LGBTI staff, and diversity within the Australian accounting profession

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Abstract

Purpose – Large accounting firms lay claim today to a broad focus on staff diversity and inclusion. Related initiatives focus on gender, culture, age and sexuality. This paper aims to seek insight from publicly available discourse provided by the "Big 4" in Australia (Deloitte, Ernst and Young, KPMG and PwC), along with two second-tier firms, into the nature and drivers of diversity initiatives for lesbian, gay, bisexual, transgender and intersex (LGBTI) staff.

Design/methodology/approach – Web-based discourse provided as at May 2017 is examined and analysed.

Findings – All six firms provided a range of related disclosures, suggesting that a cultural shift for LGBTI staff was underway. Detail provided on actual policies and procedures was limited, and a struggle was suggested, between balancing the needs of diverse staff, with concerns for some, perhaps, more conservative clients. Some repositioning of arguments was suggested, focussed on shifting responsibility to staff and on shifting the object of celebration from staff to the firm.

Research limitations/implications – This study is limited to an interpretation of carefully constructed publicly disclosed statements. Further studies could explore the lived experience of these apparent changes with staff.

Practical implications – Recruitment and staff retention continue to be on-going challenges within the accounting profession. This study provides insight into initiatives targeted to support LGBTI staff.

Social implications – Availing space to bring 'whole selves' into the workplace is an important element of creating a pleasant, comfortable and engaging environment for staff. This study provides insight into the perspective of employers on the importance of such initiatives.

Originality/value – Little attention has been directed to exploring sexual diversity in the workplace or to sexuality within accounting studies.

Keywords Critical discourse analysis, Queer theory, Diversity and inclusion, LLLGBTI,
The accounting profession

Paper type Research paper

Introduction

The accounting profession, and large accounting firms in particular[1], claim to be increasingly focussed on including, promoting and maintaining a diversity of staff. Diversity and inclusion can include initiatives addressing gender, culture, age and sexuality. A range of studies have explored factors contributing to these developments. High attrition among female staff (Haynes (2017), Kornberger *et al.* (2010)) has driven greater flexibility around working hours. A rapid growth in demand for recruits (Hayes and Hollman, 1996) and perceptions that young people see a career in the profession as dull (Andon *et al.*, 2010) drive other initiatives focussed on repackaging the profession as vibrant, diverse and future-focussed. "Business case" arguments for diversity focus on the benefits that accrue for the organisation, including enhanced

creativity, attracting a broader range of clients and reducing recruitment costs (Thibadoux *et al.*, 1994). The development of a range of anti-discrimination legislations is another key driver of change. For example, in Australia (the focus of this study), the Commonwealth Sex Discrimination Act 1984 (SDA, 1984) has the specific aim of eliminating workplace discrimination on the grounds of gender and sexual orientation. Amendments to that legislation in 2013 further tightened protections for lesbian, gay, bisexual, transgender and intersex (LGBTI) staff.

A number of questions are worthy of empirical investigation. What should an ideal focus on diversity entail? Is it enough to simply focus on a non-discriminatory approach to recruitment, fair remuneration and equal opportunities? Or is cultural change also important, focussed on "accommodating individual needs, respecting difference, [and] promoting continuous learning" (Guillaume *et al.*, 2013, p. 133)? Are specific diversity programs and practices an important investment? Or are they a waste of resources, with little direct benefit for either the employee or the organisation? Guillaume *et al.* (2013, p. 129) undertook a literature review of studies addressing related questions and concluded disappointingly:

> For every study describing a positive effect of group or team diversity on outcomes such as performance, innovation or cohesion, there is (at least) one suggesting the effect is in the opposite direction and there are others which find neither effect.

The authors argue this puzzle demands further research, focused on the specific people management practices and cultural climates that might facilitate success. Haynes (2017) provides a more recent literature review focused on the accounting profession, observing a largely grim consensus that diversity has had little or no impact in redistributing status or rewards. Related initiatives continue to be tokenistic, so as to avoid "rocking the partnership system, [and] effectively form a reserve army of legal labour with lesser terms and conditions" (Haynes, 2017, p. 118).

While gender and cultural diversity have been well researched, little attention has been directed to issues surrounding sexuality or to sexuality within accounting studies (Rumens, 2016). Ozturk and Rumens (2014) call for organisational research that allows non-heteronormative voices to emerge. While Stenger and Routlet (2017) have recently researched LGBTI diversity within the accounting profession in France, they suggest that circumstances differ from country to country. At the time of this study, recognition of the rights of Australia's LGBTI community was continuing to evolve[2]. A focus on Australia therefore provides insight into LGBTI diversity within a nation experiencing significant legislative and social change. This study opens this field, by exploring statements provided through the websites of Australia's largest professional service firms, regarding the support offered for LGBTI staff. As "privileged organisations" with a broad social impact, these firms are an important target for research questioning how staff are managed (Edgley *et al.*, 2016, p. 15).

A critical discourse approach is taken to help make sense of how particular textual structures and strategies were used and of how that impacted on existing power relations. While Edgley *et al.* (2016) utilised this approach to examine disclosures of large UK, US and Canadian accounting firms regarding diversity in general, a critical discourse analysis (CDA) of disclosures focussed specifically on sexuality, within the accounting profession in Australia, has not been undertaken. Duff (2011) used the method to examine imagery presented of women and non "white" staff within the annual reports of accounting firms, concluding that these groups were under-represented, and that they were given responsibility for less desirable functions. Jeacle (2008) used the method to examine

graduate recruitment materials, arguing that the ideas of fun, making friends and opportunities for time out were promoted to counter perceptions that working for the profession was boring.

McMahan *et al.* (1998, p. 203) offer a number of questions that can be asked in exploring disclosures made about LGBTI diversity: What competitive advantage is gained from a diverse workforce? How is diversity "valued"? How are employees of diverse backgrounds informed to choose amongst organisations that all seem to offer a similar diversity focus? From these ideas, the following two questions are framed for this study:

Q1. What policies and practices have been developed to support LGBTI staff working in large professional services firms in Australia?

Q2. What are the factors motivating these developments, and what are the impacts for LGBTI staff?

While most statements were brief, an accommodative approach to LGBTI staff was suggested. Some efforts to engage with the challenges of heteronormativity and the realities of sexual diversity in the work place were apparent. All firms provided insight into related policy; however, variations in initiatives across the firms were evident. Technical understandings of sexuality appeared limited. For example, some suggested sexuality may just be a way of "thinking". Some appropriation of terminology (including the term "diversity"), and redirection of responsibility from the firm to employees, was suggested. A struggle reconciling competing demands was also apparent. On the one hand, legislative pressures appeared to underpin the need for these comments. However, attention to the concerns of some apparently more conservative clients was also suggested. The outcome was statements that were limited, and that emphasised employee responsibilities. A key conclusion formed by all firms was that a focus on LGBTI diversity was also good for business.

