

**Impact of diversity, organisational culture and climate on performance in
the Australian accounting profession**

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BACKGROUND: A MULTICULTURAL AUSTRALIA AND ACCOUNTING PROFESSION

The escalation of Australia's multiculturally diverse population, and the inevitable accompanying changes, raises issues relating to acceptance and tolerance within an organisation's culture, climate and its impact on performance. Two decades ago Lewis, French and Phetmany, (2000) noted that although increased immigration has enriched Australian society, it has also presented employers with a number of complex problems and challenges.

The Australian Government Department of Employment (2017) labour market research into the Australian accounting profession, confirms that 'employers assert that many degree qualified international accounting applicants are considered unsuitable for their advertised vacancies', citing poor communication skills as the main reason. However, Certified Practising Accountants, CPA Australia argues that international accountants are a critical source of a future labour supply for Australia (Tadros & King, 2014).

Davis, Frolova, and Callahan (2016), whose research covers diversity within a variety of Australian organisations, revealed similar patterns to those from Loosemore, Phua, Dunn & Ozguc (2011); D'Netto, Shen, Chelliah & Monga (2014) and Dalton, D'Netto, & Bhanugopan, (2015), They confirm that diversity in Australian organisations is not well understood and that leaders remain tentative in their approach to the effects of diversity on the changing culture, climate and performance of their organisation.

Addressing the issues raised by Cohen et al., (1993), that of the distinctive role of the profession in the business community, Kaiser et al., (2015, p. 78) argue that three elements set the accounting profession apart from other organisations when undertaking diversity studies through the lens of organisational culture and climate. Firstly, the profession is "knowledge intensive" meaning that

employees are the firm's most important resource. Staff retention in the profession can be tenuous as knowledge workers have the flexibility of moving to alternative employment with a degree of ease. Secondly, knowledge workers strive for career advancement and autonomy, making management of this group a complex endeavour. Knowledge workers often place their first loyalty to their clients rather than exclusive loyalty to their employer. Therefore, Kaiser et al., (2015, p. 78) argue that 'culture plays a major role in integrating the organisation'. Finally, the accounting profession has far-reaching interests, making knowledge workers pivotal to the firm's success as they offer critical insights and make a valuable contribution into external competitive markets.

On review of their organisational culture and climate research, Calegari and Jenkins, (2006) suggest that diversity may be an influential factor that impacts performance in the profession. According to Mor Barak, (2011, p. 262), benefits from an inclusive diversity culture and climate include (a) opportunities to drive business growth and productivity, (b) cost savings due to higher staff retention and lower absenteeism and successful recruiting, (c) improved public image and reputation.

Evidence points to the notion that changing traditional western style CPA infrastructure to one that supports international accountants and graduates requires a positive buy in from all top tier managers and partners. Studies by The American Institute of Certified Public Accountants (AICPA, cited in Jenkins and Calegari, 2010, p. 131) maintain that for accounting firms to improve their competitiveness, 'they need to recognise the importance of promoting a diverse workforce' and that the demographic landscape is rapidly changing, that partners must abandon archaic policies and 'initiate effective practices that fit the reality of their multicultural workforce'. The AICPA predicts that by 2050, the majority of Americans will be from non-Caucasian backgrounds and eventually, as a precursor for survival, organisational cultures and climates will develop into inclusive leadership and management practices. Despite these conclusions originating from an American perspective, there is no reason to suggest that these findings do not translate to Australian conditions.

RESEARCH PROBLEMS

Research into the accounting profession, as stated by Kaiser, Kozica, Swart, & Werr, (2015), remains comparatively rare. However, while some progress into management practices leading to

organisational cultural change have been made, the authors suggest that given the increased diversity of the workforce and continuing globalisation, it should be much higher on the research agenda.

Similarly, Bertone and Leahy, (2003); Almeida and Bertone, (2013) found Australian research into workplace diversity was not only sparse but infrequently accessed by Australian organisations. Moreover, early observations by Cohen, Pant & Sharp, (1993) found that diversity literature has not taken into consideration that accounting firms may be distinctive from other organisations, that research into this sector is not only limited but tends to focus on management's compliance with legislative guidelines rather than look further afield to consider diversity within the framework of culture and climate as influencers of performance.

