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Diversity and inclusion in Brazilian audit firms? Always changing to remain the
same

Diversidade e inclusão nas firmas brasileiras de auditoria? Mudando sempre
para permanecer o mesmo

São Paulo
2023

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remain the same**

Dissertation presented to the Dept. of Accountancy and Actuarial Science of the College of Economics, Business, Accounting and Actuarial Science (FEA/USP) of the University of São Paulo as partial requirement for obtaining the title of Doctor of Science.

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Permita que eu fale, não as minhas cicatrizes
Se isso é sobre vivência, me resumir à sobrevivência
É roubar um pouco de bom que vivi
Por fim, permita que eu fale, não as minhas cicatrizes
Achar que essas mazelas me definem é o pior dos crimes
É dar o troféu pro nosso algoz e fazer nóiz sumir

Allow me to speak, not my scars
If this is about living, to reduce me to survival
Is to steal some of the good I've lived
Finally, let me speak, not my scars
To think that these scars define me is the worst crime
It's giving the trophy to our tormentor and making us disappear

[AmarElo, by Emicida, in free translation]

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I thank my ancestors and my family.

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RESUMO

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Neste estudo investigamos a falta de diversidade e inclusão nas firmas de auditoria ainda persiste, embora existam programas anunciados pelas grandes firmas de auditoria brasileiras, utilizando a teoria social de Bourdieu. Aplicamos a sua base teórica para entender como o ambiente institucional pode perpetuar e reforçar a dominação de poder por um grupo hegemônico por meio da violência simbólica sobre os demais grupos marginalizados, ou pelas maiorias minorizadas, no caso do país. Considerando que a teoria de Bourdieu se estende a análise para agência e estrutura, utilizamos a abordagem interseccional para interpretar como essas estruturas de poder exercem influência e afetam as pessoas de forma diferente, dependendo da subjetividade de cada indivíduo conforme metodologia proposta por Lelia Gonzalez (1984). O trabalho é composto por duas partes que compõem a discussão e que se complementam sob diferentes dimensões: (i) entrevistas em profundidade sob a perspectiva dos indivíduos entrevistados (dimensão individual) e sob a perspectiva do grupo (nível organizacional/institucional); e (ii) autoetnografia sob a perspectiva dual de auditor e pesquisador, buscando se situar dentro e fora do campo da pesquisa para entender e discutir a estrutura das firmas de auditoria. Os achados indicam que as minorias agem individualmente para manter seus lugares em empresas de auditoria e o racismo ainda persiste, apesar do discurso de diversidade. Esta dissertação representa uma significativa ruptura com as narrativas tradicionais na literatura contábil, oferecendo uma perspectiva contra-hegemônica e subversiva devido à sua autoria - uma auditora e pesquisadora negra brasileira explorando as experiências de profissionais negros de auditoria. Inspirado no conceito de escrevivência de Conceição Evaristo, este estudo transcende histórias de vida individuais para ressoar com a luta coletiva de indivíduos negros na profissão de auditoria, dominada por brancos, no Brasil. Ao contrário de estudos anteriores, que frequentemente viam a diversidade por meio de uma única lente moldada pelo patriarcado e diferenças de gênero, esta pesquisa adota uma abordagem interseccional. Ela não apenas destaca a inadequação de iniciativas atuais, como a licença maternidade prolongada, para lidar com as necessidades matizadas de grupos minoritários, mas também investiga as complexidades advindas da sobreposição de múltiplas identidades, considerando principalmente os marcadores sociais de raça, gênero e classe. Ao iluminar os desafios únicos enfrentados por indivíduos pertencentes a diversos grupos marginalizados simultaneamente, este estudo enfatiza a necessidade de reconhecer e abordar essas interseções para garantir equidade genuína nos espaços profissionais. Além disso, esta pesquisa introduz o inovador conceito de 'habitus interseccional', revelando como os auditores negros navegam pelas normas existentes e bem estabelecidas da profissão de auditoria. Eles vão além dos esforços individuais, formando redes de apoio reminiscentes dos quilombos durante o período da escravidão no Brasil. Esta abordagem inovadora lança luz sobre a resiliência coletiva dos profissionais negros, abrindo caminho para um futuro mais inclusivo dentro das grandes firmas de auditoria e estimulando o engajamento crítico entre os profissionais negros atuais e futuros. Estudos futuros podem ser dedicados a entender como outros grupos são minorizados e as suas práticas de resistência. As implicações práticas dessa pesquisa são a necessidade de adoção de ações afirmativas pelas empresas de auditoria para reduzir ou eliminar os obstáculos enfrentados pelos grupos minorizados.

Palavras-chave: Profissional de auditoria; carreira de pessoas negras; Interseccionalidade. Diversidade e inclusão; Brasil

ABSTRACT

RIBEIRO, Douglas Tadeu de Oliveira. Diversity and inclusion in Brazilian audit firms? Changing to remain the same. 2023. 94f. Tese (Doutorado) – Faculdade de Economia, Administração, Contabilidade e Atuária, Universidade de São Paulo, São Paulo, 2023.

In this study, we investigated the persisting lack of diversity and inclusion in auditing firms, despite the existence of programs announced by major Brazilian auditing firms, utilising Bourdieu's social theory. We applied his theoretical foundation to understand how the institutional environment can perpetuate and reinforce power domination by a hegemonic group through symbolic violence against other marginalised groups, minority majorities. Considering that Bourdieu's theory extends the analysis to agency and structure, we used an intersectional approach to interpret how these power structures exert influence and affect people differently, depending on each individual's subjectivity, according to the methodology proposed by Lelia Gonzalez (1984). The work consists of two parts that compose the discussion and complement each other under different dimensions: (i) in-depth interviews from the perspective of the interviewed individuals (individual dimension) and from the perspective of the group (organisational/institutional level); and (ii) autoethnography from the dual perspective of auditor and researcher, seeking to situate himself within and outside the research field to understand and discuss the structure of auditing firms. The findings indicate that the minorities act individually to keep their places in audit firms and the racism still persists despite their discourse of diversity. This dissertation represents a significant departure from traditional narratives within the accounting literature, offering a counter-hegemonic and subversive perspective by virtue of its authorship—a black Brazilian auditor and researcher exploring the experiences of black audit professionals. Drawing inspiration from Conceição Evaristo's concept of *escrevivência*, this study transcends individual life stories to resonate with the collective struggle of black individuals in the white-dominated audit profession in Brazil. Unlike previous studies, which often viewed diversity through a singular lens shaped by patriarchy and gender differences, this research adopts an intersectional approach. It not only highlights the inadequacy of current initiatives, such as extended maternity leave, in addressing the nuanced needs of minoritised groups but also delves into the complexities arising from the juxtaposition of multiple identities considering mainly the social markers of race, gender and class. By illuminating the unique challenges faced by individuals belonging to various marginalised groups simultaneously, this study emphasises the imperative of recognizing and addressing these intersections to ensure genuine equity in professional spaces. Moreover, this research introduces the groundbreaking concept of 'intersectional *habitus*,' revealing how black auditors navigate the existing and well established norms of the audit profession. They transcend individual efforts, forming supportive networks reminiscent of *quilombos* during the Brazilian slavery period. This innovative approach sheds light on the collective resilience of black professionals, paving the way for a more inclusive future within large audit firms and prompting critical engagement among current and future black professionals. Future studies may be devoted to understanding how other groups are minorized and their practices of resistance. The practical implications of this research are the need to adopt affirmative actions by audit firms to reduce or eliminate the obstacles faced by minoritised groups.

Keywords: **Keywords:** Intersectional approach, auto-ethnography, audit profession, diversity in auditing, Brazil

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LISTA DE ABREVIATURAS E SIGLAS

LGBTQIA+ Lesbian, gay, bisexual, transgender, queer or questioning, intersex, asexual, and more.

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INTRODUCTION

Fanon's work (Fanon, 2008a) suggests that a racist country is one in which systemic racism is present and affects the lives of marginalised groups. Brazil is a racist country and one of the most unequal countries in terms of income distribution despite being one of the largest economies in the world. Brazilian society is strongly patriarchal and conservative.

The white Brazilians, formed by European and Middle Eastern descendants, are privileged because they are wealthier and better educated than the Afro-Brazilians (mainly descended from Amerindians or African people enslaved), although the latter represents the majority of the population. The white-skinned Brazilians are not considered white by European and North Americans, they are considered Latinos but the white Brazilians consider themselves white.

This structural racism maintains a "social apartheid" where a white male heteronormative elite dominates and holds power in almost all private and public organisations and institutions. The socialisation process that marginalises and excludes non-elite groups in Brazilian society also plays a role inside the organisations due to institutional practices which are historically and socially constructed.

Mirroring the structure of society which is understood as the widest dimension, the Brazilian accounting profession indicates the predominance of men, members of the white male heteronormative elite. Alongside, the gender pay gap strongly remains and white men more frequently achieve and stay longer in the highest positions and ranks of the accounting profession, conforming to gender and ethnic inequality.

In this dissertation, we discuss the field of large audit firms in Brazil which lacks inclusion and diversity, from an innovative and different perspective, because it is a dual perspective once it encompasses a professional auditor perspective, with a career of more than two decades, and a researcher perspective, from a graduate student who is pursuing a doctoral degree in accounting. This dual perspective provides a wealth collection of experiences and a variety of differences and similarities, which sometimes collide and sometimes complement each other. This combined/collided experience, which is quite rare because auditors do not usually become researchers and likewise researchers do not usually become auditors, gives an opportunity not only for ease the data collection - which is explained in more detail in the methodology section -, but also a unique stand view to analyse data and theorise the profession from a critical perspective.

In order to critically analyse the lack of inclusion and diversity in Brazilian audit firms we applied Bourdieu's (1977, 2000, 2001, 2004, 2009) social theory, which comprises a sound theoretical framework to understand how institutional environment may reinforce the power dominance of an elite group through the practice of symbolic violence over marginalised groups. As Bourdieu's framework only extended the analysis to the agency and structures, we also applied the intersectional approach proposed by Lelia Gonzalez (Gonzalez, 1984) to better conceptualise how these power structures reflect and affect people differently, depending on the subjectivity of each person. Gonzales was the first Brazilian theorist to analyse class, race, gender etc in a relational manner, which combines and juxtaposes identity in terms of social markers such as race/ethnicity, gender, sexual orientation, social class, place of origin, age and disability.

The research covers the analysis of inclusion and diversity in three different levels - individuals, groups and organisational - in the same way Silvio de Almeida (Almeida, 2019) approaches structural racism. Along with this analysis, we combine this approach by considering the intersectional dimensions, alongside the concept of "amefricanidade" ("amefricanity") created by Gonzales (1988).

On the subject's side, we analyse the psychological elements of racism and by combining these concepts, we propose a new theoretical construct provisionally termed as "intersectional habitus". Here, habitus is understood as a system of dispositions which are "subjective but not individual system of internalised structures, schemes of perceptions, conception, and action common to all members of the same group or class" (Bourdieu, 1977).

Gonzalez proposes an interpretation of a dual phenomenon - racism and sexism - which particularly produces a violent effect on black women due to its combination. She discusses the presence of black in Brazilian society where the logic of domination prevails for a number of reasons such as the lack of recognition of the presence of racism or its concept of being natural to Brazilian society. Our aim is to better understand if and how the practices of the Brazilian audit firms marginalise minorities and create barriers to inclusion and diversity in the workplace. By doing 36 non-structured interviews with auditors, who are members of different groups (male, female, Afro-Brazilians, foreigners and LGTB+ people), we analyse their perceptions and consciousness of the advances and challenges in the audit profession. From the affirmative actions during the recruitment stage, covering the performance evaluations, promotions, and becoming a partner stage, we have unfortunately documented the existence of the "kick out" effect, in which it is possible to particularly highlight how vulnerable the non-hegemonic groups became due to the COVID-19 pandemic. Note that a

few interviews were performed pre-COVID and the majority of interviews were conducted during the pandemic. As such, the data and the findings reflect that particular period.

The audit profession emerged as a way of monitoring management's stewardship of corporate resources, thus, we may consider that the profession sprang up as a "gate-keeper". Nowadays the aim of independent auditing is to ensure that the financial results of the listed companies are free from material misstatements but from a wider perspective, the profession is well known and recognized for its importance to the capital markets and the economy as well. Considering its importance, the auditors are recognized by the market, and society as well, as highly skilled professionals and are frequently searched for headhunters to fill important roles in companies due to their technical background and their ability to work well under pressure and provide some meaningful insights and results at the end (Lupu & Empson, 2015).

In this context, the auditing career becomes a demanding one. It is reasonable that the career is one of the most searched careers for accounting and business-related areas students as a way to enter in the market and advance their careers (Daoust, 2019). Besides this characteristic, the auditing profession offers many opportunities as auditors usually work in several sectors of the economy: financial, agribusiness, manufacturing, and non-profit organisation, to mention just a few. This environment, combined with the potential to be recognized based on merits and results, draws the attention of many students and experienced professionals because it has been widely known as a profession in which the formal practice of meritocracy has been established (Daoust, 2019).

Methodologically, the qualitative approach is applied in this dissertation, in which we seek to better understand why the lack of diversity still remains the same even though the Brazilian large audit firms, and also worldwide, are promoting and taking actions to promote diversity and inclusion. The dissertation is divided into main parts.

In the first part, we propose an analysis at the individual level of the power relations in Brazilian audit firms based on 36 interviews with current and former auditors from large Brazilian audit firms. We discuss how auditors accumulate their knowledge and their capitals over their career up to a point where the power relations make auditors leave the audit firm, which creates the "kick out" effect. Also in this part, we propose a reflection of how the power relations in the field create an intersectional *habitus* that allows the auditors to remain in the audit profession despite all the forces and obstacles faced by minorized (or non-hegemonic) groups.

In the second part, we apply reflexivity through autoethnography because the qualitative researcher is part of the research process, and his prior experiences, assumptions and beliefs influence this research process and analysis. But, this is even more important in this dissertation due to the fact that the researcher is also an auditor with extensive experience in large audit firms, in Brazil and in an international setting, and who still worked/works as an auditor during his PhD.

Finally, this dissertation is understood as a counter-hegemonic and subversive effort because it has been written by a black Brazilian researcher, about black audit professionals and aims for the current and future black professionals to engage critically in their trajectories. At the end of the day, we are building from a *escrevivência*, as Conceição Evaristo proposes (Vieira, 2019), because even though it is a collection of individual life experiences, it echoes in the collective experience of what it means to be a black person in a white professional elite, such as auditing in Brazil.

THEORETICAL FRAMEWORK

Almeida argues that racism is always structural, meaning it is inherent in the economic and political organisation of society. Racism is a normal manifestation of society, rather than a pathological phenomenon or abnormality (Almeida, 2019).

Fanon's work is entering the horizon of studies on racial issues. Fanon's great contribution lies in pioneering the thinking of the racial issue in the formation of the subjectivity of those who have been racialized. Fanon explores the psychological effects of racism and colonialism on black individuals and how these systems are internalised by the colonised. He argues that racism is not just a matter of individual attitudes or behaviours, but rather a systemic issue that is deeply ingrained in society (Fanon, 2008b).

The Brazilian audit firms, like many other Brazilian companies in different sectors, have adopted the diversity and inclusion discourse into their internal and external communication. The diversity and inclusion debate shall start with the definition of minorities. As opposed to developed North American and European countries, where minorities in the workforce also represent the minority in the population, the minorities in Brazil represent the majority group in the population, due to the structural and social apartheid as above mentioned. Pardos and Blacks (Afro-Brazilians), which represents the majority of the population, along with women and LGBT+ are considered minorities in the Brazilian qualified workforce. As auditors are highly qualified professionals, the same context is present in Brazilian audit firms.

