuminated its predominately masculine character (Broadbent & Kirkham, 2008; Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990; Dwyer & Roberts, 2004; Gammie & Gammie, 1995; Haynes, 2008a, 2008b, 2008c; Kirkham & Loft, 1993; Lehman, 1992; Loft, 1992; Silverstone & Williams, 1979; Walker, 2011). Despite the growth in the number of women entrants to the accounting profession in recent decades, which are largely attributed to the feminisation of the lower levels of office work and work-life-balance programmes offered, the rarity of women in the supervisory and administrative posts indicate a widespread imbalance with regard to the distribution of power between women and men in the accounting profession. However, although critical scholars have shed light upon the institutionalised 'glass ceilings' and 'cliffs' which inhibit women's ascendancy (Broadbent & Kirkham, 2008; Haynes, 2008a; Kirkham & Loft, 1993; Shackleton, 1999), little emphasis has been placed upon exploring the role of new communication and information technologies in perpetuating gender inequalities.

Jeacle and Carter (2014, p. 1233) argue that a new agenda in interdisciplinary accounting research can emerge from the creative spaces of '*the media space and virtual space and the popular culture space*'. Against this background, this paper embarks upon exploring some aspects of the accounting profession's electronic space and institutionalised gender imbalances. In particular, it analyses the content of the Greek Accounting Professional Institute's electronic materials, including the website, newsletters and quarterly professional magazine available on-line to make sense of their role in the reproduction of established power relations and maintenance of gendered hierarchies. The Greek Accounting Professional Institute's electronic space is an interesting context to examine because the history of the profession has been marked by a distinctively masculine legacy: females have never been elected or appointed as members in the administrative, supervisory or disciplinary sections or committees of the profession since its inception in 1955. In such an organisational context, it will be interesting to reveal how electronic space is employed by the profession to shape broader perceptions and stereotypes and through this, to retain their dominance.

The paper draws upon a broad framework of Critical Discourse Analysis (CDA) to relate the content of the Greek Accounting Professional Institute's digital space to the broader structures and the gendered accounting discourses deployed by accountants. The processes of constructing and redesigning electronic space and selection of various 'texts' and in particular images appearing on it are analysed as essential mechanisms which not only reflect 'realities' but also contribute to the reproduction of diachronically established power relations, gender inequalities and gendered hierarchies. The exploration reveals the communication of certain messages which give rise to gendered based exclusionary practices.

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 the Greek Accounting Professional Institute's (SOEL) electronic space, within the broader social and organisational 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 increasing popularity of the Internet. The paper is organised in five sections. Section 2 explores the theoretical framework. Section 3 provides some contextualisation for this research, whereby a discussion is presented exploring women in Greece and their roles within Greek society. The discussion in the third section then moves upon an exploration of the position of women in the Greek Accounting Professional Institute (SOEL). Section 4 explores the analysis of the images which are presented in the *Newsletter* of the profession: *Accountancy Greece*, the magazine of profession and finally the website of the profession. Section 5 brings together the summary and discussion of the issues raised, before concluding with an indication of further research.

¹ The Greek Accounting Professional Institute is known as: 'Σώμα Ορκωτών Ελεγκτών Λογιστών' or abbreviated into English as SOEL which is *Body of Sworn in Auditors and Accountants*. From here after the abbreviation of SOEL will be used.

2. Critical Discourse Analysis: accounting, gender and electronic space

This study employs Critical Discourse Analysis (CDA) (Chouliaraki & Fairclough, 2010; Fairclough, 1992, 2003, 2005, 2010; Leitch & Palmer, 2010; Van Dijk, 1993) to make sense of the relationships between texts and meanings communicated through accounting electronic space and broader social-institutional practices and structures. By relating written and presentational texts to discourses and providing the angle through which to interpret them (Merkl-Davies & Koller, 2012; Milne, Tregidga, & Walton, 2009; Spence, 2007), this analytical framework makes it possible to understand the role of discourses and text in forming consent, shaping broader worldviews and providing guidance for actions, policy prescriptions and institution building (Spence, 2007, pp. 857–858). Discourses are understood as particular ways of representing certain aspects of the world and texts, including words, pictures, diagrams, symbols, graphs, as essential components constructed by individuals to articulate and communicate meaning (Fairclough, 2005, p. 925). Texts are dialectically interconnected with elements of social life² and thus they cannot be ‘artificially isolated’ from the analysis of the institutional and broader practices within which they are embedded (Fairclough, 2010, p. 9). Hence, texts are seen as derivative and reproductive of relations, practices and discourses developing within the context of inequalities, imbalances and injustices which characterise the contemporary economic system. According to Merkl-Davies and Koller (2012, p. 177), ‘critical accounting research primarily focuses on the use of impression management during controversial issues and legitimacy threatening events such as privatisation, difficult financial circumstances. . . financial scandals and transformational changes’.

This study focuses on the exploration of the images contained in a number of key (electronic) publications produced by the Greek Accounting Professional Institute to explore the representation of women. However, these ‘publications’ or ‘texts’ have been produced and published over a period of time (2009–2012) which covered the Greek financial crisis (2008–2012). Although, a focus upon how the profession reacted to the financial crisis will be interesting and enlightening, it is beyond the scope of this paper as it is concerned with how the issue of gender and in particular women’s representation is presented within the ‘image texts’. Therefore, the circulation of these texts within a community (Greek Accounting Professional Institute, SOEL) entails the prioritisation of particular interpretations and values over others.

Furthermore, Merkl-Davies and Koller (2012, p. 180) suggest that the CDA uses the term ‘discourse’ in two ways, referring to the ‘linguistic elements of language used in speech and writing’. Secondly, ‘discourses can be differentiated by the time period and/or country in which they originate, by a particular topic around which they centre, by their producers or, related to that, specific stances expressed by a group of people who share specific beliefs and values’. Therefore, discourses can be shaped, managed, produced and reproduced with specific meanings within a given context for a given audience. Within the context of this study, the Greek Accounting Professional Institute (SOEL) is producing its digital publications for its audiences. The main focus of this study concerns the images used in its publications with respect to the representation of women, from a patriarchal society. Merkl-Davies and Koller (2012, p. 180) further suggest that this ‘raises the question of who has power to communicate their own ideology and how that power is achieved and maintained’.

There are many approaches to undertaking a CDA analysis (Kress & van Leeuwen, 1996; Machin & Mayr, 2012; Van Dijk, 1993). Kress and van Leeuwen (1996) argue that meaning is generally communicated not only through language but also through visual features. For example, exploring what colours have been used in an image and how the image is placed together with a caption or sentence. Their approach with an emphasis on the ‘visual’ is termed as ‘Multimodal Analysis’. This study undertakes such an approach where the visual is given priority, and secondly the written text is explored as far as possible to reveal meaning. An in-depth analysis exploring how the language is used in these digital publications is not attempted as the original publications are in the Greek language and any attempt may entail that the meaning may be lost in translation.

Generally, the CDA analysis comprises of three levels. At the micro-level, questions exploring HOW social actors, entities and events are represented and WHAT is being represented are of concern. The micro-level (exploring questions relating to HOW social actors, entities and events are represented, and WHAT is being represented). At the Meso-level and Macro-level, questions concerning WHY these social actors, entities and events are presented in this way are explored (Merkl-Davies & Koller, 2012, pp. 181–182). The CDA is characterised by an inherently interpretive nature as it investigates the creation of meanings and their effects through analysing texts in contexts (Archel, Husillos, Larrinaga, & Crawford, 2009; Leitch & Palmer, 2010; Milne et al., 2009; Spence, 2007). Researcher’s bias and prejudice is always present in interpretative analysis as they inevitably make sense of texts and broader settings through the theoretical angles adopted. Hence, the theoretical frameworks underlying such analysis need to be explicitly referred to Spence (2007). Following this suggestion, the theoretical backdrop for exploring professional electronic space is mapped out.

2.1. Professionalisation, gender inequalities and electronic space

The successful professionalisation story of accountants has related to the development of the broader economy. Organised in associations, accountants have sought to disseminate signals of credibility, competence and independence (Sikka & Willmott, 1995) and promote the image of a homogenous and indispensable body capable of facilitating trust in economic transactions across the globe (Arnold & Sikka, 2001; Hanlon, 1994). Such strategies have enabled the accountants

² Fairclough (2010) draws upon Bhaskar’s (1986) Critical Realism to draw attention to the relational and dialectical relationships between institutional settings, texts and discourses.

to establish their organisation's position as an institution of accountability to obtain and retain professional recognition and a lucrative jurisdiction (Bougen, 1994; Carnegie & Napier, 2010; Friedman & Lyne, 2001; Hanlon, 1994, 1996, 1999; Lee, 1995; Mitchell & Sikka, 1993; Mitchell, Puxy, Sikka, & Willmott, 1994; Preston, Cooper, & Scarborough, 1995).