The remainder of this paper is structured as follows. The next section provides background on the development of diversity within the accounting profession. That is followed by a theoretical framework based on queer theory and then a consideration of methodology. Sections follow that present findings, further discussion and conclusions.

Background – lesbian, gay, bisexual, transgender and intersex diversity and the accounting profession

Workplace diversity and inclusion

Diversity management originated in the USA "in the anti-discrimination movement of the 1960s [. . .] [as] a way of dealing with a bad conscience and ghosts of the past" (Jonsen *et al.*, 2011, p. 38). Organisations have commonly approached various dimensions one step at a time, typically starting with gender or age and then progressing to issues of culture, sexuality and ability (Bendl *et al.*, 2008). Ozturk and Tatli (2016) suggest that initiatives focussing on transgender staff may be something of a final diversity "frontier". The outcome of this stepwise approach is that for many organisations, diversity management may be "a potpourri of ideas, programs, and pet projects" (Dass and Parker, 1999, p. 77). Kreitz (2008, p. 101) argues that a piecemeal or "feel good" approach of this nature is not ideal. A comprehensive approach is preferred, focussed on "commitment, strategy, communication, and concrete changes in organisational structure and processes". Similarly, Richard and Johnson (2001) talk of the importance of a "bundling" of policies and practices.

A range of other studies raise warnings about the limitations of diversity management. The pursuit of diversity for business case reasons may benefit the organisation (Thibadoux *et al.*, 1994); however, Dass and Parker (1999) raise concern that business case claims may be hollow, with little underlying substance or value to employees. Lorbiecki and Jack (2000, p. S29) add that in many cases:

> Diversity management initiatives [. . .] perpetuate rather than combat inequalities in the workplace [. . .] [in the way that they] prescribe essentialist categories of difference and offer problematic dualisms for affecting organisational change.

Kreitz (2008) argues that diversity can also be difficult, as staff can resist change. More recently, Guillaume *et al.* (2013) undertook a literature review which revealed that while a focus on diversity can benefit both the organisation and its employees, it ought to be complemented by a range of related HR initiatives and policies.

Diversity in the accounting profession

Grey (1998) provides a useful starting point for understanding issues unique to accounting, suggesting that the profession has a long history of scapegoating the client to justify staff discrimination. "The client (in the abstract) [. . .] operates as a scapegoat to whom blame for contested or controversial aspects [of required behaviour] [. . .] can be attributed" (Grey, 1998, p. 582). Duff (2011) argues that accounting firms tend to justify gender and ethnic discriminations by arguing that they have no choice in the face of client demands for white male service. Suggesting that these narrow conceptions may be changing, Carnegie and Napier (2010) argue for two accountant types. The "traditional accountant" is mobilised nostalgically as ethical and technically competent, but perhaps a little boring. More recently, the idea of the "business professional" emerges who has more personality and is more gender and culturally diverse. Broadbent and Kirkham (2008) argue that attitudes and inclusion regarding gender have improved from the "bad days" of the 1970s when the profession was dominated by white men.

Edgley *et al.* (2016, p. 13) counter, however, that while the profession is now openly expressing enthusiasm for the heterogeneity of its staff, diversity remains narrowly conceived and "has been institutionalised through its attachment to traditional, commercial, professional discourse and motifs". Kornberger *et al.* (2010) and Anderson-Gough *et al.* (2005) also observe that while the accounting profession is making a range of sincere and concerted efforts into the twenty-first century, many diversity initiatives fail to achieve objectives. In Kornberger *et al.*'s (2010) study, the authors argued that a key "flexibility" initiative designed to improve female staff retention was largely unsuccessful and, in fact, had the unexpected consequence of serving to reinforce barriers.

A related concern is that while accounting firms might now be having some success with recruiting a diversity of staff, those staff continue to find it difficult to remain long term, due to prevailing norms which emphasise that senior positions should be held by white, male staff (Anderson-Gough *et al.*, 2005). Hayes and Hollman (1996, p. 38) note that

> In public accounting, careers are built around, and are highly dependent upon, informal relationships [. . .] Men have long used networks of cooperating and interconnected colleagues [. . .][which] are often tight-knit and exclusive.

These informal processes include an emphasis on the "correct" forms of socialising, particularly in front of clients, to "get on".

Lesbian, gay, bisexual, transgender and intersex as a specific diversity concern
Pride in Diversity (PiD) is an initiative of ACON (the AIDS Council of NSW), an organisation which has become a key Australian authority on issues of sexual health and sexuality. Providing something of a "best practice" guide for how an organisation might approach LGBTI diversity and inclusion, PiD (PiD, 2013, p. 12) argues, "LGBTI inclusion has often been described as the litmus test for how serious an organisation is about creating a workplace culture that is inclusive and accepting of all". The report speaks of "largely unfounded fears as to how their customers or employees with react" and that "far more will be supportive". The workplace should therefore not "just 'tolerate' or 'accept' diversity but openly embrace it" (PiD, 2013, p. 12). The report argues that a "one-size-fits-all" approach is not ideal; "true inclusion requires an organisation to uncover and address any inequities or challenges for diverse populations to ensure that people are not disadvantaged as a result of their individual differences" (PiD, 2013, p. 18). The report cautions against language such as "sexual preference or lifestyle choice" and instead calls for understanding sexual "orientation" (PiD, 2013, p. 22). The report clarifies that LGBTI inclusion does not mean discussing sex within the workplace, but instead engaging with a diversity of orientations. The reports acknowledge that "many still believe that this is a personal issue and one that should be left at home. [However] the inference here is that one's sexual orientation or gender identity is a choice" (PiD, 2013, p. 25). Finally:

> LGBTI workplace inclusion is absolutely not about trying to change individual's values or beliefs. It is about workplace behaviour and how we interact with each other in a working/professional relationship (PiD, 2013, p. 37).

