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Conflicting Accounts of Inclusiveness in Accounting Firm Recruitment Website Photographs

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ABSTRACT In response to this special issue's focus on new directions in auditing research, specifically its call for more analysis on the 'real' impact of inclusion discourses within the accounting profession, this paper critically interprets representations of gender and ethnic diversity in accounting firms' recruitment photographs using a critical visual methodology. We analyze photographs from the recruitment websites of public accounting firms for depictions of gender and ethnic inclusiveness using a Barthesian approach. We analyze and interpret the denotative and connotative content of 1493 photographs and connotatively interpret the text and photographs in two particularly salient recruitment documents using critical semiotics. We find women (non-white individuals) make up approximately half (one quarter) of the people depicted, roughly matching trends in the population. However, women and non-white individuals are frequently depicted in subordinate roles. While they are denotatively 'present' in recruitment photographs, they are constructed connotatively as 'other' in public accounting, consistent with hegemony. Women and non-white individuals are generally constructed as outsiders, despite their numerical presence in the photographs. Accounting firms should be aware of various possible connotative interpretations of their photographs, as these interpretations may conflict with the accounts with respect to diversity and inclusion conveyed in photographs' denotative content.

Introduction

Although public accounting has historically been a predominantly male, white (Hayes & Jacobs, 2017), heterosexual, able-bodied and middle-class profession (e.g. Duff, 2011; Kornberger et al., 2010; Thomson & Jones, 2016), accounting firms have opportunities, through their recruitment websites, to present themselves as inclusive particularly through the choice of photographs. The account of inclusiveness given in recruitment photographs is important as the photographs are implicated in the social reality that is constructed and reproduced in the firms (Duff, 2011).

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Online recruitment documents are a tool firms can use to display their values in terms of inclusiveness (Bujaki et al., 2018).

Since the images used in persuasive communications have the power to influence readers (Schroeder & Borgerson, 2005), it follows that the diversity and inclusiveness-related messaging – for instance in recruitment materials – is something that deserves attention from researchers, practitioners, employers and employees. Accounting firms want to be perceived as inclusive to secure legitimacy (Bujaki et al., 2018). Whether these firms manage to attract the most qualified and competent individuals, regardless of their sex or the color of their skin, matters to the proponents of diversity, including human resource practitioners and accounting students. For us as researchers and educators, the way accounting firms depict themselves in terms of inclusiveness provides insights into career opportunities for our students, regardless of gender and race.

This paper examines the manner in which the recruitment websites of public accounting firms represent women and non-white individuals in their photographs. We perform content and semiotic analyses of these photographs to offer a critical interpretation of the inclusiveness of accounting firm recruitment documents. We make the following contributions: 1. We contribute to a burgeoning stream of literature that examines how diversity and inclusion are represented in professional accounting settings in general, and in recruitment material in particular by emphasizing the conflicting messages these communications may project; 2. We include semiotic connotative analysis of photographs, in contrast to previous research that focused mainly on denotative content analysis of text and/or photographs. Specifically, we use Barthesian semiotics to study accounting firms' recruitment documents, as suggested by Davison (2015). Barthes' developed several concepts – not only denotative and connotative analyses, but also readerly and writerly texts and *studium* (rational, coded and cultural assessments) and *punctum* (emotional, uncoded and personal assessments) – which offer the advantage of being both structured and flexible and are useful for a more complete consideration of the signs conveyed by images in accounting recruitment documents; 3. Methodologically, our approach is innovative in that it suggests a strategy to deal with copyright issues arising from the use of visual data when permission to include key images in research papers cannot be obtained; and 4. Our denotative analysis responds to Gendron's (2018) call for more critical quantitative research in accounting and our paper overall answers Duff's (2011) call for more research on the recruitment materials and associated websites of accounting firms.

Taken together, these four contributions lead to our key takeaway message: accounting firms should consider depictions of diversity and inclusion in their recruitment documents carefully, as they may convey connotative interpretations that conflict with the positive denotative messages they project. This finding specifically responds to this special issue's call for more research on the 'real' impact of diversity and inclusion discourses adopted by members of the accounting profession in response to societal transformations and growing institutional pressures asking for more engagement with inclusiveness.

Overall, we find women and non-white individuals are represented in the photographs of accounting firm recruitment websites in approximately the same proportions as in the population. This, however, varies somewhat by firm, with larger firms tending to include more non-white individuals and the Next Four firms depicting more women. Denotatively, women and non-white individuals are present in accounting website recruitment photographs. In other words, the photographs are diverse. However, connotatively women and non-white individuals are represented as 'other' or 'exceptional', indicating the photographs are not inclusive. For example, women and non-white individuals tend to be dressed less formally or professionally; women's and non-white individuals' physical presence is suggestive of less senior and less powerful organizational roles; women are more likely to be associated with non-work settings and family issues; and women are depicted as more decorative and therefore are arguably less ready or able to work.

Non-white individuals are at times depicted as less professionally dressed, suggesting less suitability as professional accountants. At the same time, the photographs analyzed also conveyed positive connotative messages, around the energy and enthusiasm of accounting professionals generally, and opportunities for women's advancement in the profession. Overall, these findings mean the intended message of inclusiveness (studium) unintentionally hides a hegemonic attitude (punctum) within accounting firms.

The rest of the paper is structured as follows: First we review the literature on recruitment documents, diversity and inclusion, and visual images and present our theoretical framework. We then present the visual analysis methods used, namely content and semiotic analyses. Our findings, analyses and interpretations follow. Finally, we present reflections, concluding remarks, directions for future research and implications.

Literature Review

Diversity and Inclusion Through Recruitment Documents

Previous research suggests the importance individual accounting firms attribute to diversity and inclusion is revealed in their recruitment documents (Bujaki et al., 2018; Durocher et al., 2016). Photographs in accounting recruitment documents signal desirable characteristics of professional accountancy's workforce in terms of sex, age, ethnicity, and ability. 'What is not put into words, because of the difficulties to verbalize, are instead manifested as visual documents, which provides evidence and affirmation that both bolsters and supplements other forms of written information available' (Ramo, 2011, p. 381). Indeed, Jeacle (2008) explores how Big Four accounting firms and professional institutes in the UK – through their choice of text and photos – construct an image of a colorful accountant to cast aside the boring bookkeeper stereotype. Picard et al. (2014, p. 80) argue, 'promotional brochures . . . [are] one of the initial points of contact with future members and, therefore, one of the main opportunities for the group [or firm] to transmit a sense of its core values, history, and principles'. Similar to Jeacle (2008), Picard et al. (2014) demonstrate how the profession strives to highlight the multidisciplinary nature and dynamism of accounting, but they also critically interpret this as a tendency of the profession to favor commercialism to the detriment of professionalism. Recruitment materials, including websites, therefore have the potential to communicate the firms' and the profession's values, not least in terms of diversity and inclusion. This paper critically examines depictions of diversity and inclusion in accounting firms' recruitment documents.

Shore et al. (2009) identified six dimensions of diversity: race, gender, age, disability, sexual orientation, and national origin, and argued for more studies that explore multiple dimensions of diversity simultaneously. Visible diversity was defined by Cox (1994) as variance in visible or surface characteristics such as race, sex and age. These visible aspects of diversity are generally apparent in photographs. Other forms of diversity such as education, background, religion, sexual orientation, and many disabilities are more difficult to observe in photographs, although some symbols of religion (for example, head coverings) and disability (e.g. mobility aids) may be evident. In this paper, we focus on sex and ethnicity, and to a more limited extent on the intersection between these characteristics (Collins, 2015), to explore conflicting accounts of diversity and inclusiveness in accounting firm recruitment website photographs.

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 et al., 2005, p. 104). To this Chrobot-Mason and Aramovich (2013) add that an employer's reward system, employee's own experiences, observations of what happens to other employees, and the actions management takes, all contribute to the impression of diversity climate. These perceptions begin to be formed even before an employee joins an organization, thus the organization's recruitment documents can impact expectations over diversity climate and inclusiveness. Recruitment documents provide an example of how aspects of visible diversity are portrayed by accounting firms. From this portrayal, assessments of inclusiveness can be formed. In this context, Edgley et al. (2013) examine how the US and UK websites of Big Four accounting firms present diversity. They note many websites use storytelling, pictures and videos extensively, and present diversity as a solution to client and firm challenges. Through the choice of stories, pictures, awards, and text, '... the discourses of inclusivity at times make visible the issues of gender and motherhood, sexuality, age, and ethnicity and disability' (Edgley et al., 2013, p. 20). Bujaki et al. (2018) build on Edgley et al.'s (2013) work and examine the institutional logics that underlie discourses of diversity by large accounting firms in their recruitment documents. They find all firms seemingly attribute importance to diversity issues. They also find various institutional logics coexist. On their part, Edgley et al. (2016) find the commercial logic dominates Big Four diversity-related discourses in social media.

It is worth mentioning that our aim is not to interpret our data in light of the various diversity-related institutional logics firms might hold (Bujaki et al., 2018; Edgley et al., 2013, 2016). Our study is based on Bujaki et al.'s (2018) and Edgley et al.'s (2016) findings that accounting firms all adhere, to a certain extent, to a business case logic or a commercial logic under which a diverse workforce is seen as a competitive advantage that can be potentially beneficial. Hence, all firms are expected to promote diversity and inclusion through their choice of photographs in their online recruitment documents. We believe more can be learned about how diversity and inclusion are valued through a critical examination of the photographs firms choose to include in these documents.