Attaining, maintaining and restoring organisational privileges are tasks which are mainly undertaken by the professional leadership, i.e. *'representatives and/or spokespersons... who take it upon themselves to assert and defend the authority and independence of accountancy practices in general and the prevailing regulatory arrangements in particular'* (Sikka & Willmott, 1995, p. 50). The professionalisation process of accountants should be understood as the product of the action and political role of the most vocal and influential members, who define, organise and articulate the interests of the membership (Edwards, 2001; Willmott, 1986).

However, located in the historical specifics of patriarchal-capitalism, the accounting professional project should be understood as intrinsically gendered (Walker, 2011). The professional elite is not just another occupational hierarchy, but a *'gender hierarchy'* (Kirkham & Loft, 1993, p. 510). By drawing attention to gendered dimensions of closure strategies, scholars have illuminated how dominant male groups have developed gendered discourses and deployed strategies of exclusion by which they managed to establish entrenched patriarchal structures (Broadbent & Kirkham, 2008; Ciancanelli et al., 1990; Lehman, 1992; Loft, 1992; Shackleton, 1999).

In recent decades, changes in the composition of the accounting membership indicate that differing social perceptions with regard to the gender issue may to some extent have affected the profession. Thus, from a position of total exclusion, women now comprise a significant minority (and numbers are still increasing) within the profession. Moreover, work-life-balance programmes including flexible working options, parental leave and assistance relating to child care have been adopted. However, critical studies draw attention to the metaphorical *'glass ceilings'*, *'glass cliffs'* and structural barriers derivative and reproductive of established power relations, interests and politics which inhibit gender equality (Broadbent & Kirkham, 2008; Ciancanelli et al., 1990; Dwyer & Roberts, 2004; Haynes, 2008a; Kirkham & Loft, 1993; Shackleton, 1999). Indeed, women may have dynamically entered the accounting professional arena; however, only achieved equality on paper. Substantial injustices remain intact when considering the difficulties women encounter in terms of ascendancy, remuneration and representation at higher levels of administration and policy (Broadbent & Kirkham, 2008; Haynes, 2008a; Walker, 2008). In this sense, gender inequality is currently understood to be the outcome of institutionalised norms and internalised attitudes (Haynes, 2008a; Kirkham & Loft, 1993; Shackleton, 1999).

Exclusionary practices can still be found in various forms. For instance, in the case of the construction and development of the professional electronic space, it seems a reality that the accounting profession projects its self-image (Dedoulis & Kyriacou, 2012) and discriminations against women. Technology is embedded in the broader societal structures and power dynamics: *'power, contestation, inequality, hierarchy, inscribe electronic space'* (Sassen, 2002, pp. 366–367; see also Sundin, 1995). Gender and technology are intertwined in a complex nexus of power dynamics (Cockburn & Ormrod, 1993). Gender relations shape the design of technologies and at the same time, technology shapes gender relations (Wajcman, 2000). In this sense, male dominance and gendered discourses are reflected and reproduced by new technologies adopted by various organisations. The accounting profession whose dominant characteristics are the institutionalised patriarchal notions and gender hierarchies can be no exception. Against this background, any understanding of the role of the Greek Accounting Professional Institute's electronic space may be inadequate unless it is located in the broader context of the unequal distribution of power between women and men and gendered discourses which remain crucial and dominate aspects of its modern history. The next section illuminates the general position of women within the context of Greece before moving onto an exploration of the representation of women in the Greek accounting profession.

3. Women in the Greek context and the position of women in the Greek Accounting Professional Institute

According to Syngellakis and Lazaridis (1995, p. 96) Greece has historically been a patriarchal society. Such a society prioritises men and characteristics associated with the masculine (Walby, 1990). This therefore, has led to the historic subordination of women in Greek society. In particular, women's subordination within public spheres, such as those of public employment could be seen right up until the 1960s. Women in Greece have historically occupied different roles than men. These have included largely domestic roles, such as child-bearer and carer who is looking after children and elders and generally taking care of the household chores and supporting men. The men in the household go out to work. Furthermore, women have historically not been as educated as men; therefore, this has subordinated and marginalised women even further and thus, the world of paid employment is rather limited (Walby, 1990). Syngellakis and Lazaridis (1995, pp. 96–97) further argue that *'honour'* is extremely important to men. Honour is intertwined with symbolic, social and moral values. Men's ability to earn money and feed the family is central to their masculine identity and in turn, to the prosperity of the family. This notion of *'honour'* is extended to the family and domestic life. The woman of the household and her sexual conduct represent the *'honour'* of the household which must be protected. The women must conduct themselves in ways which do not bring shame upon the family and by extension their husbands. Therefore, women are seen to need protecting and the home is a place for protection and security.

In recent decades, Greece has experienced a number of significant events which have led to the emergence of women making a number of advances in the society. After the fall of the military dictatorship (1967–74), democracy was reinstated. This assisted in the emergence of the Greek feminist movement which helped establish equality between men and women. This was enshrined in the new democratic Constitution of 1975 (Bika, 2012) which helped a number of Greek women's

Table 1
Employment laws.

Year	Legislation	Content
1984	Law 1483;1414;PD183/88	Equality in industrial relations (paid and unpaid maternity leave), Collective Agreements are legally binding
1986	Law 1649	Parental Leave, Child Benefits, Allowances
1997	Law 2525	Extended hours for Kindergartens and Primary schools
2006	Law 3488	Overall framework for equal treatment in education, employment and conditions of work

Source: Lyberaki (2010, p. 15).

organisations to emerge. Secondly, in the early 1980s Greece became a full member of the European Community which means that any Community laws, such as those involving equality, had to be adopted by Greece. More changes came about with respect to the broader social, political and economic context of Greece after the 1992 Maastricht Treaty which entailed that member states had to come into line with the European Union Decisions, Regulations and Directives. In the early 2000s, Greece joined the single European currency (Lyberaki, 2010).

Greece's European orientation was accompanied by a number of legislative reforms which aimed at promoting gender equality. In 1983, the introduction of the constitutional provision on equal treatment was the basis for changes in employment, social insurance and other laws (see Table 1).

Changes in laws brought the local legislative framework into line with that of the EU. The legislative reforms had major impact on particular areas of women's real position in the Greek economy and society:

'In education the percentage of women (aged) 25–64... almost doubled in the 15 years since 1992... women actually overtake men after 2001... In employment, female employment (increased) from 34% in 1985... to 39% in 2006... However, most of the increase was absorbed by the Government sector... In wages, the trends suggest that there has been some improvement in the raw gender pay gap... though econometric evidence on discrimination remains robust and more or less unchanged... In politics, the percentage of women in the Greek Parliament is somewhere between 10% and 15%, low by European standards...' (Lyberaki, 2010, pp. 5–6 emphasis in the original, parenthesis added; see also Lyberaki, 2008, 2009; National Centre for Social Research, 2007).

Whilst EU-induced policies on gender primarily affected the membership composition of the broader public sector where equality was to some extent strengthened; in the private sector, reforms were resisted. The state appeared to be incapable of enforcing the legislative framework when it was sidestepped by economic entities. This had an impact on the percentages of women's participation in the business sector and in particular at the management level (Kyriazis, 1998). Survey data provided by the World Economic Forum on the Corporate Gender Gap Report (2010) exhibits that whilst women are represented at the low and middle management positions, their participation is somewhat limited in decision making at the top management positions, such as board level (see Fig. 1).

Galanaki, Papalexandris, and Halikias (2009, p. 484) observe that the *'limited participation of women in managerial and decision-making positions is a common phenomenon in most developed countries'*. Galanaki et al. (2009, pp. 484–485) continue to add that there are many factors which keep women at the margins of decision-making and include stereotypes and discrimination, biased recruitment and promotion systems. These issues are further compounded by the unequal division of work and family responsibilities, whereby the majority of this domestic work falls in the direction of women. Furthermore, Mihail (2006, p. 688) in his study of business students' attitudes towards women in management concludes that *'male students, as future corporate leaders, are found to hold relatively negative stereotypic attitudes compared to their female counterparts'*. Mihail (2006, p. 688) further highlights the notion that *'business students' attitudes are primarily shaped by their own gender'*. Mihail (2006, p. 688) concludes rather worryingly that *'gender-based stereotypes towards women in power*

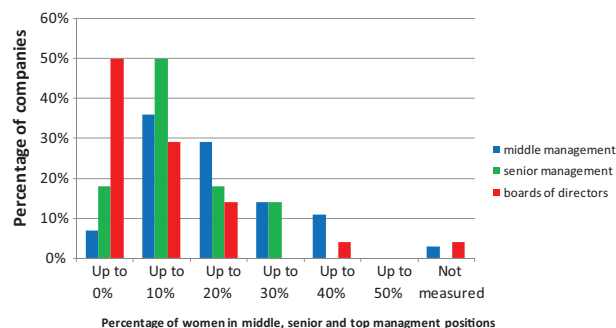


Fig. 1. Participation of women in middle, senior management positions and board of director positions in Greece.