Rumens (2016) empirically explored the experience of LGBTI accounting staff in the UK, arguing that heteronormativity dominated, prescribing that sexuality had no relevance, and disrupted productivity. Rumens and Kerfoot (2009, p. 765) argue that "dominant professional norms and discourses of heteronormativity treat sexuality and professionalism as polar opposites". This is a problem for LGBTI, as "sexual and gender stereotyping can potentially hinder identity development, well-being, career mobility and work performance" (Rumens, 2016, p. 116). Stenger and Routlet (2017, p. 14) undertook an interview-based study within the accounting profession in France in 2012/2013, finding that acceptance of LGBTI was at best "partial". It was "OK" to be gay; however, some tempering of individuality seemed to be required. As one interviewee put it, "don't be a cream puff". Ostentatiousness in particular, was somehow seen to be in conflict with the requirement that an auditor should be "compliant, meticulous, straight and obedient" (Stenger and Routlet, 2017, p. 10). Rumens and Kerfoot (2009) suggest that further exploration of the relationship between sexuality and professionalism might help explain persisting heteronormativity within these supposedly "gay friendly" workplaces. This study will look at how any comments about professionalism are drawn into discourse addressing LGBTI diversity.

Utilising concepts from queer theory
Queer theory brings together a range of arguments and concepts, building on the core idea that categories of gender and sexual identity are not ontological facts, but are "kept in place by the normative repetition of gendered performances" (Bendl *et al.*, 2009, p. 628). "Sexuality like gender is viewed as a category of knowledge that is historically conditioned and culturally contingent" (Rumens, 2016, p. 115). Queer theory seeks to disrupt and deconstruct binary gender and sexuality formations (Rumens, 2016) by arguing that identity is "performatively constituted by the very 'expressions' that are said to be its results" (Butler, 1990, p. 25). Butler (1990) summarises by offering the idea of the "heterosexual matrix",

within which we are all bound, which constrains and conditions what is "natural" and "normal" (Table I). Queer theory calls us to question how categories within this matrix are presented as "normal". In this manner, queer theory adopts a post-structuralist epistemology by focussing "on the shifting, fragmented complexity of meanings (rather than on the notion of centralised order)" (Bendl *et al.*, 2008, p. 383).

Queer thinking is necessarily political, as it presents an "attitude of unceasing disruptiveness" to any suggestions of a "norm" or an "other" (Parker, 2002, p. 148). Queer theory enables exposure of how heteronormativities are manifest, negotiated and challenged (Ozturk and Rumens, 2014). Queer theory's "key move is to question the existence of the boundary, not simply to demonise that which lies on one side and to celebrate that which lies on the other" (Parker, 2002, p. 156). Queer thinking asks us to consider how what is within the boundary is within and how what is without is without (Bendl, 2008). Ozturk and Rumens. (2014) draw on queer theory to argue that as an openness towards gay men developed in UK academia, a binary also became apparent between the term "gay", which was used to represent the acceptable, and "queer" as awkward, disruptive and dangerous.

A range of studies have explored diversity management through the lens of queer theory, offering a range of perspectives. On the one hand, Kollen (2016, p. 1985) argues that the development of organisational LGBTI networks might lead to increased self-esteem, job satisfaction and loyalty; "single practices addressing diversity management with the dimension of sexual orientation can be positively related to the perceptions of a supportive organisational climate by gay and lesbian employees". Alternatively, a queer lens can shine a light on entrenched patterns of power in relationships (Bendl *et al.*, 2008; Bendl *et al.*, 2009). Bendl *et al.*'s (2009) analysis of documentation addressing gender diversity provides an exemplar for how queer thinking can be utilised in a critical discourse study. Bendl *et al.* (2009) found a pervasive representation of "he" before "she", a conflation of women with minorities, positive representations of "family", simplistic references to sex-gender-sexuality, negative references to sex (e.g. talking only about negative issues including sexual harassment, or the banning of sexually explicit material) and unchallenged references to the term "partner". In conclusion, the authors argued that related documents "display binary essentialist notions signalling dichotomy and hierarchy" (Bendl *et al.*, 2009 p. 635). This can be related to Haynes (2017), who suggested that diversity management may support the treatment of some as "second-tier" staff, left to perform undesirable hackwork.

Methodology

This study explores and analyses discourse provided on the websites of six large professional service firms (the so-called "Big 4"; Deloitte, Ernst and Young, KPMG, and PwC, along with two "second-tier" firms, BDO and Grant Thornton [GT]), as at May 2017, regarding LGBTI staff diversity and inclusion. Discourse analysis seeks to make sense of both spoken and written language in use by considering structure, form and relationship to broader social and cultural contexts (Paltridge, 2006). Jeacle (2008, p. 1303) suggests that

Table I.
Butler's heteronormative matrix – a dualistic construct of binary opposites

Sex	Male	Female
Gender	Masculine	Feminine
The associated norm	←Heterosexuality and mutual sexual attraction→	
Descriptors	Powerful, active	Reactive, inferior, other, passive

Web-based text as a specific form of discourse can provide "a general review [...] to somehow capture the flavour or essence" of how an organisation seeks to construct a desired message. Edgley *et al.* (2016, p. 15) concur that the internet is an important site for analysis of values and norms; "numerical data, metaphors, repeated key words, descriptive phrases and imagery" can all provide insight into the message a firm seeks to convey. An organisation's website is the "virtual stage" where ideas are played out and legitimacy is tested (Mescher *et al.*, 2010).

My interest in discourse stems from Foucault's argument that "it is in discourse that power and knowledge are drawn together" (Foucault, 1998 p. 100). Hardy and Phillips (2004, p. 2) argue that relationships of power "shape who influences discourse over time and in what way". Specifically, this study adopts tools provided through CDA to seek connections between discourse with social practice, and to consider how discourse is shaped by power relationships (Huckin, 1997). van Dijk (2001) approaches CDA through socio-cognitive theory to argue that in constructing discourse, actors combine personal cognitive systems with shared social representations (van Dijk, 2001; Wodak, 2001). van Dijk's (2001) approach which focusses on social context, and which explores how discourse, cognition and society are all mutually dependent, is of importance to this study, which explores diversity for groups of individuals (LGBTI) who have previously experienced marginalisation and disempowerment.

