

# Protect, profit, profess, promote: Establishing legitimacy through logics of diversity in Canadian accounting firm recruitment documents

**Merridee Bujaki\***  
Carleton University

**Sylvain Durocher**  
University of Ottawa

**François Brouard**  
Carleton University

**Leighann Neilson**  
Carleton University

**Rhonda Pyper**  
University of Ottawa

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## Abstract

*Prospective accounting recruits are increasingly diverse. Drawing on a theoretical framework that combines legitimacy theory, impression management, and institutional logics, we use content analysis to examine how the eight largest Canadian accounting firms refer to diversity in their recruitment websites. Our analysis reveals accounting firms adopt multiple institutional logics and various impression management strategies to enhance legitimacy in the eyes of prospective diversity-sensitive employees. We find four “Ps” of diversity-related institutional logics—protect, profit, profess, and promote—all of which are at play in accounting firms’ websites. Further, we find that diversity is far from being an institutionalized concept. Copyright © 2015 ASAC. Published by John Wiley & Sons, Ltd.*

**Keywords:** diversity, accounting profession, institutional logics, impression management, legitimacy, recruitment

## Résumé

*Les futures recrues en comptabilité frappent par leur diversité. En nous appuyant sur un cadre théorique combinant la théorie de la légitimité, la gestion de l'impression et les logiques institutionnelles, nous utilisons l'analyse des contenus pour examiner comment les huit plus grandes firmes de comptabilité canadiennes évoquent la diversité sur leurs sites web de recrutement. Notre analyse montre que ces firmes adoptent plusieurs logiques institutionnelles et de nombreuses stratégies de gestion d'impression pour rehausser leur légitimité aux yeux de potentiels employés sensibles à la diversité. Quatre “Ps” de logiques institutionnelles reliées à la diversité sont ainsi mises en évidence sur les sites web des firmes, à savoir, protéger, profiter, professer et promouvoir. Notre étude montre aussi que la diversité est loin d'être un concept institutionnalisé. Copyright © 2015 ASAC. Published by John Wiley & Sons, Ltd.*

**Mots-clés :** diversité, profession comptable, logiques institutionnelles, gestion des impressions, légitimité, recrutement

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The May 2010 issue of *CAMagazine* included the cover story “Diverse accounts – having a multicultural workforce is good for business” (Lorinc, 2010, p. 20). Several articles in

this issue of the magazine addressed questions related to diversity, including the increasing importance of diversity in the field of accountancy given evolving demographics in Canada. This observation prompted us to assess references to diversity by large Canadian accounting firms in their external communications directed at future recruits. In addition, given the propensity of the current generation of recruits to prefer digital communications, we focus on diversity in the recruitment section(s) of accounting firm websites.

Lorinc (2010, p. 22) noted “the Big Four have diversity programs targeting minorities, women, aboriginals, the

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\*Please address correspondence to: Merridee Bujaki, Sprott School of Business, 1125 Colonel By Drive, Carleton University, Ottawa, Ontario. Email: merridee.bujaki@carleton.ca

disabled and the lesbian, gay, bisexual and transgender (LGBT) community.” This statement defines diversity broadly. Lorinc (p. 23) continued:

...everyone interviewed for this [*CMagazine*] feature agrees that a diverse workforce is not just about more enlightened HR [human resource] departments, but is also good for business....Indeed, in a country dependant on immigrants and exports, some feel workplace diversity in the profession has become one of the keys to winning new clients.

In this statement, Lorinc invokes a business case logic that diversity is good for business and profits (see below for a full discussion of institutional logics). In the same article, Lorinc identified various approaches being used by Big Four firms to capitalize on diversity, including affinity groups, mandatory diversity training, targeted coaching activities, and measuring and rewarding progress. According to one Big Four representative:

...the earliest approach to diversity was to avoid acknowledging differences. But over the past decade, the thinking has evolved to not only recognizing and protecting differences [what we label as a social justice or regulatory logic later on] but leveraging them to the company's – and the individual's – competitive advantage. a business case logic (Lorinc, p. 25)

Also in 2010, the Risk Management and Governance Board of the Canadian Institute of Chartered Accountants published a briefing on diversity for directors (Macfarlane, Sinhuber, & Khan, 2010). The briefing identifies diversity as a strategic issue for organizations, and not just a human resource or regulatory issue. The briefing acknowledges the definition of diversity is broader than race and gender and can include: “age, culture, personality, skill, training, educational background and life experience” (Macfarlane et al., 2010, p. 3). In addition to the strategic importance of diversity, Macfarlane et al. (2010) identified the following potential benefits to a diverse workforce: greater innovation and creativity, enhanced risk management, strategic workforce planning to address anticipated skills shortages, and more effective responses to increasing globalization. These benefits can be realized most effectively when organizations promote diversity by “creat[ing] a corporate culture focused on inclusiveness” (inclusiveness logic) (Macfarlane et al., 2010, p. 7), including the tone established by top management of the organization, and as reflected in the day-to-day behaviours, communications, and activities of the organization. Diversity involves not only protecting differences and viewing diversity as a catalyst for profit, but also professing the value of diversity and promoting a diversity-oriented culture.

While the Big Four accounting firms generally have well-developed diversity programs (Lorinc, 2010), Tysiac (2012) contended the next challenge is how small- and medium-sized accounting firms address the issue of

diversity. To begin to address this challenge, we examine how Canada's eight largest accounting firms (Big Four and Next Four) refer to diversity in their recruitment websites. Picard, Durocher, and Gendron (2014, p. 80) argued that:

...promotional brochures directed at students...[are] one of the initial points of contact with future members [of the accounting profession] and, therefore, one of the main opportunities for the group [or firm] to transmit a sense of its core values, history, and principles....

Though accounting firms are private partnerships (and therefore do not issue publicly available annual reports), disclosures in their recruitment documents reveal much about their perspective on diversity.

Drawing on a theoretical framework that combines legitimacy theory, impression management, and institutional logics, we examine how the eight largest Canadian accounting firms refer to diversity in their recruitment websites. Our content analysis reveals that accounting firms adopt multiple institutional logics and various impression management strategies to enhance their legitimacy in the eyes of prospective diversity-sensitive employees. Overall, we find that four “Ps” of diversity-related institutional logics—protect, profit, profess, and promote—characterize the Canadian accounting profession's attitudes towards diversity. Diversity issues addressed by accounting firms go beyond gender and racial considerations. The numerous distinct uses of the term *diversity* signal that diversity is a broad, multidimensional concept in the accounting profession. Moreover, although accounting firms mostly emphasize the business case (profit) and commercial (profess) logics, the Big Four and Next Four firms differ in the combination and range of features they address under each logic. A certain level of variability is also noted between these two groups. All in all, the results suggest that diversity is far from being an institutionalized concept in accounting firms and that accounting firms are ready to work on multiple fronts simultaneously to convince a talented diverse workforce to join their ranks. Although impression management and legitimacy issues might suggest a symbolic emphasis on diversity, the existence of an inclusiveness logic among two of the Big Four firms also suggests substantive structural efforts to promote diversity.

Our findings add to the diversity literature, highlighting how accounting firms manage relations with external stakeholders by mobilizing diversity rhetoric in their web communications to gain and maintain legitimacy. These findings will be valuable for accounting students in selecting an employer whose communications echo their perspective on diversity. Further, these findings allow Canadian accounting firms to compare their web communications with their peers. Overall, the results enrich our understanding of the meaning of diversity used in the accounting profession, and how diversity rhetoric is managed to support organizational legitimacy.

The rest of the paper is structured as follows. We first introduce concepts of diversity and diversity climate,

followed by our theoretical framework, which builds on legitimacy theory, impression management, and institutional logics. We then present our method, followed by our results and analysis. Finally, we present our discussion, including a summary, applied implications, limitations, and directions for future research.