This limited focus into Australian workforce diversity has led to a reliance on American and European studies, van Knippenberg and Mell, (2016; Guillaume *et al.*, (2017); Avery and McKay, (2010); Ehrhart, *et al.*, (2014); Schneider, *et al.*, (2013); Mor Barak, (2015) for detailed and up-to date discussion and conclusions into how diversity, culture and climate, impacts performance

Despite substantial global research related to diversity, culture, climate and performance, little is known of Australian conditions or experience, which may be for several reasons. Firstly, the demographic of Australian society has changed significantly over recent decades, aided and abetted by increased immigration and international students graduating from Australian universities. Secondly, the majority of the research originates from international studies, often from the perspective of global, multinational organisations. Finally, further research is both recommended and highly desirable, as advocated by Guillaume *et al.*, (2017); Ehrhart *et al.*, (2014) and others to identify how different, independent moderators, such as a diversity, culture and climate, inclusive leadership, behavioural norms, cultural fit and values interact with each other, providing an integrative diversity management framework that clarifies how workplace diversity yields positive outcomes. As Bouncken, Brem and Kraus, (2016), explain, diversity is often seen as source of innovation and creativity, but faced with operational and communication difficulties, fails to capture the challenges of harnessing their potential unless managed effectively.

McKay et al.(2009) and Guillaume et al.(2017) encourage a more comprehensive research approach, to maintain not only a management and leadership focus but to also branch into the new frontier of diversity research, to examine more closely the benefits of integrated culture and climate and the impact on performance. Emanating from long ago research, Holmes and Marsden (1996) pose the question ‘what does the impact of differences in values have on employee behaviour?’ To date, Guillaume et al., (2017), fully supported by Schneider *et al.* (2013, 2014) and Avery and McKay (2010), claim that this question has still not been fully answered, and advocate further research into the integration of a strong culture and climate and their potential to impact performance in a diverse workplace. As Ehrhart et al, (2014, p. 303) point out, ‘we need to know more about the conditions under which culture is likely to have the strongest or weakest effects... to clarify which aspects of culture and climate are the most effective for improving performance’. The foregoing discussion has raised the following questions:

1. *How has the profession adapted to the increasing cultural diversification of its workforce?*
2. *How does diversity, organisational culture and climate impact performance in the profession?*

OBJECTIVES OF THE STUDY

This study investigates an archetypical Australian professional accounting firm, one that is considered representative of a mid-size firm, with a revenue stream of approximately \$18m and a profile of between 6 – 8 partners and 60 – 80 employees. The profile and demographics for this firm was generated through an analysis of the Australian Financial Review’s Annual Report of the “Top 100 Accounting Firms, 2018” (van Koesveld, 2018). A fictional firm, with the fictitious name of DCC Accounting Services, was formed as a case study to safeguard professional confidentiality and act as a point of reference to capture the extent of workforce diversity across comparable firms, the ensuing organisational culture and climate and their impact on performance.

The objective of this study is to gain a deep understanding of the holistic operations of an Australian professional firm with a diverse workforce that meet the demographics of cultural diversity for this study. Through a close understanding of the experiences and perceptions of immigrant accountants working in the profession, the study will investigate the diversity, culture and climate that

generate current levels of performance and, through a conceptual framework, provide a business case that clarifies how these moderator's impact performance, financial success and employee wellbeing.

DIVERSITY

The Equal Opportunity and Diversity Commission (EODC) provided a comprehensive portrayal of diversity in the workplace as 'having employees from a wide range of backgrounds, ages, gender, ethnicity, abilities, sexual orientation, religious belief, educational background' (Equal Opportunity Act_Equal Opportunity Commission (SA), 1984).

Similarly, the literature presents a vast array of diversity definitions and meanings, creating some confusion about the nature of diversity (Mor Barak, 2011). The term diversity for this study can best be described on the basis of national culture and ethnicity, of demographic categories, identity differences and life perspectives and conditions.

DIVERSITY IN AUSTRALIAN ORGANISATIONS

Taking this narrow approach to researching workplace diversity for this study has not been without its challenges as 'diversity literature has tended to take an ad hoc approach with too little development on theoretical frameworks applied to the study of diversity', (van Knippenberg and Schippers, 2007, p.533), adding that there remains a lack of empirical attention to the underlying issues affecting diversity. However, it is important to qualify van Knippenberg and Schippers, (2007) observation with another, that of a more general direction of the diversity literature within the Australian context. The literature has tended to approach diversity from a human capital perspective, investigating factors relating to diversity management and human resource management (HRM) within the context of generic Australian organisations.

