Challenges and Opportunities of Diversity, Equity and Inclusion in Accounting: Insights from an Eastern European Context

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Abstract: Diversity, equality, and inclusion (DEI) initiatives have gained significant prominence in the contemporary accounting profession and organizational cultures, particularly in light of the increasingly globalized and heterogeneous nature of societies worldwide. In this context, this study aims to identify the main challenges and opportunities associated with DEI in accounting by examining perceptions of DEI policies and practices and their expected future impact. This research stands out by examining the perceptions of young accounting professionals, from an emerging Eastern European context, where DEI integration in accounting education and practice remains limited but increasingly relevant. Thus, the analysis is based on a questionnaire with data collected from 89 accounting students enrolled in higher education programs in Romania, who also perform accounting-related responsibilities in national and international companies. DEI is conceptualized as a multidimensional construct considering dimensions regarding DEI-related attitudes, institutional and educational support, career equity perceptions, as well as perceived discrimination in academic and professional accounting environments. The analysis explores whether there are significant differences in DEI perception across respondents based on gender. Muchmore, the study investigates the extent to which perceptions of DEI policies and practices influence expectations about the future impact on the accounting profession, the quality of ESG performance, as well as the topics addressed within accounting education. The methodological approach combines validity and reliability assessment for DEI construct using Kaiser-Meyer-Olkin test for sampling adequacy, and Cronbach's alpha coefficients to evaluate the internal consistency of the identified dimensions. Parametric (ANOVA) and non-parametric (Mann–Whitney U) tests are employed to examine group differences and the determinants of perceived DEI impact. Exploratory factor analysis was operationalized to identify significant variables that may explain latent relationships validated through regression analysis. Drawing on social identity theory, the findings demonstrate that perceptions on DEI practices are shaped by individuals' social group affiliations, leading to systematic difference in how diversity, inclusion, and inclusion are evaluated across gender characteristics. Overall, the findings indicate positive attitudes toward DEI initiatives and their relevance for the accounting profession and education, as well as for ESG performance in terms of ethical awareness, professional development, and organizational inclusiveness. The study has academic and practical contributions, providing insights for professional bodies and policymakers aiming to enhance the effectiveness and credibility of DEI initiatives in the accounting profession.

Keywords: Diversity, Equity and inclusion initiatives, Young accounting professionals, Ethical awareness, Social identity theory, Tests of differences

1. Introduction

In recent years, issues related to diversity, equity and inclusion (DEI) have become central themes in the evolution of accounting profession, reflecting not only a business need but broader societal concerns regarding fairness and equal opportunities (Showkat and Yahya, 2025; Rabl et al., 2020). Nowadays, the accounting profession is increasingly shifting from a purely technical role toward a more socially responsible profession, where ethics play a crucial role in shaping both professional practice and organization legitimacy (Fota et al., 2024). As organizations face growing pressure to demonstrate accountability and sustainability, DEI is no longer solely viewed as a normative imperative, but also as a factor that may influence both professional education and practice, and the future development of the accounting field. In this evolving context, understanding how different categories of accounting professionals perceive DEI and the factors that shape these perceptions become essential for anticipating how the profession will adapt to future challenges.

Recent studies conducted by major accounting organizations and professional bodies further highlight both progress and ongoing challenges regarding DEI concerns within the profession. A global survey conducted by Association of Chartered Certified Accountants (ACCA, 2021) shows that while the accounting profession is generally perceived as an inclusive profession, nearly two thirds of professionals believe that future progress is needed in ensuring equal representation and opportunities along with effective inclusion practices. At the organizational level, PwC's (2026) reports show that gender-pay gaps and disparities in representation at senior levels persist, indicating structural barriers to advancement. The AFECA (2022) report shows that Romania stands out in the European accounting profession for having one of the highest levels of women representation (77.9%), but only 12% female as board members, emphasizing a substantial gap between participation in the profession and access to leadership roles. According to the European Institute for Gender

Equality (2025), Romania continues to face important challenges regarding gender equality, particularly in domains related to economic participation and decision-making positions, ranking 23rd among the 27 EU Member States in the 2025 Gender Equality Index.