Visual images

Only a handful of corporate reporting studies have examined visual images related to gender and diversity. Bernardi et al. (2002, 2005) found Fortune 500 corporations with a higher percentage of women and ethnic minorities on their Boards of Directors signal this fact by including pictures of board members in annual reports. Benschop and Meihuizen (2002) examined representations of gender in annual reports and found stereotypical images were dominant, thus reproducing traditional gendered divisions of labor. Kuasirikun (2011) found women tended to be presented in subsidiary roles in Thai corporate annual reports. Bujaki and McConomy (2010) found women were underrepresented in Canadian corporate annual report photographs and tend to be depicted as organizational outsiders or less powerful organizational members. Bilimoria (2006) found corporate photographs can signal an organization's openness to women as employees. None of these studies framed their analysis within semiotics.

The findings described above related to corporate reporting may also apply to recruitment documents. Recruitment documents tend to include a rich collection of photographs that can be used to depict values in relation to diversity and inclusion. Visual representations of gender and diversity have recently been investigated in the field of accountancy. Kyriacou (2016) conducted a critical discourse analysis of a selection of images appearing in the Greek Accounting Professional Institute's digital space and found images reflect a dominant male structure of the profession, where women are mainly represented in listening and support roles. Analogous observations ensued from a similar analysis of two Indian accounting professional bodies' websites (Kyriacou et al., 2010). Our research differs from these two preceding ones as we

focus on accounting firms' recruitment documents and analyse the denotative and connotative content of photographs. To our knowledge, only Duff (2011) investigated representations of gender and race in Big Four accounting firms. He focused on pictures within the annual reviews released by the firms and found, 'images of white men dominate the reports, with ethnic minorities and females more likely to be portrayed as other stakeholders [i.e. beneficiaries of a firm's charitable activities], rather than partners, employees or clients' (Duff, 2011, p. 23). Similarly, people of color and females are less likely to be depicted in work locations than whites or men. Duff (2011) also found that ethnic minority employees and clients both tended to be more casually dressed than partners – lending the partners an air of authority. Duff (2011) concluded, '... annual report designers are making some progress in making pictures more representative of the society in which the organizations operate, even if only for reasons of impression management' (p. 35). Finally, Duff (2011, p. 36, emphasis added) observed, 'as the corporate documents of professional accounting firms remain relatively under-researched, it is hoped that the paper encourages other researchers to consider these media as insightful sources of information on the firms. In particular, corporate websites, corporate social responsibility reports, and *recruitment materials and associated websites* all provide relatively rich and dynamic data on the development of the profession and professional service firms'. Our research addresses Duff's call for additional research on accounting firms' recruitment websites.

Our research differs from Duff's in our use of a Barthesian framework to interpret diversity and inclusion within the context of accounting firms and our connotative analysis of key photographs and recruitment documents. We also assess whether diversity in recruitment photographs mirrors trends observed in the population. Furthermore, we examine gender and ethnicity issues not only in Big Four firms, but also in next tier accounting firm recruitment websites, which we term the Next Four. To our knowledge, only Adapa et al. (2016) situated their study in a non-Big Four context when they examined gender issues in small and medium-sized Australian accounting firms to highlight the absence of women from senior roles. Our research examines both sex and ethnicity, and their intersection. We now present the Barthesian framework through which we interpret accounting firm recruitment website photographs.

Theoretical Framing

We use content and semiotic analyses to examine conflicting accounts of inclusiveness in photographs in the recruitment websites of public accounting firms. Examining the meaning of images is of necessity interpretive. Photographs represent the world in particular ways that are, in turn, expected to influence behavior (Rose, 2016). Critical visual methodologies examine the cultural significance of images, the role of images as a social practice, and how images are implicated in establishing and maintaining relationships of power and dominance or social distance – as reflected in hierarchical representations of class, race, gender, sexuality, or ability (Rose, 2016). The use of critical visual methods requires 'close engagement' with specific images to analyze social difference as reflected in what or who is included and excluded from the image and to decode hierarchies imbedded in the images. Critical visual methodologies also require reflexivity on the part of the researcher(s) (Rose, 2016).

Most critical visual methodologies acknowledge the role of the viewer of images. The meaning encoded in a message is not always the meaning interpreted by receivers of the message (Shannon & Weaver, 1949). In particular, different spectators may interpret the same image differently. This invites the spectator or analyst of an image to consider and acknowledge reflexively their relationship with the image, its context, and the role of the audience. Included in factors relevant

to the role of the audience are the social identities of the spectators, as these can influence how an image is interpreted (Mitchell, 1994). We thus interpret the accounting firm recruitment photographs with our academic background, being conscious our interpretations might differ from those of accounting recruits or human resource practitioners. We emphasize accounting firms should be aware of the multiple interpretations of diversity and inclusion that can be made of the images they include in their recruitment documents.

Rose (2016) identifies four 'sites' relevant to the analysis of images: the production of the image, the image itself, the manner in which the image is circulated, and the audiencing¹ of the image. For each of these sites it is possible to examine technological, compositional, and social modalities or aspects of the image (Rose, 2016). Within the social modality, Rose positions economic, social and political elements. In relation to Rose's typology, this paper focuses on the site of the image itself. Within this site, we focus on the compositional and social modalities of images in accounting firm recruitment websites. Rose (2016) maps various methods for interpreting visual materials onto sites and modalities, noting that content analysis and semiotics (among other methods) are appropriate for examining the compositional modality of the image itself. Rose goes further to link particular methods with specific visual materials. Notably content analysis is recommended for use with large numbers of images, and semiotics is recommended for advertising images. Thus our interest in representations of diversity in all photographs found on accounting firm recruitment websites is well suited to content analysis, while our interest in interpreting a few key images within the set of recruitment photographs is well served by semiotic methodological approaches. Rose notes that both content analysis and semiotics offer opportunities to connect images with their wider social context and cultural understandings, which we strive to do in examining the representations and roles of women and non-white individuals in accounting recruitment documents.

Content analysis requires counting the presence of various visual elements in a defined population of images, and then analyzing the content of the images in terms of frequency or proportion (percentages). According to Lutz and Collins (1993), content analysis is a process that reduces the rich visual material in images into a series of component parts. These codes frequently include the gender, age, race, activity level, gaze, and facial expressions of people depicted in the images, as well as the surroundings and size of the group pictured (Lutz & Collins, 1993). As a second stage in content analysis, how the codes connect to their wider social context is examined.

Many scholars address gender and ethnicity issues from a hegemonic perspective (e.g. Hayes & Jacobs, 2017; Haynes, 2013). Semiotic analysis focuses on how signs in images reflect and legitimate unequal social power relationships (Rose, 2016). Semiotic analysis is therefore well suited to highlighting the hegemony that may underlie the diversity and inclusiveness messages conveyed by photographs included in recruitment materials. Semiotics is intended to 'see through' an image to reveal the ideology underlying the image that creates and sustains social difference based on sex, class, race, ability, and so on. Hodge and Kress (1988) note that dominant groups produce images that represent the world in a hegemonic manner that reflects and supports their own interests. In terms of the accounting profession, the dominant players have been white and male and thus the dominant power structures have been patriarchal and masculine. It is not necessary in semiotics to examine a large sample of images. Rather semiotic analysis usually focuses on a few key images. These images are subjected to in depth interpretation to identify signs and explore how they are implicated in social power relationships.

¹ 'Audiencing' refers 'to the process by which a visual image has its meanings renegotiated, or even rejected, by particular audiences watching in specific circumstances' (Rose, 2016, p. 39).

We ground our semiotic analysis in the work of French semiotician Roland Barthes (1974, 1977, 1981). Not only has Barthes been used previously in the accounting literature (e.g. Davison, 2007, 2011; Picard et al., 2014), we find Barthes' theoretical distinctions between readerly and writerly texts (1974), denotative and connotative content (1977) and *studium* and *punctum* (1981) helpful in considering the signs in accounting recruitment document images. A 'readerly text' is one that is open to little interpretation, and its meaning is fixed and predetermined. In contrast, a 'writerly text' requires the reader to actively construct meaning based upon codes in the text and the ambiguity of the text itself. A writerly text 'is one whose meaning is evasive, and where the reader has to work at making sense, in the manner of a puzzle, and sense that is multiple' (Davison, 2011, p. 258). These concepts of readerly and writerly texts can also be applied to images.

Barthes (1961, 1964, 1977) also introduces the concepts of denotative and connotative content. Barthes assumes photographs capture what was really there at the time the photograph is taken – its denotative or descriptive content. In general, then, the denotative content an image relates is readerly. The denotative message does not require extensive cultural knowledge to understand. It refers to the ability to identify what is actually physically represented in the photograph. This non-coded message concerns the basic identification of the colors, objects, persons and background of the photograph. Reading the denotative iconic message is 'code-free' or readerly as it mobilizes only basic literal description. The denotative message does not involve a search for meaning; it is totally analogical. In sum, the 'photograph comes the closest to providing a literal imitation without transformation' (Davison, 2011, p. 262). As Barthes (1964) explains, however, a pure literal image never exists in practice. The non-coded message is what is left after someone has mentally removed all signs of connotation.