Source: Data from World Economic Forum (2010).

positions are deeply rooted in the patriarchal society of modern Greece'. Mihail's (2006) conclusions suggest that these stereotypes are somewhat difficult to change, but education and knowledge can lead to positive change. Due to the scant information that exists with respect to women in management and business positions in Greece, the work of Petraki-Kottis and Ventoura-Neokosmidi (2011) will be referred to in some detail below as it represents the most comprehensive compilation of the position of women in management in Greece.

Petraki-Kottis and Ventoura-Neokosmidi (2011, p. 42) refer to the National Statistical Service of Greece Statistics (2008) to paint a slightly more encouraging picture of women in Greece. Using statistics, they show that 28.3% women in positions of legislators, senior officials and managers. Furthermore, they note that women have made some advances in the technology areas, although the positions that they hold are at the lower levels, such as data coding. Similarly, Petraki-Kottis and Ventoura-Neokosmidi (2011, p. 43) note that despite significant advances being made in the education sector 'whereby women in 2007 made up 54% of undergraduate programmes in business and economics across the three largest universities in Greece', they argue that they have remained at the lower or middle levels in the field of management. Petraki-Kottis and Ventoura-Neokosmidi (2011, p. 44) argue that 'high numbers of university graduates women with business degrees have had to accept lower clerical positions' which do not make use of their skills or talents. With regard to identifying the positions that women hold in management, there is limited research on this issue. Petraki-Kottis and Ventoura-Neokosmidi (2011, p. 44) refer to the Fourth European Working Conditions Survey (2007) which found that the proportion of women represented amongst managers was only 22%. More worryingly, Petraki-Kottis and Ventoura-Neokosmidi (2011, p. 44) report, that the situation is far worse in top corporate management positions. Having closely examined the data issued by the Athens Stock Exchange (2009), they found that women were 'non-existent or nominal and that only in exceptionally cases did a company have a woman as president or director general'. Similarly in 2009, they suggested that the heads of commercial banks listed on the Athens Stock Exchange were men; however, women were showing some visibility at approximately 9% of board membership. On a positive note, the authors state 'that male executives are less likely to express openly outdated views concerning gender roles', as women are advancing with respect to their visible presence in the management field. Petraki-Kottis and Ventoura-Neokosmidi (2011, pp. 45–46) argue that women have been excluded from the decision-making process in Greece. They refer to the notion that women represent a very small number of ministers and deputy ministers: only three out of forty-one were women. Furthermore, in the judicial domain, the positions of power, such as general prosecutor and president have always been held by men.

In recent years, Greece has also experienced great uncertainty and upheaval. The Greek financial crisis started in late 2008 and its consequences are still being felt today, some six years later. The financial crisis resulted in banks collapsing, unemployment rising, salaries cutting and people generally struggling to survive. This undoubtedly has meant that households have struggled financially and more pressure has been placed on women to enter paid employment. This level of unprecedented crisis has caused poverty and claims that an entire generation could face poverty in their later years. There are claims that far from being over, the particular crisis in Europe is getting worse (Smith, *The Guardian*, 27 March, 2014). It remains to be seen what the long term will bring.

The limited representation of women in Greece at decision making levels, including corporate boards and various management levels is also reflected in the recent history of the accounting profession. Since early 1990s, when the Greek accounting profession was reorganised according to the dominant Anglo-American professional model (Dedoulis & Caramanis, 2007), there has been a significant increase in women entrants. The percentage grew from 18% in early 1990s to 37% in 2010 see Fig. 2.

However, by looking into the composition of the SOEL's committees, it appears that women have not been represented on these boards. Archival material shows that from 1993 to 2012, there was no female appointed or elected as a member in any of the major supervisory and administrative boards of the profession (General Meeting of SOEL Members 13th April, 2006; General Meeting of SOEL Members 30th March, 2009; General Meeting of SOEL Members 7th April, 2003; General Meeting of SOEL Members, 6th March, 2000; Government Gazette, 1994, 1996; Ministry of Economy, 1992, 1998).

It could be urged that what was happening here in the accounting profession was not too dissimilar from the wider Greek context as explained earlier in this paper. Therefore, societal barriers and attitudes, such as those of stereotypes could possibly explain the lack of women at decision-making level in the Greek accounting profession. Women's visibility in these important roles could assist in promoting equality and opportunity. It is clear from Fig. 2 that the profession appears to be more open to women now; however, there appeared to have been certain structures or attitudes which have historically

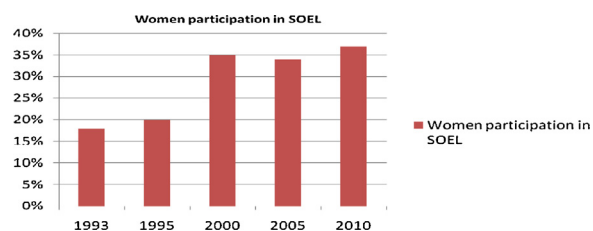


Fig. 2. Women's participation in SOEL from 1993 to 2010.

Source: SOEL, 2010 – information collected from SOEL officers.

restricted women's entry and advancement in the profession. The next section comprises of the explanation of the methods used in the exploration of the digital publications.

4. Connecting images to institutional structures of Greek accountancy

4.1. Methods

The paper focuses on the Greek Accounting Professional Institute's (SOEL) electronic space which includes the website and digital publications. The images communicated by the profession are the main focus of the analysis. These images are seen as important tools which reflect reality and at the same time, play active roles in shaping it by communicating meanings (Beard, 1994; Bougen, 1994; Jeacle, 2008). They are related to the dominant discourses and broader context within which their construction, circulation and reception take place. A thematic categorisation of these images, which are dialectically related to the gender hierarchy and dominant discourses is attempted.

It should also be noted that the analysis of the website texts has been limited to the domains which are publicly available. Sections only referring to registered members or trainees have not been accessed or analysed. The main reason for this is that an emphasis was placed on conducting an analysis through what a wider audience would see on the website unrestricted without needing passwords or login details.

A number of distinct materials, such as SOEL's professional accountancy magazine, *Accountancy Greece, The Newsletter of SOEL* and the SOEL website, were explored with respect to the visibility and presence of women within these materials. These were selected for analysis as these primarily are the means by which the profession communicates with its membership their 'constructed reality' in the wider sense (Hines, 1988).

Firstly, the *Newsletter of SOEL* is the key publication with respect to the dissemination of news and key events of the Greek Accounting Professional Institute. In total, fourteen Newsletters published between January 2009 and January 2012 were downloaded and analysed. In 2009, six Newsletters were published bimonthly. Between July 2010 and July 2011 the Newsletter was published every four months. The publication was explored with respect to the images contained within it to explore the issue of gender representation.

Secondly, *Accountancy Greece* a major online journal of SOEL was downloaded and explored. Nine issues published between October 2010 and December 2012 were analysed. The first issue was published in October 2010. This periodical comprised of a quarterly publication. Finally, the images and visibility of women on the SOEL website was also explored as at September 2012.

4.2. Data analysis: capture and coding

A number of pioneering studies have emerged which explore visual research, in particular visual images of accountancy (Baldvinsdottir, Burns, Nørreklit, & Scapens, 2009; Benschop & Meihuizen, 2002; Bernardi, Bean, & Weippert, 2002; Davison, 2010, 2011; Shen & Samkin, 2008; Warren, 2005). Particularly, the respective studies of Benschop and Meihuizen (2002), Shen and Samkin (2008) and Davison (2010) were utilised with respect to establishing a method of data coding and analysis. The work of Benschop and Meihuizen (2002) and Shen and Samkin (2008) were useful in developing a method of data capture and coding for the images. All data for this paper was coded by the author who had previously conducted a study with similar data capture and coding issues. Firstly, a number of *Newsletters* were explored in order to obtain an indication of the range of images that were contained in each issue. Each *Newsletter* consists of four pages. All images and photographs were recorded in Excel with a workbook dedicated to a particular issue, such as Issue 1, January 2009. These images also include tables, charts and diagrams. An independent opinion was sought as to the use of the labels which were going to be used to code the data. Various labels were then assigned to each photo in order to help in documenting and recording the images. For example, location of the image and its page number were recorded. Then, particular characteristics of the image were recorded, such as whether the image was of a person or an object (non person), such as a building, flower, diagram or a table. Davison (2010) provided additional insights into further elements for data analysis. For example, was the person in the image seen in active stance? Did the image portray a particular gaze, such as a direct gaze at the audience? The status of the person in the image was then recorded. For example, were they an authority on the profession or an accountant or were they simply of 'other' category who has no connection to accounting. For example, Mr Alamanos, the President of SOEL was often seen on the first page of the *Newsletter*. He would be the dominant person in the image and his status would be recorded as authority. The 'other' category was utilised with images whereby for instance a person could be seen serving drinks or paying a bill. Furthermore, another two labels were created, which allowed for the recording of the description and narrative of the image to be recorded. In certain instances, no accompanying text was provided with the images and for that reason the author's judgement was exercised. This subjectivity is acknowledged in this process. Once the data was coded in the Excel workbook, each line was double checked and a random spot check was also undertaken to ensure the accuracy of the data entry associated with an individual image. Another independent person was asked to conduct a random spot check and discuss how they would have classified the image. This process was helpful as it assisted with reflection and also the minimising of the 'unknown' image category where no accompanying text was provided. The independent person reported that they could see a proliferation of 'male professional' images but hardly any 'female' images and they wondered why this was the case. This data recording and coding process was undertaken for the images contained in *Accountancy Greece* and the SOEL website. In total, this process created seven hundred and fourteen data lines for exploration: 626 from *Accountancy*

