



Gender Responsive Budgeting: A tool for gender equality

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Description / Abstract

The aim of this paper is to assess the potential of Gender Responsive Budgeting (GBR) for engendering social change and supporting gender equality.

In this paper, we argue that GRB has the *potential* to strengthen accounting's set of constitutive values to challenge the seemingly neutral and genderless character of accounting. We contribute to critical accounting and gender-in-accounting research by fleshing out this potential. We identify the features of GRB, its objectives and principles, provide a critique of existing GRB practices, and outline the role accounting can play in addressing the shortcomings we identify. So far, neither mainstream nor feminist accounting scholarships have contributed to the debate around the development, implementation, and support of GRB. In our view, this topic should be of interest to accounting academics as well as practitioners because of the magnitude of the issues involved in relation to, both, accounting and women.

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Tool

Gender Responsive Budgeting

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