Barthes acknowledges the meaning of an image, its connotative content, can be understood in relation to the broader social context. To the extent an image induces the reader to actively engage with and interpret it, it can be seen as writerly. The connotative meaning taken away from an image may be quite different than what was intended by the producer of the image. This connotative or symbolic meaning (Barthes, 1961, 1964) involves a series of signs that call upon cultural knowledge. Connotation means attributing a second meaning, or possibly a number of meanings, to the message. On the one hand, a photograph is composed following professional, aesthetic and ideological rules. On the other hand, it is consumed by people with specific cultural backgrounds. These are all connotative factors (Barthes, 1961). Indeed, human interventions in the production of a photograph all relate to connotation. The choice of the framing, the distance, the lighting, the fuzziness, etc. in a photograph all emerge from the cultural codes ascribed to the photograph (Barthes, 1964). The same photograph is received, perceived and read differently by individuals who rely on their own traditional system(s) of signs to interpret it. In contrast to the denotative message, the connotative message carries signified themes or signs that need to be interpreted (Barthes, 1961). In sum, connotation 'is the realm of symbolic associations and codes, which may, for example, be practical, national, cultural or aesthetic, terms that Barthes does not define. The interpretation of these codes will vary according to the reader, but there will be a body of recognisable signs and stereotypes' (Davison, 2011, p. 262). As such the connotative meanings are writerly, as each viewer becomes like the author/composer of the photo in writing their own interpretation of the image. For Barthes (1961), the coexistence of these two types of messages constitutes what he calls the 'photographic paradox' (p. 130). It is a paradox in the sense that the non-coded message – the photographic analogue – serves as a basis to develop the coded message – the art or the rhetoric of photography. The role of the literal message is to support the symbolic message (Barthes, 1964). The denotative features, such as the number of women in an image compared to the number of men, are important and may seem straightforward. In contrast, the connotative meanings, such as who is 'in charge' in the same image of male and female

co-workers, are open to interpretation. The text which may accompany an image may either constrain or broaden interpretations of the image. The readerly/writerly designation of an image may be impacted by the text accompanying it. For example, interpretations of a photograph can be narrowed down to a single readerly interpretation based upon the text presented with the photo. Alternatively, text accompanying an image may allow for many possible interpretations of the image, within the social context of the image, thus allowing for a range of socially constructed connotative, writerly interpretations of the image.

In addition to the denotative/connotative and readerly/writerly components of images, Barthes (1981) distinction between the concepts of *studium* and *punctum* also allows for a critical analysis of photographs. *Studium* refers to culturally informed interpretations of an image or series of images. It 'follows conventions which are intentional on the part of the photographer and recognised by the [spectator], a contract arrived at between creators and consumers' (Davison, 2007, p. 139). Culturally informed interpretations of the images in accounting firm recruitment documents include the ideas that firms want to portray themselves in the best possible light and that job candidates would look to these images as sources of information. In other words, accounting firms arguably know audiences expect them to be diverse and inclusive, and this is what they will tend to demonstrate when they chose the photographs to be included in their website recruitment documents.

Barthes' concept of the *punctum* – an object or element in an image or an image itself that attracts or shocks the viewer and may disturb the *studium* – allows for a deeper analysis of some images to explore why the image attracts and disturbs. The *Punctum* 'is a less rational, more personal and subjective element which breaks or punctuates the conventional and coded harmony of the *Studium*, [...] it evades analysis [...], and is probably unintentional or only partly intentional; it is disturbing' (Davison, 2007, p. 140). In fact, the concept of the *punctum* may help explain our choice of images selected for in depth semiotic analysis as these were images, both individually and in comparison to each other, that grabbed our attention. It is also fruitful to highlight that our critical interpretations of the photographs might go beyond the original intentions of accounting firms. In sum, 'Barthes' dual analysis of the photograph is thus invested with two sets of characteristics: one rational, coded and cultural (*studium*), the other emotional, uncoded and personal (*punctum*)' (Davison, 2007, p. 140). The concept of *punctum* is of utmost importance in our context as it suggests spectators might make unexpected interpretations of photographs in recruitment documents. For instance, in her analysis of a photograph published by Oxfam, Davison (2007) explains how the photograph's *studium* reflects the complexity of Oxfam's dual engagement in corporate and charitable sectors, while its *punctum* arouses sentiment and compassion.

Thus we choose to ground our semiotic analysis in Barthes (1977) theoretical perspectives on images and text. Although Barthes' theorizing can be seen as structuralist (Davison, 2011), his notions of connotative meaning, writerly text and especially *punctum* theoretically allow for various unexpected interpretations based on cultural background.

As Davison (2011) highlights, there is relatively little research on visual images in accounting and only a handful of studies have utilized visual semiotics to interpret their findings. Barthesian semiotics have been used to study representations of intellectual capital in corporate annual reports (Davison, 2014), intangible aspects of accountability in a non-governmental organization (Davison, 2007), images of accountants depicted in accounting software advertisements (Baldvinsdottir et al., 2009) and recruitment brochures of an accounting institute (Picard et al., 2014). We contribute to this burgeoning area of research using Barthesian semiotics to study accounting firms' recruitment documents, paying particular attention to the conflict between the denotative/connotative, readerly/writerly and *studium/punctum* features of the messages conveyed by the text and photographs as they relate to diversity and inclusion.

Methodology

Choice of Canadian Sample

We explore the depiction of women and non-white individuals in accounting firm recruitment document photographs to see how sex, ethnicity, and other visible elements of diversity and inclusion are represented. We examine photographs available on the largest Canadian firm websites in January 2013.² We document the denotative depiction of women and non-white individuals in recruitment website photographs. This analysis emphasizes *studium*. We then analyze the semiotics of a selection of key images (and associated text) to connotatively assess hegemonic factors such as gender role stereotyping, gendered or racialized displays of power and authority, and inclusiveness. This analysis emphasizes both *studium* and *punctum*.

We study diversity and inclusion in the website recruitment photographs of Canadian public accounting firms. As a nation, Canada is generally perceived as a land of immigrants (UN International Migration Report, 2018) and its official multiculturalism policy encourages individuals to retain and celebrate their ethnic heritage, thus it may be that Canadian accounting firms are leaders in their representations of diversity and inclusion. At the same time, however, Canada's history of its treatment of indigenous peoples by settler Canadians is problematic (Neu & Graham, 2006) and Canada has many barriers to allowing internationally qualified professionals to practice their profession in Canada (Annisette & Trivedi, 2013; Thomson & Jones, 2016). These factors may mean Canadian accounting firms' depictions of diversity and inclusion reflect vestiges of its colonial and patriarchal history.

We use Canada as an illustrative case, largely representative of accounting firms in the Western world. We believe Canada is an appropriate illustrative case as the recruitment practices of Canadian firms are consistent with those described by Jeacle (2008) and Ashley and Empson (2016) in the UK and by Edgley et al. (2016) in the UK, US, and Canada. In addition the images of accountants described by Kyriacou (2016) in the Greek accounting profession; and women's roles in the Italian and Romanian accounting profession as described by Del Baldo et al. (2019) reflect masculinity in a manner similar to those we identify in Canada public accounting firms, suggesting that the circumstances of women in accounting are not too different throughout the Western world. Finally, from a practical perspective, all the firms included in our study are affiliated with international networks of accounting firms. In many cases these networks of firms share values, processes and audit practices, and people – who frequently undertake international secondments between international locations within the same firms – which suggests the recruitment websites of Canadian firms can offer insights for accounting firms across many nations.

The Bottom Line (Jeffrey, 2012) published its annual list of Canada's Top 30 accounting firms, by revenue, in April 2012. We selected the top eight firms in Canada as our sample; this included the Big Four firms (Deloitte, PwC, KMPG and EY). In order to respond to this special issue's call for more research on non-Big 4 firms who are often 'marginalized' in accounting research, we also selected what we refer to as the Next Four (Grant Thornton, BDO, MNP and Collins Barrow) in order to compare photographic depictions of diversity and inclusion between the two groups of firms. Some limited evidence suggests the frequency of written references to diversity varies between the two groups of firms and that the institutional logics sustaining this written discourse differs somewhat between them (Bujaki et al., 2018). We thus wanted to compare the messages conveyed by these two groups through their choice of photographs. The top eight firms each had over \$100 million in revenues for 2011, though the largest of the firms in revenues was

²This was the end of the first full recruitment period available after we received a grant to fund our research. Early January also represented the first day of the January – April university term and corresponds with the beginning of busy season for accounting firms in Canada.

over ten times larger than the smallest. These firms are also distinct from the other 22 firms on the list of Top 30 as these eight all have more than 150 partners (range of 177–538 partners), a complement of over 450 professional employees (range of 475–5513 professional staff), and, with one exception, 25 or more offices across Canada (range of 15–118 offices).

Data Collection, Coding and Team Composition

The NCapture feature of the qualitative data analysis software program NVivo was used to download the English language recruitment websites (or the recruitment sections of firm websites) of the eight largest Canadian public accounting firms on January 6, 2013 in order to compare the recruitment documents across firms at the same point in time. Our data collection included all documents posted on the recruitment websites (e.g. downloadable copies of recruitment brochures), as well as the actual webpages themselves. Both written text and photographic images were captured from the firm's websites; videos and social media links embedded in the websites were not. Our coding and analysis in this paper focuses primarily on the image components of the recruitment materials.³

After collecting the recruitment website content, we constructed a scorecard (e.g. Benschop & Meihuizen, 2002; Duff, 2011) to obtain a consistent overview of the denotative content of the pictures included in the recruitment websites. Based on prior research, the scorecard included broad categories related to the physical characteristics of individuals portrayed and the composition of the photograph. Physical characteristics coded included sex, apparent ethnic origin, apparent age, body position, clothing, activity, and expression (Lutz & Collins, 1993). Other coded factors included the photographic background, number of people, setting, and type of work.

A diverse team of four undergraduate student research assistants (three males and one female, of which one male and one female were non-white individuals) from business (accounting and finance), and communications were trained on the use of the scorecard. Following an initial coding of the photographs by one of the research assistants, coding of the denotative content of all photographs was duplicated by a second independent coder to ensure consistency. The coding files prepared independently were compared electronically to identify any discrepancies in coding. For all such discrepancies, a third coder reconciled any differences in coding. Coding was closely overseen by the first author, who met regularly with the research assistants to resolve any issues and discrepancies. In the process of overseeing the denotative coding of all photographs, the first author identified several photographs that were particularly striking and were selected for further, connotative, analysis.