**Pie Chart Showing the Total Breakdown of Images
Contained within the Fourteen issues of the Newsletter
of SOEL**

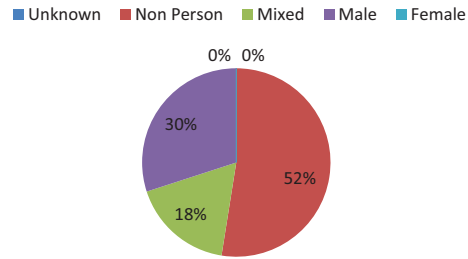


Fig. 3. Pie chart showing the total breakdown of images contained within the fourteen issues of the *Newsletter of SOEL*.

Greece, 80 from the *Newsletters* and only eight from the SOEL website. The analysis presented below begins with the exploration of the *Newsletters of SOEL* before moving onto a consideration of the images from *Accountancy Greece* and then concluding with an illumination of the images on the SOEL website.

4.3. The Newsletters of SOEL

Although fourteen Newsletters were explored, the dataset is small and only consists of 80 images. A considerable portion of the total images in the Newsletters comprised of images of 'non people', such as tables, diagrams, the logo of SOEL. A summary of the total sample of the Newsletter dataset can be found in Fig. 3.

The pie chart clearly demonstrates a prevalence of images which depict 'non persons', such as tables, diagrams and flowcharts. Furthermore, males are depicted in almost a third of the images alone and females are not depicted at all alone.

The prevalence of the masculine institutional structures of accountancy can be clearly seen within the pages of the Newsletters, operating at overt and more covert levels. Firstly, at overt levels, men are clearly depicted in positions of authority signifying the importance of the role they occupy. A large amount of the images (45.8%) which illustrate males, largely depict the President of SOEL in active stance, either speaking at a podium or in a somewhat engaging direct gaze with the audience to whom he is addressing (Image 1).

The dominance of the professional male elite is widely presented through the recurrent use of the image of the President. The President of SOEL, Mr Alamanos is frequently depicted alone and in formal attire (a dark suit) usually at a podium giving a speech. This image is repeated in nearly every issue which was explored. (For a few examples see: Issue 1, January 2010, p. 1; Issue 7, January 2010, p. 1; Issue 14, January 2012, p. 1). The President is depicted in active stance speaking with authority presumably on professional issues. The SOEL logo can be seen in the background signifying his connection and association with the profession. Mr Alamanos embodies the values of the profession – he is SOEL – he is the voice of the profession. The use of these repeated (speech) images act to command the membership through the enactment of power and also exercise and reproduce dominance. Furthermore, his masculinity reflects the institutional structures of (Greek) accountancy. These (recurrent) images reinforce the notion of the profession's dominant characteristics which are institutionalised by patriarchal notions and gendered hierarchies. These work to exclude women from participating in the profession.

SOEL's frequent references to professional links and their expansion at an international level appear to be of importance in the Newsletter. These reflect the profession's attempt to achieve dominance. In Issue 5 (September 2009, p. 4) Mr Alamanos is depicted with Mr Mark Gold Vice-President of ACCA (London) in professional attire against a back drop which reads 'Our Global Network'. The discourse of professional dominance and its international expansion is represented through this image. Both actors are depicted in similar ways (attire and stance) representing their respective profession signifying the



Image 1. The President of SOEL.

Source: Newsletter, Issue 3, May 2009, p. 1.

commonalities between them. The depiction of the two male actors is no coincidence: they stand side by side with subtle reference to the 'network'. This network is predominately a masculine network referring to what is traditionally known as the 'old boy network' (Gammie & Gammie, 1995). Furthermore, the use of the word 'our' suggests that the profession is a domain occupied by (white) males. This image and the text used within it excludes women. The caption reinforces this idea by the use of capital letters. Both words of 'our network' are in white. The word 'global' is in yellow. This could be suggestive of an attempt to include other individuals (males) from the global accounting community. This image represents the Greek profession's attempt to expand their international 'network' links. SOEL (through Mr Alamanos and what he represents) is now part of a global network. Both males stand smiling side by side each representing their respective country. The image depicts two male power elites who have a special role in decision-making and planning. The map also assists to reinforce the idea that these individuals are connected through time and space and geographical distance is no object in their ability to communicate. This image creates the idea that the Greek Accounting Professional Institute has power and dominance and is now a major player in the global accounting arena (Image 2).

The above subtleties also refer to existing social structures and stereotypes present in the profession. They can work together to maintain notions of the glass ceiling in accounting as they work to exclude women from both access and advancement in the profession (Kirkham & Loft, 1993). On the other hand, this notion of masculine structures and their expansion and representation can be seen operating at more subtle levels. For example, the SOEL's Eighth Meeting or Forum took place on Saturday 5th December 2009 at Athens Golf Club. SOEL enacts power by controlling the time, setting and place of this meeting. Greek women may not necessarily want to attend a venue such as this which is traditionally associated with the male domain and activity of playing golf (Hanlon, 1994, 1996, 1999). The choice of venue could function as a subtle exclusionary mechanism to exclude women in a number of ways. For example, female membership may be restricted to the club. Club membership may be a 'perk' which is granted to senior male members. These (male) members may also be partners in the accounting firms; therefore, women who are not at partner and senior levels are excluded. Furthermore, the scheduling of this meeting is at the weekend which traditionally represents 'family time' and therefore excludes women. Hanlon (1999) further suggests that meetings such as the above commonly take place at venues in order to facilitate and expand the 'old boy network'. Thus, masculine structures are reproduced and expanded through privileged access to discourse.

On the other hand, some women appear to be present in the issues of the Newsletters but their representation and role is unclear. Where females are depicted, they are shown as part of a group photograph occupying a team role, or they are depicted as members of the audience.

4.3.1. Women as audience members:

There are no images of women speaking alone at podiums. Usually women can be seen in group photographs as audience, hence, their role is more like that of 'listener', 'supporter' or 'onlooker'. These images refer to the underlying patriarchal discourse. Women can now be seen in public life, but their role is largely confined to supporting men and listening to important speeches given by men at the professional meetings. These women serve as onlookers or controlled participants as they listen. (Image 3).

Furthermore, no information is provided with respect to the women's affiliation or organisational role. This silence in the text further undermines the existence of women and reinforces their invisibility. For example, where women appear to be part of a group photograph or as part of a team (although they appear visible by their very presence) they appear to be invisible as they are not named. This silence in the text renders women's invisibility. It serves to further marginalise and subordinate the position of women by not acknowledging their contribution to public life. Therefore, through absence and silence, only the male contribution is valued and appears to be an example of discourse dominance.

4.3.2. Invisible women in group meetings (Image 4)

The above photograph gives reference to a meeting which took place on 29th May 2009 involving visitors from China. Those seated include the President of SOEL and Ms Eva Aggelidi. Behind the group and to the left of the photograph, a banner depicting the SOEL logo can be seen. The use of this banner communicates the notion that it is a formal meeting between the



Image 2. The President with Mr Mark Gold from ACCA London, outside ACCA's offices in London.
Source: Newsletter Issue 5, September 2009, p. 4.



Image 3. View from the meeting.

Source: Newsletter Issue 1, January 2009, p. 4.

