

Diversity and Inclusion in the IFAC's Accounting Education Pronouncements: A Content Analysis

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Abstract

The International Federation of Accountants (IFAC), through its International Accounting Education Standard Board (IAESB), has issued international accounting education pronouncements for use by professional accounting bodies and institutions across the globe. The standards are intended to provide a harmonized guidance, world-wide, on how to educate potential professional accountants. Definitely, among potential professional accountants, there are those who are characterized by one type of diversity or the other. This may have an impeding effect on their chances of becoming professional accountants. Diversity in this context may take any of the following forms: learning difficulties, ethnicity, sexual orientation, cultural background, racism or socioeconomic status. It is argued that people that are characterized by diversity are vulnerable to being excluded from professional or higher education. Therefore, deliberate efforts must be made to include them. In this regard, inclusive education may be defined as a strategy for recognizing the rights and needs of disadvantaged groups within the mainstream system of education. Consequently, this paper aims to use content analysis to examine and scrutinize the contents of "The Handbook on International Education Pronouncements" issued by IAESB, with a view to establishing the extent to which it has considered and incorporate the rights, needs and interests of disadvantaged minority groups.

Keywords: Inclusive education, Professional accountants, Accounting education, Diversity, Content analysis; Accounting Education Standard Board (IAESB); International Federation of Accountants (IFAC)