We sought permission to reproduce the photographs that we analyze semiotically from the relevant accounting firms. We received negative responses to our request from both firms. We also considered hiring an artist to reproduce exact portraits of the photographs to be included in the paper. This idea was abandoned as the copyright officers in our universities advised us that a faithful reproduction of the original photographs would represent a copyright infringement. We also considered re-staging similar photo shoot sessions in a similar setting with actors. However, this idea was abandoned because of costs and logistics. Given the importance for readers to have an understanding of these photographs to allow them to form their own interpretations, we have chosen the following approaches to re-present the photographs: 1. We provide weblinks to the documents containing the original photographs, should readers wish to seek them out (see footnotes 4 and 5); 2. We include 'thick descriptions' of the photographs in the paper, prior to offering interpretations of the photographs themselves; and 3. We drew pen and ink sketches of the photographs tracing only key features of the photographs (available in online appendices).

³Two additional papers focus primarily on analyzing text from these websites.

Although the composition of the team of research assistants should not have impacted the coding of photos' denotative content, for equity reasons we believed it was important to have a diverse team (one visible minority female accounting student, one visible minority male accounting student, one white male accounting student and one white male student in communications) of research assistants for a study of diversity and inclusion. Regarding the connotative stage of analysis, a brief description of the composition of the research team which collaborated on the analysis is relevant. The research team is comprised of four senior academics (two males and two females) from two schools of business; three members of the team are designated professional accountants and professors of accounting, while the fourth member is a professor of marketing. Among the team members are individuals with experience working in Big Four and Next Four accounting firms, and involvement in accounting recruitment processes. The team is comprised of two Francophone and two Anglophone members. Collectively the team members have research expertise in qualitative methods, visual methods, discourse analysis, gender issues, and accounting careers. These characteristics help to inform the range of connotative interpretations the team collectively considered in analyzing the subset of individual photographs selected for in depth connotative analysis. The team has considerable experience working together openly and collaboratively, with a high level of trust and respect among the members of the team. As a result, while there was sometimes surprise or bewilderment expressed at some of the connotative interpretations offered by individual members of the team for elements of specific photographs, there was no disagreement within the team. Although some interpretations may have been initially contentious, all members of the team were open to viewing the photographs from other perspectives and valuing the contributions of all team members.

Denotative Analysis, Connotative Interpretations, and Efforts to Corroborate

Rose (2016) makes the point that visual methodologies can be mobilized to study visual materials in many contexts. The use of photographs as a tool for conducting organizational (e.g. Ray & Smith, 2012) and accounting (e.g. Bujaki & McConomy, 2015; Davison, 2002, 2007, 2014) research has been growing. Ray and Smith (2012) summarize three broad approaches to photographic analysis: content analysis; thematic analysis using an interpretive or semiotic approach; and hybrid analysis (which combines both content and thematic analyses). This paper uses a hybrid approach and addresses both denotative and connotative meanings in photographs provided by the firms on their recruitment websites.

Content analysis is a well-established technique that aims at generating data 'by observing and analysing the content or message of written text' (Hair et al., 2007, p. 195). Content analysis can also be used to analyze photographs (Ray & Smith, 2012; Rose, 2016). We use content analysis to examine the representation of women, men, and non-white individuals in recruitment documents to assess the depiction of inclusiveness in this body of photographs. The unit of analysis for the denotative content of photographs is at the level of the individual photograph itself.

In a second stage the authors analyzed connotative aspects of the full set of photographs. For instance, we noted the apparent role of each person relative to the organization (e.g. employee, partner, client, etc.), how they appeared to be interacting when more than one person was included in a photograph, and the depiction of women and non-white individuals compared to the depiction of men in the same mixed sex photographs. This stage of the analysis indicates the denotative diversity of the set of photographs is in conflict with the connotative account of inclusiveness in the photographs.

In a final stage the authors selected photographs from two recruitment documents for more in depth semiotic analysis and interpretation. These photographs grabbed our attention and 'disturbed' us in accordance with Barthes' (1981) concept of the punctum. In keeping with Barthes'

concepts of readerly versus writerly texts and images, for these documents we also chose to analyse the text accompanying the photographs. Although we recognize that the selection of photographs in these two documents is influenced by our own subjectivity as researchers and as accountants, we chose these documents as a purposive sample that offered good potential in terms of semiotic interpretation. In this stage of the research our level of analysis is the recruitment document.

We confirmed with several non-accounting academic colleagues – including two with research expertise in visual images – that the photographs we selected for in depth analysis are rich in connotative meanings. One of these documents, ‘The Interview’⁴ is part of EY’s advice to potential recruits as they prepare for an interview. We analyze the three photographs in this document in detail, both individually and in comparison with each other, as suggested by Williamson (1978). The second document we analyze in detail is Collins Barrow’s ‘The Women of Collins Barrow’.⁵ This document, which also included three photographs, makes the case that women’s career contributions are valued and rewarded in the firm, which promotes itself as having ‘a higher percentage of women partners than the industry average’.

The research team worked together in analyzing and interpreting the photographs and text in these documents. Specifically, the whole team met on a number of occasions to discuss the photographs’ denotative content and possible connotative interpretations. These meetings demonstrated the benefits of having a diverse research team involved in the interpretative process. In general, we began by projecting the images on a screen and describing the denotative content of each photograph. We then began describing what we each saw in the photographs and how we interpreted it. We discussed initial interpretations of the photographs and agreed upon a range of possible meanings worthy of further exploration. In between meetings we each conducted some additional research on our own. For example, the team member with an expertise in gender shared the photos with a number of other women academics at a writing retreat to gauge their reactions and hear their interpretations; the team member with a background in marketing researched the meanings of different colors and types of flowers. In addition, two academic colleagues from communications and media studies with expertise in visual culture were consulted for their expertise to both recommend theorists in visual culture and critical visual methodologies and to offer their own interpretations of a selection of photographs. The insights from these activities were shared with the full research team at subsequent meetings. Additional interpretations – or questioning of the team’s interpretations – were offered by reviewers in the course of the review process.

In addition, we had an opportunity to present a version of this paper at an interdisciplinary accounting conference. After presenting a summary and a few examples of the denotative content of the full set of 1493 photographs, we chose to present photos from ‘The Interview’ and ‘The Women of Collins Barrow’ to the audience for their comments and interpretations – rather than offering our own interpretations. Although limited by time, the audience was highly engaged in the process and offered a number of interpretations of the connotative meanings of the images, some of which matched the team’s interpretations and some of which were new. Subsequently, we sent the photos to two of the original research assistants and to two doctoral students in accounting for their observations. In a few cases the comments offered back to us were primarily denotative or readerly, but overall they reflected a range of possible connotative or writerly interpretations of the photographs. We do not argue here that there is only one – or even one best –

⁴[http://www.ey.com/Publication/vwLUAssets/Careers-Interview-Guide/\\$FILE/Careers-Interview-Guide.pdf](http://www.ey.com/Publication/vwLUAssets/Careers-Interview-Guide/$FILE/Careers-Interview-Guide.pdf) (Accessed originally January 6, 2013; most recently accessed October 15, 2019).

⁵https://www.getacblife.com/uploads/images/documents/cblife_women_of_cb.pdf (Accessed originally January 6, 2013; most recently accessed February 5, 2020).

interpretation of the photographs or set of photographs occurring together. Rather we argue firms should be aware of various possible connotative interpretations of their photographs, as these interpretations may conflict with the accounts with respect to diversity and inclusion conveyed in photographs' intentional denotative content.

We now present our findings and interpretations, first of the denotative aspects of the full set of photographs, second of the connotative aspects of all the photographs, and finally a semiotic analysis of the text and images in the recruitment documents 'The Interview' and 'The Women of Collins Barrow'.

Findings, Analysis and Interpretations

Overview

We first examine the diversity-related denotative content of photographs included in the accounting firms' recruitment websites. These websites included a total of 1493 photographs (mean 186.62 photographs per website), though this varied considerably by firm. KMPG's website included 1019 photographs, Collins Barrow had 223, three firms had between 60 and 85, and three other firms had fewer than twenty photographs each. Among the 1493 pictures, we focus our analysis on the 1064 (71%) photographs of people (for additional details see online Appendix A).

We report details of the number and mix of individuals in the photographs as these become important later when assessing the apparent power and authority relationships among individuals within photographs with more than one subject. Among the 1064 photos of people, 931 (88%) were photos of a single person; 39 (4%) had two people in the picture; 24 (2%) were photographs of groups of three; 27 groups of four people were presented (2%); and 43 photos were of groups of five or more people. Of photographs with two people, 59% included one man and one woman (see online Appendix B), while 28% depicted two men together, and 13% were photos of two women. In photos including three people, 63% of the photos were of two men, one woman; 21% were of two women and one man; 17% were of three women together; there were no pictures of three men together. In photographs of four people, the most common mix was two men and two women (41%); the next most frequent mix in four-person photographs was three men and one woman (30%); three women and one man was less frequent (19%). Among groups of five, combinations of two women and three men were as common as two men and three women (both 40% of such photographs). Finally, in larger groups, almost 50% (16 out of 33) of large groups had more men than women, 12% were gender balanced, and 21% had more women than men.

A Comparison with Trends in the Canadian Population

Excluding the photographs of large groups (where the sex and ethnicity of all individuals was not determinable) in the 1064 unique photographs of people, 1241 people were included (1.17 people per photograph on average). In terms of sex, 646 (52%) of the individuals photographed were women and 594 (48%) were men (see online Appendix B), which is in line with the Canadian population by sex. According to the National Household Survey, women comprise 51.2% of the population of Canadians over the age of 18 (Statistics Canada, 2013). Approximately one-fifth (22%) of the individuals in the photographs were non-white (156 women and 116 men), while 963 (78%) were white (490 women and 473 men) (see online Appendix C). These proportions are also largely representative of the national population. In Canada, based on 2011

National Household Survey data, 19.1% of Canada's population identified themselves as visible minorities (non-white individuals) (Statistics Canada, 2013). Non-white women make up 24% of all women in the photographs. Non-white men comprise 20% of all men. No individuals with visible disabilities were included in the recruitment website photographs. Eight individual photographs showed religious diversity through their head coverings (< 1% of all photographs).