SOEL and overseas Chinese delegates. This image reflects professional (male) dominance. The power elite can be seen in a formal setting which implies that planning, decision-making and negotiations have taken place to secure and expand professional dominance. The presence of Ms Aggelidi at this meeting suggests that she has been included in the decision-making which presumably has taken place. However, Ms Aggelidi is not mentioned at all by her name and she appears invisible, thus lacking in importance. The President is mentioned by his name in addition to the other dignitaries from China. Ms Aggelidi is a Chartered Accountant and a founding member of the Public Relations Committee. Furthermore, the other women in the photo are also anonymous. Reference is only made by what appears to be their job title as administration staff of the Council of China in Athens. This omission, in particular the silence concerning Ms Aggelidi is significant. This suggests that women appear to be of less importance in comparison to the male dignitaries which are named with full title. This image again refers to the professionalism and international expansion discourse. SOEL together with its masculine embodiment (Mr Alamanos) has secured global expansion. Women appear to have facilitated these expansions largely through their supporting and anonymous roles that they have played. This reinforces the notion that professional men are powerful and they have the knowledge to carry out important tasks. The same does not apply to women in public life. They are rendered silent and invisible through omissions in the text which accompanies the images. Therefore, reference is given to the hierarchical and patriarchal gender order through discourse dominance. Furthermore, no author information with respect to the written article is provided.

Where women are featured in group photographs it appears to some degree that they are given an individual identity, but still little is said about what they do. Their roles in public life are not important. For example, in the May 2010 issue, the photograph below was featured (Image 5).

The text below the image informs the reader of the identity and 'role' of the people featured. One of the women here Ms Maria Trakadi is from Deloitte's (although no other information is provided) and the other woman is named as Ms Andreia Manea from ACCA yet again with no other information provided. These information silences add to the invisibility of women although they are clearly visible in the photographs. This is a form of subtle marginalisation and exclusion of women. Furthermore, no information is provided as to the gender of the author of this article.

4.3.3. *Women as visible speakers?*

In the issue of November 2010, two photographs from a conference on money laundering were featured comprising of three women on the panel. However, there is no mention of the women and their positions in the Greek text which appears below the images (Images 6 and 7).



Image 4. Formal visit at SOEL's headquarters.

Source: Newsletter Issue 4, July 2009, p. 4.



Image 5. Meeting of ACCA and SOEL.
Source: Newsletter Issue 9, May 2010, p. 4.

Another example of women taking the position of speaker at a conference can be seen in May 2010 issue. One of the panel members, Ms Eleni Vretzou, is one of the senior members of an accounting association. However, there are no photographs within any issues depicting women as lone speakers and women seem to have limited access to the professional discourse. Women are only featured as part of a panel and not on their own as in the above example of Mr Alamanos, the President. However there are clear and frequent examples of other men speaking alone at podiums such as that depicted in Issue 14 (January 2012, p. 2). This could possibly refer to the notion that there are no Greek women in accounting who have broken through the glass ceilings and have reached the higher echelons. Only women who have reached the higher echelons of the profession are given a voice (a platform) in order to be heard; otherwise it appears that their roles and contribution remain unrecognised.

4.3.4. Summary

Women are present but their position is not visible either through the images that are selected for these issues or by the notion that simply there are few women present in the profession per se. The ones that we can see in the above images are again dressed in grey or black suits (with the exception of the women audience listeners in image January 2009). They all appear to be dressed just like the men of the profession, wearing a quasi-uniform drawing attention away from them (Burrell, 1987). This could be a strategy to blend in and fit into the profession, become part of the discourse and look like the men in the Greek accountancy profession. The women who are depicted appear marginalised and are not named by the author of the article. Furthermore, the images that feature women suggest that they have an identity within a group and seldom on their own. Women are never seen by themselves speaking at podiums, unlike the examples featured where men can be clearly seen in active stance addressing audiences and controlling and (re)producing the discourse. Through the depicted images, women are clearly marginalised and undermined. Their voice is either weak or invisible. This has occurred through reference to the gendered hierarchies and patriarchal order. The images used by the profession illustrate their use of impression management to full effect. Through the discourse of professionalism and international expansion, the Greek accounting profession is seen in multiple images greeting and meeting with overseas counterparts and dignitaries. The message from these images is clear: the profession aspires to forge links with significant other branches of the (global) profession. The profession may be utilising these activities as legitimisation techniques to strengthen their position overseas as the Greek economy and society was experiencing shrinkage due to the financial crisis. The profession uses these strategies to divert attention away from the crisis which happened back home. Section 4.4 explores the images of the *Accountancy Greece*.

4.4. Accountancy Greece

The images in the professional magazine of SOEL *Accountancy Greece* were explored. Nine issues of *Accountancy Greece* published between October 2010 to December 2012 (inclusive) were analysed. The total number of recorded images within the nine issues are 626. Fig. 4 illustrates the proportion of analysed images.

It is clear from the pie chart that a large proportion (70%) of the images are of those of 'non persons': 13% the total images depict males, 11% of the images are of both women and men (mixed) and 3% depict women alone. It appears that women are not visible within the pages of *Accountancy Greece*. Out of the 626 images, only 18 images depicted women. On the other hand, 81 images out of the 626 depicted males. Table 2 illustrates in more detail the descriptions of the female images.



Images 6 and 7. Money laundering conference.
Source: Newsletter Issue 11, November 2010, p. 4.

Pie Chart Showing the Total Breakdown of Images Contained Within the Nine Issues of *Accountancy Greece*

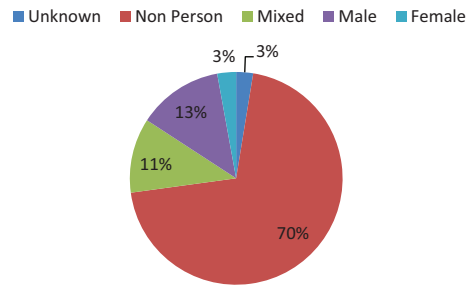


Fig. 4. Pie chart showing the total breakdown of images contained within the nine issues of *Accountancy Greece*.

The images contain no instances of women accountants. The 18 images depict women in a number of scenarios, but none appears to represent accountants. One image depicts the Argentinian (female) Prime Minister, but the majority of the remaining images depict women mostly as ‘other’. The women are represented in ways which have little to do with the accounting profession. These images on the whole are vague and impersonal. The women do not have an identity and also are not acknowledged within the accompanying text. This vagueness is often repeated in different images and reinforces the exclusion of women from the Greek accounting profession. Women are represented as participants in the public life, but their participation is marginal. They have been depicted in scenarios serving drinks, queuing up in government offices or serving the public. The discourse of patriarchy and gendered hierarchies is subtly communicated through the use of these images to signify that women do not have a (visible) place in the Greek accounting profession. Furthermore, the audience rarely meets the direct gaze of the women in the photographs who appear to be subordinate. These images use stereotypes to marginalise and subordinate women and imply that women’s roles are unimportant for reporting on and they are depicted as ‘other’ or ‘outsider’ with respect to the profession. Interestingly, only one portrait image of a female entrepreneur, Ms Sophia Kouvenaki, was depicted. In Issue No. 4, p. 15, Ms Kouvenaki who is a successful business entrepreneur and Treasury Officer of the Greek Federation of Industries, is depicted in portrait (Image 8).

This is the only example of a visible professional woman in all of the nine issues. Ms Kouvenaki is clearly seen in an active authority stance whereby again she is gazing directly at the audience. Her attire is professional, but there is a hint of creativity and informality about her. She is wearing a scarf and a patterned blouse beneath her black jacket. Her gold watch denotes her success in business. Her arms are folded adopting a somewhat closed body language stance reinforcing her authority and professionalism. She is standing in front of what appears to be some kind of metal bridge or ladder. This metal structure reinforces Ms Kouvenaki’s success. She has made it up the ladder and broken through the metaphoric and structural glass ceilings. This image is important as it depicts a successful woman who has a voice and message to communicate to the profession and readership. Ms Kouvenaki has broken through existing stereotypes which render women weak and invisible. Her image challenges the existing patriarchal order.

On the other hand, Table 3 which provides more details about the male images clearly illustrates the visibility of males within the pages of *Accountancy Greece*.

Table 2
Description of total images of females contained within the nine issues of *Accountancy Greece*.

Gender	Description of images
Female	1 Female at a board
Female	2 Female shaking a hand
Female	3 Female listening on ear piece
Female	4 Female running along road
Female	5 Female with an umbrella & data streaming down
Female	6 Portrait (Ms S Kouvenaki)
Female	7 Female looking at screen with facts
Female	8 Human hand on a calculator
Female	9 Government office counter
Female	10 Female serving drinks
Female	11 Figures in shadow
Female	12 Female hand holding pieces of digital information
Female	13 Female sitting at a desk
Female	14 Mediaeval drawing
Female	15 Argentina’s Prime Minister
Female	16 Female outside shop
Female	17 Female in a building
Female	18 Bird’s eye view of a meeting taking place



Image 8. Ms Sophia Kouvenaki.

Source: *Accountancy Greece*, Issue 4, p. 15.