### Diversity and Diversity Climate

At its most basic, diversity means difference. From a legal perspective, "Canada's laws and policies recognize Canada's diversity by race, cultural heritage, ethnicity, religion, ancestry and place of origin" (Government of Canada, 2014). Diversity has also been defined at an organization level. Harvey (2015, p.1) defined organizational diversity as "the ways in which people differ that may affect their organizational experiences in terms of performance, motivation, communication, and inclusion." Diversity has been conceptualized by Gardenswartz and Rowe (2003) to exist in four distinct layers: personality; internal dimensions (age, gender, race, sexual orientation, disability, etc.); external dimensions (education, work experience, family status, socioeconomic status, etc.); and the organizational dimension (seniority, management status, union affiliation, work group, etc.). Later research conceptualized the related notion of intersectionality, which is "...the critical insight that race, class, gender, sexuality, ethnicity, nation, ability, and age operate not as unitary, mutually exclusive entities, but as reciprocally constructing phenomena that in turn shape complex social inequalities" (Collins, 2015, p. 2). For instance, an ethnic woman would be the target of both gender oppression and ethnic persecution (Purdie-Vaughns & Eibach, 2008), suggesting multiple aspects of diversity may need to be considered.

One aspect of diversity over which an organization has influence is its diversity climate. Diversity climate is defined as "employees' shared perceptions of the policies, practices, and procedures that implicitly and explicitly communicate the extent to which fostering and maintaining diversity and eliminating discrimination is a priority in the organization" (Gelfand, Nishii, Raver, & Schneider, 2005, p. 104). An organization's website can be used to convey the organization's diversity climate. Chrobot-Mason and Aramovich (2013) have explained that an employer's reward system, employee's own experiences, and observations of what happens to other employees all add to the impression of diversity climate. These perceptions are initially formed even before an employee joins an organization, thus the organization's recruitment website can impact—both implicitly and explicitly—expectations about diversity climate. These expectations can be used later to assess the extent to which the organization's diversity climate is consistent with social norms and values, or in other words, the extent to which the organization is seen as legitimate.

Chrobot-Mason and Aramovich (2013) outlined the benefits of a positive diversity climate. These include employees realizing their full potential, greater creativity and innovation, and improved operating results. In contrast, increased diversity may also lead to harassment and discrimination, intergroup conflict, and employee turnover. Organizations wanting to benefit from diversity must not stop their diversity efforts at recruitment, but must also devote resources to "create an environment that supports a diverse workforce," otherwise they will be unable to maintain organizational legitimacy (Chrobot-Mason & Aramovich, p. 682). One aspect of such a supportive environment is "identity freedom." Identity freedom is "the extent to which employees feel free to express their identity at work" (Chrobot-Mason & Aramovich, p. 668), such as, for example, whether a member of a same-sex couple feels free to display family photos at work. According to Chrobot-Mason and Aramovich (2013), identity freedom mediates the relationship between diversity climate perception and turnover intentions. Thus, organizations who wish to retain diverse employees should foster identity freedom across multiple or intersectional identities. If employees feel free to be themselves at work, the organization is more likely to experience the benefits of a positive diversity climate and to maintain organizational legitimacy.

Shore et al. (2009, p. 127) observed the "Choice of phrases and terms in language can signify how people interpret their diversity-related experiences." This is equally applicable to the choice of terms organizations use to describe diversity. Terminology reflects how organizations perceive diversity, or, at least, the impression they wish to convey with respect to diversity. For example, diversity is frequently described as "something to deal with or manage" (Shore et al., p. 127), which can be contrasted with messages that diversity and inclusiveness "add value" to organizations. Potential employees take recruitment documents, websites, and other information about an organization and form psychological contracts with their organization based on "a sense-making process, where employees integrate a constellation of explicit and implicit statements about the organization through the lens of their experience" (Buttner, Lowe, & Billings-Harris, 2012, p. 248). Arguably, this sense-making process is about organizational legitimacy. One aspect of the psychological employment contract may relate to expectations regarding a positive and supportive diversity climate. Members of underrepresented groups will be particularly sensitive to explicit and implicit references to diversity climate (Buttner et al., 2012) in recruitment documents. They will then compare their expectations to their organizational experiences and evaluate the extent to which diversity promise fulfillment takes place (Buttner, Lowe, & Billings-Harris, 2010). Buttner et al. (2012) observed that violations of the psychological employment contract over diversity climate have implications for employees' commitment to their organization and their intentions to leave. This suggests "Organizations that seek the competitive

advantage of the most highly competent and qualified workforce should pay attention to the organizational climate experienced by the diverse members of their workforce” (Buttner et al., 2010, p. 515) to ensure organizational legitimacy is maintained. Buttner et al. (2012) suggested the impact of diversity climate be explored in a range of professions, including the accounting profession, and we respond to this call by exploring institutional logics underpinning use of the term diversity in accounting firm recruitment websites.

### Theoretical Framing

To examine diversity in accounting firms, our theoretical framing combines legitimacy theory, impression management, and institutional logics.

### Legitimacy Theory

In order to attract future employees, public accounting firms must be seen as legitimate. Legitimacy refers to a “generalized perception or assumption that the actions of an entity are desirable, proper or appropriate within some socially constructed system of norms, values, beliefs and definitions” (Suchman, 1995, p. 574). According to Suchman (1995), the public sees organizations with legitimacy as more meaningful and trustworthy. Further, people are more likely to supply resources (including their labour) to organizations that are considered legitimate.

Suchman (1995) argued that legitimacy rests heavily on the process of communication between an organization and its audiences. Our focus in this paper is on web-based communications between public accounting firms and their potential recruits. All organizations face challenges in gaining legitimacy, maintaining legitimacy, and repairing legitimacy after a crisis (Suchman). Challenges relevant to employee recruitment include gaining legitimacy with potential recruits and maintaining the legitimacy that led recruits to consider the organization as an employer. In particular, the recruitment context requires each individual candidate to judge potential employers as legitimate. To the extent that a firm’s reputation is not well-known to a candidate, this may be a matter of gaining legitimacy. If the firm is already well-known and respected, maintaining legitimacy may be more important. Legitimacy is gained when organizations successfully communicate that the organization conforms to their audience’s pre-existing expectations or requirements. For example, legitimacy can be gained when the organization communicates that what is valued by and important to their stakeholders is also important to the organization. Legitimacy can also be gained by proxy if an organization is able to associate itself with other organizations that already have legitimacy, as when firms highlight having received awards from relevant third party organizations.

Maintaining legitimacy includes protecting an organization’s accomplishments or reputation through efforts to reinforce past legitimacy, as well as efforts to monitor the external environment to ensure any threats to legitimacy are appropriately identified and addressed. To the extent that the accounting profession is seen as white, male, middle class, heterosexual, and able-bodied (Duff, 2011; Edgley, Sharma, & Anderson-Gough, 2016; Haynes, 2013; Kornberger, Carter, & Ross-Smith, 2010), many recruits who are nonwhite, female, homosexual, disabled, or a combination of these may not see the profession as a legitimate career opportunity for them. The increasingly diverse pool of potential recruits in accounting can be perceived as a challenge to the status quo.

Suchman (1995) identified two additional challenges that organizations may face as they endeavour to gain or maintain legitimacy. First, the message that an organization intends to communicate may not be the message understood by the audience, and, in particular, a highly codified or ritualistic message may be interpreted cynically by the audience. Second, sector leaders may set the stage for their competitors, and thus the actions and communications of the leaders may be mimicked by other organizations in the form of mimetic isomorphism (DiMaggio & Powell, 1983). In accounting recruitment, too much reference to diversity or messages that seem in contrast to practical experience may lead to disillusionment. In addition, we may see considerable difference between the communications of Big Four sector leaders and the Next Four largest Canadian public accounting firms in how they address issues of diversity.