Denotative Content of Photographs in the Websites of Big Four Accounting Firms

Most of the photographs in Canadian accounting firm recruitment websites are of professionally dressed, young, smiling individuals, depicted on their own in indistinct or office settings. Clothing in the website photos is generally business attire, with the men wearing long-sleeved shirts and ties and the women wearing blouses or sweaters; relatively few of the website photos have anyone wearing a jacket.

Women make up 50% of all people in the Big Four recruitment website photographs; of the women, 24% are non-white individuals; of the men in photographs, 20% are non-white individuals. Of these, Asian and South Asian ethnicities are most prevalent, with comparatively few black Canadians, and no indigenous Canadians included.

KPMG has 68% (1019) of all the photographs included in the recruitment websites of Canada's eight largest public accounting firms. This reflects their unique approach to recruitment, with separate webpages introducing each of their offices and brief profiles of campus ambassadors for each major Canadian university. The campus ambassadors are students who have worked at KPMG on co-operative or summer work terms. For each ambassador or employee depicted, a picture, job title, brief profile, and contact details are provided. This gives rise to the very large number of photographs of individuals on KPMG's recruitment website, including eight photographs reflecting aspects of religious diversity, such as men wearing turbans and women with their heads covered. This strategy has the effect of illustrating who is working for KPMG and thus helps to show the diversity among employees.

Denotative Content of Photographs in the Websites of the Next Four Largest Firms

There is a tendency among the Next Four largest Canadian public accounting firms to emphasize women in their website communications, with women comprising 61% of the individuals in Next Four recruitment photos (see online Appendix C). Non-white individuals comprise a proportion of 22–33% of individuals in the photographs posted on their websites and minority women are emphasized in the photographs of three of the four firms. In addition, there is a more informal feel in the recruitment websites of the Next Four firms, based upon the somewhat less formal clothing, more photos of international secondments, and more playful interactions between colleagues.

Collins Barrow includes an electronic magazine on their website about getting a Collins Barrow (CB) Life. Individual CB employees are each presented in multiple photos, in which their poses, hair styles, accessories and clothing differ. Many of these photographs depict action or movement, including jumping, pointing, adjusting eyeglasses, gesturing, adjusting clothing and dancing. In CB's photographs of two or three people, the individuals are shown interacting playfully. There is a sense of not taking themselves too seriously and the ability to have fun, even while dressed professionally. Most of the individuals featured in CB's website are white (78%) and female (62%), although two Asian and one South Asian women are presented (15% of all women) and two South Asian men are featured (7% of all men).

This suggests CB has a focus on recruiting women, to a greater extent than non-white individuals.

Connotative Analysis of Photographs and Interpretations

Our critical visual methodology now leads us to undertake analysis of diversity-related connotative meanings we ascribe to recruitment website photographs. We first highlight general themes emerging from the analysis of the entire set of pictures. Then we present a semiotic analysis of two specific recruitment documents that captured the attention of the research team.

In terms of the depiction of diversity in recruitment websites, we focused primarily on observable aspects as defined by Cox (1994): ethnicity, sex and age. Our interpretation suggests accountants are expected to dress professionally, and that they should be fit, happy and smiling, whether they are working alone or in teams. There is a sense that conformity to these norms is expected. In fact, there are relatively few photographic examples of 'non-conformity' in the websites we studied: Collins Barrow's electronic magazine included pictures of two slightly overweight individuals and Deloitte included one photograph of a visible minority male with short, spiked hair. Occasionally aspects of diversity that are not usually observable were evident in the photographs. For example, while religious affiliation is not generally observable, photographs of eight KPMG employees made their religion visible through the wearing of head scarves or turbans. While some representation of religious diversity allows potential recruits to see themselves practising their religion while working at KPMG, no other firm depicted religious diversity overtly.

The photographs in accounting firm recruitment websites echo many of the findings in earlier research on photographs in accounting firm documents. For example, the preponderance of happy, smiling, professionally dressed women and men in the photos echoes Jeacle's (2008) findings regarding the recruitment websites of Big Four firms in the UK. In many of the photographs the individuals featured are in shirt sleeves, rather than wearing jackets. The absence of jackets suggests a level of informality and comfort while at work consistent with most businesses in Canada today, but also that the individuals are actively engaged in working as they have, at least metaphorically, rolled up their shirt sleeves. Jeacle also noted efforts in the recruitment documents of the Big Four firms in the UK to depict the accounting profession as exciting and colorful. This comes through in many of the Canadian accounting firm photographs illustrating the experiences of employees on international secondments as well.

Bilimoria (2006) and Benschop and Meihuizen (2002) both noted the presence of women in corporate photographs can signal an organization's openness to women's presence and contributions. Overall, women make up just over half (52%) of the people depicted in the eight largest Canadian accounting firms' recruitment documents. The first set of characteristics of the photographs (*studium*) thus suggests a well-balanced workforce in terms of gender. However, a second set of characteristics (*punctum*) importantly nuances this interpretation. A closer look reveals this balanced gender depiction applies primarily when considering youthful employees. Once age is factored in, the proportion of more senior women is much less. For example, PwC included photos of all their office managing partners – and only one of 11 (9%) is female. In one photograph from BDO's website, a man and woman are seated at a table, talking to each other. The woman is younger than the man and she has a portfolio open in front of her on the table and holds a pen in her hand, apparently ready to take note of what the man says, suggesting that the man is in the position of authority. In two other BDO photographs young women are depicted with their hair pulled back into ponytails, generally indicative of young girls. The impression of youthfulness and a carefree (i.e. non-work) existence is enhanced in one photograph where the woman is lying on her stomach on the floor working on a laptop. An alternative

interpretation of the wearing of a ponytail is that of a woman focused on her task, as she is able to concentrate on her work. In Deloitte's only photo of four people, three young employees are listening to an older white male authority figure. Thus, though women are included in website recruitment photographs, they are often depicted in less authoritative positions. Although our findings suggest accounting firms provide a more balanced gender representation than that documented by Kyriacou (2016) and Kyriacou et al. (2010) in the context of accounting professional bodies, they support these authors' findings that women remain represented in listening and support roles. The subordination of women to men is therefore a dominant representation within the accounting profession (Lorinc, 2010).

In PwC's recruitment website photographs with one man and one woman, the settings are outdoors in leisure pursuits (walking, in the woods, or participating in a baseball game). In KPMG's discussion of flexible employment benefits, a group of men are seen exercising outside, but a woman is shown getting a facial. The group of men is shown outside being active as part of a team, which may be reflective of how many men achieve professional success. Conversely, the woman is depicted alone, inward-focused and inactive, which may suggest that appearance plays a more important role in women's achievement of success and that women must succeed without the support of a team. These physical differences between men and women may reflect gendered paths for career success. The photos of KPMG's practice area managing partners are all men, whereas the photograph of the partner profiled addressing family-friendly programs is female. One inference may be that, while men belong to the work domain, women are more appropriately positioned in non-work or leisure settings or, even when women are included at work, they are expected to be more focused on family (Benschop & Meihuizen, 2002).

In terms of interactions taking place in photographs containing two individuals, there is often an older looking white male who appears to be providing advice to, or reflecting upon something being said by, a younger colleague. Most two-person photographs are gender balanced (59%), followed by pictures of two men (28%) and two women (13% of two person photos). Photographs containing groups of three or more people frequently depict relaxed settings with people engaged in speaking or listening to each other or reviewing documents together. In most cases these groups appear to be made up of peers in terms of age. Almost all of these groups are of mixed sex and ethnicity. In groups of three, the predominant mix is two men and one woman (63% of three person photos), with at least one person being a non-white individual. In groups of four, the gender mix is often balanced (40%), usually with one non-white individual. Same sex groups of three or more individuals are relatively rare. While the website photographs generally depict colleagues working together, consulting and seeking advice, and interacting happily, women tend to be in the minority in groups with odd numbers of individuals. This suggests women are welcome in the workplace, provided their numbers, and therefore their influence, remain in the minority (Duff, 2011).

Duff (2011) noted images of white men dominate the UK Big Four accounting firm annual reviews. Duff (2011) also noted ethnic minorities and women are less likely to be portrayed as employees or partners in firms and more likely to be portrayed as other stakeholders (clients or recipients of charity). We also find a disproportionate percentage of women are also non-white individuals, compared to the proportion of male non-white individuals. For example, among firm members giving advice in the Grant Thornton website, 37.5% of women are non-white individuals, whereas only 20% of men are. Although this suggests women are in a position to offer advice, it can also imply firms are seeking to benefit from two aspects of openness to diversity by depicting a disproportionate percentage of non-white women in the photographs. This could also be an indication that large accounting firms perceive women to be more sensitive to issues of diversity and inclusion, as suggested by Ng et al. (2010) and Buttner et al. (2010, 2012). In the case of Collins Barrow, however, the firm seems to have made a conscious decision to

focus on women in their recruitment efforts, rather than ethnic or racial diversity. The document ‘Women of Collins Barrow’ (discussed further below) depicts only white women. No other firm has a similar woman focused document. When examining representations of women and non-white individuals interacting in the same photograph, the women and non-white individuals are frequently depicted outside the workplace, or as less powerful organizational members.