Brazilian society is quite heterogeneous, and the theme of cultural diversity assumes great importance and should be faced in a different manner compared to practices developed in North American and European countries. As a result, “companies are trying to develop their own approach for the implementation of cultural diversity programs, adapted to Brazilian reality” (Fleury, 1999). Despite the efforts to promote diversity in the workplace, companies still struggle to promote and embrace diversity. The white male heteronormative elite still persists in Brazilian companies, as shown in Table 1 which brings the ethnic and gender composition in the 500 largest Brazilian companies:

Table 1 - Ethnic and gender composition in the 500 largest Brazilian companies.

Position	White	Male
Board of directors	95.1%	89.0%

Position	White	Male
Executive directors	94.2%	86.4%
Managers	90.1%	68.7%
Supervisors	72.2%	61.2%
Functional	62.8%	64.5%
Trainees	41.3%	57.4%
Interns	69.0%	41.1%
Apprentices	41.6%	44.1%

Source: Ethos, 2015

The information shown in Table 1 suggests the white male heteronormative elite has been losing its dominance in the lower levels of hierarchy. This data has been used by the companies to promote the results of their practices related to diversity and inclusion. Some might use the argument that it takes time to promote the lower levels to the board of directors, in the so-called pipeline effect. However, the information can also be interpreted as a failure of promoting diversity and inclusion in the higher levels of hierarchy and even questioning if this is their desire, specifically in the group that holds power (executive directors and board of directors). This suggests difficulties in career advancement for women, black (mixed race pardos and black) people, among other minorities. It also implies a pay gap.

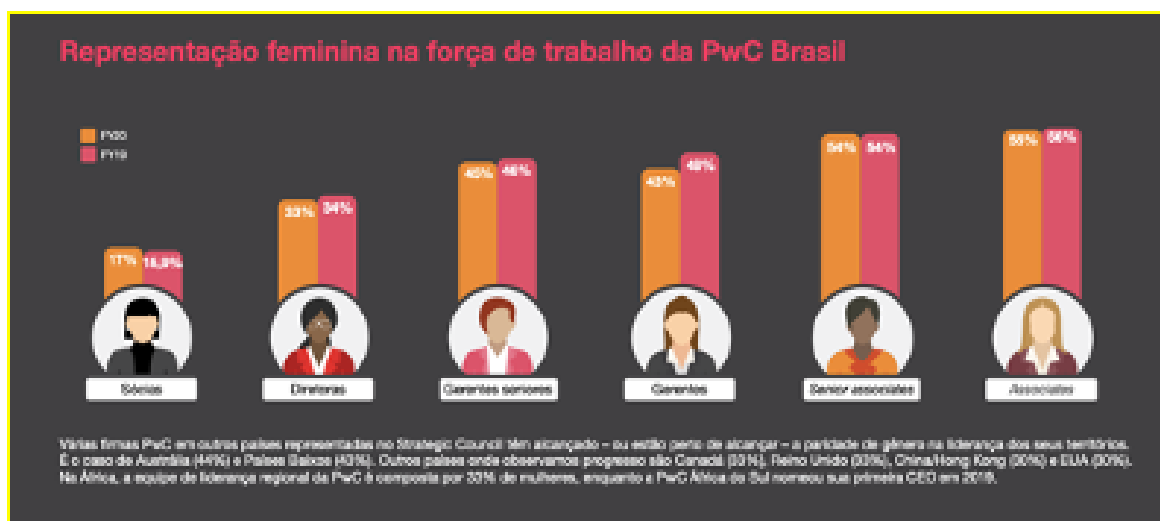
Significant involvement from human resources, strong diversity management practices with clear policies and a clear “tone at the top” are imperative to include diversity as an organisational value (Jose et al., 2011) and also to promote affirmative actions and policies. The human resources department in Brazilian large audit firms is usually headed by partners of the practice, for instance assurance, tax or advisory.

One example of affirmative action is the 30% Club. It was launched as a campaign in the UK in 2010 and aimed to achieve a minimum of 30% female representation on FTSE 100 boards. Since then, it expanded through chapters for other countries such as Japan, the United States, Australia, Hong Kong, Ireland, Canada, and Brazil, among others. Except for the UK, where the target was achieved, by reaching 31.9% of FTSE 350 companies, and Australia, with 30% of ASX-200 companies, the rest of the chapters have not achieved the goal so far. As one of the highest, the Republic of Ireland reached 25.3% of the ISEQ 20 companies, and Brazil represented the worst result with 7.3% among Novo Mercado B3 companies. However, if we compare the results, there are significant differences, even though we can find some

multinational companies in the country, bringing into question how cultural and social characteristics of social influence such practices.

A gender imbalance is present in Brazilian large audit firms. In its Annual Report, PwC Brazil presents a strong gender imbalance as shown in Figure 1, which compares the percentage of women in the years of 2019 and 2020, for partners (*sócias*), directors (*diretoras*), senior managers (*gerentes seniores*), managers (*gerentes*), senior associates and associates.

Figure 1 - Workforce profile by grade PwC 2020



The text in Figure 1 asserts that “[m]any PwC firms in other countries represented in the Strategic Council have attained - or are close to attaining - the gender parity in the leadership in their territories. It is the case in Australia (44%), and the Netherlands (43%). Other countries where we observe progress are Canada (33%), the United Kingdom (33%), China/Hong Kong (30%) and the US (30%). In Africa, the PwC regional leadership team is composed of 33% of women, while PwC South Africa nominated her first CEO in 2019”. To also illustrate the dominance and maintenance of the group in the power position, PwC Brazil has recently elected its new CEO: a Brazilian member of the white male heteronormative elite.

As multinational companies, the Brazilian large audit firms, PwC, Deloitte, KPMG and EY, share their corporate values with the network of firms. Although their values are linked to the values globally applied, they developed local practices related to diversity, which seems to be adapted to the Brazilian context. But I was unable to identify any qualitative research in Brazilian audit firms related to diversity and inclusion in those firms.

In order to understand the current status of the audit profession and its social interactions, we need to discuss some current economic indicators and a brief overview of Brazilian society's history. Economically speaking, Brazil has the 12th largest Gross Domestic Product in the world according to the International Monetary Fund (2022) and is placed in the 17th worst in the ranking of inequality based on the distribution of family income (GINI index).

However, a very particular social phenomenon called “social apartheid” was created in the early twentieth century, when internal migrants, mainly descended from Amerindians or African slaves, were given no government assistance or training in adapting to large urban centres. The benefits of good education were concentrated only on Europeans, Arab and Japanese immigrants and also the related benefits. This social apartheid still remains in Brazilian society in which a veiled and subtle model of racial segregation receives incentives from governmental actions and social pressures (Rotondano, 2019). Richer families can provide better private education to their infants which consequently are likely to guarantee access to the best (public, free, with no tuition) universities and, therefore, best employment opportunities for alumni in white male heteronormative dominant companies. Heteronormativity is a social construction reinforced by a Brazilian society which recreated the social representations of femininity and masculinity (Carrieri et al., 2013) which ultimately segregated male and female professions.

Issues related to this inequality have been recently discussed, resulting in an affirmative program for higher education. Before this program, only 7% of Afro-Brazilians went to college. The current percentage of Afro-Brazilians in higher education is 38.15% of freshman but far from being ideal as 56% of the Brazilian population are black, mixed-race or Afro-Brazilians (Honorato & Zuccarelli, 2022). Despite this progress, the recent far-right government of Jair Bolsonaro, which ended in 2022, cancelled the requirements for federal universities to implement such affirmative programs. This emphasises the need to always reinforce diversity and inclusion practices because the forces to go back are always present as we discuss further in this dissertation.

Brazilian society was originally strongly patriarchal, where men were expected to demonstrate their masculinity, while women were supposed to remain virgins until married to be faithful to their future husbands, reinforced by the Mediterranean double moral standard for men and women, meaning that “Men were automatically head of households, and married women were legally subordinate to their husbands” (Hudson, 1998, p. 118). The Brazilian society is strongly influenced by and based on the concept of heteronormativity, interpreted as

a set of prescriptions which is fundamental to the social process of regulation and control, in which the main objective is to form humans based on a model supposed to be coherent, superior and natural (Miskolci, 2009).

Because of the inconvenience caused by informal remarriage, divorce was made legal in 1977. In effect, under the Federal Constitution of 1988, women became entirely equal to men for all legal purposes. This constitution is considered the “citizen constitution” because, among other important advances, it also covered the treatment of the racial issue, through the criminalisation of racism to promote racial equality (Gomes & Rodrigues, 2018).

In Brazilian society, female household headship represents 51% of Brazilian families in 2022¹. This number may potentially be underestimated because Brazilian cultural norms still prevent women from being the head of the household if there is a man in the family. Thus, this percentage only represents the families headed by women without the presence of a man.

Despite persistent gender inequality, the status of women in Brazil is improving on various fronts. As a rule, there are as many females as males in schools, even at the highest levels, and, in higher education, professions that traditionally were dominated by males, such as law, medicine, dentistry, economics, accounting (Nganga et al., 2018), and engineering, thus, are becoming more balanced in terms of gender, if there are not already more women students than men. However, women in high positions of those careers are still scarce.

Recent reports still demonstrate there is a huge room for improvement in terms of gender. Representation of women in senior leadership has increased, but women continue to be underrepresented at every level as reported in McKinsey’s Women in the Work Place 2019. Besides the existence and persistence of the gender pay gap, the report also shows that the female unemployment rate is even higher compared to the male unemployment rate, along with the gap between male and female labour force participation rate, and low female full-time employment rate. Note that these researches were conducted in North American countries (the United States and Canada) and OECD countries, respectively.

Regarding the Brazilian accounting profession and, more specifically, the audit firms, they normally reflect and reinforce how Brazilian society is organised even though each audit firm has its own cultural aspects. Evidence from the Brazilian accounting profession, in particular, indicates the predominance of men, the persistence of the gender pay gap and that

¹ Machado, L., Gorziza, A. Buono, R. (2023). A Nova Família brasileira. Revista Piauí, 3/abr. Available at: <https://piaui.folha.uol.com.br/nova-familia-brasileira/>

men stay longer in positions in the accounting profession, confirming gender inequality (J. C. da Silva et al., 2018).

Historically, the independent audit profession was introduced in Brazil due to the investments made in the country by foreign investors, mainly related to infrastructure. At the beginning of the twentieth century, international audit firms incorporated local branches in Brazil, derived from countries where the basis of capitalism was already settled, such as the United States and England. As part of international networks, the local offices of those audit firms helped to develop auditing practices in the public administration sector (IBRACON, 2020, p. 64-65). However, local offices develop and have their own cultural practices (Komori, 2008; Lupu, 2012).

No qualitative studies were identified about diversity and inclusion in Brazilian large audit firms. Therefore, this dissertation will contribute to filling this gap in the accounting literature. Some recent quantitative studies show differences in male and female perceptions towards maternity, moral and sexual harassment and unbalanced proportion in the hierarchy (Lima et al., 2018) and the more complex the audit client is, the less likely it is to have a woman as an engagement leader (Cordeiro et al., 2018). The audit market is concentrated in the Big Four firms (KPMG, PwC, Deloitte and EY), as around 80% of the Brazilian listed companies are audited by them, similar to the concentration noted worldwide (Velte & Stiglbauer, 2012).

Several studies in the audit profession were conducted in European and North American countries which are in the top positions of the Global Gender Gap Report published by the World Economic Forum, as shown in Table 2.

Table 2 - Papers on diversity

Journal papers	Country(ies)	Rank (Global Gender Gap index 2020)
(Daoust, 2020)	Canada	19
(Daoust & Malsch, 2019)	Canada	19
(M. L. Bujaki et al., 2021)	Canada	19
(Huang et al., 2016)	New Zealand	6
(Lupu & Empson, 2015)	France	15
(Picard et al., 2014)	Canada	19

Journal papers	Country(ies)	Rank (Global Gender Gap index 2020)
(Carter & Spence, 2014) (Spence & Carter, 2014)	UK and Canada	UK 21 Canada 19
(Dambrin & Lambert, 2008)	France	15

As a matter of comparison, Brazil occupies the 92nd position in the Global Gender Gap Report. Due to the Brazilian historical, cultural and social context and the importance of the audit profession to the accounting profession as a whole, this dissertation discusses the diversity in audit firms in a different context from previous research in North American and European countries, where this discussion has been paving this path for years.

Brazilian audit firms have been implementing affirmative actions to promote inclusion of black people in Brazilian audit firms mostly recently after the pandemic and therefore after the time this research has been conducted. We can use as an example actions such as:

- PwC BaM (Black as Manager) programme designed to prepare Black senior associates for success as managers “with a focus on building both technical and human skills, not only did they aim to help diverse talent rise to leadership positions, but wanted to boost retention and a sense of belonging.”²
- Half of the new intakes in 2022 were black³ in PwC Brazil

PIERRE BOURDIEU’S FRAMEWORK

Pierre Bourdieu was a French sociologist, anthropologist, philosopher and public intellectual. He advocated reflexivity in social sciences, which has been internationally influencing the fields of sociology, anthropology and cultural studies. His work combines empirical work with sophisticated theory. He created a set of thinking tools that allowed him to explore different sociological phenomena, including educational inequality and cultural reproduction which can be applied to understand, explain and disclose inequalities in different fields in our society, including the accounting profession. The thinking tools include theoretical concepts such as capital, field, habitus, doxa, and symbolic violence which are applied in this dissertation.

² Retrieved from:

<https://www.pwc.com/gx/en/about/diversity/gender-equity/increasing-racial-representation-at-pwc-brazil.html>

³ <https://exame.com/esg/pwc-negros-trainees/>

Bourdieu's concepts on sociology offer a rich framework that can be used to understand and interpret the Brazilian audit firms' work environment, specifically the issue of (lack of) diversity in the audit profession. Many recent studies have been applying Bourdieu's concepts on studying the audit profession. To better understand how Bourdieu's works have been translated into the area of accounting research, we build on Malsch et al. (2011).

Bourdieu constantly used the metaphor "fell for the game" in articulating how the newly accepted members of the group develop a sociological sensitivity that binds together his central theoretical constructs of habitus, capital, and field. Even though Bourdieu has developed these constructs using a sports area, it can be well applied to the audit profession (Malsch et al., 2011), being the field of the audit firms composed of Big Fours and non-Big Four companies (small and medium-sized audit firms) in Brazil. In this sense, we refer to the accounting field (Lupu & Empson, 2015), or more specifically, the audit field.

According to the author (Bourdieu, 2008), the field is structured by the power imbalances among the players, based on different forms of capital, such as economic, social and cultural they possess. Capital is represented by a source of power which is valued by the members of the field and it is also the source of power in it. Symbolic capital is given to those in the field who accumulated reputation and prestige and other agents perceive those characteristics with authority and legitimacy. Thus, the accumulation of symbolic capital represents the game and this accumulation rules of the game.

The interplay between structure (the game) and agency (playing the game) is mediated by what Bourdieu refers to as *habitus* (Carter & Spence, 2014). The *habitus* plays an important role in defining those who know the rules of the game, are best adapted to the field, and therefore have a chance to anticipate and give the rules of the game at the latest, and those who are not part of the game. As per Bourdieu's perspective, game playing is represented by the social dynamics of everyday practices and is a result of a power battle of domination.

The field is also characterised by the presence of symbolic violence. Symbolic violence is a form of violence that is "exerted for the most part ... through the purely symbolic channels of communication and cognition ... recognition or even feeling" (Bourdieu, 1998) and it represents how social hierarchies and inequalities are maintained. In the case of the auditing profession, it is a form of symbolic domination of the white heteronormative male over groups minorized as a result of symbolic violence and the structured structure.

The accounting profession conveys this symbolic violence and the audit professionals are willing to accept this condition as it is imposed since the recruitment process, being

engraved as inherent to the audit firms and to the audit profession, through the “imposition of categories of thought and perception upon social actors who then accept their dominated position as ‘natural, fair and inevitable’” (Cooper & Coulson, 2014). The process is invisible to the participants of the game and the power dynamics are then naturalised, taken for granted and accepted as “it has always been this way”.