### Impression Management

To achieve legitimacy, communications are key. “The way firms are currently sending messages about diversity to the public, uses the concept as a mechanism to reaffirm reputational capital and branding” (Edgley et al., 2016, p. 32). When communications are important, impression management activities surrounding these communications may arise. According to Clatworthy and Jones (2003), impression management is the creation of a public impression intended to make an organization more appealing to its stakeholders and to present the organization in the best possible light. In particular, impression management is intended to influence perceptions of social performance and organizational legitimacy (Clatworthy & Jones) and can be used to maintain or restore legitimacy (Beelitz & Merkl-Davies, 2012). Thus, impression management activities and organizational legitimacy are intricately intertwined—impression management helps to create and maintain legitimacy.

According to Tedeschi (1981), impression management can be classified along two dimensions as assertive/defensive and as strategic/tactical. Tedeschi (1981) identified assertive impression management activities as implicated in the creation of legitimacy. In recruitment communications, impression management is assertive: the organization is trying to

make a name for itself by asserting it is a good/legitimate place to work. Impression management activities are also categorized as either strategic (long term in nature) or tactical (focused on the short term). Tedeschi noted that tactical and assertive impression management includes self-enhancing communications intended to build reputation, provide evidence of an organization's abilities and competence, and establish credibility based on past actions. In our context, impression management activities within an organization's communications are invoked to help accounting firms establish or maintain legitimacy in the eyes of potential recruits. Tactical impression management activities tend to emphasize positive aspects of the opportunities and benefits at each firm, and correspondingly tend to downplay any negative aspects of the working experience. The specific nature of impression management activities may vary considerably among competing organizations based on whether a firm is a sector leader (Big Four firm), available resources, and the rhetorical strategies each firm chooses.

### **Institutional Logics**

Rhetorical strategies are intended to persuade. In the case of accounting firm recruitment websites, rhetorical strategies are intended to persuade potential recruits that a particular firm is an attractive, legitimate future employer. Classical rhetorical strategies include pathos, ethos, and logos (Aho, 1985). Logos includes the use of logic to support an argument and can include the specific wording used to communicate, as well as the use of repetition, metaphor, and other rhetorical strategies. Included among rhetorical strategies are various "logics." "The concept of logic refers to broad cultural beliefs and rules that structure cognition and guide decision-making in a field" (Edgley et al., 2016, p. 17). Institutional logics are "socially constructed, historical patterns of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organize time and space, and provide meaning to their social reality" (Thornton & Ocasio, 2010, p. 101). Thornton and Ocasio (2010, p. 108) stated: "Institutional logics are more than strategies or logics of action as they are sources of legitimacy...." Thus, an institutional logics approach can inform our understanding of organizational legitimacy (Edgley et al., 2016).

Institutional logics reflect the collective identities of members of various social groups; they are implicated in contests for status and power between individuals or within organizations; they reflect socially constructed systems of classification or categorization; they focus attention; and may change (Thornton & Ocasio, 2010). Indeed, though recruitment websites were not the primary focus of their research, Edgley et al. (2016, p. 23) suggested "firm diversity practices are transforming professionalism, particularly on recruitment pages." Greenwood and Suddaby (2006) asserted that elite organizations may be more likely to come into

contact with competing institutional logics, and hence be more likely to change or to change more rapidly, due to these interactions. In the context of public accounting, this may mean Big Four espouse different institutional logics than Next Four firms.

According to Suddaby and Greenwood (2005), "institutional vocabularies" can be used as rhetorical strategies to either support or undermine prevailing institutional logics. We explored the use of the term diversity in accounting firm recruitment websites. Alternative meanings or uses of diversity are expected to reflect different underlying institutional logics about the role and importance of diversity within the accounting profession. An institutional logic functions as an impression management activity undertaken by firms to establish and maintain their organizational legitimacy. The logics in use about diversity may thus influence the attractiveness of accounting firms as future employers.

Institutional logics offer a fruitful perspective to understand how accounting firms present diversity in their website communications (Edgley et al., 2016). This perspective assumes "that the interests, identities, values, and assumptions of individuals and organizations are embedded within prevailing institutional logics" (Thornton & Ocasio, 2010, p. 99). Following an institutional logics perspective, we contend diversity-related values, assumptions, and beliefs held by accounting firms will surface in their communications with future employees as they strive to manage the impression they invoke to gain legitimacy.

Edgley, Sharma, and Anderson-Gough (2013) explored information about diversity in the UK and US websites of Big Four accounting firms. Edgley et al. (2016, p. 15) focused on websites as they "see the website content as indicative of what firm members think should be done as part of managing the legitimacy of the organisation," and as websites are recognized sites for analysis (Jeacle, 2008). Edgley et al. (2013) identified four distinct institutional logics governing website disclosures about diversity, which they label: social justice and regulatory logic, logic of the business case, commercial logic, and inclusiveness logic. The social justice and regulatory logic focuses on acknowledging difference and ensuring compliance with legally protected definitions of difference. The emphasis here is to "protect" difference. The logic of the business case argues that a diverse workforce represents a competitive advantage to be exploited to the extent that the benefits of diversity exceed the costs. A business case logic focuses on generating a "profit" from diversity. A commercial logic reflects valuing diversity of all types, not just those addressed by legislation. A commercial logic "professes" the value of diversity. A logic of inclusiveness encompasses proactive efforts to ensure all individuals feel respected and valued in their organizations. Thus a logic of inclusiveness strives to actively "promote" diversity. We applied Edgley et al.'s (2013) typology of diversity institutional logics to explore how Canada's eight largest accounting firms' web

communications with potential recruits are used to gain and maintain legitimacy. In other words, we assessed how what we label the four "Ps" of diversity are employed to gain and maintain legitimacy and to attract talented diversity-sensitive prospects.

Edgley et al. (2013, p.12) did not conduct a detailed content analysis of websites, rather, they conducted a general review to develop an impression of how the US and UK websites of Big Four accounting firms presented diversity "through images, words, language and rhetorical appeals." Our study builds on Edgley et al.'s (2013) findings to provide additional, and more specific, analysis about diversity conceptualizations by Canada's eight largest accounting firms.

### Method

Richard et al. (2002, p.281) observed: "It is in the early stages of efforts to recruit and retain a diverse workforce... that management practices for achieving its diversity objective are likely to have their greatest effect...." Recruitment websites allow us to observe how management communicates diversity at an early stage of contact with potential employees, as they endeavour to gain and maintain legitimacy with this group. This paper uses content analysis to assess use of the term *diversity* in accounting firm recruitment documents.

*The Bottom Line* published its annual listing of Canada's Top 30 accounting firms, by revenue, in April 2012 (Jeffrey, 2012). From this list we selected the top eight firms in Canada as our sample. These firms (listed from largest to smallest by revenue) include the Big Four: Deloitte & Touche LLP (Deloitte), PricewaterhouseCoopers LLP (PwC), KPMG LLP (KPMG), Ernst & Young LLP (EY), and the Next Four: Grant Thornton Canada (GT), BDO Canada LLP (BDO), MNP LLP (MNP), and Collins Barrow LLP (CB). The top eight firms each had over \$140 million in revenue for 2011 (the last year for which data were available when data collection began). These eight firms are also distinct from the other 22 firms on the list of Top 30 as they all have more than 150 partners, a complement of professional staff of over 450 individuals, and, with one exception (EY), 25 or more offices. This is the first study to examine the diversity perspectives of non-Big Four accounting firms in Canada, as represented by the Next Four firms.