While CDA does not come with a "ready-made" collection of linguistic tools for social analysis (van Dijk, 2001), all approaches at least implicitly draw from a range of analytical means (Wodak, 2001). van Dijk (2001) suggests a range of linguistic features or discourse structures can be fruitfully drawn on to link discourse to the social. In this study, four key textual strategies will be focussed on to help make sense of how power relationships are reflected in statements about LGBTI; framing, foregrounding, presupposition and omissions. An examination of 'framing' within text, might provide insight into how the writer is seeking to take a particular position (for example, an authority beyond question). The use (or not) of visual aids may explain how attention is being drawn to or from more substantive aspects. Foregrounding looks at how some arguments of importance are emphasised before others. For example, presenting a business case before issues relating to the individual or justifying action as necessary to appease the client (Huckin, 1997) can point to who holds power. Presupposition questions how certain ideas are taken for granted. How are agents depicted; who is active, who is passive and who is omitted (for example, "gay", "lesbian") (Huckin, 1997)? Omission of issues of social importance may reveal efforts by managers to distance themselves from staff (Boje, 1995; Mescher *et al.*, 2010). In addition, power relations may also be revealed where text draws dubious connections or presents simplistic narratives designed to marginalise some (Boje, 1995). While this range of specific tools are drawn on, and efforts will be made to present a balanced understanding of the meanings of the narratives examined, a limitation of this critical discourse approach which must be acknowledged is that the conclusions drawn will necessarily reflect personal interpretations of the author.

Framing was important to a CDA study by Farrell and Farrell (1998), who argued that an authoritarian positioning of the writer was evident in language suggesting a strong sense of reader obligation and powerlessness. Singh and Point (2006) drew on presupposition to argue that notions of gender and ethnicity within corporate diversity statements were presented as issues requiring "policing and protection, with no mention of respecting, valuing or utilising diversity" (Singh and Point, 2006, p. 368). Presenting staff as "resources" to be "harvested", suggested taken for granted ideas about the importance of financial imperatives and competitive advantage. CDA was of value to each of these studies, as

"'modern' and often more effective power, is mostly cognitive, and enacted by persuasion, dissimulation or manipulation" (van Dijk, 1993, p, 254).

The findings section that follows describes the disclosures of each of the six target firms with respect to LGBTI diversity, as provided as at May 2017. The six firms are presented in alphabetical order and the findings are related as appropriate, to both the theoretical concepts and to the CDA tools utilised in this study. That is followed by a further discussion section which returns to the study's two research questions and distils key contributions.

Findings

BDO

BDO provided a brief webpage, "What it's really like working at BDO Australia"[3], which presented a simple message pitched apparently at potential recruits. The page began by framing the issue from the employee's perspective; "BDO is committed to [. . .] [enabling staff] to work to their full potential, yet al.so accommodate their interests and commitments outside of BDO". No elaboration was provided on how BDO approached this strategy. The remainder of the page spoke mostly about other HR initiatives which were not diversity specific, including training and global secondment opportunities. Flexibility was referenced. Video messages from some employees seemed to promote an idea that BDO was a fair and pleasant place to work. In one video, an employee argued that BDO was "inclusive and collaborative". Another said BDO was "open-minded".

Deloitte

Deloitte provided a series of "diversity"[4] pages within their Australian website. The discourse began by foregrounding (Dass and Parker, 1999; Huckin, 1997; Paltridge, 2006) a business case; "we aim to create an environment which supports and values improved business outcomes by maximising Diversity and Inclusion". A distinct "Diversity and Inclusion" page[5] established three distinct strategies, with women first, followed by culture and then LGBTI. Like the diversity page, this page also started by emphasising a business case; "as an organisation we recognise the benefits to be gained from a diverse workforce". Deloitte then countered with concerns more specifically focussed on their employees; "our aim is to ensure that all our people feel comfortable to bring their whole selves to work". A business case was again reiterated; "diversity is a pre-requisite - different people, different skills and a different way of thinking combine to create value through innovation". Towards the end, Deloitte playfully explained that their objective regarding gender was to get "our unfair share of female talent". Several abstract visual images were presented including rainbow-coloured graphics and a rack of blouses at the point where arguments about gender were being made.

Deloitte went on to explain their "GLOBE" LGBTI "leadership forum". "GLOBE's vision is to create an inclusive work environment where our LGBTI people can be their authentic selves and set out to achieve their career goals regardless of how they identify. The discourse explained that GLOBE included initiatives focussed on training and awareness. A link to a GLOBE web page was provided[6]. Unlike the material above, which emphasised the needs of business, much of the dialogue here placed employees and their needs first. Several comments suggested a caring employer. "When people are able to bring their whole, un-edited self to work, it unleashes their potential and allows them to truly flourish". "For many LGBTI Australians, the above situation [employer support] is not commonplace, with some feeling compelled to remain in the closet at work for fear of professional roadblocks or worse". Deloitte used the warm word "proud" and spoke of creating an environment of "psychological safety". Later, however, a business case was re-emphasised; this "increases

employee engagement, drives creativity and innovation and ultimately, gives Deloitte the edge to deliver more for our clients". This discourse did not therefore present the wholly commercial focus that Edgley *et al.* (2016) observed in their study of the profession. However, Deloitte's focus on both concerns of direct interest to clients and concerns of more specific interest to employees may leave the reader unclear regarding the key purpose of these statements. The web page continued with insight into several GLOBE initiatives including training, celebration of annual events of relevance to LGBTI and engagement with groups that promote "vitality, visibility, events and collaboration for LGBTI persons across professional services member firms".

Deloitte also provided a series of diversity-focussed research reports which appeared designed to "frame" (van Dijk, 2001) the firm as a thought leader. Clients appeared to be the key target audience here:

- "Missing out: the business case for customer diversity" 2017.
- "The six signature traits of inclusive leadership. Thriving in a diverse new world" 2016.
- "Fast forward: Leading in a brave new world of diversity" 2015.
- "Waiter is that inclusion in my soup? A new recipe to improve business performance" 2013.
- "Inclusive leadership. Will a hug do?" 2012.
- "Only skin deep? Reexamining the business case for diversity" 2011.

The first 2011 report articulated two key arguments that then repeated in most of the five reports that followed; "the value of diversity lies in developing an inclusive workplace" (p. 3), and "diversity is really about diversity of thought" (p. 5). No specific mention of LGBTI was made in that 2011 report. The 2012 report reiterated the idea of "diversity of thinking". Into the 2013 report, with legislation emerging to improve employee protection, diversity and inclusion were now framed as both issues for business and issues of employee rights. The 2015 report developed a further refinement of thinking about the business case by arguing that employers must now also think about diversity of markets, diversity of ideas and diversity of talent. It is within this latter category that some discussion of LGBTI first emerged in these reports. Justification for engaging positively with LGBTI staff centred around concerns about a "war for talent". Challenges of staff retention in the profession (Kornberger *et al.*, 2010) would thereby appear to be one factor motivating this explicit engagement with LGBTI staff. The 2016 report developed these business case arguments further, presenting a fourth form of diversity for clients to consider; diversity of customers. The 2017 report developed this idea further, while also now referencing "LGBTI" repeatedly and confidently.

