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## **ACCOUNTING FOR PORNOGRAPHY, PROSTITUTION AND PATRIARCHY**

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### **ABSTRACT**

This paper calls attention to both the marginalization of radical feminism in accounting research and the “silence” in the literature over the pornography and prostitution industries, and the wider burgeoning global sexual-exploitation industry of which they are a part. I argue that these two issues are related: the “silence” over the global sex trade is partly the result of the literature’s marginalization and silencing of the emancipatory tradition that has mounted the most radical challenge to it, and this “silence” is the result of the extent to which scholars choose not to integrate feminist theory into their research so that male-supremacy can actually be an explicit concern rather than an unproblematized power structure in most accounting research. As a corrective, this paper draws on radical feminist insights in order to explore the nature of pornography and prostitution and the role that might be playing within the global sexual-exploitation industry today, and it explores the challenge that radical feminism poses for re-thinking accounting theory and political praxis. I argue, building on the significant body of feminist accounting research that feminism is absolutely indispensable for developing an emancipatory, critical and progressive accounting research field, and in exploring how male accounting scholars could integrate it more fully into their research praxis, I hope this paper contributes toward that end.

**Keywords:** radical feminism, accounting, global sex trade, accounting theory, emancipatory politics