Despite the growing recognition of the importance of DEI in accounting, previous literature tends to focus mainly on the gender transformation within the accounting profession (Deaconu et al., 2026a; Faragalla et al., 2022), without taking into consideration different dimensions of DEI, such as attitudes, organizational practices, or equity in career advancement. Furthermore, evidence from emerging economies, including Romania, remains scarce. To address these gaps, this study develops a multidimensional perspective by identifying three underlying dimensions that shape the adoption of DEI policies and practices within organizational culture: *ethical awareness, professional development, and organizational inclusiveness*. This study advances the existing literature by offering a multidimensional perspective on DEI in accounting that extends beyond gender to encompass ethical awareness, professional development, and organizational inclusiveness. It further enhances the extant evidence by examining the relevance of DEI to the future of the profession and ESG performance, within the Romanian context. Thus, the aim of this research is to explore the views of young accounting professionals towards the importance of DEI policies and practices, by exanimating gender-based differences in DEI perceptions and how the three identified dimensions influence the future impact on the profession and education, and the contribution to ESG performance.

The rest of the paper is organized as follows. Section 2 covers an overview of the existing literature on the relation on DEI in the accounting profession, emphasizing social identity theory as a theoretical foundation for understanding differences in DEI perceptions among accounting professionals and development of the research hypotheses. Section 3 presents the research approach, describing data collection and processing, while the key findings are debated in Section 4. Section 5 provides an overview of the findings, limitations, and directions for future research.

2. Literature Review, Underlying Theory and Research Hypotheses

In this contemporary globalized society, characterized by a growing need for organizations to address increasingly heterogeneous workforce, accounting profession starts to demonstrate a heightened commitment to promoting DEI policies and practices seeking to shift the reputation of a conservative profession (Powell et al., 2026). Shaping an integrated culture that promotes diverse perspective, equitable treatment and inclusive practices enable organizations to establish an ethical workplace environment that enhances employee appreciation of professional opportunities, preventing discrimination and inequality practices, thus contributing to an improvement in individual diversity acceptance (Sadiq et al., 2026; Showkat and Yahya, 2026).

The theoretical framework used to define the implication of a more diverse and inclusive workplace environment in accounting profession is outlined from a sociological theoretical perspective. *Social identity theory* is widely regarded as particularly relevant when examining human behavior and attitudes toward the implementation of DEI policies and practices within the accounting profession. According to this theory, individuals' sense of personal identity is influenced by their affiliation with prominent social groups, and the manner in which they evaluate organizations is based on the extent to which the institutional practices are in line or in opposition with their identities (Evan et al. 2023). Similarly, Showkat and Yahya (2026) consider that social identity theory offers a valuable theoretical framework for understanding employees' identification with organizational DEI policies and practices, as these initiatives shape employees' sense of belonging and enhance their level of workplace involvement and commitment.

Previous research in the field of accounting education highlights the importance of ethical perception related to the creation of an inclusive culture that promotes diversity, equitable opportunities and inclusive practices, as these can influence students' professional expectations, and future career aspirations. Diez-Busto et al. (2023) presents the importance of cultivating accounting students' ethical awareness and interpersonal competencies that enable professionals to respond to complex business challenges. Almasarwah et al. (2026) posits that exposure to diverse and inclusive environments in accounting education contributes to students' sense of belonging, critical thinking and problem-solving skills, qualities essential for addressing the complexity of ethical decision-making issues that appears in accounting in this globalized professional environment.

Despite the existing literature that focuses on the importance of DEI in accounting education designed to prepare future professional accountants, a growing body of research acknowledges that the efficacy of these initiatives is contingent on their translation into organizational culture. According to Rabl et al. (2020)

employees' perceptions of an organizational integration of DEI policies and practices are associated with perceived organizational ethical conduct. Sadiq et al. (2026) emphasize that DEI policies and practices contribute not only to creating more inclusive workplaces but also to fostering organizational behavior that supports broader sustainability outcomes.