Ernst and young
EY Australia did not provide any specific publication with "diversity" it its title. However, some related commentary was provided in the document; "How will your ideas make the world work better?; Student opportunities in 2017"[7]. This title suggests that recent graduates were a key target audience. It would seem therefore that like Deloitte, a key related concern for EY was staff recruitment (Kornberger *et al.*, 2010). The document started by asking this target audience; "how do you want the world to work better?" The tone used throughout the document suggested that EY was keen to nurture questioning minds. A range of images were presented suggesting a dynamic and exciting work environment, including ethnically diverse, attractive and happy young staff. Very few images of anyone

over 30 were apparent. Images of modern technology (smartphones, drones, robots, etc) and an image of young hands embracing a globe of the world suggested concern for global client needs and reach.

"Diversity" was first mentioned on Page 5 in a business case manner; "we draw on a diverse team for every project to find the best opportunities and innovations for our clients to grow today and tomorrow". Also, on Page 5, EY contrasted itself to other Big 4 firms arguing "we connect with each other like no other Big 4 organisation – cross border and cross services". An emphasis on commercial interests (Edgley *et al.*, 2016) was reinforced in language which presented staff as "resources". One employee is quoted as saying that she felt like a "valuable asset to EY".

The document went on to explain the various intake programs that graduates might seek employment through. A specific narrative addressing diversity was provided towards the end. This latter part of the report began with a page entitled, "calling international students". Some of the arguments developed here drew attention to the responsibilities of employees (as opposed to any responsibilities which might distinctly be those of management or the firm). For example, a statement encouraged staff to engage in voluntary activities. Into the last six pages of this document, EY explained that "every one of us is different, one size doesn't fit all. We think differently and like to work in different ways". An image of a rainbow flag was presented alongside images suggesting teamwork and cooperation. The following statement (p. 25) appeared to be specifically targeted to LGBTI graduates: "EY Unity. Our EY national network group, called Unity, is for lesbian, gay, bisexual, transgender and intersex (LGBTI) people and their straight allies. This group aims to create a sustainable, inclusive culture where LGBTI individuals at EY can bring their whole selves to work". To summarise, despite suggestions that a broad diversity of potential recruits was the target audience for this document, a strong emphasis on commercial concerns was also evident. Other stakeholders including clients would also appear to be a target audience. Little insight was provided into specific diversity goals, initiatives, targets or achievements.

Elsewhere on its website, EY provided a page entitled "Drawing on everyone's strengths"[8]. As with "How will your ideas make the world work better?; Student opportunities in 2017", this page also started with a business case (Dass and Parker, 1999); "diverse viewpoints lead to better answers". However, a statement speaking directly to more specific staff interests followed:

True opportunity means working with people in different industries and different cultures from around the world. We don't put you in a box. Instead, we find the opportunities and challenges that best suit your talents and empower your career.

The emphasis in this statement was on culture (as opposed to gender, sexuality or any other focus of diversity). The narrative then continued with an emphasis on employee responsibilities, suggesting that if staff do not consider diverse perspectives, they will be failing to meet client needs:

You'll be encouraged to think in global terms, build strong relationships and embrace diversity in all its forms. By valuing the differences in those you work alongside you'll find that you improve your perspective and, ultimately, provide better answers for your clients and communities.

Comments of direct potential interest to LGBTI staff were provided towards the end of this web page. A statement of recognition for LGBTI inclusion was provided:

Creating a work environment where lesbian, gay, bisexual, transgender and intersex (LGBTI) professionals can be their authentic selves at work is a core element of our diversity and

inclusiveness commitment. It's where everyone's opinion is listened to and valued. And that means you can be yourself at EY".

The page ended by explaining that EY's "Unity Network" participated in social activities (including the Sydney Mardi Gras Parade). A "marriage equality pledge" made on 26 May 2015 was noted, providing the following detail:

In signing this pledge, EY Australia proudly recognises the rights of lesbian, gay, bisexual, transgender and intersex people to experience the same freedoms as others, including with whom they choose to make a commitment of love and marriage.

Some separate commentary addressing initiatives for female staff and staff with disabilities was also provided.

Grant Thornton

GT also provided a web page which appeared to be specifically targeted at recruits entitled, "Life at Grant Thornton"[9]. However, similar to related recruitment-focussed discourse presented by some of the Big 4, clients were soon added as a related subject of interest. Furthermore, the web page also seemed to be motivated to emphasise employee responsibilities (as opposed to responsibilities that might more directly be those of management or the firm). The page began; "at Grant Thornton you're encouraged to reach your full potential and thrive". Several references were also made to "diversity of thought" (a concept which Deloitte also drew on). An un-authored comment added, "I'm free to be authentic". Suggesting business case arguments (Dass and Parker, 1999), a later comment argued; "we encourage genuine diversity: of views, perspectives and people – only this way can we create the best outcomes for our clients and each other". A plea then followed to the reader's humanity:

We care deeply about our people. [. . .] You value your family and want to be authentic to who you are. We're creating an environment where our people are supported to fully embrace and achieve the things that are important to them – both professionally and personally.

Perhaps the "you" in this interesting and somewhat defensive sentence was some clients from which GT had experienced some homophobia in the past. While the notion of "family" was introduced but not unpacked (Bendl *et al.*, 2009), we can also see that the language here was warm, with encouragement to all staff to "be authentic" and to "embrace" whatever they see as important. The page ended with more warm terminology, explaining GT was "proud" to be associated with several diversity-focussed organisations:

We are also supporters of marriage equality [. . .] and recognise the rights of our lesbian, gay, bisexual, transgender and intersex (LGBTI) team members to live and work, free of prejudice and discrimination.

KPMG

KPMG provided a webpage entitled "Diversity and Inclusion"[10], which foregrounded (Huckin, 1997) employee interests, explaining that within KPMG, "everyone has the opportunity to succeed irrespective of ethnicity, generation, flexible work status, sexual orientation or disability". Interestingly, like both Deloitte and GT, KPMG also spoke of the importance of "diversity of thought" which, they argued, "strengthens relationships [for] [. . .] our people and clients", and then, "makes KPMG a vibrant and interesting place to work". It would seem that this concept was becoming institutionalised across this field of organisations (Edgley *et al.*, 2016). Seven "key" diversity areas were overviewed of which

"sexual orientation and gender identity" was not the last. The web page explained that KPMG "welcomes" and "encourages" LGBTI staff. The firm's "Pride@KPMG" network was introduced, and KPMG explained they "received a Silver Tier award" in 2017 and that they had pledged support for marriage equality.