Research emphasis has predominantly focused on the influence of diversity management on productivity and competitive advantage (De Cieri and Kramer 2005), Equal Employment Opportunity legislation and compliance (Teicher and Spearitt 1996), HRM influences (Bartram 2005); (Kaiser et al., 2015).and diversity management as a means of improving profitability (Davis, *et al.* 2016), whereas Bertone and Leahy (2003); Almeida & Bertone, (2013); (Birrell & Healy, 2008), point to intolerance

of diversity remaining pervasive in Australian organisations, exposing the ramifications and missed opportunities that can result from such attitudes.

Such a narrow approach leaves a gap in academic research, creating an opportunity to investigate further the construct of social marginalisation, based on nationality and ethnicity, where firms favour a homogenous workforce. Initially this occurs at the recruitment and selection stage and subsequently, raises barriers, often invisible, to reward and recognition practices and career opportunities during ongoing employment (Almeida and Bertone 2013); (Mor Barak, 2015); (McKay et al., 2007). These and other scholars advocate for a broader research approach, to investigate diversity more fully, from the perspective of inclusion and pro-diversity culture, climate and performance.

To understand how diversity interacts with organisational culture and climate and then impacts performance, a brief description of culture and climate is in order.

An organisation's culture is the pattern of basic assumptions that a group has invented, discovered or developed in learning to cope with its problems of external adaption and internal integration, and that have worked well enough to be considered valid and therefore to be taught to new members as the correct way to perceive, think and feel in relation to those problems. In this sense a culture represents a pattern of beliefs that have been learned with or from other members of an organisation. Organisation climate is closely associated with culture. It is the generalised perceptions that people employ in thinking about and describing aspects of their organisations, its structures, goals, philosophy, management style, decision making, trust, state of industrial relations, and the work itself (Schein, 2010).

This study aims to continue the work and advance the knowledge from previous scholars who have influenced the landscape, to capture the Australian context, culture and climate of the modern-day, diverse workplace.

DIVERSITY IN THE ACCOUNTING PROFESSION

These challenges are apparent throughout the profession, making it important to understand the bigger picture, of organisational complexity, exclusion or underutilisation of immigrant professionals, Ho and Alcorso, (2004), susceptibility of immigrant accountants to social biases underlying Western cultural values, prejudicial recruitment practices, and by extension, limited career opportunities (Almeida and Bertone 2013); (Parry and Jackling, 2015).

A 2016 review of PwC (Australia) by Scobie, (2016) reflects how diversity in the profession is portrayed. CEO, Luke Sayer, affirmed that diversity is inevitable and that under his leadership it was proposed “to increase the cultural diversity of partners from 17% to 30% by 2020”. On closer examination, this proposal merely attests to gender diversity at board level, not as might be construed, of cultural diversity across the firm. Although a sign that gender diversity is being addressed at partner level, there remains the unspoken issue of cultural diversity across all levels of the organisation (Scobie, 2016).

CULTURE AND CLIMATE IN THE ACCOUNTING PROFESSION

It is conceivable to presume that as a long standing, prominent and influential member of the business community, at all levels of economic activity, the profession has developed a distinct organisational culture and climate that permeates not only individual firms but the overall professional accounting sector. Anderson-Gough, Grey, & Robson (2002), argue that although there is some progress of balancing cultural diversity in larger professional firms, there remains evidence of a predominant “Western Anglo-Saxon Protestant” (WASP) community dominating the organisational culture.

These conclusions also prevail in the Australian profession, as revealed by Almeida and Bertone (2013); Birrell, Hawthorne, & Richardson, (2014) and James & Otsuka, (2009), pointing out the susceptibility of immigrant accountants to social bias that underly WASP values within the profession. Their studies show that employer preferences identified low levels of tolerance and acceptance of immigrant candidates.

Embedded in the culture of the profession, it has at its core, a degree of rigidity, immersed in policies, procedures and accounting standards, geared to compliance regulations within the framework of taxation law, corporate governance, insolvency and fiducial responsibility. Spence and Carter, (2014) state that the profession is closely associated to professional standards and principles, to meeting client service obligations.