Examining the existing literature, scarce emphasis is found for developing countries on the opportunities and challenges faced by women professionals in terms of pay equity, access to leadership and decision-making positions, experiences of gender discrimination or career advancement in the workplace. Faragalla et al. (2023) shed light on the gender inequalities within the accounting profession in a developing country, Romania, based on how institutional factors such as rewards practices, opportunities, and access to top positions shape women's perceptions of workplace discrimination. In order to present empirical understanding of gender transformation within the Romanian accounting profession, Deaconu et al. (2026b) explore whether the representation of women reflects the country's communist legacy, reveling that political, social and cultural factor influenced women emancipation. However, despite women's strong presence in the profession, barriers related to career advancement in leadership positions and decision-making authority continue to persist. These findings suggest that although Romanian accounting profession have achieved relatively high female representation, the progress made over time has not fully translated into equal opportunities or the elimination of gender inequalities. Similarly, Akonnor and Krah (2025) shows that gender equality and inclusiveness continue to represent major concerns for women professional accountants and students in developing countries.

Contributing to addressing part of the previous studies' limitations, this research seeks to fill the gaps and extend the existing literature. It shades light on the multifaceted landscape of diversity, equity, and inclusion in the workplace, focusing on three critical dimensions: *ethical awareness* of creating an inclusive workplace environment, equitable *professional development opportunities*, and the policies and practices that are adopted to ensure *organizational inclusiveness*. In order to ensure the effective integration of DEI policies and practices into the future workforce of the accounting profession, it is essential to understand young professionals' perceptions of these concepts as they will contribute to shaping organizations. This awareness is important considering the globalized setting, where workforce tends to move across different social contexts with diverse social norms regarding the implementation of DEI policies and practices that may influence their perceptions and expectations regarding inclusive organizational cultures. In undertaking this research perspective, the study contributes to a more nuanced understanding of how accounting professionals perceive the importance of creating inclusive workplace environment that prioritize DEI policies and practices in accounting profession and education and how these initiatives influence the quality of ESG performance by providing evidence from Romania, an Eastern European country where women still continue to face challenges in achieving equal representations in leadership positions. Hence, this research is conducted in order to answer three research hypotheses:

RH1. There are significant differences in how gendered-clustered accounting professionals perceive DEI policies and practices.

RH2. The perception of ethical awareness, professional development, and organizational inclusiveness regarding DEI policies and practices significantly influence the opinion on the future of accounting profession.

RH3. The perception of ethical awareness, professional development, and organizational inclusiveness regarding DEI policies and practices significantly influence the beliefs that organizations with diverse accounting teams achieve superior ESG performance.

RH4. The perception of ethical awareness, professional development, and organizational inclusiveness regarding DEI policies and practices significantly influence the topics addressed within accounting education.

3. Research Methodology

The research aims to assess students' perceptions of DEI policies and practices in the accounting profession, focusing on how ethical awareness, professional development and organizational inclusiveness influence the perceived importance of DEI initiatives on the future accounting profession, the quality of ESG performance, as well as the accounting education. The survey instrument comprised questions developed in line with the topics under debate in the profession and prior literature on the subject (Deaconu et al., 2026b; Faragalla et al., 2023). The survey was pre-tested with six students and minor changes were made to questions to ensure their

clarity. The survey was disseminated electronically to students enrolled in accounting programs in Romania. Responses were collected between February and March 2026. Table 1 describes the sample.

Table 1: Demographic characteristics of respondents

Characteristics	Categories	Frequency (N)	Percent (%)
Gender	Female	59	66.29
	Male	30	33.71
Age	18-24	59	66.29
	25-30	17	19.10
	Over 30	13	14.61
Level of education	Undergraduate	53	59.55
	Master	24	26.97
	PhD	12	13.48
Level of experience	None	11	12.36
	Short-term	38	42.70
	Medium	13	14.61
	Long-term	27	30.34

The sample is characterized by a higher representation of female respondents (66.29%), while male respondents make up 33.71% of the total. Most participants are undergraduate students (59.55%), followed by master's students (26.97%) and PhD students (13.48%), mirroring the existence of a larger number of students enrolled in undergraduate programs compared to master's and doctoral studies. The distribution of respondents' experience in the accounting profession indicates that the largest proportion is represented by individuals with short-term engagement (42.70%), followed by those with long-term experience (30.34%). This distribution provides a balanced overview of perceptions among individuals at various stages of their development.