As diversity discourses have been increasing in audit firms, actions to embrace inclusiveness have been also developed and communicated to the employees of such firms and also publicly disclosed. However, while seeming to support diversity, “from a deeper perspective these discourses may also be viewed as channels for symbolic power to operate discreetly, promoting certain forms of misrecognition that continue to marginalise certain individuals or groups of people” (Tremblay et al., 2016, p. 169).

Symbolic violence is “subtle, gentle and quite imperceptible domination” (Tremblay et al., 2016, p. 170) and it is “invisible even to its victims, exerted for the most part through the purely symbolic channels of communication and cognition (more precisely misrecognition), recognition, or even feeling” (Bourdieu, 2001, p. 2). As a result, the players unconsciously follow representations that support the domination, being them oppressors or oppressed, members of privileged or underprivileged groups.

Symbolic violence can be identified in several different ways in Brazilian audit firms, such as lack of recognition and importance, assignment of difficult tasks, and lack of support and coaching. However, some actions are not subtle and cannot be considered symbolic violence but they are part of the rules of the game and appear in a more crystalised way through moral harassment or even sexual harassment at the extreme end. Through symbolic violence, the marginalised groups were dominated by the white male heteronormative elite and this elite group is able to maintain and sustain its domination with the acceptance of the other groups, therefore minoritised by the group who holds the power.

We argue that Bourdieu’s framework provides the necessary theoretical reference to analyse and develop a theory of the white heteronormative male dominance in Brazilian audit firms, reinforced by contextual characteristics, arising from socio-historical conditions, despite efforts and initial actions in the market to promote diversity and inclusion. Therefore, the lack of inclusion and diversity still remains.

Along with Bourdieu’s framework, the conceptual discussion is complemented by the thoughts brought by Brazilian black feminists, such as Lélia Gonzalez, Sueli Carneiro, and Djamila Ribeiro, so that the specificities of the Brazilian racial relations could be interpreted and unveiled. Race relations in Brazil need to be taken into consideration as the

socioeconomic measures of discrimination and perceptions about racial mixture (G. M. Silva, 2016).

Although society, in general, is built under economic and general policies, each society in particular manifests itself in distinct manners. In that way, “[e]very state is unique, and the French State cannot be compared to the Brazilian State, even though they are both states. Social forms, including the state itself, are materialised into institutions” (Almeida, 2019, p. 29) and, therefore, its organisations intrinsically reproduce the social structure of the society.

Almeida (2019) defends a thesis that racism is always structural because it integrates the economic and political organisation of the society, expressed in normal circumstances, instead of being abnormal. He also proposes three dimensions: individual, institutional and structural. The first, individual racism, covers the actions of individuals and certain groups as a result of psychological and ethical phenomena. The second dimension, institutional racism, is linked to how the institutions operate, and contribute, directly or indirectly, to creating and sustaining disadvantages to some groups and granting privileges to the group that holds the power. The third dimension, structural racism, is derived from the social structure which normalises racism through the political, economic, and legal structures and, importantly, it includes a family structure. Brazilian politics is a realm largely dominated by white citizens. Brazil had the biggest nazi party outside Germany⁴ and the fascist “Integralismo” movement received support from the Government. Despite being 56% of the population, blacks hold less than 30% of seats in the Brazilian Congress.

Affirmative actions taken by governments or NGOs may not be able to penetrate inside private organisations such as large audit firms. For this reason, we strongly believe that the results of such actions made in society, in general, can benefit minorities, giving them opportunities to access top universities, for example, and work at a certain extent because they are limited to promoting any change in the structure of the Brazilian large audit firms. On the other hand, Brazilian large audit firms seem now to bring diversity and inclusion as one of their values, promoting and communicating their actions.

Bourdieu’s concept of *habitus* is used also in the second study because it is seen as an agent of continuity and tradition to maintain the heteronormative white male dominance in the Brazilian audit profession. *Habitus* is a complex social process in which individuals and collective actions are influenced by the past, a process which affects how individuals act, think, perceive and approach the world (Costa et al., 2019). The *habitus* results in individuals’

⁴ Haag, C. (2007). From “feijoada” to “chucrute”. Revista FAPESP, oct. Available at: <https://revistapesquisa.fapesp.br/en/from-feijoada-to-chucrute/>

actions that are a reflection of their lived trajectories and the reproduction of routines and patterns of practice, defined by Bourdieu as a “tendency for self-reproduction” (Bourdieu & Wacquant, 2007). Even though the *habitus* can also promote change to social structures, this study is based on the concept that in Brazilian large audit firms, the *habitus* is mainly responsible to constrain the change even though they are communicating and acting to promote diversity and inclusion.

Bourdieu’s *habitus* converges with the development of the concept of structural racism, as institutions materialise the social structure of the society, which means that “institutions are racist because the society is racist” (Almeida, 2019, p. 36). The Brazilian social structure not only marginalises groups based on their ethnic characteristics. It also materially marginalises other groups: women, Brazilian indigenous people, LGBTQI+, Latin American and African immigrants, disabled people, and any other group other than the white male heteronormative group. Therefore, Brazilian audit firms materially marginalise the same groups, but it’s not even perceived nor criticised by its members because these firms mirror the same *habitus* of Brazilian society.

INTERSECTIONAL THEORY

Previous studies about diversity did not explore the full complexity of diversity through intersectional analysis (Özbilgin et al., 2016). For this reason, we bring the concept of intersectionality to this study because one auditor can be part of different marginalised groups in Brazilian large audit firms. The level of marginalisation will be a result of the interconnection of social categories. For example, a black male auditor faces different obstacles compared to a female pardo auditor because the latter comprises two different marginalised groups at the same time.

The intersectionality theory is applied in this study because it acknowledges the fundamental role of power in the constructions of thought, experience and knowledge of individuals. That being said, “[i]ntersection denotes the crossing, juxtaposition, or meeting point, of two or more social categories and axes, or systems of power, dominance, or oppression” (Atewologun, 2018, p. 2).

We cannot develop a study on the power domination of a group in society and lately in Brazilian large audit firms, without taking into consideration the intersectional experiences of those who are marginalised. While the marginalisation of black is based on race and women are based on gender at first, the people of these groups and others are marginalised based on other reasons or based on a combination of more than one characteristic.

The accounting profession institutionalised patriarchal notions and gender hierarchies where male dominance and gendered discourses are reflected and reproduced by new technologies adopted by organisations. The communication of audit firms can facilitate male professional elite dominance and reinforces gendered stereotypes as well, through exclusionary practices (Kyriacou, 2016).

A recent study examined how the eight largest Canadian accounting firms refer to diversity in their recruitment websites and reveal that diversity is far from being an institutionalised concept (M. Bujaki et al., 2018). In another recent study, it's revealed that business case and commercial logic are the most prevalent institutional logic, even though a considerable discussion about diversity was found in the recruitment websites of Canada's largest public accounting firms resulting in conflicting accounts of inclusiveness (M. L. Bujaki et al., 2021).

Applying the theoretical framework of Bourdieu for this research, we consider the Brazilian large audit firms is the field, and their internal environment is the game. Brazilian audit firms are structured and structure the social relation between the players as it can direct or coerce the players' actions and representations.

Brazilian audit firms offer dress codes, etiquette courses and a variety of online training related to business and negotiation practices to shape the firm's professionals, which can be interpreted as a materialisation of the *habitus*, which, in turn, can be understood by Bourdieu as the scheme actions and thoughts of the white male heteronormative elite who dominates the others. Those who are on top possess the most respectable accounting technical knowledge and are recognised by the clients and the auditors as possessing the most amount of symbolic power. Symbolic power is defined as (Bourdieu, 2009):

As a power of constituting the given through utterances, of making people see and believe, of confirming or transforming the vision of the world and, thereby, action on the world and thus the world itself, an almost magical power which enables one to obtain the equivalent of what is obtained through force (whether physical or economic). (p.170)

In order to get accepted and/or be successful in the audit profession, the novice must follow and quickly adapt to the rules and procedures, being at risk of not receiving good performance evaluations. So, auditors need to adapt their actions to play the game. Some auditors can adapt more easily and others struggle to adapt their actions. Some, especially from minoritised groups, who often cannot adopt their actions and are kicked out. Nowadays, Brazilian large audit firms still have few women in higher positions, as directors and partners,

a lack of black African-Brazilians, and even more scarce participation or nonexistence of some minorities, as for instance LGBTQI+ and foreigners.

The *habitus* is associated with social structures and the history of individuals that reflect the external structures of Brazilian society and also shape individual's perceptions of the world and its actions. The *habitus* of the audit profession is not perceived by some and understood by others as "it has always been like this", therefore taken for granted and normalised.

Bourdieu also emphasises in his work the importance of self-reflexivity (Bourdieu & Nice, 2004):

Understood as the effort whereby social science, taking itself for its object, uses its own weapons to understand and check itself, it is a particularly effective means of increasing the chances of attaining truth by increasing the cross-controls and providing the principles of a technical critique, which makes it possible to keep closer watch over the factors capable of biasing research. It is not a matter of pursuing a new form of absolute knowledge, but of exercising a specific form of epistemological vigilance, the very form that this vigilance must take in an area where the epistemological obstacles are first and foremost social obstacles. (p. 89)

The self-reflexivity is used throughout this dissertation and especially in Part II - Autoethnography. The autoethnography provides meaningful insights as we are analysing my experience as a researcher, while participating in this research, and also my experience as an auditor, therefore as a field participant (or player).

In the autoethnography, we explore the personal audit experience of the researcher and connect it to wider cultural, political and social meanings and understanding of how Brazilian large audit firms mirror the Brazilian social structure. Brazilian social structure is currently characterised and influenced by strong paternalism, social conservatism under a current conservative wave combined with a strong emphasis on liberalism, which aims to avoid State intervention and therefore reduce affirmative actions to promote diversity and inclusion, leaving it entirely to market participant institutions.

The accounting profession "continually impacts social life, mirroring all human endeavour of meaning-making" (Lehman, 2019) because it connects gender, race and class. The accounting literature related to gender and feminism in accounting has been developed for more than 20 years, and researchers analysed this matter in the accounting profession.

Despite the efforts made so far to promote equality and retain women and members of other minority groups, especially at senior levels, the inequality still remains because initiatives actually reinforce gender barriers (Kornberger et al., 2010). The marginalisation

process still continues as the current structure de-individualises women and is focused on individual competencies (Tremblay et al., 2016).

Even though the audit practice is known as meritocratic, the barriers to entrance, permanence and ascension appear to be all but insurmountable for females and ethnic minorities (Carter & Spence, 2014). Some studies also combine gender and other minorities, but we consider that these groups need to be separately analysed because the structure affects different groups, and their members, in different manners.

The ethnic minorities' representation in the US or UK firms is different from the misrepresentation of blacks in the Brazilian context because, as explained before, this group represents the majority of the country's population. "The accountancy profession has consistently excluded if not, offered limited participation" (Annisette, 2003) to certain groups based on the socially constructed nature of race.

Ethnic minorities face discrimination through mechanisms of the accounting profession which cause obstacles to individuals other than those part of the dominant group, formed by those who have British-connected origins (Huang et al., 2016). Other minorized groups suffering from invisibility in the audit profession include lesbian, gay, bisexual and trans (LGBTQI+) sexualities. The accounting research and practice need to disrupt heteronormativity as this can affect both men and women in order to create inclusiveness (Rumens, 2016) and through this research, we believe that we are contributing not only the disruption of heteronormativity but also to inclusiveness of other minoritised groups.

Before the proposed research, the extant accounting literature looks at the lack of diversity in large audit firms through a single lens taking into consideration how patriarchy shapes social relations and power imbalances based on gender differences. And so are the actions currently taken by the large audit firms towards the inclusion and diversity of minoritised groups. These actions are operationalized focusing on specific group's needs, for example, longer maternity leave and flexible time for new moms. The proposed research sheds light to the need to take into consideration the characteristics of different minoritised groups and goes further taking into consideration the juxtaposition of those characteristics which makes a subject being part of different groups at the same time. This juxtaposition also affects their needs and the organisational challenges aiming to assure equity. The insights generated along this research sheds theoretical light and significance on the implications faced by actors in the field. It is the first Brazilian qualitative study with Big Four large audit firms that considers the intersectional approach to explain how the lack of diversity still persists despite the current actions and efforts.

PART I - INTERSECTIONAL ANALYSIS THROUGH LIFE EXPERIENCES

Collective [our]stories in Auditing: intersectional habitus and the escrevivências of black Brazilian professionals

In this first part, we build upon the life experiences of the auditors to reflect on how the intersectional approach can be applied to critically analyse the socialisation process of auditors with different backgrounds, races, classes and gender throughout their careers.

We are using intersectional theory to understand, analyse and criticise how the multiple sources of oppression subtly operate and affect the groups in different manners, and to map how they build strategies to resist and, when possible, to open and pave the way for others. By doing so, we are shedding light on how counter-hegemonic strategies are built and put in place to overcome them by the current performance evaluation and promotion system which is not adapted to deal with non-hegemonic groups' challenges, reduction of representativity power by internally splitting the minorities into different groups to differentiate themselves and reduce their action power even though their challenges and claims are similar. On the other hand, the marginalised groups organise themselves using strategies of resistance through regular meetings of racial groups to discuss their challenges and support each other by giving technical training and coaching sessions between the members of the group, for example. These interactions require the understanding of an intersectional *habitus*, a system of dispositions used by different groups to resist and develop strategies to cope with the challenges faced in the organisation.

First, we analyse if the practices of the Brazilian audit firms marginalised minorities and created barriers to inclusion and diversity in the workplace. Then, we analyse the counter-hegemonic strategies used and put by those minoritised auditors to overcome the barriers. We then analyse the effect of those different strategies of resistance so that we intend to allow them to speak not only about their scars but let their lived experiences talk about them.

In order to bring the auditor's life experiences, we adopt an approach to writing from personal life experiences entitled *Escrevivência* - a portmanteau of *escrita* (writing) and *vivência* (life experience) presented by Conceição Evaristo (Duarte & Nunes, 2020). Conceição Evaristo is a Brazilian writer who worked as a domestic worker before becoming a teacher and later earning her PhD in Comparative Literature from the Federal Fluminense University. She is one of the most well-known and awarded black writers in Brazil, having

been honoured with the Jabuti Literary Award for Literary Personality of the Year in 2019. Her work is considered a milestone in Brazilian literature, particularly for its exploration of issues related to race, gender, and social inequality. *Escrevivência* is a term coined by Conceição Evaristo that refers to the act of writing as a way of giving voice to the experiences and struggles of black women in Brazil. It involves weaving together personal experiences with formal aspects of literature, using language to create a literary discourse that is both enjoyable and educational. *Escrevivência* is less about portraying the process of slavery in the formation of Brazilian society and more about exploring its effects and consequences on contemporary Brazilian culture (Evaristo, 2020).

METHODOLOGICAL PATH

A qualitative approach was applied based on data collected from non-structured interviews with a diverse group of auditors, listed in Table 3.