The accounting profession continues to move in the direction of globalisation, as argued by Parry and Jackling, (2015), which has culminated in the growth of its diverse workforce. Research focus has been, to a large extent, on the positives of diversity and organisational culture and climate, on leadership support of a pro-diversity culture, Schein, (2004); Mor Barak, (2015); Guillaume *et al.*, (2017), on the links to goal achievement, performance outcomes, effectiveness, efficiency and productivity, Ehrhart, *et.al*, (2014), but there remains a conundrum. Namely, despite such overwhelming evidence, the profession continues in its endeavours to sustain a homogenous culture that excludes, whenever possible, accountants from international and diverse cultural backgrounds.

CULRURE AND CLIMATE: AN INTEGRATED APPROACH

Since the 1980s, organisational culture has been a popular research topic in management literature, where authors claim that an organisation's superior quality and effectiveness result from the common ways that employees learn to think, feel and behave (Hofstede, *et al*, 2010). Organisational culture is linked to performance outcomes, effectiveness, efficiency and productivity and is often described in terms of usefulness for high achievement levels, employee commitment, a higher likelihood to enact behaviours which optimise organisational objectives and goals (Ehrhart, *et.al*, 2014). Similarly, climate research also has a long ancestry. Moran and Volkvein, (1992, p.2) maintain that climate is 'a relatively enduring characteristic...which distinguishes itself from other organisations...embodies collective perceptions, autonomy, trust, cohesiveness, support, recognition, innovation and fairness...reflects the norms, values and attitudes of the organisation's culture and acts as a source of influence for shaping behaviour'.

Although both constructs have similar as well as dissimilar traits, each has mainly been presented in the literature as a stand-alone phenomenon, in isolation of the other without making comparisons or connections. However, Ehrhart, *et al*, (2014) point out that the relationships between organisational culture and climate are intertwined, with lines becoming blurred as to what is meant by both constructs, encouraging organisations to build stronger relationships between the two with the expectation that each can profit from the strengths of the other, benefiting both research and practice.

Additionally, Ehrhart *et al.*, (2014) argue underpinning a shared approach, where culture and climate are integrally related and supportive of each other yet remain relatively independent in terms of their distinctive aspects of organisational effectiveness. Bringing these two traditions together, with an understanding how each of the elements of culture and climate interrelate, will add significant insight and knowledge to the academic field and to organisations that the research serves, in this case the profession.

PERFORMANCE

A strong, definitive description of performance has not emerged from the literature, with Otley, (2001, p. 251) suggesting that it is ‘something of a weasel word in that it appears to mean very different things to different people...often using it to cover a lack of shared understanding’. Siehl & Martin, (1989, p. 7) suggest that ‘culture researchers generally operationalize performance with financial ratios’, tangible measures at organisational level, frequently linked to financial ratios such as return on assets, return on equity, return on sales and earnings per share. However, tangible financial measures alone, fail to consider the intangible, subjective processes that provide evidenced data on performance, such as effectiveness, productivity, and wellbeing of employees and the organisation. Intangibles are not assets in the customary sense of accounting evaluation, but are more aligned at employee level, of perceptions, individual competencies such as knowledge, commitment, loyalty, relationships and on organisational culture.

Financial success and performance are fundamental concepts and therefore important in understanding the structure and profit culture in the accounting profession. Accounting firms, irrespective of size, have similar mission statements, identified by (Maister, 2003, p. 3), who includes terminology such as (a) ‘deliver outstanding client services, (b) provide fulfilling careers and professional satisfaction for our people, and (c) achieve financial success so that we can reward ourselves and grow’. Although articulated in various forms, from partner’s and manager’s perspectives, these three objectives are central for their firms to succeed and flourish.

The diversity literature makes no promise of improved performance or financial success, but rather, informs both positive and negative outcomes as a consequence of organisational culture and climate, where Guillaume et al., (2017) argue that ‘it remains unclear which contingency factors make it work’. However, Siehl & Martin, (1989, p. 9) argue that financial success may be attributable to a ‘strong cultural emphasis on certain humanistic values such as concern for personal wellbeing of employees, and consensual decision making and so forth’.

Whatever the reasons, or evidence which point to benefits of workplace diversity or not, Avery and McKay (2010) argue that an organisational culture and climate, devoid of effective diversity leadership, can prove costly to the bottom line, in the form of internal conflict and litigation against unfair work practices, loss of reputation and disruption to performance (Roberson and Park, 2007).