The survey includes a list of 15 items identified in the literature and designed to assess accounting students' perception of DEI policies and practices within the accounting profession. The items cover aspects related to *ethical awareness* of creating an inclusive culture that improves corporate sustainability reporting quality, ethical decision-making process, and professional judgement; *professional development* opportunities associated with promotions, reward, discrimination issues; and *organizational inclusiveness* practices related to fair access to executive roles, mentoring or networking opportunities. Responses are measured on a 5-point Likert scale (1-Strongly Disagree; 2-Disagree; 3-Neutral; 4-Agree; 5-Strongly Agree). The individual characteristics of respondents are measured based on specific intervals. Appendix 1 presents the measurement items included in the questionnaire and the corresponding constructs used in the statistical and econometric analysis.

Consistent with the approach adopted by Churyk et al. (2026) and Faragalla et al. (2022), an exploratory factor analysis with Varimax rotation was conducted to identify the underlying main dimensions of the construct. The suitability of the data for factor analysis was first assessed using the Kaiser Mayer Olkin (KMO) test, with an overall value of 0.851, indicating a high level of sampling adequacy. Cronbach's alpha is used to ensure reliability of data. All constructs had values above 0.7, with an overall mean of 0.913, suggesting a very strong internal consistency (Churyk et al., 2026). The variance inflation factor (VIF) values were all below 2.0, supporting the absence of multicollinearity.

To verify the RH1, a univariate analysis with estimation of equality of means between the groups. Difference test is performed using ANOVA parametric test, and to ensure the robustness of the results, non-parametric Mann-Whitney Wilcoxon test is employed.

To verify RH2, RH3, and RH4, an exploratory factor analysis was conducted using principal component analysis in order to identify latent relationships among the observed variables and the interpretable factors, based on regression analysis. Within the primary list of 15 constructs, three items were identified as possible dependent variables, while, the rest of 12 constructs were clustered in three factors (Appendix 2), further included in the econometric analysis. The regression model specifications employed are outlined below:

$API_DEI = \beta_0 + \beta_1 EthicalAwarness + \beta_2 ProfessionalDevelopment + \beta_3 OrganizationalInclusiveness + \beta_4 ControlVariables$ (1)

$ESG_DEI = \beta_0 + \beta_1 EthicalAwarness + \beta_2 ProfessionalDevelopment + \beta_3 OrganizationalInclusiveness + \beta_4 ControlVariables$ (2)

$AE_DEI = \beta_0 + \beta_1 EthicalAwarness + \beta_2 ProfessionalDevelopment + \beta_3 OrganizationalInclusiveness + \beta_4 ControlVariables$ (3)

4. Results and Discussions

To address the differences in gendered-clustered accounting professionals (RH1), parametric and non-parametric tests illustrate the significance of differences in means for the DEI policies and practices' perception between the two groups (Table 2). The results (ANOVA tests) reveal statistically significant gender differences regarding the perception of access to top management positions and the achievement of gender equality in leadership position, suggesting that female respondents may hold a more critical perception of equality in career advancement opportunities within the accounting profession. Women tend to perceive greater barriers in accessing management positions and maintain that gender-based inequalities continue to persist within leadership structures within Romanian accounting profession.

Table 2: Reliability tests, descriptive statistics, and differences in means tests

Variable	Cronbach alpha	KMO test	Overall Mean	Female (N=59)	Male (N=30)	Diff	ANOVA	Mann-Whitney
API_DEI	0.913	0.787	3.27	3.339	3.134	0.206	1.05	1.028
ESG_DEI	0.896	0.882	3.753	3.627	4	-0.372	-1.55	-1.754*
AE_DEI	0.896	0.916	3.382	3.390	3.367	0.023	0.1	0.094
DEI_Importance	0.894	0.873	4.045	4.034	4.067	-0.033	-0.15	-0.148
DEI_ProfessionalJudgement	0.897	0.845	4.101	4.136	4.034	0.103	0.5	0.792
DEI_EthicalDecision	0.897	0.855	3.854	3.831	3.9	-0.07	-0.3	-0.509
DEI_PoliciesPreference	0.897	0.813	3.764	3.831	3.634	0.197	0.75	0.372
DEI_ReportingQuality	0.894	0.880	3.82	3.882	3.7	0.181	0.75	0.545
DEI_EquitableOpportunities	0.904	0.795	3.64	3.543	3.833	-0.291	-1.1	-1.393
DEI_Discrimination	0.901	0.832	3.034	2.932	3.234	-0.301	-0.95	-1.004
DEI_GenderEqualityLeadership	0.904	0.812	3.461	3.305	3.767	-0.462	-1.7*	-1.708*
DEI_Promotion	0.897	0.868	3.36	3.271	3.534	-0.262	-0.95	-1.182
DEI_Reward	0.897	0.828	3.341	3.373	3.276	0.097	0.35	0.205
DEI_Opportunities	0.895	0.899	3.36	3.424	3.234	0.191	0.6	0.369
DEI_TopManagementPosition	0.906	0.752	3.506	3.356	3.8	-0.444	-1.7*	-1.792*