The information contained within this table contrasts with that of [Table 2](#). Men depicted in images are not only over four times more than the females (81 images of men in comparison to 18 images of women), but also depicted in more active roles. Furthermore, they can be seen in discussion (largely in professional settings), speaking at conferences in portrait style photographs, meeting the direct gaze of the audience and appearing to be more formally dressed than women. These images

Table 3
Description of total images of males contained within the nine issues of *Accountancy Greece*.

Gender	Description of images	
Male	1	Group Photo
Male	2	Males with dice
Male	3	Male walking up in a field
Male	4	Speaker-Podium
Male	5	Male at desk
Male	6	Speaker-Podium
Male	7	Speaker-Podium
Male	8	Portrait
Male	9	Two males at a desk
Male	10	Males in suits
Male	11	Male on bike
Male	12	Male shaking a hand
Male	13	Stock broker
Male	14	Stock broker
Male	15	Speaking-Podium
Male	16	Portrait
Male	17	Speaking-Podium
Male	18	Males in hand shake
Male	19	Two males at a desk
Male	20	Portrait
Male	21	Speaking-Podium
Male	22	Portrait
Male	23	Speaking-Podium
Male	24	Portrait
Male	25	Two males at a desk
Male	51	Portrait
Male	52	Portrait
Male	53	Minister
Male	54	Man walking
Male	55	Mr Paul Thompson
Male	56	Male hands and calculator
Male	57	Mediaeval drawing
Male	58	Mediaeval drawing
Male	59	Mediaeval drawing
Male	60	Ministers
Male	61	Two males one giving an award
Male	62	Portrait
Male	63	Portrait-active
Male	64	Males in rowing boat
Male	65	Portrait
Male	66	Mediaeval drawing
	26	Male waiting on a long road
	27	Portrait
	28	Male sitting under a tree
	29	Portrait
	30	Speaker-Podium
	31	Male seated at a table
	32	Male hands counting Chinese notes
	33	Thinking male statue
	34	Two males at a desk
	35	Portrait-active talking
	36	Male behind office counter
	37	Portrait-active talking
	38	Portrait
	39	Lifting cargo
	40	Portrait
	41	Conference-Table
	42	Portrait
	43	Portrait
	44	Male chef
	45	Man holding a baby typing
	46	Figures in shadow
	47	Figures in shadow
	48	Two men sitting round a desk
	49	Suited and lifting weights
	50	Male in suit
	67	Mediaeval drawing
	68	Group photo
	69	Two males in handshake
	70	Group photo
	71	Two Males
	72	Males in discussion
	73	Two males in handshake
	74	Males in discussion
	75	Males in discussion
	76	Conference-Table
	77	Portrait
	78	Trading Floor
	79	Trading Floor
	80	EU Ministers
	81	Group photo



Image 9. Archival photographs.

Source: *Accountancy Greece*, Issue 9, pp. 68–76.

again communicate dominance and control; professional men associated and connected with SOEL have important (discourse) messages to communicate to audiences. They are suggestive of men operating in professional business contexts in direct comparison with the images of women which are suggestive of women operating in less formal settings. The images largely communicate the discourse of professionalism which is embedded within the masculine institutional structures of accountancy. Therefore, this excludes and marginalises women from seeking roles within the profession.

4.4.1. Images of historic masculine structures

A feature article in *Accountancy Greece*, Issue 9 (pp. 68–76) explored the history of accountancy in Greece. Through the photographs which were featured, it is clear to see that since its beginnings from the fifties, the accounting profession was very much a male dominated profession. From the photographs featured and the accompanying text, the women within the photographs were the partners of the powerful professional elite. Women were there to support their husbands in their professional ventures and in the building of professional networks at social gatherings. These photographs reflected the historic patriarchal order in Greek society. The women attended in order to support their husbands at functions and manage the impression that he created within his social and professional circles. The reproduction of these images communicates the dominant discourse while the power elite are connected through time and space and also their shared masculine identity (Image 9).

In more recent times, notions of the masculine institutional structures of Greek accountancy are very much abundant in the nine *Accountancy Greece* Issues that are explored. The professionalism and international expansion discourse employed by the profession (SOEL) together with its masculine embodiment (Mr Alamanos, the President) has secured both local and international expansion. Photographs of key male members of SOEL can be seen either presenting at conferences (in professional attire) or meetings, or simply offering a professional authoritative opinion on a given accounting subject. Mr Alamanos can be seen presenting in active stance at a podium in Issue 2 (p. 4), similar to those images which depict him in the Newsletters. Other important men, such as those from the profession, can also be seen speaking with authority, e.g. Mr Samothrakis who is the President of Audit Services of SOEL, speaking on taxation issues (Issue 6, p. 55). This time, males with other accountancy connections are also depicted. These include those from the large four accountancy firms, accountancy professors and members of parliament. These male images communicate the discourse of masculine power, authority and expert knowledge. This is reinforced further by being accompanied by a feature article which concerns an important accountancy related topic on which they are considered to be an expert. It appears that this 'knowledge' space is somehow exclusively set aside for the male domain as they possess the technical (accounting) knowledge to pass comment onto the accounting readership and membership. For example, Image 10 is of Mr Nikolaos Karamouzis who is an academic and also



Image 10. Mr Nikolaos Karamouzis.

Source: *Accountancy Greece*, Issue 6, p. 8.



Image 11. Mr Anastasios Gavrinlithis.
Source: *Accountancy Greece*, Issue 5, p. 10.

works for Euro Bank. His photograph accompanies the feature article which was written by him and entitled 'How We Will Return to Growth' (*Accountancy Greece*, Issue 6, p. 8). The position of the accountancy profession and vis-à-vis its relation to the financial crisis appears to be of preoccupation in the pages of *Accountancy Greece*.

Similarly, another example of an image communicating the discourse of masculine professional power can be seen in the case of Mr Anastasios Gavrinlithis. He is positioned in the foreground of the image in front of the flag representing the accounting profession in Greece. This denotes his authority and symbolic membership to the Greek Accounting Professional Institute and its values. Again, just like the other male speakers noted above, he can also be seen looking at the audience in a direct manner. He appears to be ready to engage with the audience or those wanting to ask questions in order to impart his professional knowledge (Image 11).

These images taken together with the technical nature of the material which they are discussing assist to reinforce their masculine professional authority on the subject. Together with their direct gaze in the image, they speak to the audience and readers of *Accountancy Greece*, and control and communicate the discourse. In direct contrast, women are less visible than men. The images which represent women appear to depict arbitrary women. These women have no access to the discourse and are marginalised and excluded. The women are neither named nor in the form of cartoon or silhouette characters. For example, on numerous occasions in *Accountancy Greece*, the following types of image featuring individuals in shadows can be seen. In particular, they are often used on the education and examinations information page. Despite the fact that their gender is clear, they nevertheless remain anonymous and invisible to the readers as their identities are unknown. A male figure can be seen in the foreground of the image and three females in the background. Furthermore, the images are all in blue and the male silhouette in the foreground is in a much darker blue colour than the rest of the silhouette figures. Through the use of colour and the positioning of the male figure, this image denotes the presence and importance of men being able to pass the examinations and hence seek inclusion into the profession. These images refer to the patriarchal order: women are in the background and in subordinate positions while men dominate (Image 12).

4.4.2. Women as clerks/book-keepers

Women occupying the role of clerk within the taxation office can be seen on several occasions. This represents the feminisation of the book keeper role (Loft, 1992). For example, in Issue 9 (pp. 34–35), there is an image which has been cut in two halves to spread across two pages. When placed together, the essence of the image is obtained. It can be clearly seen that there are two female taxation clerks serving the public using a computer. This image is instrumental in conveying the message that women can be seen working in the public sphere in largely administrative roles. The women carry out an important task which is to support the accounting function as they collect tax revenue. This is instrumental to the financial future of Greece. Within the queues, other females are waiting to be seen with regards to their taxation affairs. However, no information is provided to the readers as to the identity of the clerks (Images 13 and 14).



Image 12. Individuals in silhouette.
Source: *Accountancy Greece*, Issue 8, p. 4.



Images 13 and 14. The taxation office.

Source: *Accountancy Greece*, Issue 9, pp. 34–35.

4.4.3. Women as visible players at the board room

There are a number of instances where females are depicted as participants at the board meeting level. From these images, it is clear that they are visible in the decision making process. For example, in *Accountancy Greece*, Issue 9 (pp. 40–41), two separate images appear and seem clearly to have been cut from one photograph and spread across two pages. Looking at them separately, it appears that the women are in a majority in the first image as they outnumber the male and are clearly partaking in a professional setting. In the second photograph, two women are seen at a table together with a male colleague. A white older professional (man) stands at the head of the table. When the two photographs are placed side by side, the team appears to be symmetrical and perfectly balanced. Two women are facing another two on the opposite side of the table while two men are also facing each other. Interestingly, the board is made up of individuals from different ethnic backgrounds. However, they all appear to be somewhat younger than the dominant (male) figure that is standing. This man appears to be in control of the meeting as the Chair. He is professionally dressed (without a jacket) and seems older than the rest of the group who are taking part in the meeting. He appears to stand with confidence with hands firmly placed on the table. This stance appears to denote his experience and authority as he leads the meeting. This image again reinforces the discourse: men are powerful and control the boardroom where decision making takes place. Men possess the skills to plan, make decisions and control the direction of the meeting (Images 15 and 16).