KPMG's website also included a December 2016 report entitled "Bringing the future forward. Diversity and Inclusion Report"[11]. The report advised that KPMG's "Diversity and Inclusion strategy" was now in its fourth year, and that this was its second annual report. An overview of initiatives developed since 2012 was presented. The report argued that diversity and inclusion were important to both the business and staff. "Fairness" was a key theme. LGBTI were explained using the phrase "sexual orientation". The CEO added, "inclusion and diversity is personal and you need to find your own story" (p. 1). He suggested diversity required a comprehensive approach (Kreitz, 2008; Richard and Johnson, 2001), focussed on leadership, strategy, benchmarks, HR initiatives and, most importantly, developing the organisation's culture. The importance of "diversity of thought" was reiterated.

The report went on to provide several distinct pieces written by a range of senior managers. Elizabeth Shaw, Manager Advisory, argued that "diversity won't work without inclusion". A key commercially focussed argument she emphasised was that the organisation sought to "benefit from their difference" (p. 4). The report went on to present pieces on women, "millennial" staff (several), flexibility, domestic violence and indigenous staff. A distinct piece was presented from John Sommerville, KPMG's Pride@KPMG Executive Sponsor. He explained:

Diversity has been on the firm's agenda for more than 10 years and we know that 'getting it right' has a moral as well as a business imperative [. . .] this imperative crystallised when we formally launched our Diversity and Inclusion Strategy in 2012, which includes seven focus areas: gender diversity, flexibility, ethnicity, generational, sexual orientation and gender identity, family and disability" (p. 16).

As with several narratives from the other firms, KPMG took the opportunity to seek to position itself as a leader. For example, John added, "we led the industry in recognising sexual orientation and gender identity long before others thought to do so" (p. 17). The piece finished by explaining that Pride@KPMG was designed to "engage with our people and clients and our community on LGBT+ matters. To influence and be advocates for positive change" (p. 17). Interestingly, the KPMG report provided no specific piece on ethnicity.

PwC PwC Australia provided a "Diversity and Inclusion"[12] page under "careers" on their website. Hinting at concern for a broad range of stakeholders including staff and clients (Anderson-Gough *et al.*, 2005; Grey, 1998), the page started with a statement explaining why attention was being directed to diversity; "the world of work is changing [. . .] people's expectations all shape the workplace of today". An unapologetic and warm statement of support followed; "we foster an inclusive culture that embraces differences". The page added that it was important to "be ourselves [. . .] and discover our potential". PwC went on to argue that they promote "broad perspectives", and that staff from "different points of view" should be free to "live their values". This statement can clearly be read as supportive to LGBTI. However, some of the language utilised here, for example "points of view", arguably does not reconcile well with the understanding that sexuality is in fact an "orientation" (not a perspective or choice) (PiD, 2013 p. 22). Towards the end, a broad business case objective was emphasised; to "work together [to] create the greatest value – for our business, our clients and society".

The web page also made several references to "inclusion". Two key diversity targets were disclosed; focussed on women first, and then culture. A number of initiatives were listed, including a focus on flexibility, applying for diversity awards and a focus on disability, pay, promotion, training and leave. "LGBTI" was referenced in relation to "employee-led diversity networks". Interestingly, most of the initiatives listed here came with a verb ("adopting", "applying", "maintaining" etc). However, the LGBTI initiative had no verb ("employee-led diversity networks [including cultural, disability, LGBTI and gender equality networks"]). Without a verb, the reader remains ignorant about what precisely these networks sought to do. Survey results were also provided which indicated that 82 per cent of staff felt PwC was "an inclusive work environment". The page noted that PwC had been "twice named Australia's top LGBTI employer by Pride in Diversity" and was "one of the first private sector organisations to sign a letter of support for marriage equality in Australia". The page finished with links to several external resources, including PiD.

Further discussion

This study examines narratives addressing LGBTI staff and diversity, as provided as at May 2017, within the Australian websites of the "Big 4" (Deloitte, EY, KPMG and PwC), as well as BDO and GT. In so doing, two research questions are addressed; what do these statements say about initiatives targeted to support LGBTI staff, and what is learnt about the factors motivating these statements and the impact for LGBTI staff. In addressing each of these two questions, this section draws further from the queer concepts and the critical discourse tools assembled for this study.

RQ1. What is learnt about policies and practices for LGBTI staff?

Suggesting that it is not critical to have a comprehensive approach to diversity from the outset (Richard and Johnson, 2001), a variety of approaches and initiatives were explained across these narratives. Past studies have cautioned against a "potpourri" (Dass and Parker, 1999) of "piecemeal" (Kreitz, 2008) initiatives. However, in this case, the diversity of initiatives evident across the field suggests management and staff were given space to develop individualised approaches, and so there was limited sense that norms had yet developed about specific LGBTI strategies and practices which ought to be implemented across this field.

The initiatives evident in this study are summarised in Table II. Several organisations spoke of their pledge to support marriage equality and the establishment of networks for LGBTI staff and "straight" allies. Deloitte had "GLOBE", EY had "Unity" and KPMG had "Pride@KPMG". PwC provided a general comment about employee-led networks. Each of

Initiative	Deloitte	EY	KPMG	PwC	BDO	GT
Chief Diversity Officer?			✓			
Statement on marriage equality?		✓	✓	✓		✓
LGBTI staff network?	✓	✓	✓	✓		
Staff encouraged to bring whole/authentic self to work?	✓	✓	✓	✓	✓	✓
Talk of "diversity of thinking"	✓		✓			✓
Reference to benefit for clients?	✓	✓	✓	✓		✓
Engagement with annual days of recognition/celebration?	✓	✓				
Engagement with related external networks/groups?	✓			✓		✓
Suggestion of being a leader within the profession?	✓	✓	✓	✓		

Table II.
LGBTI-related
initiatives disclosed
by each firm

these networks seemed to assume a range of responsibilities including training, internal awareness campaigns and participation in social activities. There was no suggestion that any of this training sought to "mould" graduates to better "fit" within existing organisational norms (Andon *et al.*, 2010; Richard and Johnson, 2001). Effort was also made in some cases to frame (van Dijk, 2001) the firm as a leader. KPMG explained that "we led the industry in recognising sexual orientation and gender identity long before others thought to do so". Deloitte presented several research reports suggesting a thought leader. EY explained "we connect with each other like no other Big 4 organisation". PwC explained they were the first to support marriage equality in Australia.