For this project, we used NCapture (a feature within the qualitative data analysis software program QSR NVivo) to download documents from the Canadian English language recruitment websites (or the recruitment sections of firm websites) of the eight accounting firms on January 6, 2013. Subsequently, in June 2015 we accessed the websites again to view all videos posted. According to Edgley et al. (2016, p. 25), videos serve as "an engaging mechanism for communicating data about diversity networks, and personal

experiences...." In our initial data collection, we focused only on textual documents in accounting firm recruitment websites. We believe these documents represent the impression accounting firms wish to convey with respect to diversity. We added videos from the recruitment websites in June 2015 to get a sense of whether the firms are using the same diversity rhetoric in their website videos, which may appeal more to the current generation of accounting students. Since we are emphasizing institutional logics related to diversity, we searched for uses of the exact terms *diversity* and *diverse*. This allowed us to identify all meanings attributed to the concept of diversity in practice. We used content analysis to generate our database of uses of *diversity*. Content analysis aims at generating data "by observing and analysing the content or message of written text" (Hair, Money, Samouel, & Page, 2007, p. 195). The text search function in NVivo 10 was used to identify instances of the use of the terms diversity and diverse in accounting firm websites.

After locating all uses of the term diversity, the lead author grouped the uses into 21 distinct meanings of diversity and categorized the various uses of the term according to Edgley et al.'s (2013) typology. This categorization was reviewed by other members of the research team and any disagreements were resolved through discussion. Although accounting firm recruitment websites remain heavily text-dependent, we also assessed uses of the term diversity in videos on the websites. The lead author viewed all videos on the recruitment websites and noted the number of uses of the term diversity, the meaning of diversity for each use, and the categorization of uses by institutional logic.

Table 1 Panel A describes key characteristics of the firms' websites, including the number of individual webpages for each recruitment website, the number of webpages on which the term diversity was located, and the total number of references to diversity for each firm. Table 1 Panel B describes the number of website videos by firm, as well as the number of references to diversity in the website videos, and the institutional logics employed in the videos.

### Results and Analysis

In this section, we present findings on the diversity discourse of Canada's eight largest public accounting firms. Our goal was to identify prevailing institutional logics used by firms for impression management purposes to establish or maintain legitimacy with future employees; our path to this goal was to categorize how accounting firms view diversity by using their own words and expressions. We identified 21 distinct categories of diversity usage. Our second task was to classify these usages under Edgley et al.'s (2013) typology of diversity institutional logics. See Figure 1 for a list of the 21 uses of diversity, classified by institutional logic.

**Table 1**  
*Panel A - Website Characteristics (January 2013)*

Accounting firm	Total number of webpages	Number of webpages that include mentions of diversity	Total number of references to diversity by firm
Deloitte & Touche	46	14	31
PricewaterhouseCoopers	73	14	15
KPMG	174	79	87
Ernst & Young	35	5	8
Grant Thornton	25	3	3
BDO Canada	32	9	11
MNP	4	1	1
Collins Barrow	17	3	3
Total	406	128	159

*Panel B - Website Video Characteristics (June 2015)*

Accounting firm	Total number of videos	Number of videos that include mentions of diversity	Total number of references to diversity	References to institutional logics
Deloitte & Touche	0	0	0	
PricewaterhouseCoopers	16	5	11	3 – Business case logic 7 – Commercial logic
KPMG	22	3	4	1 – Inclusiveness logic 1 – Business case logic 3 – Commercial logic
Ernst & Young	3	0	0	
Grant Thornton	7	0	0	
BDO Canada	3	0	0	
MNP	0	0	0	
Collins Barrow	3	0	0	
Total	54	8	15	

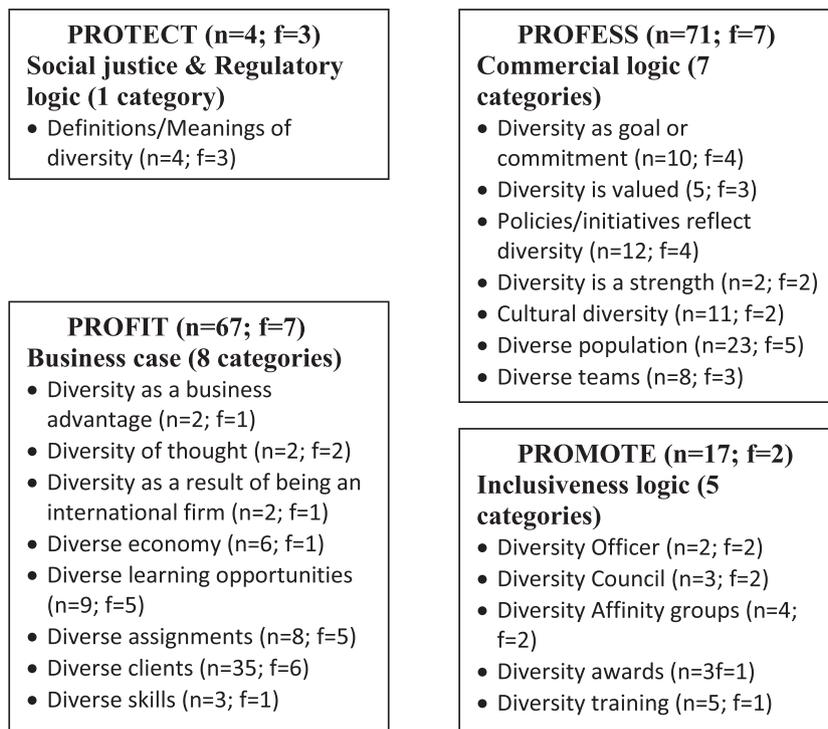
According to Edgley et al. (2013), a social justice or regulatory logic (which we have labelled *Protect*) arises from the recognition that there are several groups protected from discrimination by legislation. In Canada the four protected groups under the Employment Equity Act are women, Aboriginal Canadians, people with disabilities, and members of visible minorities. According to the social justice logic, diversity requires compliance with relevant legislation. Thus, when accounting firms provide a definition of diversity, they implicitly or explicitly refer to legislative considerations. Three firms (BDO, PwC, and Deloitte) include four definitions of diversity and invoked a social justice or regulatory logic (Appendix 1) in their website text. The social justice or regulatory logic was not referred to in any website videos.

The business case logic (which we labelled *Profit*) suggests organizations derive a competitive advantage from a diverse workforce. In particular, "...companies employing a diverse workforce are better equipped to deal with the [...] requirements of diverse markets, reflecting changing

demographics and broader globalisation issues" (Edgley, et al., 2013. p. 7). This logic considers that business and professional interests can benefit (profit) from enhanced representativeness (Edgley et al., 2013). In the recruitment websites, diversity as a business advantage, diversity of thought, diversity by virtue of being an international firm, and a diverse economy all relate to this particular logic. Each of these aspects of diversity leads to benefits for the firm. Additional aspects of the business case under this logic refer to the diversity of clients, diverse learning opportunities, diverse skills, and diverse assignments and how these aspects of diversity benefit employees (see Appendix 1). Seven of eight firms (all but MNP) explicitly invoke meanings of diversity related to a business case logic. A total of 67 individual uses of *diversity* are made in the text of recruitment websites, nine by Next Four firms, and 58 by Big Four firms (see Figure 2). PwC and KPMG invoke a business case logic in their website videos (see Table 1 Panel B).