Table 3 - List of participants and their pseudonym

Pseudonym	Ethnicity	Current /Last Position	Experience	Sex	Type of interview	Length (in minutes)
Bruna	White	Manager	7 years	Female	Face-to-face and recorded using mobile phone	48
Camila	White	Former manager	7 years	Female	Face-to-face and recorded using mobile phone and digital recorder	46
Heitor	White	Former manager	6 years	Male	Skype (recorded by Skype)	35
Jessica	White	Manager	12 years	Female	Skype (recorded by Skype)	57
Leticia	White	Partner	16 years	Female	Face-to-face and recorded using mobile phone	55
Amanda	White	Former senior	5 years	Female	Skype (recorded by Skype)	68
Jorge	White	Partner	30 years	Male	Face-to-face and recorded using mobile phone	44
Betina	White	Partner	22 years	Female	Skype (recorded by Skype)	28
Samuel	White	Former Associate Partner	18 years	Male	Skype (recorded by Skype)	56
Joao	White	Former Senior Manager	12 years	Male	Skype (recorded by Skype)	54

Pseudonym	Ethnicity	Current /Last Position	Experience	Sex	Type of interview	Length (in minutes)
Adriana	White	Retired Partner	31 years	Female	Facetime (recorded using mobile phone)	80
Ana	White	Former Associate Partner	21 years	Female	Face-to-face and recorded using mobile phone	32
Enzo	White	Partner	23 years	Male	Skype (recorded by Skype)	50
Sandra	White	Senior manager	15 years	Female	Skype (recorded by Skype)	47
Helena	White	Former senior manager	12 years	Female	Skype (recorded by Skype)	55
Evaldo	Black	Former assistant	1 year	Male	WhatsApp video call (recorded by digital recorder)	44
Romualdo	Black	Senior manager	9 years	Male	Google Meet (recorded)	95
Genivaldo	Black	Partner	20 years	Male	Google Meet (recorded)	72
Emily	Black	Former manager	1 year	Female	Google Meet (recorded)	92
Jonathan	Black	Former senior manager	13 years	Male	Google Meet (recorded)	58
Joao Alberto	Black	Former director	19 years	Male	Google Meet (recorded)	96
Joao Pedro	Black	Former assistant	2 years	Male	Google Meet (recorded)	47
Jonas	Black	Partner	14 years	Male	Google Meet (recorded)	49
Rebecca	Black	Former senior manager	16 years	Female	Google Meet (recorded)	56
Francisco	Black	Senior assistant	4 years	Male	Google Meet (recorded)	62
Pedro	White	Former manager	8 years	Male	Google Meet (recorded)	65
Agatha	Black	Former senior assistant	4 years	Female	Google Meet (recorded)	63
Francielle	Black	Former assistant	1 year	Female	Google Meet (recorded)	73
Marielle	Black	Former assistant	1 year	Female	Google Meet (recorded)	47
Darlene	Black	Former assistant	3 years	Female	Google Meet (recorded)	45
Valentina	White	Partner	20 years	Female	Google Meet (recorded)	58
Camilla	Black	Senior assistant	6 years	Female	Google Meet (recorded)	34
Valdirene	Black	Former assistant	4 years	Female	Google Meet (recorded)	66

Pseudonym	Ethnicity	Current /Last Position	Experience	Sex	Type of interview	Length (in minutes)
Madalena	Black	Former manager	2 years	Female	Google Meet (recorded)	78
Arthur	White	Director	14 years	Male	Google Meet (recorded)	57
Isabel	Black	Senior assistant	4 years	Female	Google Meet (recorded)	210
Total interview length (in minutes)						2,225

Source: Research data

Auditors were initially invited through the researcher's LinkedIn connections. They were invited to participate in the research. They all received the document through DocuSign (<https://www.docusign.com/>) to digitally sign the free and informed consent. The free and informed consent was reviewed by the ethical committee of the School of Education of the University of São Paulo (Faculdade de Educação da Universidade de São Paulo).

Once the document was signed, the auditors were contacted to arrange the best day and time for the conversational interview. The researcher advised them to pick a place where they could speak freely without any interruptions. It was suggested that the conversation could even occur outside their workplace to avoid any type of restrictions and resistance to talking about something in particular. Even so, a few auditors (partners only) preferred to have that interview in their office at the audit firm.

Most of the interviews were conducted virtually, initially through Skype and when the pandemic hit, through Google Meet. Even though face-to-face meetings are the preferred method for this type of conversation, the auditors were always travelling and busy, so it was the most practical way to reach out to them.

The fact that the researcher is also an auditor facilitated the connection between the interviewer and the interviewee. Most of the time, expressions like "you know, right?" and "you know what I mean" were commonly used by the auditors interviewed. However, the interviewer requested them to explain it in more detail in order to get what they felt and their impressions of such situations.

After doing some interviews, the interviewee started to suggest other colleagues I should contact because they know they had similar experiences that might give more contribution to the discussion. Through this process, I could reach out to many black auditors even though they are still a minority in large audit firms. Later I was invited to join the WhatsApp group used by black professionals at one of the large audit firms. Then, I used

access to these participants (more than 100 participants) to contact them directly via WhatsApp direct message.

We tried to contact the people responsible for D&I (Diversity and Inclusion) within the large audit firms but they ignored all messages sent. We could reach out to one D&I manager only, but the person asked us not to record the conversation because they were not comfortable with the practices adopted by the firm. For this reason, we did not consider any information collected from that conversation for this dissertation, and the data were completely discarded, even though it would add important information to the discussion.

During the data collection phase, we tried to contact people from the Human Resources (HR) department of large Brazilian audit firms through LinkedIn. We did not get any response from them. We had the intention to understand the role of promoting justice towards diversity, either valuing or dissolving differences (Lucas & Fischer, 2016). However, based on the audit experience of the researcher, HR professionals are seen as a cost centre in large audit firms rather than a profit centre. The HR department is usually ruled by a partner from the practice (assurance, tax or advisory partner) and the specialised professionals are subordinated to the partner (usually a white-skinned male senior partner). For this reason, we believe that, in future research, there is a need to better understand the actual role of the HR department in large audit firms, once they operate differently from other organisations.

After agreeing on the time and date, a calendar invite was sent through Google Calendar. At the start of each meeting, the researcher asked to start the recording and explained again the purpose of the conversation and of the research and confirmed with each auditor they give their free and informed consent verbally this time.

We started the interviews with white-skinned auditors (both male and female). Some interesting comparisons were made mainly focused on differences between gender, explained in Part I. Then, we had a chance to interview the first black auditor. It brought significant findings to this research as a result of the historical formation of Brazilian society and the complexity of racial relations that still remains in our society and institutions. For this reason, we decided to expand the interview with more black people.

Later we could also interview black women and we could understand the juxtaposition of gender imbalance and ethnicity issues. Both black men and women also brought to the discussion the social aspects of social class, as the black people in Brazil and usually poor or from poor origins.

In a more subtle way, we could also identify a few auditors that brought sexuality into the discussion but it was a lot harder because they are still influenced by the strong heteronormativity ties in Brazilian society and hence in large audit firms.

From female auditors, we could understand how white male heteronormativity affects female auditors and we could get their perspective on the obstacles they face to advance and succeed in the audit profession. The Brazilian audit profession, mirroring Brazilian society, assumes the cultural meaning of binary gender, being a man for the male body and a woman for the female body (Butler, 1999).

By interviewing Afro-Brazilians we seek to understand the obstacles faced by this group starting from the recruitment process, through their performance evaluations and career progression due to the persistent racial and socioeconomic inequality related to its history of slavery (Mitchell-Walthour, 2017).

We also interviewed European and other foreigners from the Global South (Latin America and Africa). Due to the government policy on European immigration in Brazil, Europeans are perceived and treated differently when compared to other peripheral Latin-American and African countries. There are some theories to explain this phenomenon like the concepts of coloniality and subalternity of the post-colonial theory (Homero Junior, 2017) and the theory that supported Government policies after the end of slavery that “the process of racial mixing would tend to make black and mixed-race individual disappear from Brazilian territory in less than a century, that is, before the end of the 20th century, allowing for the whitening of the population” (de Souza & Santos, 2012).

As mentioned above, sexuality was not the focus of the research but it has been brought up by a few auditors, considering that these issues are still a *taboo* for most of the auditors. Instead of asking directly to avoid uncomfortable situations, we let the auditors bring this to the conversation naturally. We then included sexuality to understand the obstacles faced by auditors who are outside the heteronormative standard, including their perceptions from the beginning and progress in the audit profession. From an intersectional perspective, we believe that people’s sexual orientation also plays an important role in the audit profession which tends to be more conservative. In order to identify this group of auditors that are outside the heteronormative standard we use the acronym LGBTQIA+ which stands for lesbian, gay, bisexual, transgender, queer or questioning, intersex, asexual, and more.

Pseudonyms were used throughout the dissertation to disguise identifying information in the transcriptions of the interviews from which quotes were extracted. In order to frame the

identities of the auditors who were interviewed (Heaton, 2022), pseudonyms for black auditors honour the brutal deaths of black people.

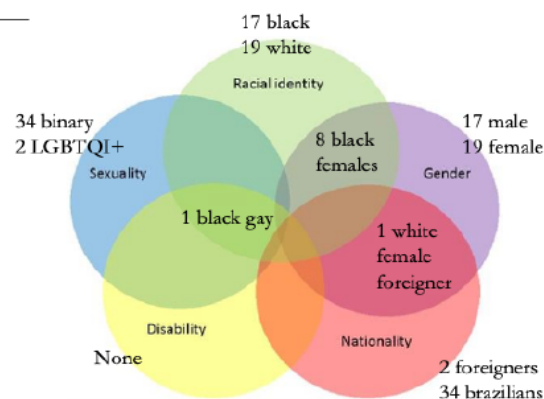
In-person interviews were recorded using both a laptop and a mobile phone. Virtual interviews were recorded by the software (either Skype or Google Meet). All interviews were made in Brazilian Portuguese.

The interviews were fully transcribed using the tool HappyScribe (<https://www.happyscribe.com/>). Even though this tool guarantees a high percentage of accuracy, it still makes a lot of errors, especially in Brazilian Portuguese. For this reason, all transcriptions were reviewed and corrected manually.

The transcriptions were then uploaded into MAXQDA 2022 and coded. The initial coding started with a reading and the analysis of the transcribed data. Memos were used to annotate the researcher's perspective and then used later as data for the autoethnography (part II of this dissertation).

The coding process was done mainly incident by incident in accordance with the methodology proposed by Charmaz (2006). By comparing the incidents, I could identify similarities and differences in the individual's perspectives and also select the auditor to present the narrative of Part I which represents the similarities between auditors of that group. The groups are presented in Figure 2.

Figure 2 - Participants and their intersections



Source: Research data

In order to present the data collected from their individual interviews and present the group perspective, we use Conceicao Evaristo's concept of *Escrevivência* (Vieira, 2019; Evaristo, 2020) by using the person's experience as a starting point and mixing it with the quotes from the transcriptions to create a vivid narrative of the person that reflects the

person's concrete experience and what happened in their life working for a large audit firm. Note that these experiences also resonate with the researcher's experiences as an auditor.

ANALYSIS AND DISCUSSION

This section is built through vignettes in which the interviewees are introduced and his/her main ideas are described. After this descriptive presentation of the interviewee, follows a brief analysis in which the main issues are problematized.

JORGE, A WHITE-SKINNED MALE PARTNER

Jorge joined the audit firm as a trainee right after getting his bachelor's degree in business administration. He did not have to work to get his first degree and could finish college at a private university to find his first job because he lived with his parents who supported him financially speaking. He immediately started a bachelor's degree in accounting and got their second bachelor's degree two years later, still working as an audit assistant when the demand for work is not so heavy and he could study in the evenings. He always worked really hard. When he met his wife, he was already an auditor: *"I was already an auditor when I met my wife so she could not complain about it"*.

He has always been dedicated and had the chance to move to the São Paulo office as a manager and work until he got an opportunity for a secondment in the UK for two years. Two years after coming back to the São Paulo office, he was made partner and he now accumulates thirty years of audit experience in the same audit firm. He believes that he was able to conciliate the audit career with your personal life and family based on our personal decisions. He does not believe that we have to expect anything from the audit firm. He believes that if the person is not happy and does not see any future career perspective for promotion, the person needs to find another job: *"So sometimes, when the person is not able to manage (something) and blames the company, they start to make excuses. And then, for some reason, the person feels encouraged to quit."*

Jorge believes that working for an audit firm is like a relationship, if the relationship is not working well, which is natural, both parties need to *"find your way"*. Two words can perfectly express his beliefs: *"personal effort and personal time management (...) it is really a personal thing"*.

Jorge had several performance evaluations classified as below expectations. Some of them were unfair in his perspective but he always had the opportunity to discuss the errors and always got the opportunity to improve and always been told by his superiors what he

needed to do to learn from mistakes and get better results: *“if you ask me if that happened to me (...) yes I have many but one particular I got a 'below expectation' (performance evaluation) but the person was unfair to me”*.

Regarding performance evaluations, he acknowledges that there might be a prejudice that might affect the performance evaluations *“one person might not like the other person and this might affect the performance evaluation”*. On the other hand, he believes that this fact can be identified over time.

Jorge explains that women usually leave auditing because when they become managers is when they usually get pregnant and they decide to do a career change for a less pressure job because *“you know, the relationship between mom and their kids are stronger than dad’s”*. In his view, audit firms are making women’s life more comfortable. But he complains *“there is a 'discrimination' against men because it is said that only women have double burden (day light paid job plus domestic unpaid job) and this is not true”*. For this reason *“women need to have the same opportunities offered to men”*. Women and men are offered the same opportunities and are promoted equally if they perform equally. But her wife had to change her career *“three times in nine years (...) I am in the same firm for thirty years”* when he moved to different cities and during the secondment period overseas.

He emphasised that there is male discrimination with those policies of flexible work to help women: *“women are privileged with those policies because they prefer to work from home while men prefer to work in the office because they do not like to work in a noisy house with kids”*. In relation to the employee turnover in audit firms, he explains *“the (employee turnover has always been high. This is natural. Because there is a natural selection”*. He does think that people quit auditing just because they get better opportunities in other companies.

Analysis

This interview reflects most of the perceptions we collected from white-skinned male auditors. They always work hard and believe that everybody works as hard as they do. They fully support the idea of meritocracy and use it to justify their position.

They believe that performance is driven by personal choices and truly believe that every person has the condition to make choices about their career. The *habitus* of auditors is formed based on hard work, personal choices and meritocracy. These ideas are highly influenced by liberalism in which personal development and success are enough to determine the audit career.

They usually use a normal intonation when they are asked about their career as the progression and the hard work are considered part of the audit and their lives. In this interview, the only memorable experience was when they got an unfair performance evaluation in their opinion.

There is a contradiction between their notion of the women's cause for quitting audit firms and their notion that the double burden also affects men. He also complained about "men discrimination" to justify that men are not privileged in any sense. However, there is a clear contradiction when he mentions that some practices are better for women. This reflects the vision of the leadership of the firm, formed by white-skinned male partners in its majority.

White privilege is also perceived and obtained naturally in the case of Europeans working in Brazilian large audit firms.

When I went to Brazil for my secondment I was allocated to clients because I was a native English speaker. I had only two years of experience and was 25 years old but they categorised me as a supervisor. A supervisor in Brazil had much more experience than me because they had more than 7 years of experience. But I was respected because I was a 'gringo' (a foreigner). I was respected by others for just being a 'gringo'. (...) I had no idea what I was doing. (...) I was invited to give my opinion on complex matters and said only a few words without significant contributions but I was respected by clients and other auditors for being gringo. (...) I had so many opportunities and I was involved in important projects. My perception is that things were much easier for me. (Arthur, white-skinned male director)

ADRIANA, A WHITE-SKINNED FEMALE RETIRED PARTNER

Adriana had the chance to join the large audit firm when was 20 years old after getting her degree in Business Administration. Gender differences have been always clear for her: *"I had several characteristics that, at the time, were not favourable for a woman's profession, in general, and even less so in auditing. First, I was a woman, perhaps not in that order, but combined; second, I was married; third, I was in the reproductive phase, I would certainly get pregnant... companies cared a lot about that, they didn't want it, so at the time, they did that urine test, which didn't have the blood test, to see if you were pregnant, if you were hired or not, all companies did that, so it was a combination of things that might work against."* Even so, she was successful in the recruitment process and accepted the job offer.

The initial phase was a difficult time for her because *"The profession was a man's profession, at the time women couldn't wear pants, they could only wear skirts, and it was the entire audit firms that functioned like that, men in suits, couldn't wear a beard, it was a very standard thing regarding posture and involved clothing and haircut, it involved everything."*

But those difficulties did not create unbeatable obstacles that she could not overcome. She has always been a bit rebellious about things, she has always been very keen on breaking

barriers and innovating things, so much so she was the one who started the process of wearing pants.