Semiotic Analysis of Select Photographs

In this section we offer a semiotic analysis of photographs and text in two documents available on the recruitment websites (online Appendix D includes sketches – prepared by one of the authors – of the photographs included in these documents). We selected these documents since the photographs in them stood out as particularly salient – following Barthes’ concept of punctum – and provided rich opportunities for evaluating the depiction of gender and race in accounting recruitment documents. Coincidentally one of the documents is from a Big Four firm and one is from a Next Four firm. Each document includes three photographs. For each photograph we describe its denotative content and provide a semiotic interpretation of possible connotative meaning(s). For this part of our analysis we also interpret the text which is found in the documents and which accompanies or frames the photographs. This semiotic analysis is important as it allows us to more closely embed our interpretations within the cultural context of the documents and to assess representations of power and dominance, as well as hegemonic masculinity within the recruitment documents.

Having discussed interpretations of the following photographs in detail as a research team on several occasions, with other colleagues skilled in visual analysis, and with others (conference attendees, research assistants, PhD students, etc.) as described in the method section, we offer a range of possible interpretations of the photographs and the accompanying text.⁶ We then contrast these interpretations with our insights from the denotative analysis presented earlier to argue firms should be aware of various possible connotative interpretations of their photographs, as these interpretations may conflict with the accounts with respect to diversity and inclusion conveyed in photographs’ intentional denotative content.

Our interpretations mobilize not only rational and coded characteristics of the photographs (studium), but also other emotional and uncoded characteristics (punctum), all based on our shared academic background (punctum).

‘The Interview’

Through the Careers section of the EY website, prospective recruits can access a document on preparing for an interview (‘The Interview’). The three individuals depicted in the document are somewhat more formally dressed than elsewhere on EY’s other website pages, as would be expected of applicants being interviewed for a permanent job and hoping to make a good first impression. We analyze the three photographs as follows: We first describe the denotative aspects of each photograph, then provide connotative assessments of each, and finally juxtapose the three photographs to comment on the depictions of gender and race in the document.

The first photograph is of one white woman, the second is one Asian man, and the third is one white man (see online Appendix D). In the photo of the woman, she has shoulder length hair and a broad smile with perfectly straight teeth. She has her left hand raised and is adjusting her hair. She has long, manicured nails with French tips. She is wearing elaborate dinner style rings on the middle finger of her left hand and the ring finger on her right hand. She is also wearing a silver

⁶We also thank an anonymous reviewer for providing alternative connotative interpretations of some features of the photographs.

bracelet on her left wrist. She is not wearing a wedding or engagement ring. The woman's head is canted to one side and she is looking up and to the side at someone unseen. Superimposed across the woman's right shoulder is a triangle of white lines of varying thicknesses, reminiscent of a universal product code (UPC). Emerging from the vertex of the triangle and crossing her left shoulder and arm is a beam of yellow.

In the second photograph the man is Asian, has somewhat tousled black hair, glasses and a broad smile. He is wearing a pinstriped shirt and patterned tie, but no jacket. His shirt seems too large for him and appears rumpled. His left arm is raised, and he seems to be looking at something that might be held in his hand, which is not visible. In fact neither of this man's hands are visible in the photograph. In contrast, the white male in the third photograph in the interview document is polished and well put together in appearance. He has a military-style haircut, a medium grey suit jacket, striped shirt and polka-dotted tie. Both the man's hands are visible. The white man is adjusting the knot on his tie. A ring is clearly visible on the ring finger of his left hand. In the background is what looks like an office setting (whereas the setting for the woman and Asian man are indistinct).

Interpreting the signs in the photograph of the woman suggests a number of possible connotative meanings. First, the woman's pinstriped suit and shirt evoke masculinity. In addition, the repetition of triangular shapes in this first image (the barcode shape, the yellow beam, the space between the woman's bent arm and her body, the triangular points of the collar of her blouse, and the triangular V formed by her open shirt collar), all emphasize masculinity. This masculine suit, however, is in contrast to her manicured nails, her large rings and bangle bracelet, all of which reflect femininity. These adornments may be interpreted as suggesting women's largely decorative nature. The woman's straight teeth (and those of the two men in the document as well) symbolize social status (Khalid & Quiñonez, 2015).

The woman's broad smile, canted head, upward glancing eyes and touching her hair suggest she is flirting with an unseen individual (Moore, 1985), who in the context of the document, the title of which ('The Interview') is emblazoned across her left shoulder, is presumably the interviewer. One interpretation of this may be that prospective recruits who are female may be more successful in obtaining a position in a public accounting firm if they flirt or use charm and femininity. Should they fail to attract a position in this manner, the UPC-like lines seem to suggest that a woman could 'sell' herself to obtain employment. Alternatively, it may be that the woman is the interviewer, as suggested by the facts she is on the cover of the document and there is no advice offered on the page where her photograph appears.

The triangle of light cutting across the woman's body is suggestive of a search light which makes the triangle function as a prism that reflects this yellow band of color. According to Williamson (1978), color is an important sign in photographs. Yellow is usually interpreted as happy, cheerful and light. Alternatively, the triangle of light may suggest working at EY will channel an individual's raw talent and concentrate it over time (reading from left to right), sending the newly formed individual out in a more focused way to shed light and rise on an upward trajectory.

Although the cover photograph of the women in this document is an arresting photograph on its own, the differential messaging that appears to be directed at women who want to succeed in an interview is made more evident when contrasted with the parallel photographs of the men in the document. The Asian man's hands are not visible in the photograph. This is important as hands are generally necessary to get things done. In contrast the white man's hands in the third photograph are adjusting his tie, which is often seen as a prelude to getting down to business, or preparing to speak. The tie, for both the white and Asian men in the document, is a phallic symbol (Freud, 1961), which also connotes masculinity. This is quite different from the adjustment to her hair being made by the woman.

In the Western context, the absence of a ring on the woman's ring finger of her left hand may be interpreted as an indication the woman is single. Although approximately the same age as the woman, the white man's ring indicates he is married. Wedding rings generally suggest different career expectations for women and men. Taken together these two photographs seem to suggest women may have more success in an interview if they are unmarried, while a man may be more successful if he is married. This reiterates a longstanding double standard – that married women are seen as less dependable and less committed to their careers, and therefore less desirable as employees, while married men are seen as more dependable and committed to their careers.

The colors of the background office setting in the photograph of the white man and the man's tie are both greenish-yellow, which connects these elements of the photo and can be interpreted as indicating the man belongs in the office, suggesting his professionalism. This trio of photographs can be interpreted as suggesting the white man is the most professional in appearance, and therefore may be more successful in his interview, the white woman may be more successful if she is flirtatious, and the Asian man appears to be the most casually/least professionally dressed of the three. This hints at a hegemonic hierarchical preference within the public accounting profession that privileges (married) white men, followed by (single) white women, and then visible minority men in the recruitment process. It is worth noting no visible minority woman is represented, which arguably suggests an even lower priority.

We also examined the full text included in 'The Interview' document. The document addresses the stress often experienced in a job interview and argues that preparation can reduce this stress, in part by following the guidance included in the document. The document offers explicit advice to job candidates, suggests candidates prepare by considering their 'strengths and achievements in light of the criteria many employers use to evaluate candidates', and links this to the firm's broader mandate to help people achieve their potential. The document goes on to highlight the importance of preparation, to describe different types of interviews candidates may encounter, and to map out the structure and content of a typical interview and what to expect in each of its five phases. The document concludes 'the best strategy for interviewing success includes advance preparation and effective communication' and that by following the suggested tips, the reader should be well prepared for all interviews.

Considering additional aspects of the document's text, we found it significant that the banners accompanying each photograph varied: The woman's photograph is accompanied by the document's title 'The Interview', the firm's name, and the statement 'Quality in Everything We Do'. The heading for the text accompanying the Asian man's photo encourages 'Go for it!', but at the same time the man's shirt is covered by a number of speaking bubbles of various sizes and shapes, such as those seen in cartoons. The lack of a suit jacket and the presence of the bubbles suggest the Asian man has a less professional approach to his work than do the white female and male individuals. Each of the bubbles is empty, which may suggest the individual has nothing to say or no voice to say it, that he is inquisitive and open to learning, or that he is attending to multiple demands in the workplace and listening to a range of conversations going on around him. Alternatively, the cartoon-like bubbles and the absence of a suit jacket may suggest that informality and a sense of playfulness and fun characterize the Asian man. Finally, the white man's photograph is accompanied by the header 'You can do it'. 'Go for it!' can be interpreted an exhortation for the Asian man to strive for a career in public accounting, whereas 'You can do it' (without punctuation) can be interpreted more as a statement of belief or confidence in the white man's ability to succeed. 'Quality in everything we do', which is superimposed over the woman's photo can be interpreted as part of the messaging that women need to be women of quality to succeed.

Looking at 'The Interview' document and considering both the images and text, there is no explicit reference to diversity or inclusion. The text is presented as generic advice to job seekers,

regardless of sex or race. However, interpretations of the photographs accompanying the text in the document can be understood as communicating an implicit hierarchy in terms of what types of candidates are preferred. When gender and diversity are not specifically considered, these photographs convey more positive connotative meanings. For example, they depict accounting professionals as young, energetic and happy, which is consistent with previous research (Jeacle, 2008). More in depth connotative interpretations of these photographs, however, suggest an implicit hegemonic preference for white male, over female or non-white, candidates, that unmarried women and married men are more desirable employees, and possibly that non-white individuals are devoid of either the power of action (the missing hands) or speech (the empty speech bubbles). In these ways the text, the denotative content of the photographs, and possible connotative interpretations may present conflicting accounts of inclusiveness, which may discourage qualified women and non-white individuals, who may be more sensitive to references to diversity climate, from feeling the firm is open to their job applications and contributions.