However, scholars have long argued that a pro-diversity culture and climate, one that supports social equity through inclusive policies and practices, result in wellbeing and higher performance levels than those that promote a profit culture to the exclusion of all other considerations (Ehrhart et al., 2014; Mor Barak, 2015; Guillaume et al., 2017; Avery & McKay, 2010).

CONCEPTUAL FRAMEWORK DEVELOPMENT

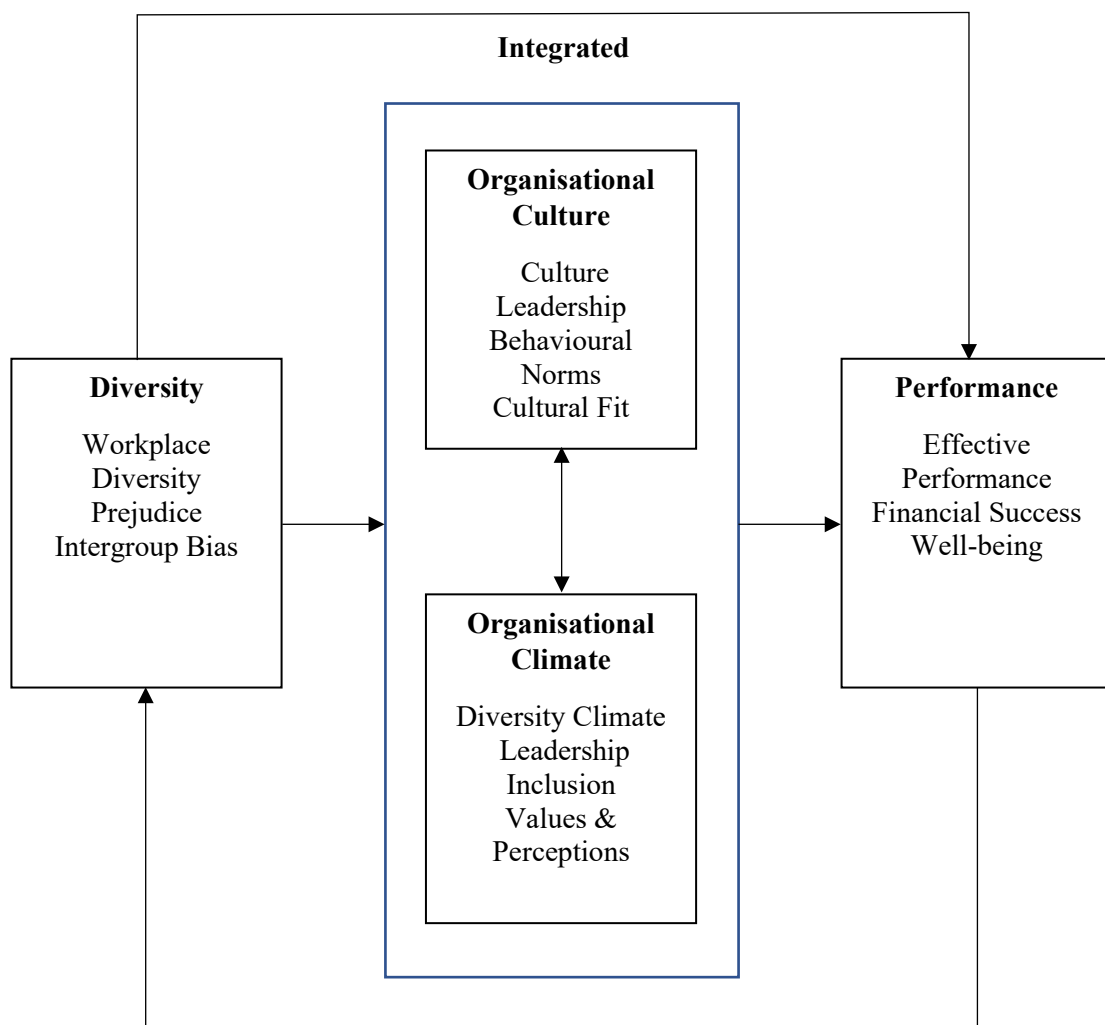
The findings by Ehrhart et al., (2014); Guillaume et al., (2017) and others, have guided the objective of this study, to isolate and understand the moderators of diversity, culture and climate in the accounting profession, and provide the essence to uncover how these moderators effect performance. The conceptual framework is developed to answer the research questions and achieve the study’s objectives.