Since she started her career, she believed that women should have equal opportunities and should not put themselves in a place of self-victimisation even though she believes that men and women are not equal and will never be. She acknowledges society's expectation that women have to stay at home and men are expected to assume the breadwinner role.

She believes that she has never suffered gender discrimination because *“[p]erhaps people at the time had some initial preference for men and such, which I think is somewhat natural, it was kind of natural at the time, but as I showed myself to be a professional, delivering what needed to be delivered and often delivering beyond what was necessary, that barrier disappeared. So I think it's...very much today...even this issue of quotas, I question a little because I don't think that's the way, but anyway, I think it's a matter of you putting yourself in a position of not feeling different and acting as such that you break down barriers.”*

Her career was not accelerated and she received normal promotions over the years. She had two children when she was still an audit assistant. Despite being in a man's profession, she said she could overcome this by being calm and persistent. She applied her professionalism and technical skills as a tool to succeed.

She could manage her full-time job and take care of the children with a lot of support from her parents. *“For me, a corporation, a company, is just like a marriage, only with different papers, the same, the same taste, very rare exceptions, you know? So, how do you make yourself desired, I'm going to use that expression and maybe there's a better word that isn't coming to me right now, how do you make yourself a sought-after professional? You have to work well, you have to deliver, you have to relate well. In other words, you have to solve problems, you can't bring problems, and if I put myself in a position as a woman...”*

About constantly working under pressure in large audit firms: *“You get used to it, those who don't have resistance, don't have the capacity, ability, don't develop the ability to work under pressure, the auditing career is short, they leave because they can't handle it, they have a burnout, they have to leave, they leave on their own, it's not that they are forced out, they end up leaving.”*

Even though reaching the top of her career in the audit profession, she decided to retire early (she is 55 years old) to enjoy more time with her family because she lost her brother (he was 54 years old) and her father died right after *“[a] person that I always had a very strong connection with, so I think that made me reevaluate in terms of seeing what is*

important in life. (...) Doing other things, maybe teaching, a series of things that would bring me a somewhat calmer or much calmer life, much less pressure, and that I could live better and enjoy another side of life that is a little more affected by the auditing career for those who really take it seriously and dedicate themselves to an auditing career. It is always very intense because you are constantly solving problems for the client, that's what you do. The higher you go in the career, the more problems come to you that no one has solved, so your job is to solve them. So, I think that was the big trigger of the process, to see that I needed to slow down and do other things that I also like to do and that, due to the level of commitment of the profession, as an audit partner, I did not have the required time to do."

Analysis

This interview reflects most of the perceptions we collected from white-skinned female auditors. It is clear the differences between men and women and how much harder women need to work to become successful and overcome the challenges imposed on them. The interview also reflects the *habitus* of the audit profession, materialised by the costumes and how the auditors' appearance was expected to be.

There is a convergence between the white-skinned male and female partners which shows that as long as they are in their career, especially at the top of the career, they share the same beliefs and they even use the same metaphor in relation to the understanding of the audit career as a couple relationship. This metaphor requires the assumption that both parties have the same interests and are at the same level of power. However, this is not the reality because there is an employer-employee relationship which does not conquer the employee with the same level of power to negotiate. The audit firm can decide when they need to make the employees redundant because they need to meet the financial targets as we will see later.

The gender imbalance in women at the senior management level in large audit firms also reflects the pressure from the women and from their life partners and family:

With my first child, I would say that I managed the work with motherhood very well. I used to live far from my parents. I'm alone in another city. I have a person who helps me at home. (...) The week I had to work all night long I brought my mother from her city to take care of my son. (Sandra, white-skinned female senior manager)

This concern is also shared by women that do not have any children yet and even though they believe that the situation is not possible to overcome:

I don't like to think that things are impossible, you know? I like to think that there's got to be a way to make it work, you know what I mean? But... it's very different. It's very difficult. If I were a mother today, for example, I'd be screwed, screwed! I don't know what I would do with my life if I had a little child like that, you know, someone

who couldn't take care of themselves... I can't see myself working the way I do and doing things the way I do and being a mother... and having... I mean, marriage is maybe okay, but being a mother, I just can't see myself like that yet. If I put myself in that scenario, I think... wow, I would have to... something would have to change. I wouldn't be able to stay in auditing. (Bruna, white-skinned female manager)

There is also a strong emphasis on individuality when it comes to the discussion that auditors should avoid self-victimisation and rely significantly on persistence and determination. This idea reflects the notion of individuality and personality.

GENIVALDO, A BLACKED-SKINNED MALE PARTNER

Genivaldo's father migrated from the northeast to São Paulo seeking better living conditions like many Brazilians in the 1980s. He studied in a technical public school because his family did not have the financial conditions to support him to study in a private school.

He got a place in a course to prepare for the public university entrance exams offered to poor people. He started his first undergraduate studies in the evenings while working full-time with his father. He continued his studies and joined the accounting undergraduate course. He studied two undergraduate courses at the same time, studying in the mornings and in the evenings. With support from his family, he could finish both undergraduate courses at the same time without having to work to support his family.

He did not believe that he could enter a large audit firm, even though his classmates had the opportunity to join them: "young black people have low self-esteem". He believes that this is probably caused by the image and media communication of those firms with only including white-skinned people: "could be unconscious".

He considers that he was lucky enough to be professionally "adopted" by a partner who defended him on all occasions and coached him throughout his career. He believes that this is not the case for many black people in large audit firms, where they are usually alone. But since he started his career he could feel he could not get along easily with his colleagues because they were elitists and he was clearly from poor origins.

After concluding his bachelor's degree, he accumulated his holidays to spend four months in Canada to learn English and then started his master's degree. Then, when he was a manager, he decided to quit the large audit firm to get the money to help his family and spent one year in the UK doing low-income jobs.

He then started his doctorate and, after defending his thesis, he got a secondment opportunity abroad. After his secondment, he came back to Brazil and was admitted to the partnership: "The fact of having completed a doctorate degree is an endorsement" and not

only for being black but for his competency: *“I have no doubt that black people who work and used to work in the past in large audit firms are more qualified”*. He believes that his technical knowledge and degrees helped him in two ways: *“So that I don’t sabotage myself and so that I am not sabotaged.”*

The most impactful situation was when another partner asked him to take notes and prepare the minutes of the meeting even though he was the engagement partner for just being black. He had to say he holds a PhD in that subject to be respected by others.

It is so clear to him that he could not compete with his white-skinned colleagues for just doing the same job: *“And I think that indeed I wouldn’t be able to compete with other white professionals if I didn’t have this, this was necessary, the answer is yes. I had to do more, yes, you know, it wouldn’t help if I answered otherwise because I can even joke around a lot with managers I work with, right? When I have a good insight. Yeah, rascal, right? I said, I’m a rascal? If I were Japanese I would be smart, and if I were blonde, I’d be very intelligent. But since I’m black then you use a different adjective, right?”*

He was then told more than once by other partners that they now have more chances to become partners because the diversity program and affirmative action are making it easier to black people to succeed. The same is said for women because of the number of women admitted to the partnership recently.

Genivaldo does not believe that his presence and his career created a clear path for black people in auditing firms: *“The path is not paved, you know. People don’t like working with people who possess characteristics they consider bad. Black people normally have a distinct characteristic: poverty. For instance, there’s a senior who is the daughter of a president of a big company and did not have the resilience to work with a black assistant from a poor origin”*. Conflicts created by this situation were identified and a couple of black auditors were dismissed recently.

He mentions that the firm is now thinking about removing the barriers in the recruitment process to allow black people to enter the career. *“We now have people to think about this problem. For example, the group of black people that were hired in a separate recruitment process and other initiatives. (...) if we could at least make sure these people stay, in 20 or 30 years we would have a different situation”*.

Comments are common among middle management professionals *“[w]ith so much help for women and black people I believe that we will need specific help for white people”*. He believes that the partners might think but they do not verbalise and the young auditors do not express themselves because they do not have any power.

“I see that it’s not enough just to be black in top positions. You have to have awareness. (...) I always hear that I succeeded because I am good. (...) We have to eliminate meritocratic discourse. (...) I succeeded because I paid the price. I am old and I did not have children and only worked hard.”

Most of the time he acts *“to save the blacks (from dismissal)”* through his personal actions. Most of the time, the person needs to coach and swap from one engagement to another. Most of the time he had to cut his hair and act like a white-skinned person. Only one person in his whole career has seen and perceived him as a normal person and not as a black person. Over his career, he remembers that the coloured clothes used by black people were always a focus of comments from colleagues *“they mocked my clothes (...) nowadays I only wear black and blue suits and white and blue shirts”*.

Analysis

The intersectional perspective helps us to understand that the obstacles faced by a male black auditor differ from his white-skinned male and female colleagues. First of all, we identified that the black auditor needs to have a certification that he is good and deserves to hold the position. In most cases, the academic title and the technical certifications help black auditors to accumulate symbolic capital in order to stay and succeed in their audit careers. But the qualifications are not enough because they are tested on a daily basis to prove that they are good and deserve their position by their white counterparts. This was not the case for white auditors.

We also note that the career of black auditors also includes the need to work much more in order to get the same results and be compared to white-skinned auditors. It is a common perception that black auditors need to demonstrate a better performance to get the same performance evaluations as their white-skinned colleagues. This is also reflected in other interviews with black auditors:

I made an absurd effort to receive good evaluations. I don’t think he put in any less effort to receive good evaluations, but I believe nothing would happen to him if he didn’t make an effort. I think I would have been fired or would be in a lower position if I had the same dedication. (Romualdo, Black skinned male manager)

My father always said: “As you are black you need to be the best or be one of the three best”, and I brought this to my life. (...) I cannot say that I worked more but I decided to be more ambitious than the others. (...) I always worked at night and on the weekends. (Jonas, Black skinned male partner)

The intersectional lenses also help us to understand the conflicts mentioned by Genivaldo when a black auditor, who is usually poor, is working in an engagement with other

privileged auditors. This is an example of differences in class combined with racial differences that are amplified in the audit profession because most of the professionals belong to the most privileged classes. The conflicts are created by differences in the way they communicate using slang, for example, which is not considered professional in the audit field.

The natural result of this conflict is a requirement for the black auditors to adapt to the *habitus* of the audit profession which reflects how white-skinned auditors behave or the *habitus* of white-skinned auditors. The black auditors adopt hairstyle and clothing that is part of this *habitus* to be accepted as a player in the game.

I had a great concern regarding clothing. I even borrowed some clothes from my father to show a good appearance. (...) I fully shaved my (curly) hair my whole life. I only let my hair grow after I was admitted to partnership. People will not question it as I am now in a position of power. Shaved hair shows hygiene. (Jonas, Black skinned male partner)

It is also common among black auditors that the racial aspect is never brought up during their career in order to avoid conflicts. Any action to promote diversity is only taken when they were admitted to partnership and then used their authority to promote action towards racial equality.

Internally, I had never raised a racial flag. I always had a reserved attitude. I had focused on my career as an individual, following the goal I had set for myself. (...) I was afraid of how people would perceive me after I started questioning. It's one thing to be the person who agrees with meritocracy and doesn't question the status quo. And it's another thing when you decide to adopt a stance of greater equality regarding gender, ethnicity, and sexuality. I felt more comfortable once I became an advocate. (Jonas, Black skinned male partner)

In Brazilian society, strongly influenced by neoliberal ideas, an atomistic individualism is created where the idea of solidarity, that people live together, is destroyed. On the contrary, there is the idea that it's every person for themselves (you are responsible for your own learning, performance and career) to an extreme where competition reigns and eliminates any possibility of cooperation.

We must also remember the alienation of labour which also occurs in the audit profession. The alienation of the individual in relation to work, alienation in relation to other individuals, and alienation in relation to oneself. This happens because the audit work is broken down in several pieces and the staff only contributes to a portion of the engagement and are evaluated based on the individual portion of the work.

Only at the senior management level positions, senior manager, director or partner, have the overall understanding of the engagement and the relationship between the audit firm and the entity being audited. For this reason, staff members always think they are dispensable

because they are a minor part of the audit and, therefore, do not make any difference to the engagement. Furthermore, even though they make a significant contribution to the audit, they always think they have done what was basically expected from them and they are dispensable. This reflects negatively on their own evaluation which is made prior to the evaluation of their superiors.

The agreement with the meritocratic system, which is part of the rules of the game, is usually mentioned by black professionals. But they start to question the limits of the meritocratic system when they reach a certain level where they don't see any diversity but only the same white-skinned male group of professionals.

I started attending partner meetings, and I realised that I had always been an advocate of meritocracy throughout my career. When I joined the partnership, I noticed that there were so few black people in the society, even though Brazil is a country where the majority of the population is black. I couldn't continue being the only black person and being used as an example of meritocracy.

The agreement with the meritocratic system, the adoption of the *habitus* of the white-skinned professionals and the actions of acceptance and avoidance of conflicts are part of the intersectional *habitus* of the black professionals who are able to stay in the audit and progress in the audit career. Some of them reach the position of power when they start to act to promote inclusion in the audit firms. By recognising the obstacles they faced in their career, they can also take action to promote and create a path for other black professionals.

By comparing the perspectives of the white-skinned partners with black-skinned partners we can infer that the black partners are more inclined to promote changes and actions that might promote inclusion and diversity not only because they share visible characteristics but because they have shared lived experiences that can help advocate in favour of the black people. This process might be similar to a political process when black people and women are represented by black people and women (Mansbridge, 1999).

On the other hand, these spaces of power occupied by black people are controlled because they represent a threat to those who hold the power. "These black 'leaders' are then, only as powerful as their white kingmakers will permit them to be" (Carmichael & Hamilton, 1992).

We also need to discuss and evaluate the tools and structures of maintaining power because they portray the blacks as scarecrows. The position of a black person in a position of power that grants them the privilege does not necessarily guarantee them the ability to secure or share that privilege with other black individuals in their group. This is because the privileges are created based on the separation between privileged and non-privileged. There is

symbolic violence inherent in privileges, so fighting for these privileges only ensures the maintenance of the violent system against the non-privileged.

MARIELLE, A BLACK-SKINNED FEMALE ASSISTANT

Marielle is 32 years old and has two girls. She was a young mother after concluding her secondary education. In order to dedicate herself to taking care of her daughters in their first infancy she could not work for a period of time and did not have a chance to go to college.

After some years of working in different fields in low-income jobs, she had a chance to join a program offered by a financial institution to prepare black people to get a job. Meanwhile, she started her undergraduate degree for the second time, since she could not finish the first time, in the only private institution of higher education in Brazil to focus primarily on attracting Afro-Brazilians and teaching an Afro-Brazilian-focused curriculum.

One of the large audit firms decided to create a special recruitment process focused on students of this institution and Marielle was one of the chosen ones. She was told that the audit firm only had 8% of black people and they decided to accept the offer “I want to make history. I put myself at risk”. However, they faced a lot of difficulties when they joined the audit firm:

However, when I arrived at the company, both me and my friends, when we joined, we faced some difficulties. In relation to that, the company welcomed us very well, showed a lot of care, nothing to complain about. But unfortunately, due to people’s unconscious biases, which are not their fault either, it’s a result of how each one is raised. So, there are many people who haven’t had much exposure to diversity, and when they saw my friends with braids and afros, and me being black as well - I don’t deny it, I love my skin colour - comments started to arise that we had privileges, that our hiring processes were different, and that made us feel uncomfortable within that space.

She had unsupportable difficulties starting from the fact that her undergraduate course was not one of the best. She also suffered discrimination for being the only black woman in a team with only men: “racism still exists”.

But anyway, I couldn’t handle it anymore. I fell into depression, had a breakdown at work, and was placed on leave, in quotes, because I started seeing a psychologist and a psychiatrist. And then they sort of monitored me, but I didn’t have the desire to go back to work anymore. During this period, that’s when I decided, or rather, they decided for me after some time, to let me go, and that was the reason.