Muchmore, the Mann Whitney test confirms the ANOVA results and reveals additional statistically significant gender differences regarding the perception of how diverse and inclusive organizational accounting teams tend to perform better on ESG requirements. These results are supported by Deaconu et al. (2026a) who provide evidence regarding gender discrimination in leadership positions within accounting professional association in Romania, despite the significant feminization of the profession in Romania. Contrary, Faragalla et al. (2023) emphasize that Romanian women accountant do not perceive promotion, rewards and access to top management positions as determinants of gender discrimination.

To address *RH2, RH3, and RH4*, the factor analysis, operationalized with varimax rotation, identified three underlying factors of DEI perceptions among accounting professionals (Appendix 2): ethical awareness (5 items), professional development (4 items), and organizational inclusiveness (3 items), similar with Churyk et al. (2026). The three variables were used further within the econometric models to verify the level and significance of their influence on DEI policies and practices.

Table 3: Regression analysis results

VARIABLES	DV: API_DEI (RH2)	DV: ESG_DEI (RH3)	DV: AE_DEI (RH4)
EthicalAwarness	0.231**	0.330***	0.359***
	(2.016)	(3.042)	(3.307)
ProfessionalDevelopment	0.032	0.234***	0.216**
	(0.348)	(2.656)	(2.442)
OrganisationalInclussivness	-0.219**	0.322***	0.457***
	(-2.271)	(3.527)	(5.001)
StudyLevel	-0.087	0.219	0.014
	(-0.602)	(1.599)	(0.102)
Gender	-0.103	0.266	-0.200
	(-0.522)	(1.426)	(-1.069)
AccountingExperienceLevel	-0.096	-0.040	0.103
	(-0.965)	(-0.422)	(1.087)
Constant	3.558***	-0.032	-0.367
	(6.299)	(-0.060)	(-0.687)
R-squared	0.129	0.471	0.519
VIF	1.29	1.29	1.29
Breusch-Pagan / Cook-Weisberg test	0.33	1.29	0.06
Ramsey test	0.98	1.63	0.33

N=89 observations, t-statistics in parentheses; *** p<0.01, ** p<0.05, * p<0.1

The results presented in Table 3 validate the research hypotheses, emphasizing that *ethical awareness* of the implementation of robust DEI policies and practices exerts a positive and statistically significant influence on accounting student perceptions regarding the future impact of DEI initiative on the accounting profession (RH2) (β = 0.231, p<0.05), the contribution of diverse accounting teams on ESG performance (RH3) (β = 0.330, p <0.01), and the role of DEI in accounting education (RH4) (β = 0.359, p<0.01). Respondents who place greater importance on diverse, equitable and inclusive values on ethical decision-making procedures and consider that DEI improves professional judgment and corporate sustainability performance are more likely to recognize the benefits of robust DEI initiatives for the future development of the accounting profession. By identifying ethical awareness as a significant predictor of positive attitudes toward the future impact of DEI initiatives on the accounting profession, the contribution to of diverse theme on ESG performance, and the integration of DEI principals within accounting education, these findings may assist educators, professional bodies, and regulators to design initiatives aimed at strengthening the ethical and sustainability-oriented mindset of future accounting professionals.

Further, results show that *professional development* does not significantly influence perceptions regarding the future impact of DEI initiatives on the accounting profession (RH2) (β=0.032, p>0.1). However, the perceptions related to promotions practices, reward equality, career development opportunities and gender discrimination exert a positive and statistically significant influence on the importance of diverse teams on ESG performance (RH3) (β = 0.234, p<0.01), and on DEI related topics in accounting education (RH4) (β=0.216, p<0.05).