In the words of Edgley et al. (2013), the commercial logic (which we labelled *Profess*) posits that everyone is

*Figure 1. Uses of diversity in accounting firm recruitment websites – Text*  
 n = number of references to each use of 'diversity'  
 f = number of firms involved



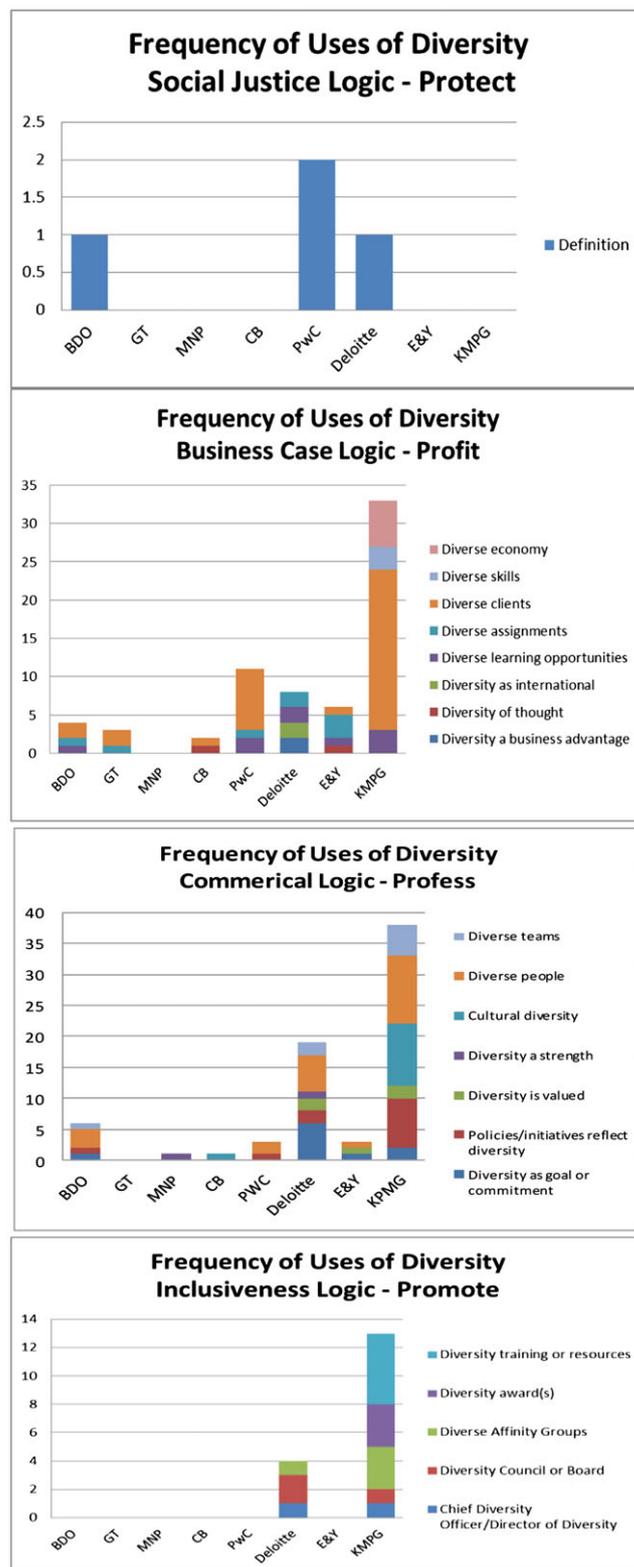
unique in terms of demographics, education, experience, personality, and attitudes, and that these differences should be valued. This logic can thus be distinguished from the business case logic discussed above as it is a value-related logic. Illustrative quotations for this logic profess the need to value diversity (Appendix 1). In the recruitment websites, diversity as a goal or commitment, statements that diversity is valued or considered a strength, and references to policies and initiatives reflecting diversity are examples of communications grouped under this logic. Cultural diversity, diverse team members involved in specific work engagements, and diverse people in the firm overall (often reflective of Canada’s diverse population), are other examples of discourses by accounting firms that aim to emphasize that diversity is valued. In their website text, Next Four firms refer to a commercial (value-related) logic eight times, and Big Four firms invoke a commercial logic 63 times for a total of 71 statements professing to value diversity (see Figure 2). A commercial logic is the most common logic referred to in website videos (10 of 15 mentions) (see Table 1 Panel B).

The inclusiveness logic (which we labelled *Promote*) goes beyond just valuing difference to proactively working to include people who might otherwise be marginalized.

According to a well-accepted definition by Miller and Katz (2002), “Inclusion is a sense of belonging: feeling respected, valued for who you are; feeling a level of supportive energy and commitment from others so that you can do your best work.” Firms ascribing to this logic not only value diversity, but undertake proactive actions to promote diversity. Accounting firm communications, which highlighted the existence of positions, committees, groups, awards, and training resources related to diversity, represent this logic (see Appendix 1 for quotations representative of these uses). We identified 17 uses of the term diversity relevant to a logic of inclusiveness in the text of accounting firm recruitment websites. All 17 uses were by Big Four firms (see Figure 2). PwC invoked an inclusiveness logic in one animated video referring to a diversity award.

Each of the eight largest public accounting firms in Canada referred to diversity at least once in their recruitment websites. The number of webpages for each firm that include some mention of diversity ranged from 1 to 79 (see Table 1). The number of individual mentions of diversity by firm in the text of their websites ranged from 1 to 87 (total 159; mean 19.87 per firm). The largest number of mentions of diversity refer to the diversity of clients (total 35) and the

Figure 2. Frequency of use of *diversity* by institutional logic and firm in website text



diversity of people at the firms (total 23). Of the total 159 mentions of diversity in Canada's largest public accounting firms, 141 (88.7%) are included in the recruitment websites of the Big Four firms. Although the Big Four firms as a group touch on all 21 diversity categories, the only aspects of diversity addressed by all four Big Four firms are the diversity of their people and the diverse learning opportunities they offer, as might be expected in recruitment websites. Two Big Four firms include a definition of diversity. All the Big Four firms except PwC refer to diversity as a goal and mention the diversity of their assignments. Deloitte is the only Big Four firm that does not explicitly address the diversity of their client base. In terms of video references (see Table 1 Panel B), only two firms, PwC and KPMG, used the term diversity a total of 15 times in eight videos.

Both the extent of use and variety of meanings assigned to diversity varied across firms. At most, six firms made reference to any one particular meaning of diversity. This suggests the usage of the term diversity is quite variable across the largest Canadian accounting firms and signals that, far from being a coherent institutionalized concept, diversity is multidimensional. Edgley et al. (2016, p.15) captured this variety when they referred to diversity as "a fuzzy term."

Some aspects of diversity are more commonly referred to than others (Figure 1). For example, as noted above, six firms address the diversity of the firm's client base (total 35 mentions in the text). Five firms address the diversity of people working at the firm (total 23 mentions; mentioned by all Big Four firms); diverse learning opportunities offered at the firm (total 9 mentions, including by all the Big Four firms); and the diversity of assignments staff can expect (total 8 mentions). Hence, facets of the business case (or profit) logic are the most widely held across firms (see Figure 2). Statements that the firm's policies or initiatives reflect diversity (12 mentions) and that the firm explicitly recognizes diversity as a goal or has made a commitment to achieving diversity (10 mentions) are made by four firms. These two aspects of the commercial (value-related) logic, or Profess logic, prevail across half of the eight largest accounting firms.

Three firms used the term diversity in their website text when referring to student accountants participating in diverse teams (8 mentions). In addition, three firms (all Big Four) state they value diversity (5 mentions); and three firms provide a definition(s) of diversity (four mentions). Two firms refer to cultural diversity, proclaim diversity as a strength, or refer to diversity of thought. Furthermore, two Big Four firms mention a number of affinity groups, describe a diversity council or board, and indicate the presence of a Chief Diversity Officer or a Director of Diversity position. Various aspects of the four institutional logics are thus at play across accounting firms, although the inclusiveness (promote) logic is invoked by only two of the accounting firms. Only Deloitte explicitly refers to diversity as a business advantage and as an inherent characteristic of the firm, due to its international activities. KPMG is the only firm to refer to external awards

for its diversity-related activities on its recruitment website, as well as referring to the diverse economy its offices served, the diverse skills of its employees, and the diversity of its available training or firm resources. These unique uses of the term diversity hint at how the term may be used for tactical impression management purposes by individual firms.

KMPG's recruitment website text addresses the widest range of diversity meanings (17 of the 21 categories identified, not tabulated). Deloitte addresses 15 aspects of diversity, BDO mentions nine types of diversity, and EY and PwC touch on seven and six aspects, respectively. GT mentions diverse clients and diverse work assignments, while MNP only states that diversity is considered a strength. CB mentions diverse clients, diversity of thought, and cultural diversity. Both KPMG and Deloitte refer to diverse work teams, Chief Diversity or Director of Diversity positions, Diversity Councils or Boards, and diversity affinity groups. Deloitte, BDO, and PwC offer definitions of diversity in their recruitment websites.