Her friends started to leave the audit firm too. The group of 20 auditors now became a group of 5 or 6. They helped each other during their undergraduate studies and they tried to bring this cooperation to the audit firm. Even though they tried to get along with other

colleagues, at the end of the day, the members of her group, including herself, were left out. They could not get along with others either.

She does not have anything to complain about the support she received from the audit firm: *“their support has been amazing, I have nothing to complain about. It’s wonderful how they treated us. I have my picture on display now, they took a photo of me, I became the face of their advertising, along with the other people who joined with me”*.

Marielle and her group joined the audit firm just before the busy season and they were not offered the initial learning program of accounting and auditing. They only had a couple of days of training and were sent to the fieldwork. Nobody had any knowledge of English. They tried to learn English, but working full time and going to college every evening, there was not enough time left to learn English and the plan did not work.

She did not have been discriminated against in her life before joining the audit firm. In her college, the majority of the students were black and so was her neighbourhood. *“When I joined, I started feeling something I had never felt in my life before. It was because most of the people there were from much higher social classes than me and my friends who also joined. They would look at us, and we didn’t have fancy clothes because you were expected to dress very well.”*

Black people know when people look at you with a white gaze. She once sat at a table with other people and one woman started to turn slowly away from her. In the first week of work, Marielle was invited to have lunch with the partners in a fancy place that she has never seen or been to before. She felt like she did not belong to that place and felt out of the place.

In one of her engagements, she received bad performance evaluations because she did not stay working late with her team because she had college: *“You are committed so you do overtime”*, they said.

Her work experience in a large audit firm mixtures contemplation and bad memories.

I felt like I was just a token, just a number, and so did all my friends, because if the company really wanted us to stay (and cared) like many companies do, then they would have something inside that actually promotes inclusion. It’s like a trend now for many companies to advertise inclusivity, but the reality inside is different. There is still a lot of work to be done, to be developed, you know? So that they actually care and take proactive measures from the beginning, because it’s not just about that, it’s about our issues related to our personal history, our values, because many people had the opportunity to stay at home studying, developing themselves during their adolescence. Many of us were working, taking care of the house, taking care of younger siblings, and didn’t have the time to seek out English classes or other higher level opportunities, or compete with those who already have a prominent position in the job market at the age of 20, speaking multiple languages and finishing college.

Analysis

The intersectional perspective helps us understand the juxtaposition of class, gender and racial issues based on this interview. The group of black auditors contrasted significantly with the *habitus* of the audit firms and they did not have enough time or support to adapt themselves to the *habitus*.

They did not have enough training which is considered the first contact with experienced auditors where the newcomer can start to understand the *habitus* of the field. The class differences created obstacles in relation to clothing and the difficulties they had to get along with their colleagues.

Actions to promote diversity can also create some side effects for those who hold the power and do not want to lose their position of privilege. This was clear when the group was identified as being “privileged” because now the audit firm needs to have more black employees. This group of black people was directly impacted during the pandemic when the large audit firm dismissed a number of auditors showing that these minoritised groups are impacted first and most.

This interview also emphasises the flaw of the meritocratic system which prescribes that people should be given the same opportunities. However, the same opportunities will not benefit black people because they did not have the same educational background.

The idea that the removal of entry barriers by reducing the level of requirements in the recruitment process will solve the problem and promote inclusiveness in audit firms faces the problem narrated by Marielle. The permanence of black people will depend on the affirmative actions that address daily issues with colleagues and the performance evaluation system should be adapted to differentiate the individuals’ and specific groups’ needs and results.

IVALDO, A BLACK-SKINNED MALE GAY ASSISTANT

Even though Evaldo lived in a peripheral area of Campinas city, he could access one of the top private universities in São Paulo through PROUNI⁵. The university split the accounting undergraduate courses into two locations, in an upscale neighbourhood they concentrated the students that could pay for the course and in a peripheral location the PROUNI students. The peripheral spaces are, in most Brazilian cities, the destination of the poor “they are condemned to not having access to social services or to use them precariously, even when paying extortionate prices for them.” (Santos, 1993, p. 47).

⁵ The University for All Program (Prouni) is a Brazilian public policy developed in order to increase the access to higher education.

In the first year, Evaldo was left out. His superior was so demanding and never had time or patience to coach him. But Evaldo had to complete his tasks. He always heard the same excuses “I don’t have time now” or “ I am busy now” or “I will explain to you later”. But that never happened.

He was demanded to finish his work but was not allowed to charge any overtime. He was told to “charge the hour in his future” which meant not charging any overtime because it is an investment in his future in the audit profession.

Evaldo used to get calls at 9 pm with requests from his superior. He was told several times he was useless. His superior also did not want to sit beside him because she was busy and did not want to be distracted. She even used to work in another room on a different floor of the building to avoid him.

Evaldo then faced an impossible situation: *“She was a person well-liked by the partners, by one of the partners there, so I thought to myself, 'I’m a trainee, if I escalate this issue, I might jeopardise myself and get fired.' It was more fear of getting fired. Considering my reality at the time, I was the only one working in my household and providing for my family, so I thought I would have to swallow this bitter pill. Because I was afraid that if I escalated it, I would be fired, so I endured it alone.”*

He had to work at night and during weekends. With no coaching and no on-the-job training the only thing he was told was “look at what has been done in the audit file of the last year”.

English was also an obstacle because all audit instructions were written in English and he did not speak any English. When they travelled, he was taken to the most expensive restaurants and he could not understand anything on the menu.

Facing such difficulties, he decided to contact the ethics reporting channel but he got asked: “Do you really want to file a complaint? Because you can be fired.” He hesitated and cancelled to file it.

But the worst feeling was not being able to be who he is because he would be ridiculed. He is already a target for being gay, black and poor. *“Because in my case, being gay, there were all these little jokes about homosexuality from the partners, managers, and other auditors at the senior management level. What did they preach at the beginning? 'Oh, here we don't have that, here we respect diversity,' blah blah blah... But then you would see these occasional homophobic jokes here and there, and you'd think, 'well, it's not really like that in reality, despite what it says on paper.’”*

He was the only black between the newcomers and one of the few blacks in his office. The career was presented as a perfect career. But the reality was completely different. The career is great to accumulate technical knowledge but the career development is not so clear.

Evaldo wanted to succeed and make a difference in the audit profession by being a black gay to promote actions in the future.

In relation to diversity training and actions, Evaldo remembers that there was a week called Diversity Week, where they talked a little bit about the LGBTQ+ community, women's inclusion, and the Black community.

But his audit career came to an abrupt end because he got a performance evaluation from his superior showing a below-expectations performance. He was then dismissed from the audit firm.

Analysis

Bourdieu addresses symbolic violence as something that often goes unnoticed and is reproduced by the structure, much like racism occurs in everyday life at the societal and institutional levels. The issue of symbolic violence can escalate into direct violence through an exacerbation of its manifestation as noticed in this interview when there is a juxtaposition of characteristics of the subject which deviates significantly from the habitus and the profile of the auditor. The juxtaposition of the poor class, black and being openly a member of an LGBTQIA+ group unveiled the manifestation of racism at the individual and organisational level.

The class perspective helps us understand how diversity weeks are effective to promote the idea of diversity within an organisation but ineffective in results because the groups are separated. This separation does not consider the subjectivity of the auditor who can be part of different groups. When talking about gender equality, women are the focus but without considering the possibility of a black woman. Likewise, when talking about black people, they are segregated from LGBTQ+ people like a black person is always cis and binary. Hence, a lesbian black woman or a black gay man needs to pick one group to represent them.

Separated groups are reduced in number and power and do not offer resistance or solutions. Separating into groups reinforces the feeling of being a minority. However, if we think about the problems experienced by each group in the diversity week from a class perspective where everyone is equally exploited by a privileged white elite minority, the

power will be much greater. Diversity weeks are an example of the space in which groups are allowed within auditing firms and organisations.

PART II - AUTOETHNOGRAPHY OF A BLACK MALE AUDITOR

Am I a professional, a researcher or both? Self-reflexivity and critical reflexivity of an audit professional and researcher

60% dos jovens de periferia sem antecedentes criminais
 Já sofreram violência policial
 A cada 4 pessoas mortas pela polícia, 3 são negras
 Nas universidades brasileiras, apenas 2% dos alunos são negros
 A cada 4 horas, um jovem negro morre violentamente em São Paulo
 Aqui quem fala é Primo Preto, mais um sobrevivente

60% of young people from peripheral areas with no criminal record have already suffered police violence.
 For every 4 people killed by the police, 3 are black.
 In Brazilian universities, only 2% of students are black.
 Every 4 hours, a black youth is violently killed in São Paulo.
 This is Primo Preto speaking, another survivor.

[Capítulo 4, Versiculo 3, by Racionais MCs, in free translation]

In this second part, we propose a contribution to self-reflexivity and critical reflectivity from a dual perspective, from an academic perspective as a researcher as presented by Haynes (2023), combined with an auditor perspective. It discusses the perspectives and experiences of a non-white male auditor throughout his career in a Big Four audit firm, firstly working for thirteen years in the Global South and later working in the same member firm in Europe for almost four years. To reflect on these experiences, we adopt an approach to writing from personal life experiences entitled *Escrevivência* - a portmanteau of *escrita* (writing) and *vivência* (life experience) presented by Conceicao Evaristo (Evaristo, 2020). The memories of the first author are the main source of data and have been combined with performance evaluations made during his audit career and research diaries written during the research developed in the PhD program in accounting.

We aim to contribute to the self-reflectivity and critical reflectivity based on lived experiences of a non-white-skinned auditor of a large audit firm (Big Four) from the Global South. It discusses the perceptions of the auditor combined with the perceptions of an academic, as the first author endeavours to become an academic researcher. This approach is different from previous literature and fills a specific gap in accounting literature not only because it discusses the perspective of the researcher and their relationship to the research object but because it combines this dual experience (research and auditor) providing a rich experience to be analysed and discussed.

METHODOLOGICAL PATH

Autoethnography is the analysis of the self in a social context, which can refer to both the process of research as a methodological approach and the resultant related product in the form of a piece of writing or representation (Ellis et al., 2011). It is qualitative research and writing that analyses the self in a specific social and cultural context. Despite being used in literary criticism, anthropology, and communications studies for several years, autoethnography has begun to be explicitly referenced in accounting research in the last decade (Hoque et al., 2017). The use of autoethnography is justified by not only its reflective character which implies that researchers are part of the world that they study and are affected by it but also the dual position of the auditor which is part of the world they live in and also is affected by it. Dual position from being a researcher and auditor at the same time, being part of both worlds and also being affected by both.

Instead of presenting a weakness or limitations, the autoethnography approach will be used as an advantage as it represents a process and a product (Ellis et al., 2011)). The bias is disposed of and does not affect the research unconsciously. The research process is always subjective and partial, and rather than offering a limitation, this autoethnography uncovers such process as a result of self-reflection and self-correction.

We conducted this study based on a memoir from the lived experiences of the first author's professional working experience. This experience comprises working for large Brazilian audit firms for six years in Campinas, three years in Ribeirão Preto, four years in Campinas and São Paulo, all in Brazil, and almost four years in Dublin, Republic of Ireland.

After all those years of experience, the memoir reflects the most significant events from the newcomer position (trainee) in 2005 through the senior manager position when the first author was made redundant in 2018 in Brazil. After this interruption, the author has continued his career in the same audit firm in the Republic of Ireland as a senior manager from 2019 until nowadays.

I decided then to write about the most important events that happened in my career based on shared experiences when conducting the thirty-six interviews for my PhD research. This approach not only helped me to remember some experiences I had during my audit career but also reflect on the experiences shared with me during the interviews.

Unfortunately, the interview process raised several painful experiences from the interviewees, which led me to believe that these experiences are the most important and vivid in every participant's memory, including my own experiences which are shared in this paper.

Therefore, the writing process was not done without psychological obstacles and long periods of procrastination because some experiences were purposely left behind as they were and they are still not pleasant to live. Procrastination or protection to my mental health? On the other hand, the reflections on these experiences led me to think critically about them and try to come out with possible explanations that helped me to alleviate the pain in some circumstances.

To make things even harder, a significant part of the interviews and research diary was made during the pandemic from 2020 to 2022, six months after I left Brazil to move to the Republic of Ireland and was not close to any family member, only my wife and daughter. To make things more difficult, my daughter and my wife are experiencing mental health issues and my wife left us in Ireland to permanently move back to Brazil close to her family at the beginning of 2023. It has been even harder to write since then but I am trying to use the writing process as a therapy or escape.

Life experiences of the author are presented in first person from now on with extracts from the narratives of the rap group Racionais MC's, because their lyrics, as narratives of daily life, highlight the reality faced by the population and how different groups - considering race, gender, and class - relate to each other and produce inequalities and differences.

ANALYSIS AND DISCUSSION

BIOGRAPHY

O mundo é diferente da ponte pra cá /
The world is different from *da ponte pra cá*
(which translates to from the bridge to here⁶)

[Racionais MC's - Da Ponte pra Cá]

I was born and raised in Diadema, a peripheral city in the South of Sao Paulo city from a mixed marriage of a white Italian descendant father with a northeast descendant black mom as the northeast population migrated from the poorer areas of Brazil to São Paulo to work for the then prominent automobile industry. My father, like every white man with blonde hair and green eyes in Brazil, was called “Alemão” (which translates to “German”). His father abandoned the family and, as the oldest son, he had been given a chance to work in one of the

⁶ “Da ponte pra cá” has become an expression that entered the vocabulary of Brazilian rap and specifically the literature of the outskirts of São Paulo, becoming a designation that identifies those who live in the periphery, mainly the periphery of the South Zone of São Paulo.

car parts industries in Diadema where he has worked for 18 years. He was then invited to incorporate a company to outsource some services to the car manufacturing industry. His company progressed in the car industry sector and he had a chance to provide private education to me and my sister.

However, the mixed-race marriage of my parents ended when I was 14 years old and I decided to live with my mother in the countryside while my sister decided to live with my father in São Paulo. My mother was a home carer and my father had to help her financially but his help was not enough. For this reason, I started to work when I was 16 years old. I moved to Diadema following the steps of my father to work for one of the companies in the car industry sector, a car parts manufacturer. For this reason, I had to continue my secondary education in the evenings as I had to work full-time. Once I shared with one of my teachers that I wanted to go to college but he laughed at me saying that would never happen to a boy like me, a black and poor student. Luckily I proved he was wrong but this was one of the several occasions when I was confronted for being a black boy.

Since I was a kid, I remember my mother always forced me to take my ID everywhere I go - I still do that - and bring the invoice of my bike or any other valuable goods I was carrying - I still ask and collect the invoices of valuable things. The reason was to prove that I had an identity and the invoice was used to prove that I purchased the goods and had not stolen anything in case I would face the famous moment of being approached by a cop. This is a clear example of racism in a racist society.

Being a black person in Brazil is different from many countries because even though we are recognised as a mixed race, I had always been the only or part of the minority non-white skin among all of my classmates from kindergarten to post-graduation.

For this reason, I did not see myself as black because black in Brazil is understood as those with dark brown skin. I had my first girlfriend when I was 18 years old because white girls did not have any interest in non-white boys. I never could understand why I was called beautiful in my neighbourhood and between my mother's family but I never had a girlfriend in the white places I used to live. This is a subtle example of how racism operates in social interaction where the non-white is not considered aesthetically pleasing and desired.

I always lived in these two different spaces: white spaces such as the private education system financed by the successful career of my father and the peripheral areas in a modest working-class environment where I used to live with my mom. After being divorced, my mom immediately returned to her poor class condition while my father could maintain his

middle-class lifestyle which shows how the combination of gender inequality, race differences and class interplays differently.