Organizational inclusiveness exhibits a statistically significant negative effect on perceptions regarding the future impact of DEI policies and practices on the accounting profession (RH2) (β=-0.219, p<0.05). This negative relationship may suggest that students who already perceive the profession as inclusive consider additional equitable practices as less likely to generate substantial changes in the future. The positive effects observed for ESG performance (RH3) (β=0.322, p<0.01), and accounting education (RH4) (β=0.457, p<0.01), indicate that students who perceive higher level of inclusiveness recognize the benefits of DEI in promoting sustainability related outcomes and of integrating DEI principals within accounting education.

These findings are consistent with those of Cohen et al. (2020) showing that bias against female promotions to top level positions, structural effects related to lack of mentoring opportunities and cultural centred factors

related to ethical treatment significantly influence female accounting professional's perception of the glass ceiling phenomena. Similarly, Rabl et al. (2024) emphasize the positive effect of employees' personal value for DEI initiatives on the nexus between their perceptions of an organizational integration and learning approach to DEI and perceived organizational ethical values. The positive and significant effects identified between DEI policies and practices and students' perceptions regarding the contribution of diverse accounting teams on ESG performance are consistent with findings of Sadiq et al. (2026) who demonstrate that employees' perceptions of organizational commitment to DEI initiatives positively impact sustainability related outcomes related to societal concerning employee's well-being and to environmental concerns. The findings are also comparable with those of Yadav et al. (2026) who show that implementing targeted DEI policies and practices can foster employee perceptions towards equitable initiatives, enhancing corporate performance. The importance of ethical awareness, professional development, and organizational inclusiveness in accounting education is also emphasized by Akonnor and Krah (2025) who highlight the importance of professional guidance frameworks, education support, and targeted initiatives for career progression opportunities in fostering gender equality in accounting profession.

These findings offer robust empirical evidence for the theoretical framework of social identity theory by illustrating the effects of positive assessments of DEI policies and practices on students' perceptions regarding the future impact on accounting profession, the contribution to ESG performance, and the importance for the accounting education. Thus, this study provides a solid contribution to the social identity theory framework by illustrating that the effects of DEI-related perceptions are not homogeneous among accounting professionals, but are shaped by distinct dimensions of ethical awareness, professional development, and organizational inclusiveness, representing an important mechanism through which individuals evaluate professional opportunities within the accounting profession, reflecting the influence of social group identity to attitudes towards DEI related initiatives.

5. Conclusions

This empirical study aims to examine the perception of DEI policies and practices within the accounting profession and investigates the factors that influence expectations regarding their future impact, ESG performance and accounting education, using three underling dimensions: ethical awareness, professional development, and organizational inclusiveness explained under social identity theory. The findings indicate that Ethical awareness represents the most consistent predictor across all models, positively influencing students' perceptions of DEI-related outcomes on accounting profession. These results suggest that ethical awareness constitutes a key component in the recognition of value of inclusive and socially responsible professional conduct. Professional development and organizational inclusiveness positively influence the perception of how diverse accounting teams influence ESG performance and accounting education but show mixed results as related to perceptions of DEI's future impact on the profession. These findings are broadly consistent with previous research (Sadiq et al. 2026; Akonnor and Krah, 2025; Rabl et al., 2024) emphasizing the role of ethical and inclusive organizational practices in shaping perceptions of DEI in accounting profession. Overall, the findings indicate that the accounting professionals perceive DEI as a multifaced concept, with implications extending beyond workplace equality, encompassing aspects such as organizational sustainability and educational enhancement. These findings therefore suggest that DEI should not be regarded as a homogenous construct, but rather as a multidimensional concept that addresses an integrated organizational and professional issue.