In terms of institutional logic prevalence in the website text, Table 2 Panel A reveals that, among Big Four firms, Deloitte addresses all four diversity institutional logics, while KPMG and PwC address three and EY two. The commercial logic predominates among the Big Four in terms of number of occurrences (63 uses). The commercial and business case logics (58 uses) are the two that prevail across all four of the biggest firms. In terms of number of occurrences, social justice is the least prevalent institutional logic. In website videos, the commercial and business case logics are also the most prevalent (Table 1 Panel B).

**Table 2**  
*Panel A - Institutional Logic Prevalence among Big Four Firms*

Institutional logic	PWC	Deloitte	EY	KPMG	Total
Social justice	2	1	0	0	3
Business case	10	7	5	36	58
Commercial	3	19	3	38	63
Inclusiveness	0	4	0	13	17
Total	15	31	8	87	141

*Panel B - Institutional Logic Prevalence among Next Four Firms*

Institutional logic	BDO	GT	MNP	CB	Total
Social justice	1	0	0	0	1
Business case	4	3	0	2	9
Commercial	6	0	1	1	8
Inclusiveness	0	0	0	0	0
Total	11	3	1	3	18

The proportion of mentions of diversity among the Next Four public accounting firms in Canada is 11.3% (18 mentions of 159 in the text) (see Table 1). BDO and GT both mention the diversity of their clients and their assignments (Figure 2). Twelve distinct aspects of diversity are touched on by Next Four firms. BDO touches on nine elements of diversity, CB three, GT two, and MNP addresses one aspect. In terms of institutional logic prevalence, BDO addresses three diversity institutional logics, CB two logics, while both GT and MNP each address one. The business case (nine instances) and commercial logics (eight instances) are the two most prevalent logics among Next Four firms. None of the Next Four firms employs an Inclusiveness logic and none of the Next Four firms refer to diversity in any of their videos.

KPMG is the most intensive user of diversity concepts among Canada's largest eight public accounting firms, with 87 mentions of diversity (54.7% of all mentions of diversity in the text, covering 17/21 dimensions of diversity). KPMG has the most extensive recruitment website among the eight firms studied (see Table 1). KPMG's diversity emphasis is on their diverse clients, their diverse people, cultural diversity, policies and initiatives that reflect diversity, followed by references to diverse economies, and the provision of diversity training or resources and diverse work teams (Figure 2). When we grouped the diversity categories used by KPMG in terms of institutional logics, this firm mostly emphasizes the business case and commercial logics in both text and videos, though it also addresses inclusiveness in the text (Table 1 Panel B and Table 2).

Deloitte is the second most intensive user of diversity concepts. Deloitte's recruitment webpages include 31 mentions of diversity (all in the text). Deloitte makes six mentions of both their commitment to diversity as a goal and the diversity of their people (Figure 2). Deloitte is the only firm that explicitly mentions diversity as a business advantage to express a belief that the firm is diverse by nature, due to its international firm status. As KPMG did, Deloitte also mentions its Chief Diversity Officer, its Diversity Council, and its support for diverse affinity groups. When we grouped the diversity categories used by Deloitte in terms of institutional logics, we saw that while this firm has adopted all four diversity institutional logics, it emphasizes mostly a commercial logic, followed by a business case logic (Table 2).

## Discussion

### Summary

Each of the eight largest public accounting firms in Canada included at least one mention of diversity in their recruitment website. This suggests acknowledging diversity is an important legitimizing strategy for all public accounting

firms. According to Edgley et al. (2013, p. 2), the website content can be seen "as indicative of what the organisation thinks it should be doing in the current context, as part of its management of its legitimacy." Furthermore, half of the firms included at least 10 mentions of diversity in their recruitment website text, suggesting through the rhetorical strategy of repetition, that they wish to direct readers' attention to the importance they attribute to diversity issues. Only two firms, however, mention diversity in their videos.

The aspects of diversity that are highlighted by accounting firms are the benefits of diversity, while the costs and challenges of managing a diverse workplace are not mentioned directly. In fact, only through the naming of directors of diversity, the establishment of diversity councils, the identification of affinity networks for employees of different backgrounds or circumstances, and the development of policies or initiatives to address and reflect diversity can we infer that support and encouragement might be necessary for employees who are indeed different. Negative aspects of diversity need to be inferred by potential recruits. This emphasis on the positive is characteristic of impression management activities.

What is considered diversity is enacted, in part, based on the list of affinity groups supported by the firms: Deloitte mentions communities to support lesbian, gay, bisexual, transgendered, and queer (LGBTQ) employees, employees of Asian descent, black professionals, Latin American employees, women, and fathers. KPMG's networks and clubs address women, Asian, LGBTQ employees, and employees with children with special needs. It is however worth noting that accounting firms' groups, networks, and clubs ignore intersectional identities and tend to focus on single subordinate identities (e.g. black or female, not black and female; Purdie-Vaughns & Eibach, 2008). This suggests new recruits with multiple subordinate identities lack formal mechanisms to support their specific intersectional identities.

We found considerable discussion about diversity in the recruitment websites of Canada's eight largest public accounting firms. Big Four and Next Four firms differed in the frequency of reference to diversity, with Big Four firms generally making many more references to diversity. The meaning of diversity also varied considerably from using diversity to profit (business case logic), to professing to value diversity (commercial logic), to promoting inclusiveness (inclusiveness logic). The use of various institutional logics is consistent with assertive impression management activities (Suchman, 1995) undertaken by accounting firms to establish and maintain their legitimacy among future accountants with respect to diversity climate.

Accounting firms touch on 21 aspects of diversity, which suggests diversity is a broad concept that is not coherently institutionalized. We observed the existence of multiple institutional logics among accounting firms. In general, the logics can be ordered progressively, with higher order logics subsuming lower order ones. The social justice (protect)

logic is the least prevalent in the web communications. The social justice logic appears to be largely taken for granted in the Canadian accounting firm recruitment websites as only one firm explicitly made reference to the legally protected employee groups. This suggests that the firms do not feel it necessary to refer to these legal requirements in their recruitment websites. From a legitimacy perspective, it is not necessary to refer to legal requirements that all firms must meet. Rather, gaining and maintaining legitimacy comes from firms' voluntary actions and disclosures.

In terms of the business case (profit) logic, seven firms make reference to aspects of the business case. In the recruitment websites, the business case is mostly targeted at potential recruits and how experiences at each firm will benefit the recruit. Aspects of the business case touched on under this logic refer to the diversity of clients, learning opportunities, skills, and assignments and how these benefit the recruits. Accounting firms thus highlight the diverse work experience they can offer to attract the best talent. This is the logic invoked most frequently by Next Four firms.

The commercial (profess) logic goes beyond the advantages to the recruit to explore valuing difference. Seven accounting firms use language that evokes this logic, which appears to be the effective standard for Big Four Canadian accounting firms in terms of diversity. Aspects of diversity captured under the commercial logic include valuing the diversity of people, cultures, and teams, and statements that there is a commitment to diversity and that it is valued and a source of strength. A commercial logic is also the most common logic referred to in Big Four website videos.