Some insight into attitudes towards LGBTI staff can be gleaned from the verbs, adjectives and explanations that were both utilised, and also omitted (Mescher *et al.*, 2010). PwC explained that the firm "embraces differences" and that all "values" were supported. Deloitte and GT spoke of being "proud". However, in both cases, this pride was not about their staff *per se*. For Deloitte, it was a pride about "creating an environment"; and for GT, it was a pride about their association with "diversity focussed organisations". KPMG explained LGBTI were "welcome", and that they "encouraged" staff of all sexual orientations. While EY explicitly explained that they "embraced" their disabled staff, and any embracing of LGBTI staff was omitted. GT explained they "recognised" (but not "embraced" or "celebrated") the rights of LGBTI. There would seem to be room, therefore, for some of these discourses to become warmer and more comforting for all staff. These narratives could also consider clearer reference to being proud of all firm achievements, including not only good networks and the creation of good environments but also of staff.

Several of these narratives seemed keen to shine a light on employee responsibilities, avoiding perhaps some of the detail regarding responsibilities which might more directly be those of management or the firm as a whole. Framing the narrative in this way, to focus on employee responsibilities, suggests organisations of authority. EY explained that staff were "encouraged to [. . .] embrace diversity" and "value the differences" and "improve your perspective". GT explained that "our people are supported to fully embrace [. . .]". KPMG asked employees "to find your own story". Cooper (2015, p. 15) drew on Foucault to observe how the "neo-liberal mentality has reconfigured humans [. . .] the worker is not presented in economic analysis as an object - the object of supply and demand - but as an active economic subject"; the "entrepreneur of the self". The emphasis on employee responsibilities in this developing discourse demonstrates another example of how employees are increasingly driven to be such self-entrepreneurs (Cooper, 2015).

Some discomfort with terminology was also suggested. Deloitte's trail of research reports had only recently begun to utilise the acronym "LGBTI". Sexuality was largely omitted from Deloitte's very general discourse in these reports until 2014. More recently, this now seems to have evolved, as several firms were now comfortably articulating the specific words, lesbian, gay, bisexual and transgender. Limited visual imagery was provided by any of the firms. The few visuals provided in relation to LGBTI were largely abstract (for example, rainbow images). While Ozturk and Tatli (2016) suggest the workplace needs of individuals who identify as either L, G, B, T or I are likely to significantly differ, any issues specific to each of these sexuality/gender types was omitted. Bendl *et al.* (2009) suggest that conflation in this manner serves to remind the reader of the hierarchical dominance of non-LGBTI. Like Bendl *et al.* (2009, p. 35):

> Although the texts are free of politically incorrect notions and work to display openness and inclusion of different subject positions and identity constructions, by reproducing gender and heterosexuality binaries they perpetuate a heteronormative perspective.

Most omitted the terms "transgender" and "intersex", and so these groups would appear to be something of a "last frontier" (Ozturk and Tatli, 2016). None utilised more "dangerous" terminology (Bendl *et al.*, 2009; Ozturk and Rumens, 2014), including "queer" and "sex". All were careful to avoid suggestion that dominant cultural norms should be disrupted (Bendl *et al.*, 2008). Nonetheless, all narratives confirmed that there was now "room" to engage with, embrace and nurture LGBTI "others". Haynes (2017) suggested that these "others" may be important to simply perform the "hackwork" for the dominant "norm". Here, we see some progress from Haynes (2017), in comments through all of these narratives which encouraged all staff to shine and achieve their best.

RQ2. What is learnt about the drivers and impacts for LGBTI staff?

Further to Butler (1990) and Rumens (2016), the mere existence of these narratives suggests an effort to positively engage with an LGBTI agenda, and draw LGBTI "within" the firm (Parker, 2002). While many of these narratives explicitly stated that their purpose was to encourage LGBTI individuals to apply for employment, most did not explicitly identify an intended target audience (whether that be staff, clients, management, potential recruits or others). Multiple references to "client" suggest that this grouping was a least one among several potential target audience groups. Furthermore, most statements appeared compelled to foreground a "business case" for diversity (Dass and Parker, 1999). That business case commonly argued that acknowledging, protecting and (perhaps) celebrating LGBTI staff "improved business outcomes" (Deloitte), availed "better answers" (EY), "strengthened relationships" (KPMG) and provided "the greatest value for our business, our clients and society" (PwC). KPMG added that they were motivated to "benefit from their difference". Reference to legislation was hinted at but not explicit. For example, Deloitte stated that "diversity was a pre-requisite" and GT advised that employees had "rights" to work "free of prejudice and discrimination". Promotion of the firm, and suggestions of staking claims to a moral high ground, also appeared to be important elements of the framing of most of these narratives. EY portrayed the modern accountant as an exciting "business professional" (Carnegie and Napier, 2010) by presenting diversity within a glossy document, full of images of staff having fun and engaging with current technology. Jeacle (2008) would suggest, however, that the sincerity of serious messages about LGBTI staff may be lost when conflated with fun and frivolous images.

Comments focussing on the perspectives of LGBTI staff were also presented in all cases, and so these diversity narratives did not simply present a narrow commercial discourse (Edgley *et al.*, 2016). Nonetheless, LGBTI were largely spoken for (Ozturk and Rumens, 2014). Furthermore, these staff-focussed comments generally followed that first articulation of a business case. KPMG and BDO were an exception here, providing comments from the perspective of the employee first. For example, BDO advised that they were "committed to [. . .] [enabling staff] to work at their full potential". After having presented first a business case, Deloitte argued that staff should be able to "flourish" and "bring their whole selves to work". Deloitte later added caring statements about the damaging impact of being "in the closet". EY suggested, "we don't put you in a box", staff should be able to "be their authentic selves at work", and "everyone's opinion is listened to and valued". These statements align with guidance from PiD (2013), that diversity should not be homogenised as a "one-size-fits-all" approach. Similarly, KPMG spoke of finding "your own story". PwC advised that "we foster an inclusive culture that embraces differences". The argument constructed in almost every case, was that *everyone* ought to feel able to be their "authentic selves at work". A common theme therefore, was that the "other" was presented not so much as "LGBTI", but the authentic self within each of us. Relating these ideas to arguments from queer theory, the

emergence of this focus on LGBTI seemed to parallel a developing understanding that narrow binary identity formations were neither productive for the organisation, nor fulfilling for the individual.