This research stands out by examining the perceptions of young accounting professionals, from an emerging Eastern European context, where DEI integration in accounting education and professional practice remains a subject that, despite its present limitations, is increasingly recognized as being of crucial importance for organizational culture and employee well-being, and by adopting a multidimensional perspective of DEI. The results make a significant contribution to the field of social identity theory by emphasizing that the perceptions of accounting students on DEI policies and practices are shaped by distinct dimensions that influence professional, educational, and sustainability-related outcomes. From a practical standpoint, the findings highlight the necessity for accounting education and practice to place greater emphasis on ethical principles and inclusive practice that promote equality of opportunity. Universities and professional bodies may benefit from these insights when designing curricula or training programs, ensuring that future accounting professionals are adequately prepared for a profession that places increasing value on equitable practices, ethical responsibility and transparency.

Despite its contributions, this study has certain limitations that highlight avenues for future research perspectives. Firstly, its cross-sectional design limits the possibility to establish casual relationships between the examined variables. Thus, future research could adopt longitudinal approaches to examine how accounting professionals' attitudes toward DEI evolve over time, comparing different perspectives of generations. Secondly, the study is constrained by the relatively small sample size of Romanian accounting professionals, which may limit the applicability of the findings to a broader demographic context. Future research should consider a more varied sample, drawn from diverse geographical regions and educational systems. Moreover, future research perspective could involve the perspectives of organizational leaders in order to investigate wheatear the benefits of DEI identified by accounting professionals are recognized and implemented by those responsible for organizational sustainability decision-making processes.

Acknowledgements

This paper was co-financed by the Bucharest University of Economic Studies during the PhD program.

Ethics Declaration: Ethical clearance was not required for the research.

Declaration of generative AI: We declare that no authors used generative AI in scientific writing during the preparation of this work.

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Appendix 1: List of Variables

Code of construct	Items included in the questionnaire
Dependent variables	
API_DEI	The extent to which DEI initiatives will impact the future of the accounting profession.
ESG_DEI	Organizations with diverse accounting teams perform better on ESG requirements.
AE_DEI	Accounting education addresses DEI topics sufficiently.
Institutional factors	
DEI_Importance	Diversity, equity, and inclusion are important values in the accounting profession.
DEI_ProfessionalJudgement	A diverse workforce improves professional judgment in accounting.
DEI_EthicalDecision	DEI initiatives in accounting firms enhance ethical decision-making.
DEI_PoliciesPreference	I would prefer to work for an organization with strong DEI policies.
DEI_ReportingQuality	DEI considerations improve corporate sustainability reporting quality.
DEI_EquitableOpportunities	Mentoring and networking opportunities are equally accessible.
DEI_Discrimination	I have observed/experienced discrimination in academic/professional accounting settings.
DEI_GenderEquityLeadership	Gender equality in leadership positions is adequately achieved in the accounting profession.
DEI_Promotion	Employers tend to show gender preference in hiring or promotion decisions.
DEI_Reward	Employers tend to show gender preference in reward or compensation decisions.
DEI_Opportunities	There are more professional development opportunities available to men than to women.
DEI_TopManagementPosition	Top-management positions are equally accessible to all individuals, regardless of gender.
Individual characteristics	
StudyLevel	Level of your current study program at university? (Undergraduates / Master / PhD)
Age	Intervals (18-24 / 25-30 / Over 30 years)
Gender	Male / Female
AccountingExperienceLevel	Please state to what extent you have had any engagement with accounting practice

Appendix 2: Multi Item Measurement for the Studied Constructs

Variable	Factor1 *Ethical awareness*	Factor2 *Professional development*	Factor3 *Organizational inclusiveness*
API_DEI	0.343	0.0719	-0.384
AE_DEI	0.436	0.329	0.558
ESG_DEI	0.405	0.398	0.455
DEI_Importance	**0.835**	0.309	0.110
DEI_PoliciesPreference	**0.856**	0.166	0.128
DEI_ProfessionalJudgement	**0.833**	0.244	0.117
DEI_EthicalDecision	**0.884**	0.199	0.059
DEI_ReportingQuality	**0.823**	0.217	0.283
DEI_EquitableOpportunities	0.132	0.123	**0.840**
DEI_Promotion	0.229	**0.882**	0.094
DEI_Reward	0.261	**0.860**	0.052
DEI_Opportunities	0.353	**0.826**	0.076
DEI_GenderEquityLeadership	0.213	0.091	**0.814**
DEI_TopManagementPosition	0.082	0.095	**0.836**
DEI_Discrination	0.095	**0.819**	0.225