'The Women of Collins Barrow'

The second document that caught our attention and 'disturbed' (Barthes, 1977) us, is titled 'The Women of Collins Barrow'. 'The Women of Collins Barrow' is clearly part of the firm's diversity management activities, suggesting a focus on attracting women to the firm. The subtitle of the document is 'top of the corporate ladder' and the photographs (see online Appendix D) are accompanied by text that proclaims the firm's percentage of female partners is above the norm for the industry. Interestingly the use of all lower-case text in the subtitle, 'top of the corporate ladder', actually seems to work against the message that the women of Collins Barrow are at the top of the firm. One quotation in the text explicitly asserts that, 'I've never found Collins Barrow to be an old boys' club'; other comments in the document assert that evaluation is based on skills, the firm offers flexibility, work and personal life balance, maternity leaves, and innovative leadership that assures the continued advancement of women in the firm. The text goes on to discuss the business case for gender diversity from the client perspective and to argue the firm is the right fit for the readers of the document – presumably young, aspiring professional women. Thus, we expected the photographs in this document to provide denotative content and connotative interpretations that would align with the textual claims that women's contributions are highly valued and the women themselves are well supported.

This document's explicit focus on women only is unique among the public accounting firms examined. In this four page document, which promotes Collins Barrow as having a percentage of female partners that is greater than the norm in the industry, several women of Collins Barrow are depicted. The background to three of the four pages of the brochure is reminiscent of patterned, brocade wallpaper in a muted taupe color. Inside the brochure, three group photos are presented in elaborate gold colored gilt frames. The first page of the document references these stylistic elements in a striking manner. At the very top of the page is the very bottom portion of what seems to be a gold colored frame, suggesting the presence of a photograph or painting. The background of the entire page is patterned with the taupe colored 'wallpaper'. Superimposed over the pattern a white sketch is shown. On first inspection the sketch appears to be a stylistic flourish, made up of curved lines that appear to represent flowers and leaves. The lines appear to be entirely decorative. On closer inspection, however, the sketch reveals itself as a stylized depiction of a female torso. Across the top of the sketch is a heavy white curly brace bracket lying on its side with the point facing downward. Additional curved lines (embellished with what appear to be flowers and leaves) begin just below the brace and flow downward and outward to evoke the shapely outline of the bust, waist and hips of a woman. In this context the reclining brace bracket is clearly suggestive of a woman's décolletage. Taken together the brace bracket

and floral embellishments evoke a corset or 'merry widow' representative of women's lingerie. Returning to the top of the page, the gold colored image can now be interpreted as suggestive of a necklace above the female form. Overall the title page for this document suggests the women of Collins Barrow are very feminine and attractive. This interpretation, however, seems in conflict with the focus in the text on women's professional success.

The wallpaper background, floral embellishment, and reclining brace brackets are repeated across the other pages of the document. Turning to an examination of the photographs included in 'The Women of Collins Barrow', we note the photos are taken in formal settings – in front of a large fireplace and in a parlor or sitting room with a settee or high-backed wing chairs, heavy drapes, patterned carpet, and decorative mouldings on the walls and surrounding the fireplace. The photos are formally posed as many early, nineteenth century family photographs would have been. This suggests the women included in the photographs are part of the Collins Barrow family. This interpretation is consistent with other Collins Barrow recruitment photographs which focused on the campaign to 'Get a CB Life'.

The 'Women of Collins Barrow' are all white and of various ages. All 11 women in the three 'family' photographs are dressed in black skirt suits or dresses and their clothing appears to reinforce their professional standing, although there are hints of color in some of their blouses or wraps. Every woman has something, usually a necklace, around her neck. The women are smiling slightly, many with their hands clasped, and the women who are seated have their legs or ankles crossed. This representation of white women of various ages suggests the firm is open to having women represented throughout all hierarchical echelons within the firm. However, this representation remains a white one that can be interpreted as being exclusionary based on ethnicity.

We next describe in more detail one photograph from this document that is particularly compelling. The second photograph in 'The Women of Collins Barrow' is set in a formal drawing room with a large fireplace and mantel as the backdrop. The mantel itself is decorated with white dentil moulding, a gilded pitcher and decorative mouldings. Above the mantel is a painting or photograph, although only the lower portion of the picture is visible. The image appears to be of a horse's legs and riding block, but this cannot be determined with certainty. The painting is surrounded by multiple elements of decorative gilded trim, which make the painting seem much larger than it really is so that the size of the painting appears consistent with that of the fireplace. Along the top of the mantel a bunch of long-stemmed red roses are laid. At the opposite side of the mantel is a topiary plant, positioned in front of long, gold-colored drapes. In front of the mantel a weathered-looking grey wooden painter's step ladder stands open. Both the roses and the step ladder serve to attract the viewer's attention and require interpretation in the manner of Barthes' punctum. What are they doing there in an otherwise formal photograph? In front of the ladder is a black upholstered backless bench.

Four women of Collins Barrow are depicted in front of the fireplace. One stands on the lowest rung of the ladder and holds on to the top step of the ladder. A second woman stands beside the ladder and behind the bench, resting her arm on the ladder's shelf. Two women sit on the bench, one at each end. All the women are white, with shoulder length hair ranging in shade from medium to dark brown. All are posed formally, holding their heads erect and smiling close-mouthed smiles. Each woman is dressed in black. The one standing on the ladder wears a buttoned black two piece skirt suit with a red camisole showing. The woman leaning on the ladder shelf wears a low cut black dress. The two women on the bench both wear black dresses. The older of the two women wears a more formal, fitted, high-necked dress. The other woman wears a black dress with a flowing skirt and white cutaway inserts on the bodice. This woman wears a short, rich steely blue-grey cape tied at the front over her dress. The way the cape drapes suggests it is velvet. At least three of the four women wear necklaces, bangles and/or rings. Two

of the women wear sheer black stockings and black pumps. The woman with the cape seems to have bare legs and wears close-toed sandals with a wedge heel. The fourth woman's legs are not visible. This posed photograph is presented in a wide, gilded rectangular frame with elaborate corner mouldings that seem to depict golden acorns surrounded by other carved motifs.

There are many elements of this photograph that merit interpretation. Many signs in this photograph connote wealth, maturity and power. The rich fabrics and jewel-tone colors suggest wealth, as do the large, visible necklaces, bangles and rings. Jewellery is often symbolic of wealth or high status; at the same time, a necklace for a woman tends to draw attention to her cleavage and accentuates her femininity. Black clothing is traditionally formal, sophisticated, authoritative, powerful and professional. In Western societies unadorned black clothing is often the color of mourning. At the same time, however, black is also a color that can be considered as sexy and flirtatious (e.g. a little black dress).

The absence of men in the photograph is striking and serves as part of the photo's punctum, as the usual photo of the era was of a man and his family arrayed around him. In spite of the absence of men in the photographs, the photographs are imbued with masculine symbols as evident in the straight lines of the décor near the fireplace and the straight lines of the drapes. The painting above the fireplace also contributes to the masculinity of the setting. The painting is deliberately cut not to show the identity of the portrait sitter, but it appears to be a male who is clearly connected to symbols associated with horseback riding, which itself has historically been considered symbolic of wealth, power and masculinity.

While the pose for each of the four women in the photograph is formal, the presence of the ladder is incongruous (punctum) in the formal setting. It appears as a symbolic ladder, representative of the corporate hierarchical ladder. As such, a ladder can symbolize progress, improving one's status, or moving upward towards a goal. The ladder may also symbolize the head of a company or a partner in the firm. In private communication we learned that all of the women in the Collins Barrow photographs were actual members of the firm. Of the four women quoted in the document, three were partners and one a manager. At the same time it is interesting that the woman on the ladder is standing on the lowest rung of the ladder and holding on to the top step with one hand, paused in her ascent, thus has not yet reached the top of the ladder, in spite of the document's subtitle – 'top of the corporate ladder', which is itself unusual as the accounting firms are not corporations. The open ladder is a triangle, and as such a masculine symbol. This triangular shape is also echoed in many of the necklines of the women's dresses, as well as the positioning of their legs and feet in the photographs. In this way the women are thus connected with (some literally touching) the ladder, which can be seen as representing the hierarchy and masculine structures of the firm. The use of triangles in the photos of both EY and Collins Barrow links the two documents and suggests the masculine nature of the accounting profession overall.

The long-stemmed red roses on the mantel are usually symbolic of romantic love or passion, though they may be intended to be symbolic of Collins Barrow, which has deep burgundy as the firm's representative color. Other colors are repeated in and across the photos, the rich beige curtains and carpet, gold trim and mouldings, the women's black dresses and shoes. These colors connect the women to each other. In addition the deep, rich jewel tones in the women's wraps, and the roses on the mantel may be interpreted as evoking the firm's own branding. The overall look of the photographs evoked, by turn, an image of a bordello, a funeral home, or an old boys' club among members of the research team. Thus there is an unsettling juxtaposition in the photograph of strong, wealthy women, with hints that their power comes from their status as objects of love or desire. At the same time, however, if the background represents an old boys' club, then the photos may be interpreted as representative of the women's success, having gained entrance to the club.

The brocade wallpaper and gilded picture frames evoke a specific period in the late nineteenth century, the gilded age. The gilded age in North America was characterized by rapid growth and innovation in products and technologies. However, the wealth generated in the gilded age (beginning about 1870 and lasting until about 1900) was concentrated in the hands of a few industrialists. This concentration of material wealth in the hands of a few masked the poverty and struggles of the lower classes. As such the gilded age was also characterized by significant social upheaval and labor unrest. While the references to the gilded age appear to suggest that now is a time of rapid growth and wealth generation for women in public accounting, there may also be a darker side under the façade of wealth and progress. For example, the women in the photograph are presented together, but are not interacting with each other in any way. This suggests that each woman may need to succeed on her own, without the support of her female peers. In addition, given the analyses presented elsewhere in this paper, the gilding in the photograph, which is layered over a less valuable material, may conceal the continuing struggles that non-white individuals face in achieving success in public accounting. At the same time that the document refers to fostering the careers of women, neither the text nor the images/photographs make reference to racial diversity. There are no non-white women in this photograph, rather – given the time period evoked – they would likely have been the unseen servants responsible for lighting a fire and cleaning the room. Their absence reflects their lower status.