These narratives therefore suggest a multitude of related pressures and drivers; regulation, business case arguments, concern for the individual and concern for the client. While business case arguments are not mutually exclusive from encouraging skilled job applicants, they may have little underpinning substance (Dass and Parker, 1999). The outcome here was a mixed discourse that suggested challenges in reconciling between some client needs, and concerns which might be more specific to staff. Anderson-Gough *et al.* (2005) and Grey (1998) suggest the idea of "client" is commonly invoked to justify, or to provide a scapegoat. By contrast, all of the client-focussed arguments presented here focussed positively on the value of diversity, arguing that it was also in the client's best interest. Some acknowledgment of LGBTI marginalisation in the past was also evident. In response, these firms were now attempting to move that cluster within the organisation's cultural boundaries (Parker, 2002).

Industry "best practice" guidelines provided by PiD (2013) are drawn on here to provide a social context (van Dijk, 2001) for our critical analysis. PiD (2013) advise that sexuality is an "orientation", not a "choice" or a way of "thinking". It would seem however, that these firms were still evolving towards engaging with that language. KPMG specifically spoke at several points, of sexual "orientation". Deloitte on the other hand, talked of how staff "identify". "Identify" is an interestingly neutral word. It neither acknowledges "orientation" dismisses any suggestion of "choice". "Diversity of thinking/thought" was another commonly utilised expression. One interpretation of that conception, is that it arguably repositions diversity to focus on what's in it for the firm – tapping into the full breadth of "thought" available within their pool of human "resources". EY and BDO explained they were "open". Open is another neutral word which does not necessarily equate to embracing or celebrating. Furthermore, a statement about being open of itself, provides no guidance as to how diverse individuals might navigate such passageways.

The series of research reports developed by Deloitte from 2011 to 2017 are interesting because they suggest something of how thinking on diversity may have evolved in this period. While early reports omitted reference to LGBTI and focussed on the business case, later narratives were increasingly confident and clear, engaging more boldly with LGBTI specifically and giving greater attention to the voice of employees. Another development in later reports were arguments about what are arguably more neutral concerns, including diversity of markets, ideas, talent and customers. A "war for talent" emerged as a theme within several of these narratives. The assumption appeared to be that the market was buoyant, and so employers must engage with diversity as a part of their struggle to find and keep good staff.

To summarise, all of these narratives now argued that all staff (including LGBTI) were to be accepted and encouraged to be themselves, and were required to work cooperatively and productively together. However, this focus on staff was foregrounded in most cases, with a taken for granted norm that the business case came first. While a business case does not preclude a diversity of skilled people from recruitment, it does not necessarily align with or address, all issues of interest to a diverse workforce (Dass and Parker, 1999). For example, while LGBTI staff are likely to appreciate arguments that diversity results in the best outcomes for clients, they may also value greater clarity on a range of more specific matters including how they will be treated on a day to day basis, and on specific initiatives designed to protect, facilitate pathways, and indeed, celebrate their inclusion. While LGBTI staff were now engaged within these firms, the emphasis on the business case and on all staff, suggests

there was room for these firms to further deconstruct perceptions that heteronormativity prevailed (Butler, 1990; Rumens and Kerfoot, 2009).

Conclusions

This study has explored early efforts from the largest accounting firms in Australia to articulate positions regarding their LGBTI staff. Three key contributions are formed. First, the narratives suggest multiple, and in some cases possibly, competing drivers. The outcome was statements that were brief, and which suggested a position that was still developing with respect to LGBTI staff. Some defensiveness and reserved comments made in relation to "client" suggest concern that this other was also reading, and that some of the more conservative amongst them needed to be persuaded of the merits of related initiatives.

Second, despite the recent development of these narratives, some repositioning and progression of arguments was already suggested. In most cases, the business case for LGBTI engagement was articulated first. Several then focussed on the importance of *all* staff being able to be their "authentic selves". Another apparent repositioning evident amongst several was an effort to focus on related responsibilities for accepting and engaging with diversity, on employees. This may have enabled some firms to avoid also engaging with discussion of responsibilities that might more specifically rest with management or the firm as a whole. In addition, some suggestion of a focus on celebrating the firm, as opposed to the individual, was also evident. Several also suggested that staff diversity was but one element of an overarching focus on diversity of markets, talent and ideas. All of these suggestions of diversion and repositioning, suggest a dominant and overarching concern for business, and for the watchful eye of more conservative clients. Such diversion and repositioning suggest that heteronormativity prevailed, and power remained with management.

Despite these concerns, the third contribution is the observation that LGBTI were now being drawn within the boundaries of these firms. While these narratives were somewhat limited and explained little of the specific initiatives these organisations were engaging with, a cultural shift had clearly taken place in recent years. New diversity positions had been created, ally networks had been resourced and encouraged, and human resource policies and procedures had clearly been reviewed and reworked.

This study is limited to an examination of the brief and carefully constructed disclosures provided within the websites of these Australian accounting firms. Further research could contrast against related disclosures and statements provided by the global offices of these organisations. Research might also seek access to one or more of these apparent diversity leaders to explore the lived experience of these initiatives for all staff, including junior and senior staff, those who are willing to identify their sexuality (including both LGBTI and non-LGBTI staff) and those who may not be willing to disclosure such detail. Such a study would be able to explore the substance of these statements and so might achieve some contrast between rhetoric and staff perceptions.

Notes

1. Hereinafter, this paper makes use of the term, 'the profession', reflecting the reality that larger 'accounting' firms commonly now describe themselves as 'professional services' firms. This rebadging has been necessary, as the services provided by many of these firms has expanded beyond accounting in recent years.

2. For example, the issue of whether same-sex couples should be given the right to marry was the subject of turgid political and social debate in Australia in 2017. In December 2017, legislative change was approved, enacting marriage equality.

3. www.bdo.com.au/en-au/insights/articles/careers/what-its-really-like-working-at-bdo-australia

4. www2.deloitte.com/au/en/pages/about-deloitte/articles/diversity.html

5. www2.deloitte.com/au/en/pages/about-deloitte/articles/diversity.html

6. www2.deloitte.com/au/en/pages/about-deloitte/articles/globe-lgbti-leadership-inclusion.html

7. www.ey.com/Publication/vwLUAssets/EY-oceania-campus-online-brochure-2017/$File/EY-oceania-campus-online-brochure-2017.pdf

8. www.ey.com/au/en/careers/students/life-at-ey#fragment-1-na

9. www.grantthornton.com.au/en/the-grant-thornton-difference/life-at-grant-thornton/

10. https://home.kpmg.com/au/en/home/about/values-culture/diversity-inclusion.html

11. https://home.kpmg.com/au/en/home/insights/2016/12/diversity-inclusion-report.html

12. www.pwc.com.au/careers/diversity-and-inclusion.html

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