The above 'professional meeting' scenario has been utilised again in the same issue to communicate the discourse that masculine authority and control is present within the decision making process. In another example, a male appears to be directing or leading a discussion whilst two women appear to be part of the discussion (Images 17 and 18). One of the women appears less formally dressed referring to a diary of some description. This creates the impression that she is the secretary or personal assistant to one of the participants. She is placed next to the male which could suggest that she works for him instead of the other participant who is a professionally dressed woman. The second image, features the professionally



Images 15 and 16. Board meeting.

Source: *Accountancy Greece*, Issue 9, pp. 40–41.



Images 17 and 18. Meeting.

Source: *Accountancy Greece*, Issue 9, pp. 60–61.

dressed female alone, she seems to be listening to something or someone. Placing both images together, it can be seen that the man is engaged in discussion with the woman over his laptop. The lone woman ([Image 18](#)) holding a pen seems ready to write something down. Again, these images are cut from one photograph. When the two separate images are placed together, it reveals the presence of a meeting taking place between three people and the man is depicted in active stance using his hands to reinforce the issues that he is discussing. This image clearly conveys the message that men are in control of the (professional) discussion directing and reinforcing the issues which are being discussed through their expert knowledge. This image reinforces the notion that women are there to listen, carry out instructions and serve.

Overt images depicting men as strong leaders can be seen through the pages of *Accountancy Greece*. In *Accountancy Greece*, Issue 7, p. 39, there is a feature on ‘Europe and Decision Making’. A man is depicted on top of a board meeting table alone holding a weight in one hand whilst getting down on one knee. This image is reminiscent of a ‘superman image’ he is able to withstand enormous weight or pressure alone. This is a powerful image which refers back to notions of masculinity, strength and control. This is clearly trying to deliver a message that a powerful leader who is able to stand alone. Further, the image could give reference to Greece and its ability to move forward through the crisis. The ‘weight’ in the image could signify the debts or financial burdens of Greece. Further, the man’s stance on the table, which looks somewhat stable, could suggest the idea that Greece is on the road to recovery as it can lift this ‘weight’ and also indicate that it will get through this crisis. This image communicates the discourse that the profession is a successful international player ([Image 19](#)).

4.4.4. Summary

Overt images of powerful men from the accountancy hierarchy can be frequently seen in the *Accountancy Greece* Issues. These men do not appear on the whole to be arbitrary; however, they are important authority accounting professionals from the high echelons of Greek Accountancy and some are accountancy experts from industry or academia. Specifically named women from the profession are not depicted with the exception of Ms Kouvenaki who is a successful business woman but not an accountant. Other visible images of women include those of clerks or secretarial staff in support roles, such as the ‘taxation office’ image. Other arbitrary images are used; however, feature non-specific women within its pages. The impression which is created is that women are largely visible in less important roles. On the whole, accountancy is not a domain for these women. Women do have roles to play, but simply not in the (Greek) accountancy profession. The use and



Image 19. Europe and decision-making.

Source: *Accountancy Greece*, Issue 7, p. 39.

Pie Chart Showing the Total Breakdown of Images Contained within the SOEL Website September 2012

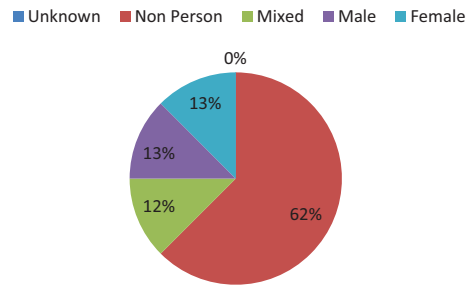


Fig. 5. Pie chart showing the total breakdown of images contained within the SOEL website.

placement of (masculine) images communicates the patriarchal discourse that women are there to support the powerful men who deal with important business issues and carry out tasks related to these decisions. The professional men possess the skills and knowledge to make decisions, plan and secure Greece's financial future. Women are therefore depicted in roles supporting the accounting function or Greece's financial future. This can be seen in [Images 13 and 14](#), where women serve as taxation clerks to assist in collection of revenue. Finally, women are also depicted as 'others' in the sense that they are unrelated to the world of (global) accounting.

4.5. The SOEL website

The website of SOEL was also explored for images illuminating women's visibility in the Greek accountancy profession. This medium contained far fewer images than any of the other digital mediums explored in this paper. The images only consisted of eight photographs; however, caution must be exercised as the sample size is small. [Fig. 5](#) illustrates the findings from the website analysis.

There appeared to be only two instances of women's representation on the website. One instance depicted a female in pensive thought on the Association of Chartered Certified Accountants Joint Examination Schemes (JES) page and another depicted a partial image of a woman's hand. On the other hand, partial male bodies carrying out accountancy work can be seen in a number of images. These images communicate the discourse of the professional (accounting) male. For example under 'audited companies', the image of masculine hands operating a calculator/keyboard can be seen. This image creates the impression that auditing work is carried out by professionally trained men who are concerned with technical matters. The partial man is depicted with the traditional tools of accountancy/auditing work which includes the writing pen and the calculator/keyboard. The man is clearly seen wearing professional attire and a ring on his finger. The ring could signify that he is married or in a relationship and therefore refers to the notion of commitment. This could be extended to the professional world of work where commitment is central to completing the job. These symbols work together to create the impression that the auditing work is carried out by trained professional males who possess the skills, competence and commitment to carry out their role ([Image 20](#)).

Overall, the website contains a considerable amount of technical information concerning laws, regulations, accounting principles and information with respect to accounting standards. This creates the impression of an organised profession. It is clearly characterised by established processes and protocols in order to guide and regulate its members. The website is dominated by 'technical' text which is dense with legal language and jargons. The website appears to function as a

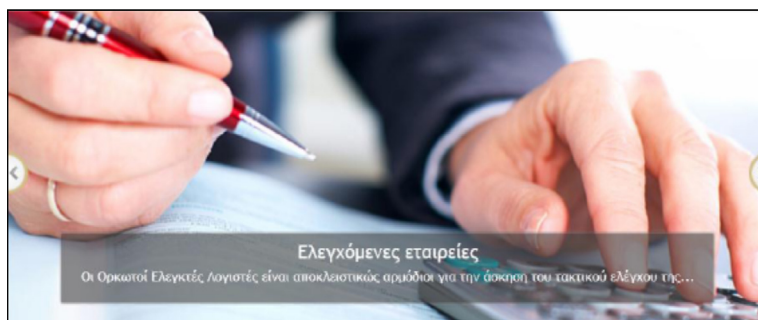


Image 20. Linking to information for auditees.

Source: SOEL (2012a, p. 1).

'knowledge' store, where useful pieces of 'technical' issues can be located. These rules and regulations are forms of discourse communication to aid professional legitimacy. The technical knowledge and its content are controlled by the profession. With the exception of one image denoting the possible existence of women in the profession, very little acknowledgement has been given to the existence or representation of females in the profession. The image refers to the existence of a partial body which can only be seen on the English version of the website on the home page. The colours used in this image are those of black and white. A woman's hand is seen holding a pen over a sheet which possibly contains information in columns (rather unclear from the photograph). Incidentally in black and white, one cannot see that the nails are painted white. This image could suggest that women in the profession may exist as partly qualified students. Having explored the website, the majority of the images appear to refer to a modern profession which is certainly masculine. The majority of the images are of 'non people', in other words, buildings, graphs and charts. These are used to convey the idea that the profession is technically equipped to provide professional advice and up to date information which is essential in a modern fast paced world. The use of these images communicates the discourse to the outside world that the profession has legitimacy. The images are flashed in sequence before the audience on the website and are repeated in a continuous loop (Image 21).

5. Summary, discussion and further research

This study has utilised a broad Critical Analysis Discourse (CDA) framework to make sense of the relationships between texts and meanings communicated through accounting electronic space and broader social-institutional practices and structures. The images contained in a number of key (electronic) publications produced by the Greek accounting profession (Σώμα Ορκωτών Ελεγκτών Λογιστών) to illuminate the representation of women were explored. As mentioned earlier, prior studies on the accounting profession's electronic space have primarily highlighted technical aspects without examining their connections to the broader social, political and economic context (Chen et al., 2005; Chou & Cheng, 2012; Luthy & Carver, 2004). Technological advancements have been historically embedded in the broader social structures and thus have functioned as an essential means of reproducing established power relations and social inequalities (Frissen, 1992; Sassen, 2002; Sundin, 1995). Sassen (2002, pp. 366–367) argues that 'power, contestation, inequality, hierarchy, inscribe electronic space'. Therefore, gendered discourses are reflected in and reproduced by new technologies adopted by organisations (Cockburn & Ormrod, 1993).