To illustrate the complexity of the interrelationship of culture and climate, Guillaume et al. (2017, p. 293) provide a detailed example of the different types of moderator variables, independent of each other and yet undeniably interrelated. Guillaume et al. (2017, p. 276) suggest that ‘a better understanding of these interrelationships might help future research to develop an integrative diversity management framework and better explain when workplace diversity yields positive outcome’.

The conceptual framework development aligns with the multidisciplinary focus of this study, as specified by Morse, Hupcey, Penrod, Spiers, Pooler and Mitcham, (2002, p. 1), who state:

“Characteristics identified from previous inquiry that provide an internal structure that provides a starting point for observations, and interview questions, and for analysis. The researcher proceeds by building on these structures or categories, padding them out or “giving them flesh” and organising the ways they fit together”

Additionally, Rocco and Plakhotnik, (2009, p. 122), propose that ‘the literature review, conceptual framework and theoretical framework, share five functions, namely to build a foundation, to demonstrate how a study advances knowledge, to conceptualise a study, to assess research design and instrumentation and to provide a reference point of interpretation of findings’. In reference to these authors, combined with the literature review analysis, this overarching diversity framework, shown as *Fig. 1*, identifies the individual moderators which provide a blueprint, adapted and modified from Guillaume et al., (2017, p. 293) to develop the conceptual framework to meet the objectives of this study.



*Fig.1. Conceptual Framework of Diversity, Integrated Culture, Climate and impact on Performance
Adapted from Guillaume et al 2017*

From the literature review it is understood that workplace diversity, as applied to this conceptual framework, has at its core, a number of clear and precise guidelines. Firstly, diversity is that of ethnicity and cultural diversity, specifically of overseas born (or of parents from overseas) accountants, educated either in their country of origin, or at an Australian university. Secondly, although EEO legislation is referred to briefly in the literature review, this framework does not overlap into issues surrounding gender, disability or socio-economic status that may obscure or distort the intention of the framework. Nor does it utilise the term “minority groups”, so prevalent in American literature, which may have unintended interpretations and nuances within the Australian context. However, terms such as intolerance, discrimination and prejudice have been expressed in the research and have a foothold within corporate and management literature, as exemplified by Almeida and Bertone, (2013); Bertone and Leahy, (2003), Birrell and Healy, (2008); James and Otsuka, (2009); Cho and Mor Barak, (2008); Mor Barak, (2011, 2015); Roberson and Park, (2007) and many others. Thirdly, workplace diversity for this study is conceptualised only within a specific Australian corporate and economic sector, that of the accounting profession.

This window into the profession, encapsulated within the framework, allows for investigation of the experiences and perceptions of the accountants working within it. The literature is unclear as to what generates effective performance, not only from an Australian perspective, where the volume of research is somewhat limited, but also from the main source of corporate management research in the USA and UK.

Further, the literature illustrates, within the confines of the profession, that to adopt policies and procedures that “manage” diversity it is necessary to provide firms with financial objectives that demonstrates a return on investment. Particularly, a positive business case must be made as a consequence for developing a pro-diversity culture and climate, that actively generate strategies for growth, innovation or services that lead to improved performance and financial success (Spence &

Carter, 2014); (Maister, 2003). The objective of this study is to demonstrate what culture and climate styles generate behavioural norms that promote improved performance.

CONSLUSION

This paper has provided the background and challenges related to the escalation of diversity in the Australian workplace, predominantly within the context of the Australian accounting profession, examining the moderators of diversity, culture and climate that influence performance.

Although scholars remain divided on precisely which elements of culture and climate impact performance in a diverse workplace, the empirical research points toward a recognition that an integrated culture and climate may impact performance and financial outcomes but remains unclear exactly which moderators are at work that drive those outcomes.

The conceptual framework for this study has emerged from previous research literature, encapsulating the elements that have evolved over many decades and is aimed at addressing the lingering knowledge gap, as encouraged and recommended by many scholars, in an endeavour to find a path that identifies how diversity, culture and climate drive effective performance. It is expected that the research findings will provide policymakers and practitioners with a set of directions to follow and strategies for the future success of HRM programs.

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