When I was 18 years old I moved back to the countryside to live with my mother (100 km from São Paulo). I entered a private college because I had to work full time and I did not have a good educational background to enter into a public university, which was only accessed by the most privileged and well-educated white population. As Bourdieu pointed out, the system of education maintains the privilege but, on the other hand, provides an opportunity for those who have access to it. My father always said that the only thing he could do is to invest in our education but, through the same logic, the educational system perpetuates inequalities.

After a short failed entrepreneurial experience between 18 and 20 years old working as a mechanic and truck driver, and a number of failed interviews in multinational companies I finally was offered an internship in a large Brazilian company. The number of failed interviews struck me for years because my undergraduate classmates always got so many opportunities but the same experience was identified in some interviews I have made as a researcher. The experiences had the same fact pattern: white interviewers and non-white interviewees. This reflects one of the faces of daily racism.

Four years of hard full-time work and going to college in the evenings had passed and I decided to apply for a trainee program in one of the Big Four audit firms. Four different steps later I was offered a job but I had a great problem: the salary was half of my current salary and I had to move to Campinas (a metropolitan city with a population of more than 1.2 million).

Apart from being more expensive than I used to live with my mother, I had to purchase suits and ties and shirts to adhere to the dress code which became clear during the recruiting process. However, I had to again get support from my father to help me buy the attire before starting work.

RECRUITMENT PROCESS

(ei moleque) o sol vai brilhar / Hey kid, the sun will shine
 (mantenha-se vivo e verá) é preciso renascer / (Stay alive and you'll see) You must be reborn
 (que verá) e entender o jogo / (You'll see) and understand the game
 (que verá) o sol vai brilhar / (You'll see) the sun will shine
 (que verá) tive que morrer / (You'll see) I had to die
 Pra começar de novo / To start again.

[Racionais MC's - Homem Invisível / Invisible man]

The recruitment process took four steps: an online test, an in-person English test with a group interview, an interview with a manager and an interview with a partner. Each step was done on different days and weeks during working hours.

As I was already working, I almost quit several times because I could not put my current job at risk. Then, I could understand that most of the candidates were only studying and had the flexibility to engage in several trainee programs.

I remember that the group interview was the worst part of the recruitment process because apart from the interaction between candidates, we had to introduce ourselves before the group exercise. I was the only candidate that did not have international experience obtained through exchange programs and I was the only one with no fluent English. I started to learn English after I graduated from college because I simply did not have time to study English while working full-time and going to college every evening. As a native Brazilian Portuguese speaker, this is the reality for most poor and black people until today as my interviews also revealed. Some Big Fours announced that they are revoking a proficient level of English to promote diversity.

However, all internal materials, including the Audit Guide are written in English. So the removal of this barrier can help to promote diversity in the recruitment process but it will create a permanence problem if the person cannot correctly interpret the audit materials as the Brazilian audit firms decided not to translate anymore the audit programs, guidance and guides.

The interview with the audit partner was the last part of the recruitment process. The interview was conducted as an informal conversation but some questions were asked: how close are you to your family? Do you have any restrictions to travel? Do you have any children to take care of? Do you mind working late hours during the so-called busy season?

These questions indicate that depending on the answers: if you answer yes to any or all of these questions, the interviewer can understand whether the candidate will “create a problem” in the future or not. Close relationships with family members, restrictions to travel and children to take care of might restrict the auditor to travel which is a significant part of the audit work in Brazil.

I remember they mentioned that auditors travel 75% or more of their time. The last question concerning working late hours is also an indication that this working regime is expected from the start. I gave the expected answers understanding the rationale behind the

questions. The answers did not reflect my opinion but I wanted and needed the job. From an intersectionality perspective, these questions may also indicate that women would be less willing to travel if they have to take care of their babies if they want to, especially at the beginning of their auditing career.

In this last interview, we were also presented with an explanation of the audit career progression: audit assistant for three years, senior auditor for four years, manager for five years, senior manager for five years and then partner. Bourdieu's *illusio* starts from this stage. There was a promise of professional development through successive yearly promotions and respective increases in salary which could not be compared to any other sector. But we were not told that the salary of the partner is effectively more than 1,000 times the salary of the audit assistant (trainee), one of the highest in the world. This notion is not given because the partners get a share profit instead of a fixed salary. When I was promoted to a senior manager position, I was invited to participate in the recruitment process.

BEGINNING THE AUDIT CAREER

O trabalho ocupa todo o seu tempo
 Hora extra é necessário pro alimento
 Uns reais a mais no salário
 Esmola de um patrão, cuzão milionário!
 Work takes up all your time
 Overtime is necessary for food
 A few extra bucks on the salary
 A millionaire boss's charity, what an asshole!

[Racionais MC's - Periferia é periferia]

Even though I was thrilled to be offered the opportunity to work for a large audit firm, the first 40 days were already challenging enough and superseded all the joy. During this period, we were provided with basic accounting and auditing technical training, the ILP - Initial Learning Program. The ILP ended with a final assessment which required a passing grade to be able to start the audit in the field.

Apart from being the oldest in the group - I was 24 years old compared to the age of the new intakes (20-21 years old), and I was the only non-white. I felt I had to be one of the best in the final assessment. In addition to the training from 8 am to 5 pm, I decided to study in the evenings as well because I could not miss that opportunity. I thought it was the only

opportunity for me to succeed in the career based on my previous experience in several unsuccessful interviews. I was taken by the game.

However, this was not the reality for most of the group. The majority went to play soccer or enjoy their evenings with friends. They used to live with their parents and some of them never had any working experience before joining the audit. This comparison indicates the differences between the classes of the new intakes because I was one of the few that had to share accommodation. Considering that the initial salary was not sufficient for renting affordable accommodation, I had to share a room with a medical student in a house shared by eight students including myself.

At the end of each subject, we were presented with a slide with the sentence: “You are solely responsible for your learning”. This sentence reflects how individualism and the focus on the individual are sacred in auditing firms. You are responsible for your training, for your career and for your development. If you succeed, this is a consequence of your effort; but if you fail, you did not give enough. Pure liberalist ideation.

I did not get the best grade but I was in the top 5 of the final assessment. The grades of the final assessment were shared between all the senior auditors, our supervisors and partners with incredible speed. That fact of course helped the top performers to be part of important and challenging engagement teams even though the assessment grade did not impact the future performance of the auditor in the fieldwork as later was proved. Some high performers did not stay for long and a few average intakes are still working the large audit firms as experienced auditors or partners.

The same commitment I demonstrated in the training I also tried to demonstrate in the fieldwork. I used to work late and do a lot of overtime not only during busy seasons but also throughout the year. I also worked several weekends and missed many family parties and friends' invitations. I was taken by the game again.

During the training period, we were not only taught accounting and auditing but also social skills: how to deal with difficult clients and how to ask for information or explanation. We also learned that the audit firm had a dress code. Regardless of the tropical weather during Brazilian summer, we were required to dress strictly formal: suits and ties for men. However, the introduction of the dress code was only explained briefly when we were informed about the result of the recruitment process. The formal dress code examples were given by the facilitators of the training who are auditors.

PERFORMANCE EVALUATIONS AND CAREER PROGRESSION

Pessoas trabalham o mês inteiro.
 Se cansam, se esgotam, por pouco dinheiro.
 Enquanto tantos outros nada trabalham.
 Só atrapalham e ainda falam.
 Que as coisas melhoraram.
 Ao invés de fazerem algo necessário.
 Ao contrário, iludem, enganam otários.
 Prometem 100%, prometem mentindo, fingindo, traindo.
 E na verdade, de nós estão rindo.

People work the whole month.
 They get tired, they exhaust themselves, for little money.
 While so many others don't work at all.
 They only hinder and still talk.
 That things have improved.
 Instead of doing something necessary.
 On the contrary, they deceive, cheat fools.
 They promise 100%, they promise lying, pretending, betraying.
 And in reality, they're laughing at us.

[Racionais MC's - Tempos Difíceis]

Playing by the game and in the game, I worked hard and studied almost every day, including weekends. I read the entire Manual of Accounting, an entire Audit Methodology Guide and the auditing and accounting standards. I had to prove that I was capable of doing the job and also do the best job I could. This commitment resulted in very good results in my performance evaluations. All performance evaluations were individual even though our ability to work as a team was also taken into account. We were always evaluated by our supervisors.

As an audit assistant, I only received evaluations. As an audit senior, I had to evaluate the assistants and received evaluations from the manager. As a manager, I was responsible for evaluating the seniors and assistants and I got evaluations from the partner. Partners were not part of the evaluation.

There were a lot of complaints about how subjective the evaluation process was and how the person in charge of the evaluation could use their position to provide this one-way evaluation. Even though different people would use and expect a different level of evaluation, I got the best evaluations based on my technical knowledge and my commitment. I was

promoted to a manager in less than five years, while a manager is usually promoted after 7 or more years. A fantastic achievement but with a significant price on my personal life: I was single and missed all connections with my family and friends due to the load of work and long travel periods. Two years later I was promoted to a senior management position which is achieved after more than 10 years for most professionals. My impressive career progression made me think and believe that meritocracy really existed and was put into practice by large audit firms at least. I was promoted significantly fast but I did not consider the amount of overtime and the price I had to pay for losing so much time with my family and friends. I was 28 years old and had no family or children so I could dedicate myself to my future. I was even more in the game. I accepted these liberal ideas because I could feel and experience them in my reality. I also supported those ideas of meritocracy because if it worked for me, it could work for everybody. In my mind, ingrained by such liberal ideation, I thought that those who quit or were giving out did not have the desire or the potential to be an auditor. We should be tough enough to progress in the audit career. Those ideas have proven to be wrong as we will see later.

This fact changed when I was promoted to a management position and I started to get evaluations from the partners. That was a significant shift because I used to give technical training to the partners because of my profound technical knowledge but they used subtle situations to substantiate their evaluations. Management and coaching skills become more important but not enough. More important than engagement management, the selling skills, which never made sense to me, were more important and less the quality of the work done.

This shift was painful but I worked even harder to meet their expectations. As an audit manager, I was completely dependent on the work performed by the assistants and the senior auditors. In theory, the manager only reviews the work, but in practice, managers had to work and help the assistants and seniors to do the audit work because of the shortage of staff.

Being part of the management team gave me the opportunity to understand the rationale behind engagement management and the rationale behind audit fees. Even though I had the experience to set the hours required to perform the audit, the fees per hour per category - assistant, senior, manager, director and partner - are determined by the finance department. Even though partners are not salaried professionals, the cost per hour of a partner was ten times the cost per hour of one audit assistant. The hourly rate charged for one hour of one assistant is 15 times higher than the salary per hour of the assistant.

The flexibility of the manager position allowed me to conciliate my time to do my master's in accounting. Even though I had to work late hours to deliver my work on time and

spend weekends studying, I was happy to continue to progress not only professionally but also academically because most audit professionals do think that the audit career is enough, and it really is for most of them. However, I always had the idea that education allowed me to enter into a large audit firm and it will keep me there by being the most prepared and educated professional. After 36 months of 4-hour sleep on average, I could finish my master's degree with a fully normative dissertation on the application of International Financial Reporting Standards.

The master's degree was never supported by the firm because they see no benefit in doing it. They could see even a potential conflict between the professional practice in auditing and the academic field. Some partners even mentioned that I should pick one of them because they could not see any possibility of both. This is probably the reason why we do not have many auditors following the academic route. Once my coach, a senior partner said: "You will need to decide if you wanna continue your professional development or quit and start your academic career. Auditing is a profession that we should dedicate ourselves entirely to. If not, there is no chance you will last long in the audit career."

I had to prove that they were wrong. Then, I started to work as a lecturer in some accounting undergraduate courses and accounting post-graduation courses. As a result, I was working full time (9-10 hours per day) doing audits, lecturing in three to four evenings during the week (4 hours per day) and lecturing in a postgraduate course on Saturdays from 9 am to 5 pm. In my mind, I was not an academic but I had a backup job if anything goes wrong in auditing. Never put all eggs in one basket.

Then, I was offered to move to another office to work in accounting advisory services while maintaining part of my time in the assurance department. I accepted the offer because when I asked if there was another option, they said no because there were many senior managers already in the office I was working at and they needed to reduce the cost of the office.

Then, I learnt another big lesson from auditing: either you generate revenue to justify your job or you become an "expendable" expense. I had to develop my sales skills from nowhere because they set me a fee target for the financial year but from accounting advisory work, not the audit work that I used to do for many years. This is one of the reasons why an auditing career is so challenging and interesting. But the risks were pretty high.

Luckily I could get the advantage of the network I built over the years in auditing and I met all the targets for three years in a row, including achieving the highest number of hours under management (more than 20,000 hours in a year) and earning more than R\$3 million in

revenue. These numbers were sufficient to be used as my “business case” and become a partner.

However, things did not happen as I expected. Despite being on top of the technical skills, having great engagement management skills and being respected by my peers and partners, I started to be seen as a threat.

HIT THE WALL

Você tem duas saídas.
Ter consciência, ou, se afogar na sua própria indiferença.
Escolha o seu caminho.
Ser um verdadeiro preto, puro e formado.
Ou ser apenas mais um negro limitado.

You have two options.
To be aware or to drown in your own indifference.
Choose your path.
To be a true black, pure and formed,
Or to be just another limited black.

[Racionais MC's - Negro limitado]

I had a materialised thought that hard work and discipline would lead me to the partnership. They always said that to me. I fully supported and believed in meritocracy and where it could bring me to. I was never criticised and I have always been told that I was on the right path to partnership. The sounding process had started and one partner shared informally the information that there was a possibility.

When I was promoted a senior manager, I thought I had enough power and influence to start acting differently. Working as an audit assistant, senior associate and manager I have seen much moral harassment: overwhelming pressure to meet deadlines to make the clients happy, and several people crying as a result of unacceptable behaviour from the superiors.

Women suffered the most because they were not strong enough to work for long hours. I remember the first time I had to stay up all night to work. Our female manager had a panic attack at 2 am. I was working in another room when suddenly I heard a scream and she was immediately sent home by her partner. The partner and the second manager on the engagement told us that she was not feeling well and sent her home.

I heard countless times the commentary about women getting pregnant to have their pregnancy leave during the busy season, so they are free from the worst time in the audit. I heard so many comments about women that they were not as committed as men because they were not strong enough.

Every manager had some coachees to help and guide their career as a mentor. I remember that several female coachees mentioned that they did not get a fair evaluation because they were either not committed enough or were always compared to male colleagues. After many years of witnessing those injustices I thought I had enough power and influence to contribute to a change.

I decided to implement a zero tolerance for overtime and every team member should contact me in case of any need. Instead of having one person working late, I decided to request another person to join the team. Of course, that decision did not make the partners happy because the number of hours spent would be higher. Under normal circumstances, it would not impact the number of hours spent but the problem was that most of the auditors used to do overtime without saying or charging their hours in their timesheets, making the engagement more profitable and showing that they could do the job in fewer hours to make their managers and partners happy.

I did not agree with this approach and clearly communicated that all worked hours should be charged and put in their timesheets. As a result, my engagements were not anymore as profitable as the other managers and senior managers. But all the people I worked with were happy. And I was happy too. But the partners I had to report to were not as happy.

The profitability of the engagement is measured based on the hours charged in the engagement compared to the budget. The partners decided to charge a number of hours in the engagement without working effectively for that engagement. Actually, the timesheets for most of them were prepared by their PAs. When I asked the reason for charging 10 hours in a day in that engagement even though the partner had spent a half day with the client and the engagement team, I always got a response that they had to charge these hours to show that the engagement had sufficient partner involvement compared to the hours charged by the engagement team. Even though those hours were not effectively spent working in that engagement (for example 5% of the total hours charged). Considering that I asked the staff to charge real hours, that increase also drove the increase in the hours charged by partners in my engagements. For this reason, I had the slowest bonus in the management group.