Altogether these photographs can be interpreted as suggesting women have the opportunity to succeed at higher levels in accounting firms. The absence of men in the photographs may suggest their presence is not essential for women's success, however masculine imagery is very evident within the photographs. These pictures suggest that for white women, 'making partner' is achievable, but visible minority women remain totally absent. Thus, what appears at first glance to be a celebration of women's success, through its focus on women's femininity and its depiction of one woman on the lowest step of the ladder, may conflict with the denotative content of the document, which emphasizes women's greater representation at Collins Barrow than others in the industry.

Reflections, Conclusions, Future Research Directions and Implications

Rose (2016) states visual methodologies must be reflexive to be critical. This paper is written by four Western, privileged white professors, three in accounting and one in marketing; two males and two females. When we look back on our own early experiences as accounting professionals we know that firms were not fully inclusive or welcoming to a diversity of employees. When we look out at the makeup of our university classrooms today, our students are predominantly female and/or non-white individuals. We feel a need to challenge hegemonic masculinity and racial bias among accounting firms so our students feel welcomed and included in the accounting profession, so public accounting firms capitalize on the skills and intellect of female and non-white recruits, and society benefits from the human capital and financial resources invested in students' university educations.

In this study, we examined the recruitment websites of Canada's eight largest public accounting firms to assess how women and non-white individuals are represented in their photographs, contributing to our understanding of inclusiveness in the context of public accounting. In most Western countries, female students make up more than half of the pool of potential accounting firm recruits. Thus, it is appropriate we find that women are represented in approximately half of the recruitment website photographs (50% and 61% respectively for Big Four and Next Four firms, for an overall average of 52%). Achieving 'fair' representation demographically, however, does not necessarily equate to openness and inclusivity. The websites, and arguably the Big Four

and Next Four firms themselves, appear to have a long way to go in embracing diversity and fostering inclusiveness in all its dimensions. To the extent recruitment websites are leading indicators of firms' future makeup, we are concerned it may take a long time before the profession reflects the demographic diversity of accounting students and the population more broadly. Our analysis suggests it will be even longer before the leadership roles in public accounting firms are distributed in proportion to national demographics.

While young women and men are equally represented (denotatively) in the recruitment website photographs of the accounting firms we study, in a manner consistent with their representation in the population overall, connotative interpretations of their presence are not as positive. For example, while women and non-white individuals are present in the recruitment documents (in a higher percentage in Next Four than Big Four firms' documents), to a very large extent family status, weight, disability, and religion, as other aspects of diversity, are not. In addition, though women and non-white individuals are present, they are not usually depicted as equally powerful as white men. In many photographs women and non-white individuals are presented as 'others' or outsiders, suggesting there may be differences in the career advancement opportunities available to them. In fact, our analysis suggests there may be a hierarchy at work in public accounting firms that privileges white men, followed by white women, and then non-white individuals. Further, it is possible to interpret some of the photographs to suggest that women may be more successful if they are decorative or willing to 'sell' themselves in a profession that is still represented as largely masculine. Further, there are indications some non-white individuals are depicted as more 'natural', less polished or professional in terms of their dress and self-presentation. Thus we see evidence that hegemonic masculinity continues to be 'performed' in some accounting recruitment documents, even in a context of numerical parity between women and men.

We note the firms that include pictures of identifiable, named employees seem to depict a wider range of diversity (size, ethnicity, religious affiliation) than the (possibly stock) photographs of unnamed people. This leaves us somewhat optimistic the actual diversity in public accounting firms may be greater than the diversity currently depicted in website recruitment documents, and may more closely reflect the country's demographics. To the extent that what is depicted constructs the identity of accounting and accountants, the profession appears to be signaling its openness to, and acceptance of, women and members of certain communities, particularly Asian and South Asian. However, relatively few black individuals, and no indigenous individuals are represented in the recruitment documents.

According to Buttner et al. (2010, 2012) and Thomson and Jones (2016) members of under-represented groups may take particular notice of the diversity climate depicted by organizations. Thus, women and non-white individuals may attend to photographs of other women and non-white individuals to a greater extent than do white men. As Duff (2011) noted, recruitment photographs help to construct the social reality they depict. This means photographic depictions of diversity and inclusion in accounting firm recruitment documents may need to be deliberately composed and targeted directly at diverse potential recruits. This could contribute to changing the current demographic profile and identity of accounting firms to more closely match the demographic profile of society and our accounting classrooms. However, the denotative content and connotative interpretations of recruitment photographs ideally should be consistent with each other. Firms composing or selecting photographs for their recruitment documents should be aware of various possible connotative interpretations of the photographs and that these interpretations may conflict with the accounts of diversity and inclusion the firms believe they are conveying in photographs' denotative content.

We believe that further research is needed to provide a more complete picture of how accounting firms engage with diversity and inclusion. More research is needed to examine how smaller

firms depict diversity and inclusion through the photographs they include in their recruitment communications. Furthermore, exploring photographs from accounting firm recruitment documents longitudinally (for firms of all sizes), to assess how denotative and connotative depictions of accounting recruits have changed over time, could also prove revealing. Moreover, the intersectionality of double or multiple identities (for example, women of color, men with disabilities, non-white individuals with disabilities, etc.) could be more fully explored (Duff & Ferguson, 2007; Hayes & Jacobs, 2017). Future research could also expand the analysis to cover not only photographs, but also accompanying text to provide a more encompassing explanation of how diversity and inclusion are represented and discussed in firms' communications. The focus of the investigations suggested above could also be broadened to include audiences other than future recruits. The website content directed at firms' clients could hence be examined. We noted the repetition of several photographs in many of the recruitment websites. This suggests it would be of interest to explore more directly the rhetorical role of such repetition, which could be made by using an ideology framework (Thompson, 2007).

Future research is also needed beyond the communications initiated by firms. Website photographs could be examined from the sites of audiencing and circulation (Rose, 2016). More research is needed to understand how prospective employees interpret firms' depiction of diversity and inclusion in their recruitment website communications. The interpretations of these websites by accounting students may differ from our perspective as academics and researchers. Surveys and interviews could be used to assess whether photographs in accounting firm recruitment documents end up influencing students' choices to apply for a job or to continue in the profession. A widened range of photographic research methods (Ray & Smith, 2012) could also be mobilized to explore the recruitment, socialization and early career experiences of accountants. One approach could be to give cameras to new recruits (or to students involved in the recruitment process) to allow them to document (Rose, 2016) their recruitment and early work experiences. Interviews with human resource managers in accounting firms could also be conducted to assess explicitly how accounting firms' recruitment policies address diversity and inclusion issues. Communications managers within accounting firms could also be interviewed to understand how they approach diversity and inclusion when they design their website content.

There are a number of limitations in the current research. Content analysis may not reveal the underlying motives of the firms in their selection of recruitment materials. In addition, using only photographs from recruitment websites may offer an incomplete view of the recruitment process, as there are many other information sources that accounting students can access when seeking employment in public accounting or other settings.

Research using different methods, data sources, or time frames may provide additional support for our findings or bring different conclusions. Indeed, a casual observation of the early 2020 careers sections of the eight accounting firms discussed in this paper suggests there have been some changes in the content of accounting firm recruitment photographs since our data was collected. Although we observed some of the photographs from our original sample are still in use, we noted a number of differences in the denotative content of the photographs. We observed anecdotally there appear to be fewer photographs on the recruitment webpages. In addition, there appears to be a greater proportion of women and broader representation of ethnic diversity. We noted one instance of a photograph including a person in a wheelchair – the first representation of a physical limitation that we have seen. We did not note any visible religious symbols in our casual observation of 2020 recruitment photographs. We also noted an increased informality in the way that many individuals were dressed and fewer photographs including people of visibly different ages. We also observed more of the firms included formal sections on diversity and inclusion, consistent with a growing preoccupation with equity, diversity and inclusion

(Qin & Vertucci, 2018). Longitudinal analyses would provide a formal approach to examine these apparent changes.

Our research shows that semiotic interpretations of photographs say a lot about social phenomena prevalent in the accounting profession. We hope our methodological approach will inspire other audit researchers to adopt this path despite the possible reluctance of accounting firms to authorize the reproduction of photographs in research articles. Copyright restrictions can be seen as significant obstacles to visual methodologies (Davison, 2015). We show they can be mitigated by providing ‘thick descriptions’ of copyright-protected photographs in the manuscript, drawing pen and ink sketches tracing the key features of these photographs, and providing weblinks to the original photographs to the benefit of the reader.

A number of implications arise out of this research. Human resource specialists and accounting recruits should be cognizant of depictions of diversity and inclusion within the accounting profession. Public accounting firms should consider strengthening their diversity recruitment efforts. In particular, they should be aware of the range of interpretations possible of the photographs they commission or select and how these interpretations may actually conflict with their intended message. As such, firms may want to consider using focus groups of women and non-white accountants to pre-screen recruitment materials. In addition, to support inclusion Meyer (2012) identified several suggestions for accounting firms to make the profession more attractive to minorities: providing financial assistance for professional exam fees (which may pose more of a barrier for minority accounting students); sponsorship/advocacy programs to reach out to minority accounting students; and, once hired, assigning minority staff to key clients, and ensuring they are assigned challenging tasks to assist in their career development. Firms should also critically evaluate their own recruitment websites, documents and processes to ensure the messaging included therein is consistent across text and images, and that the denotative content and likely connotative interpretations of diversity and inclusion are aligned. Finally, the accounting profession itself can more fully embrace diversity and inclusion by providing scholarships to encourage specific demographic groups to join the profession, by being involved in various minority communities, by identifying women and non-white individuals as role models, and by presenting an image of the profession that is consistent with diversity and fosters inclusion – both denotatively and connotatively.

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