Edgley et al.'s (2013) highest order logic is inclusiveness (promote). This logic not only values/professes diversity, but results in proactive actions to promote diversity. Only Big Four firms currently adhere to this logic of inclusiveness. KPMG and Deloitte incorporate uses of diversity which draw on a logic of inclusiveness in their recruitment websites. Deloitte is the only firm to include specific statistics and indicators of their progress toward inclusiveness. All eight accounting firms incorporate diversity in their recruitment websites in ways that suggest impression management. According to Tedeschi's (1981) classification of impression management activities, the uses of diversity by Next Four firms seems to be primarily tactical in nature. While the rhetoric employed by Big Four firms has tactical uses, it also has strategic implications as these leaders in the profession seek to fend off threats to the profession's legitimacy. Suchman (1995) identified that sector leaders may face earlier and more rapid challenges to their legitimacy. As these Big Four leaders respond, their actions and communications set a standard that may be mimicked by other, smaller firms (DiMaggio & Powell, 1983; Suchman, 1995). Thus, over time, the diversity rhetoric employed by the Next Four accounting firms may become more similar to that currently used by the Big Four firms.

## Contributions to Scholarship

This paper contributes to our understanding of the use of a rhetoric of diversity in accounting firm recruitment documents. In particular, we developed a theoretical framework that combines legitimacy theory, impression management, and institutional logics to illustrate how each helps to understand choices made by Canada's eight largest accounting firms in addressing diversity and formulating a positive diversity climate in their recruitment websites. This theoretical framework will be helpful in examining other organizational communications on diversity by corporations or firms, whether in their websites or elsewhere. An additional contribution of this paper is to clearly show that diversity in accounting firms encompasses more aspects of diversity than just gender and racial considerations. However, there is no evidence that multiple intersectional identities are explicitly considered. The group of eight accounting firms that we studied adopts four "Ps" of diversity-related institutional logics—protect, profit, profess, and promote—which indicates the multifaceted nature of this concept. The multiple-institutional logics approach that firms adopt also suggests that they are ready to work on multiple fronts to convince a talented diverse workforce to join their ranks. However, references to diversity are currently primarily text-based, rather than video-based.

## Applied Implications

Chrobot-Mason and Aramovich (2013) observed that perceptions of diversity climate are formed even before an employee joins an organization. The frequency and tone of the use of diversity in recruitment websites contributes to expectations in terms of diversity climate and the extent to which recruits will experience "identity freedom" (Chrobot-Mason & Aramovich). The use of an inclusiveness logic contributes to greater expectations for a positive diversity climate and increased identity freedom for employees at these organizations. Discussions of diversity in KPMG's and Deloitte's recruitment websites will raise recruits' expectations for organizational experiences that reflect a strong and proactive commitment to diversity initiatives. Comments such as "diversity includes everyone" or "we're focused on creating a work environment in which all our talented people feel comfortable and included," as well as open discussions of affinity networks indicate employees will be free to bring their "whole self" to work. The higher the expectations for a positive diversity climate and for identity freedom, the greater the risk an organization takes of disaffected employees if they do not deliver on the implicit promises included in their recruitment websites. In other words, the accounting firms need to "walk the talk" in order to maintain legitimacy in the eyes of their employees. Thus, the diversity discourse in each firm's recruitment website must be continually enacted and reinforced through the firm's everyday

practices such as its symbols, images, language, and actions. As this discourse is enacted, it has the potential to change the nature of accounting and accounting firms over time. It is hoped that positive consequences result (more high potential recruits or a better match between each firm and its recruits). The possibility for negative consequences also needs to be acknowledged (for example, a failure by firms to walk the talk may lead to difficulties in attracting recruits in the future, as well as to disgruntled or disillusioned employees, with higher attrition rates). To encourage positive diversity outcomes and mitigate any negative outcomes, it is important to study organizational communications such as accounting firm recruitment websites.

These findings will be valuable for accounting students, particularly those who do not fit the traditional profile of the male, white, able-bodied, heterosexual, middle class accountant, in selecting a firm with which to train. Further, these findings allow Canadian accounting firms to benchmark their own diversity discourse in recruitment documents relative to their peers. In addition, our findings establish baseline Canadian data for future research in either longitudinal research or in international comparisons. Finally, these results enrich our understanding of the diverse meanings of diversity in use today.

### Limitations and Future Research Directions

As with any research project, this research faces a number of limitations. While we focus on Canada's eight largest public accounting firms, we still know little about the diversity discourse used by Canada's smaller accounting firms. We also looked only at the recruitment websites of the Big Four and Next Four firms and thus are not able to extrapolate our findings to the firms' broader web communications or to other, nonrecruit, stakeholder groups. Finally, we focused our analysis on textual documents in the recruitment websites. While we subsequently examined videos posted on these websites, we did not systematically search all social media platforms for instances of diversity discourse.

Edgley et al. (2013) made the point that diversity discourse practices are grounded in time and context, and that these discourses have evolved over time. Even among Canada's largest accounting firms there is considerable variety in their use of the term diversity and their preference for text-based versus video-based references to diversity. This suggests future research could look at how the use of diversity in accounting firm documents and videos changes over time and whether they converge, as a test of mimetic isomorphism (DiMaggio & Powell, 1983). For example, do all of the Big Four firms move toward a logic of inclusion as they seek to establish or maintain legitimacy? Do the Next Four firms expand their use of the rhetoric of diversity as an impression management activity? In addition, to assess more explicitly the differences between large and small Canadian accounting firms, future research could explore differences in the discourse of diversity between the Big Four

accounting firms and the smallest firms on the Top 30 list. One specific project that might be of interest is to examine changes in the recruitment website of MNP. In 2013, MNP was Canada's seventh largest accounting firm, but operated almost exclusively in western Canada. Recently, MNP embarked on a significant expansion into eastern Canada. As a much larger, more national accounting firm, it would be interesting to examine whether MNP significantly repositioned itself with respect to diversity on their recruitment website as it seeks to gain legitimacy in new markets.

If diversity is enacted through the daily practicing of language, symbols, images, and actions, it makes sense for future research to explore other manifestations of diversity as well. In capturing the recruitment websites of Canada's largest eight accounting firms, we also created a database of images used in the websites. An important avenue for future research will be to assess depictions of diversity in the images and pictures included in the recruitment websites, to build on work begun by Edgley et al. (2016) looking at accounting firm websites in the US and UK, and to see if the textual and visual representations of diversity are consistent. It will also be of interest to explore why videos are not used more widely to promote diversity.

Finally, it will be important to explore what happens if the positive diversity climate reflected in accounting firm recruitment websites is not what new recruits actually experience. Jeacle (2008, p. 1317) identified a problem with accounting firm recruitment documents in that the experience promised "...does not necessarily bear a resemblance to the reality of the traineeship... [and] disillusionment inevitably follows exaggeration." This disillusionment represents a threat to the firm's legitimacy. Research that explores actual diversity experiences of accounting recruits could explore this potential for disillusionment directly and seek suggestions for how adverse consequences of failing to live up to diversity promises (Richard et al., 2002) can be mitigated to allow accounting firms to regain legitimacy and retain top talent.