These electronic publications or texts have been produced by the Greek Accounting Professional Institute over a period of time (2009–2012) which covered the Greek financial crisis (2008–2012). Therefore, certain discourses (including gendered discourses) may be privileged and (re)produced by the professional elite (Sikka & Willmott, 1995). The Critical Analysis Discourse framework makes it possible to explore the role of discourses and texts with respect to the Greek accounting profession (Σώμα Ορκωτών Ελεγκτών Λογιστών) and how it communicates these to its readership within its digital publications. Discourses are understood as particular ways of representing certain aspects of the world and texts including words, pictures, diagrams, symbols, graphs, as essential components constructed by individuals to articulate and communicate meaning (Fairclough, 2005, p. 925).

The images contained within the pages of the SOEL Newsletters clearly illustrate the dominance of men at all levels of the profession. These images deliver the important message that the professional elite are not just another occupational hierarchy, but a 'gender hierarchy' (Kirkham & Loft, 1993, p. 510). Men are presented in various active stances of authority, such as giving speeches and communicating important professional knowledge at conferences. In particular, the dominance of the professional male elite is reinforced by the repeated use of the image of the President in active stance. The President



Image 21. Examinations.
Source: SOEL (2012b, p. 1).

embodies the values of SOEL – he is the (male) voice of the profession. The use of these repeated images act to command the membership through the enactment of power and also reproduce dominance through the most vocal and influential members who define, organise and articulate the interests of the profession (Edwards, 2001; Willmott, 1986). One of these interests concerns the frequent references to accounting professional links and their expansion at an international level. These references reflect the Greek Accounting Professional Institute's attempt to achieve dominance. The images depict the President together with key dignitaries from the global accounting community communicating the message that the Greek Accounting Professional Institute is a major player in the global accounting arena. In particular, Image 2 subtly refers to the existence of the 'old boy network' (Gammie & Gammie, 1995) through the use of the strap line 'our global network'. This network is predominately a masculine network which refers to existing social structures and stereotypes present in the profession to exclude and marginalise women.

The marginalisation and exclusion of women is omnipresent within the pages of the Newsletters. Women are hardly visible in any of the images. Where they are depicted, they are rendered silent and invisible through omissions in the text which accompanies the images. Therefore, this undermines the contribution that women have made to the Greek Accounting Professional Institute and marginalises them. Further, the images communicate the discourse of the patriarchal order and existing gendered hierarchies in Greek society (Syngellakis & Lazaridis, 1995). Women are depicted in support roles for the accounting function and audience, predominately listening to the dominant professional men at conferences or meetings. These images utilise subtle gender-based stereotypes towards women (Mihail, 2006) and through entrenched patriarchal structures subordinate and exclude women from roles within the professional accounting domain and further reinforce gender inequality (Broadbent & Kirkham, 2008; Haynes, 2008a; Kirkham & Loft, 1993).

Within *Accountancy Greece*, an abundance of images relating to men can be seen. These men are either directly related to the hierarchy of the profession or have in some way an alignment with the profession. These men are influential. They possess (specialised expert) knowledge, authority, credibility and competence afforded to them through the accompanying text which illuminates their role (see Image 10 as an example). These images create the impression of an organised profession capable of facilitating trust in economic transactions across the globe (Arnold & Sikka, 2001). The discourse of international expansion and Greece's financial future appears to be explicitly connected to these images. These images represent the dominant (male) elite of the profession. They are seen giving speeches at podiums in active stance. These images communicate dominance and control. Professional elite men associated and connected with SOEL have important (discourse) messages to communicate to audiences. Within the context of the patriarchal society (Syngellakis & Lazaridis, 1995; Walby, 1990) and given the recent Greek financial crisis, these professional elite men should be trusted to uphold the honour of getting Greece out of its financial problems. This position could be supported by Image 19. This can only be achieved if these powerful men are continuing to receive the unacknowledged support from the important work undertaken by women.

On the other hand, women are never seen by themselves speaking at podiums. Through this silence and omission, women are clearly marginalised, undermined and excluded. Their voice is rendered either weak or silent and as such, this gives reference to the gendered hierarchies and patriarchal order (Syngellakis & Lazaridis, 1995). Further, the women that feature within the publications are largely anonymous with the exception of one woman named Ms Sophia Kouvenaki (Image 8). She is the subject of a feature article about business. She appears to have broken through the barriers of glass ceilings and stereotypes (Broadbent & Kirkham, 2008; Galanaki et al., 2009; Mihail, 2006). Ms Kouvenaki is now visible – she has a voice and message to communicate to the readership.

Again, the women who feature in the *Accountancy Greece* issues are largely invisible and there are no acknowledged identities through the texts that accompany their images. This silence is one of the many factors which keep women at the margins of decision-making (Walby, 1990). Where women are depicted, the manner in which the images have been constructed through photographs being sliced in two halves and displayed on different pages creates interesting impressions. These images can be read in a number of ways. When placed together, their totality creates the overall scenario whereby the women are in support roles following instructions, taking down notes, especially within the decision making process at the board level. These images keep women at the margins of decision-making by (re)producing gender-based stereotypes which are deeply entrenched in the patriarchal society of modern Greece (Mihail, 2006). In direct contrast, these images communicate the discourse of masculine authority, knowledge and control being omnipresent within the decision making process. This discourse is reinforced further by the clear use of masculine symbols and images denoting the idea that decision making is undertaken by powerful men with strength, experience and authority, often aided by digital technology in the form of calculators or computers. The use of technology helps to reinforce the importance of their (male) work by reference to the notion that gender and technology are intertwined in a complex nexus of power dynamics (Cockburn & Ormrod, 1993; Wajcman, 2000). In direct contrast, where women are seen working with technology (Images 13 and 14) at the tax office they are depicted serving the public in largely administrative (routine) roles. The technology serves in routinising administrative tasks. These women are involved in the important task of collecting tax revenue. This work is instrumental to the economic future of Greece.

Even though the SOEL website does not contain many images, a large proportion of them denote men and masculinity. The invisibility and silence of women is clear. Only one image was found to denote the presence of women in the profession and this was found on the English version of the website. The featured (partial) woman is anonymous and only her hands can be seen. Therefore, the SOEL website is silent with respect to women and their existence in the profession. Women have no voice and they are silenced and rendered invisible.

Although this analysis is limited by interpretations and filtering of subjectivity in the research process, the above analysis is important as it illustrates the importance of the wider issue of equality in the profession at large, specifically to the case of the Greek accountancy profession. This study illustrates that these images are not simply 'innocent' ones and also electronic space is not a neutral space for conveying and communicating information. They can convey messages and are used to communicate powerful discourses which exclude and marginalise women. Producing and reproducing images such as these whereby women are depicted in subordinated roles can be damaging for women and the achievement of equality. The majority of the images presented in this paper give reference to stereotypes of women, such as support roles, listener and 'other'. These images do very little but reinforce negative notions of women in the Greek society. These images work to reinforce notions of patriarchy in the world of work. In this instance, the accounting world is strictly a place for men. If women want to enter into this world, then they will face barriers in the form of stereotypes, glass ceilings and even exclusion which are deeply rooted within the patriarchal structures of Greece.

These findings provide an opportunity for the accounting profession to consider the ways in which they portray themselves to their respective audiences. The findings of the above analysis clearly show that the profession needs to actively do more to communicate the messages that it is open to everybody in society, regardless of gender. Women are currently invisible or non-existent from electronic space. This study could be extended to explore the ways in which the Greek language has been utilised by the profession to articulate its privileges and position. Specifically, future studies could explore how the use of the (Greek) language can render women invisible by the prioritisation of certain words over others. Currently, the picture presented is that women are listeners or in support roles to the elite men of the profession. More representations of professional accounting women within the pages of its digital publications and website could work towards breaking down gender stereotypes and encourage the advancement and promotion of women in a profession which reflects and embraces equality. Further, more research needs to be undertaken which explores the accounting profession with respect to their use of digital mediums and electronic space as expressed in the recent call by [Jeacle and Carter \(2014\)](#). This would be helpful in illuminating the strategies employed by the profession to legitimise their position with respect to challenges and opportunities to be obtained from utilising digital mediums in their advancement. Studies exploring other international accounting professions could be undertaken to explore the use of images and their relationship to their electronic space and digital publications. This would create opportunities in order to explore how gender relations shape the design of technologies and, at the same time, technology shapes gender relations ([Wajcman, 2000](#)).

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