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**Appendix: 1**

Quotations to Illustrate Categories of Diversity, Organized by Institutional Logic (bracketed figures indicate the number of mentions)

Category of Diversity	Illustrative Quotations
<b>Social Justice Logic/Protect</b> Definition of Diversity (n = 4)	<p>“Diversity includes, but is not limited to, age, gender, ethnicity, physical and mental disabilities, sexual orientation, race, nationality, marital and/or parental status, lifestyle, religion, and education.” <i>BDO/Home/Careers/Professionals/Our Community</i></p> <p>“At Deloitte, diversity is a collective mixture of individuals, cultures, and organizational expertise. It is all the differences that make each of us unique and the things we have in common that connect us.” <i>Deloitte/Canada/Home/Diversity and Inclusion</i></p>
<b>Business Case Logic/Profit</b> Diverse Clients (n = 35)	<p>“As a BDO co-op student, you can expect to grow your skill set through exceptional training, work on exciting assignments with diverse clients...” <i>BDO/Home/Your Career/Co-ops</i></p> <p>“Our diverse clientele provides you with the chance to develop your skills...with a range of dynamic and challenging businesses.” <i>PwC/Brilliant Futures/Life@PwC/Our Clients and Industries</i></p>
Diverse Learning Opportunities (n = 9)	<p>“...within your office, you get more diverse learning opportunities than at any other firm.” <i>BDO/Home/Careers/Professionals/Our People/Testimonials</i></p> <p>“...all of our offices provide you with diverse personal development and career opportunities, with a unique mix of services to respond to local business needs.” <i>PwC/Brilliant Futures/National Map</i></p>
Diverse Assignments (n = 8)	<p>“[T]he nature of our client base allows you to experience diverse, interesting and challenging assignments.” <i>Grant Thornton/Home/Careers/Students and Recent Graduates/What we Offer</i></p> <p>“...we’ll help you gain exposure to new and diverse experiences, challenging projects and a variety of client assignments.” <i>Ernst &amp; Young/Day one and the Journey Begins/The right choice</i></p>
Diverse economy (n = 6)	<p>“Their rich heritage is celebrated with historic sites, museums, cultural attractions and festivals, and their diverse economies are offering more opportunities for businesses.” <i>KPMG/Canada/English/Careers/Working at KPMG/Office Locations/Hamilton/St. Catherines</i></p>
Diverse skills (n = 3)	<p>“...you will be part of a multi-disciplinary team with diverse skills and backgrounds.” <i>KPMG/Canada/English/Careers/Experienced Professionals – Service Areas</i></p> <p>“Our professionals offer the resources, knowledge and diverse skills needed to provide our clients with excellent service.” <i>KPMG/Canada/English/Careers/Working at KPMG/Office Locations/GTA</i></p>
Diversity as a result of International Firm (n = 2)	<p>“Spanning nearly 150 countries, and...50 member firms, Deloitte is naturally diverse and multicultural.” <i>Deloitte/Canada/Home/Diversity and Inclusion</i></p>
Diversity as a Business Advantage (n = 2)	<p>“Understanding, appreciating, and leveraging our diversity gives the Deloitte members firms a local and a global business advantage.” <i>Deloitte/Canada/Home/Diversity and Inclusion</i></p>
Diversity of Thought (n = 2)	<p>“By valuing the differences in those you work alongside you’ll find that you improve your perspective, benefit from diversity of thought and, ultimately, provide better answers for your clients and communities.” <i>Ernst &amp; Young/Home/Careers/Students/Life at EY/Inclusiveness</i></p> <p>“The women of Collins Barrow are offering diversity and a fresh perspective to our clients.” <i>getaclife.com/cb-life-media</i></p>
<b>Commercial (value-related) Logic/Profess</b> Diverse Population (n = 23)	<p>“With approximately 3,200 team members across Canada, BDO proudly represents the diverse backgrounds, cultures and people that make up our country.” <i>BDO/Home/Careers/Professionals/Our People (also BDO/Home/Careers/Professionals)</i></p> <p>“We’re making sure that the faces of Deloitte are the faces of an increasingly diverse country.” <i>Deloitte/Canada/Home/Students/The experience/Diversity</i></p>

(Continues)

**Appendix**  
(Continued)

Category of Diversity	Illustrative Quotations
Policies and Initiatives Reflect Diversity (n = 12)	<p>“In recognition of the value that people from different backgrounds and experiences bring, the firm constantly evaluates its policies and procedures to ensure diversity initiatives are incorporated.” <i>BDO/Home/Careers/Professionals/Our Community</i></p> <p>“...we continued to help our people develop new skills through enhanced working practices, diversity and inclusion initiatives, coaching and supporting work/life flexibility.” <i>PwC/Corporate Responsibility/People, Diversity and Inclusion/Diversity and Inclusion</i></p>
Cultural Diversity (n = 11)	<p>“Ben...has had many opportunities to travel internationally and experience many diverse cultures” <i>KPMG/Canada/English/Careers/Students/Campus Recruiting Team/University of Alberta</i></p> <p>“As the next generation of movers and shakers, they’re an amazingly smart, multi-talented, culturally diverse group.” <i>getacblife.com/cb-life-media</i></p>
Commitment to Diversity (n = 10)	<p>“We believe that diversity is a long-term commitment and our goal is to break down barriers and create an environment that maximizes the contributions of all our employees.” <i>BDO/Home/Careers/Professionals/Our Community</i></p> <p>“Our Commitment to Diversity - Our Diversity, Equity and Inclusion strategy is supported by a strong business case and we believe that embracing the diversity of our people is a key element to our success as an Employer of Choice, and also to our success as a business.” <i>KPMG/Canada/English/ Careers/Working at KPMG/Diversity, Equity and Inclusion</i></p>
Diverse Teams (n = 8)	<p>“Our teams are made up of people as diverse as Canada itself – in where they’re from, the experiences they’ve had, what they value, and how they like to spend their free time.” <i>Deloitte/Canada/Home/Experienced hires/The people</i></p> <p>“...you will be part of a multi-disciplinary team with diverse skills and backgrounds.” <i>KPMG/Canada/English/Careers/Experienced Professionals/Service Areas</i></p>
Diversity is Valued (n = 5)	<p>“We value diversity, in every measure, because we have a basic respect for what each person brings to the firm. And the more perspectives we have, the better our insights are.” <i>Deloitte/Canada/Home/Students/The People</i></p> <p>“...KPMG and Pride week have a lot in common—both value diversity and respect as essential characteristics of a successful organization.” <i>KPMG/Canada/English/Careers/What's New/KPMG Celebrates Pride Week 2011</i></p>
Diversity as a Source of Strength (n = 2)	<p>“At MNP... We draw strength from diversity.” <i>MNP/All Access/About MNP/Career Opportunities</i></p> <p>“Deloitte’s 170,000 professionals are unified by a collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other, and strength from diversity.” <i>Deloitte/Canada/Home/Experienced hires/World of opportunities</i></p>
<b>Inclusiveness Logic/Promote</b> Diversity Training (n = 5)	<p>“PwC provides Cultural Diversity &amp; Awareness Training to employees.” <i>PwC/Press Room/PwC recognized as one of the Best Employers for New Canadians in 2012</i></p> <p>“KPMG offers a tailored diversity training program that was specifically designed to help further the understanding of diversity for everyone in the firm.” <i>KPMG/Canada/English/Careers/Working at KPMG/Diversity, Equity and Inclusion</i></p>
Diverse Affinity Groups (n = 4)	<p>“One way we encourage diversity and inclusiveness...is through sponsoring networks and clubs. These initiatives provide members with support and encouragement and offer valuable relationship-building opportunities.” <i>KPMG/Canada/English/Careers/Working at KPMG/Diversity, Equity and Inclusion</i></p>
Diversity Council (n = 3)	<p>“Led by our Diversity Council, we’re focused on creating a work environment in which all our talented people feel comfortable and included.” <i>Deloitte/Canada/Home/Experienced hires/The people</i></p> <p>Deloitte “manages a national diversity advisory board, which is chaired by CEO Bill Thomas -- the board meets quarterly to discuss and oversee the firm’s national diversity, equity, and inclusion strategy.” <i>Eluta.ca/Diversity/Employer Review/KPMG LLP</i></p>
Diversity Awards (n = 3)	<p>“The Canada’s Best Diversity Employers competition recognized KPMG as being among the nation’s leaders in workplace diversity and inclusiveness.” <i>KPMG/Canada/Careers/Working at KPMG/Diversity, Equity and Inclusion</i></p>

(Continues)

**Appendix**  
*(Continued)*

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Category of Diversity	Illustrative Quotations
Diversity Officer (n = 2)	“We have a Chief Diversity Officer -- Jane Allen, a cross-Canada Diversity Council and a dedicated team all focused on making diversity a reality at Deloitte. Each business group has goals focused on addressing specific diversity topics. And we ask each person to include a personal diversity goal in their development plan each year.” <i>Deloitte/Canada/Home/Students/The experience/Diversity</i>

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