I reached a point where I had more motivation to do accounting advisory than audit for those reasons. I requested to be allocated in full to accounting advisory but they refused

because they did not have sufficient managers to deliver the audit, even though the revenue and profit contribution increased every year. The revenue increase targets year on year were always higher than the previous year but the increase in the staff never followed the same pattern to increase the profit margin as well.

Apart from the technical work, managers are required to issue invoices and contact the clients if they have any balances past due. These tasks were also part of the “engagement management” after it was decided to make redundant all PAs of the managers to promote cost reduction. I prepared an analysis showing that the hours spent by each manager for a month would be sufficient to hire a couple of PAs that could free up all managers, allowing them to focus on audits and better client service.

But most importantly, I started to speak up in the management meeting about the problems I was facing: overtime hours not charged, lack of staff, hours charged by partners with no valid reason, unfair evaluations etc.

The manager position is one of the most important in the audit because we have to deal directly with the client, the staff and the partners. I started to use this position to negotiate feasible deadlines with clients but that was not the culture of the audit. That was not the practice. If the client delivered the information late, the engagement team should work in less time to meet the deadlines originally agreed upon and make the clients happy. It did not matter if the client had not delivered the requested information on time. The partners did not support this idea when the clients called them even though I had discussed it with partners.

Most importantly, I always maintained my technical position based on the audit methodology and the accounting standards in complex discussions even though there were situations where the partners agreed with the client to make them happy. My client had a significant impairment indicator and performed the impairment test. The impairment test resulted in a need to book an impairment loss. I explained to the partner that the impairment should be booked based on the accounting standards and he agreed with my recommendation. I had a meeting with the client the next morning and I decided to meet the client in person because I was expecting a tough discussion. After all, an impairment booked at the subsidiary level would mean that the management was not performing well and could impact the resources allocation for next year from the headquarters. The partner said that he would join the conversation via call. I travelled early in the morning and when the meeting started the partner said that he had a meeting with the CEO and the CFO the night before and they agreed that the impairment will be booked next year if the subsidiary does not meet the target for another year. They did not let me say anything and the partner hung up asking me to formalise

that discussion in the audit file. I refused to do so and I called the group engagement partner to whom we should report and explained to him the situation. The impairment was fully booked in the group company's accounts following my recommendation. The partner was not happy with the situation and started to act differently with me.

I was swamped with advisory work and working to meet my revenue targets and I had to meet the audit deadlines. However, the partners always required me to do more and more because we had a lack of managers and staff. I never refused any additional work because I thought it could show that I was not committed anymore. I was recently married and we had a little girl. I could not put my career and my family at risk. They always told me that if I had any problem, they would support me. I started to have sleepless nights and I was not as productive as I used to be. I was wrecked and tired after so many years.

I decided to ask for help and started to negotiate with the partners. Instead of saying no I started to negotiate a longer deadline so I could finish the work in a proper manner. I have seen this strategy used for other managers and partners and I thought that could also work for me. I was totally wrong. When I spoke up, they completely ignored my request and I started to be seen as a non-reliable person because I could not meet their expectations anymore. That resulted in my first audit evaluation being classified as below expectation and the partner never discussed it with me or gave me reasons for that evaluation. That evaluation contrasted with all exceeded expectations of my whole career life and all the evaluations I was getting in relation to my accounting advisory work.

On the last Friday of January 2018, I was invited to meet this partner in the office and I was made redundant. Suddenly. Without any possibility to understand and change anything. One person from the IT department sat beside me and asked for my password and if I had any personal information in my laptop. I did not have any personal information. They immediately took the laptop away and asked someone to grab my stuff and follow me to the exit door. I could not say goodbye to any of my colleagues that I worked with for several years. I could not contact anybody or send a message saying that I was leaving. I was treated like a criminal.

I went home and I got calls from two different partners asking for information about the engagements we were working on. They did know that I was made redundant. I was even more shocked. Luckily I had a backup plan. I was still lecturing and had just started my PhD at the University of São Paulo. The money I had would provide for the needs of my family for a few months until I could find another job.

Hitting the wall was not easy. My worst fear has come true. I had seen moral and sexual harassment cases committed by managers and partners (all white males coincidentally) and they are still working there. I had seen other managers with continuous bad performance and evaluations over the years and they are still working there. Some of them I defended when the partners were discussing their dismissal and I supported the idea to give them a second chance. The second chance that I was never been offered. I could not understand why.

THE ACADEMIC PATH

Mas aí, se tiver que voltar pra favela
 Eu vou voltar de cabeça erguida
 Porque assim é que é, renascendo das cinzas
 Firme e forte, guerreiro de fé

But then, if I have to go back to the favela
 I'll return with my head held high
 Because that's the way it is, rising from the ashes
 Strong and firm, a warrior of faith.

[Racionais MC's - Negro drama]

On the same Friday I was contacted by another former colleague who left the audit firm some years ago and he offered me a position to develop the accounting advisory area in a financial services company. I promptly accepted the offer because I had the flexibility to continue my PhD program, study and work.

The PhD program started and for the first time I could study at a public university I immediately noted that the postgraduate program had the same environment. The dominance of white-skinned male professors and few white-skinned female professors. I was one of the few black students at this level and one of the oldest among my classmates. Most of the students were white-skinned students who had the chance to only study and graduate from public universities and concluded their master's degree right after getting the bachelor's degree and joined the PhD program straightaway. Few had a professional experience like me as at that time I had more than thirteen years only in audit apart from my other work experiences.

I knew that I was not recognised as an academic and I thought that I never would be one. I had a completely different background and life experiences. Hitting the wall in my

audit career and joining that group of academics at such a high level, at the best PhD program in Brazil, made me feel impostor syndrome almost every day. I thought I was not prepared because my background and life experiences were not valued in that environment.

I got all the credits in two years and prepared a research proposal for an experiment following a positivistic approach. However, I did not feel that the research project was not representing the person I became over the years. I had the opportunity to study research methods with Silvia who brought us one paper about an audit career. The authors of the paper (Lupu & Empson, 2015) interviewed several auditors and all the quotes in the paper were so familiar to me even though it was written based on interviews in a different country and context. I had my mind blown up.

I could see that a research project may resonate and reflect our life experiences and the researcher may analyse critically the data. After the discussion of that paper, I had the privilege and opportunity to study qualitative research with Silvia and other professors.

Without hesitation, I started to invite some of my former colleagues and did some interviews. Even though we had experienced similar experiences, I could notice how different those experiences resonated for every person. That gave me an opportunity to analyse those situations from different perspectives but with a deeper understanding based on my professional experience.

This fact makes the research even more interesting and rich not only because I can interpret some histories in more depth but also because by combining the experiences of the people I interviewed with my own experiences I could note that there are some similarities which reflect the institutional and social context. Two months before the qualifying exam, I started my research proposal from scratch and Silvia became my supervisor. However, the research takes a long time but I had to conciliate with family commitments and work responsibilities.

Eventually, I got a call from an old colleague from the audit firm and he told me that the office he was working in was trying to find an experienced professional to join their technical team. But this opportunity was abroad. I had tried so many times and for many years to apply for a secondment program when I was working in Brazilian audit firms. That opportunity was always refused even though I had been successful in some interviews because the partners wanted me to work on important engagements and they did not have any person qualified enough to supersede me. Another contradiction from the audit career: I was good enough to continue to work and had a good performance but I was not their preferable

person. I have seen other seniors and managers who did not work as hard as me but they got their chance to do the secondment.

After so many years working in audit and after being made redundant, I was offered to join the same firm in Europe in the same position I used to work in Brazil. I could not understand why I was good enough to get all the sponsorship to join the audit firm in Europe but I was made redundant in my home country.

After accepting the offer I moved with my wife and daughter to Ireland. That was six months before COVID hit the world. When that happened, I was stuck in another country during a pandemic. The period of lockdown allowed me to make the most of the interviews I have done for this dissertation. Working and doing this research from outside Brazil but within the same audit firm in another country let me understand even more about the social context.

The firm is a Global firm and most of the internal policies and practices are shared across the different countries they operate. However, I now can see those cultural and societal aspects play an important role. The office I am working in at the moment is much more inclusive and diverse than the Brazilian office. That sounds counterintuitive because Brazilian society and culture seem to be mixed with so many different cultures.

But this is not the reality in Brazilian audit firms. Even though the leadership in Ireland is still dominated by white men, there are more women in senior management positions and much more diversity throughout the organisation. The Irish office has employees from more than 50 nationalities which contrasts with the population where more than 95% are white. On the other side, Brazil has a majority of non-white people but Brazilian offices are predominantly denominated by white-skinned men in leadership positions and white-skinned women share almost half of the other lower positions with white-skinned men. Blacks are still a minority.

I never received any comment about my hair or my skin colour in Ireland. In the Brazilian office, there were two occasions (in many) that marked my memory. The partner that made me redundant asked me during a meeting with managers and partners: “Why are you more black?” when I came back from a holiday spent in a sunny place. It was clear that he was not comfortable with my skin colour in that environment. When I was an audit assistant, the white-skinned senior asked me to get my haircut emphasising that we should look professional. Long curly hair did not look professional in his mind. Another manager said that I needed to shave every day to look professional but I could not understand why

because there were partners and managers with long beards. They were all white-skinned. A long beard for me did not look professional either.

The qualifying exam was one of the most important moments in my new academic career. It was like a rite of passage because I was again in front of a white-skinned highly qualified and experienced professional trying to defend my ideas. I thought I did not have anything to contribute, impostor syndrome again. Even though passing the qualification and working on this dissertation I still think about what needs to be done to become an academic. Am I a professional? Am I an academic? Am I both? Not sure I will figure it out in the future but I will continue the audit career that I love. I will continue to do the research to write papers that potentially might lead to a change in the reader's idea and perspective. Maybe I can write a paper in which the reader can see a different perspective that might help to shape a different and more inclusive future in the audit profession similar to the effect that the paper I read about the auditing career - Lupu & Empson, 2015 - , which completely pivoted my academic career towards the qualitative research and critical thinking.

CLOSING REMARKS

The analysis of both data from interviews and the data collected from my autoethnography provides an insight about the experience of black people in Brazilian audit firms. There is a convergence between the experience of different black auditors in different stages of their careers and my professional experience despite the fact that I started my career in auditing a number of years ago.

These converging experiences are also aligned with the theoretical framework used in this research as we present as follows. The capital accumulation is the main strategy used by the auditors to progress in their careers as it is quite clear from the interviews and my experience. This capital accumulation starts with the technical knowledge accumulation and also the aim to get certifications and other ways to prove that the technical knowledge has been acquired. The technical knowledge is hugely valued by both the clients and the colleagues in audit firms as they offer specialised professional services. The lack of economic and cultural capital was perceived in the data collected from interviews with black people mostly. I always felt a “fish out of the water” (using Bourdieu’s metaphor in a different manner) because I did not have the same travel experience or experience of living abroad as the other auditors. That was basically a similar experience of all black people interviewed because they usually have poor origins or come from poor neighbourhoods with limited economic resources like me. The same experience was also lived by black women however there is a combined impact of the gender inequalities which I have not experienced as a man. That is why the intersectionality perspective is important to understand the combination of race, gender and class on their experiences. Only from the experience of a black woman we can understand how race and gender inequalities operate in organisations. These experiences are not perceived by white men who are usually the dominant profile of the accounting researchers.

As the social environment where the competition between the individuals and the groups take place, the Brazilian large audit firms are common in terms of size and internal structures. The majority of the auditors interviewed either had or are having an experience in Brazilian large audit firms as I did. These large audit firms are equally influenced by their Global practices but also by their social interactions with their jurisdictions.

We might then suggest that the Brazilian small and medium entities operate in a similar way because their founders and most experienced members are either derived from or recruited from Brazilian large audit firms which might suggest that the way they work and

structure these SME are quite similar to the large ones. However, this is an area where research needs to be conducted.

As the organisations mirror the society, we might infer that the field of the Brazilian large audit firms may be similar to other Brazilian large organisations in specialised professional service providers. Mostly because these entities in different sectors have in their leadership team the white male cis-heteronormative elite who holds the power positions. This area also offers an interesting area for further research.

Bourdieu's *illusio* concept is present in every interview and was also present in my whole experience in Brazilian large audit firms. The idea of meritocracy is presented since the recruitment process and the yearly promotion combined with the gained professional experience give a perception to the auditors that the advance in the audit career is solely based on the individual merits of the professional and the failure is either caused by individual choices and actions. That was my belief in my whole career. As the basis of the audit profession, these rules are accepted and not argued at any point by the auditors even after leaving the large audit firms (even though they were invited to leave in some cases). In this context, the intersectional theory helps us to critically analyse the acknowledgement of this beliefs because it reflects the legacy of slavery and the effects of capitalism on the periphery of Brazil, which reduces the opportunities and conditions for some individuals to reach the power positions in Brazilian large audit firms as they face daily challenges as demonstrated above in the interviews of black women and at some point in my autoethnography.

Lastly, the black auditors interviewed used a similar strategy to advance in their career which resulted in the concept I am exploring in this research: they develop the intersectional *habitus*. Even though the audit profession has its own established *habitus* based on the existing group that holds the power (white cis-heteronormative male elite), the black auditors first work individually and then start to develop some group practices to help each other. Similar to older black auditors interviewed I always considered that only my presence as a black person in the audit firms would be sufficient to promote diversity. What we have seen recently, as the number of auditors increase in the Brazilian large audit firms, their combined experiences of oppression approximate themselves in groups that are used to promote emotional and technical support to keep the conquered spaces. As such, these groups are similar to quilombos during the Brazilian slavery period.

In this dissertation, we aimed to explore the field of large audit firms in Brazil, focusing on the lack of inclusion and diversity in one of the most diverse countries in the world. Adopting an innovative and different perspective, a dual perspective, once it

encompassed, at the same time, a professional auditor and a researcher perspective. This dual perspective sought to provide a wealth collection of experiences and a variety of differences and similarities, sometimes colliding and others complementing each other.

This combined/collided experience is quite rare in auditing research because auditors do not usually become researchers or researchers do not often become auditors. It gave us an opportunity not only to ease the data collection but much more than that, it allowed us a unique stand view to analyse data and theorise the profession from a critical perspective.

Methodologically, we adopted a dual approach, building evidence: from a set of non-structured interviews with auditors, reaching 36 interviewees, members of different non-hegemonic groups, comprised of male, female, Afro-Brazilians, foreigners and LGTB+ people; and through an autoethnography where the researcher-participant reflectively engaged with the research participants.

Based on the interview data, we analyse their professional auditor's perceptions and consciousness of the advances and challenges in the audit profession. From the affirmative actions during the recruitment stage, covering the performance evaluations, promotions, and becoming a partner stage, we documented the persistence of the "kick out" effect.

From the autoethnographic perspective, hitting the wall and building an alternative career path allowed me to continue researching and writing papers that potentially might lead to a change initially in the reader's idea and potentially a change the perspective of the academia and the organisations which can help to shape a different and more inclusive future in the audit profession.

Our findings show that, initially, the minorities acted individually to keep their place in the audit environment by accumulating symbolic capital gained mainly from accumulation of accounting and audit knowledge and development of technical skills. These findings are similar to the findings of Komori (2008) who explains that women could achieve equal status with men in the workplace due to the qualification offered by the accounting profession.

Our findings also suggest that racism persists despite the discourse of diversity, as little or nothing is done to eliminate the complex and structural element, while actions remain mostly on the conscious level, whereas racism perpetuates in the unconscious and primarily in the structures that create and recreate racist relationships.

Finally, our findings also argue that white women face similar challenges to previous research in those countries in terms of social pressure to be the head of the family as opposed to the breadwinner role usually and traditionally attributed to men. The motivation for their career development is based on their seek for independence. However, by adopting an

intersectional perspective, the challenges faced by black women are different and even harder. White women have access to recruitment processes where black women are relatively scarce. For example, white women have groups of discussions (called Women of the Future) but the group does not include any black women (they did not even know the existence of this group) despite they being in the same category (experienced auditors) as white women. This example emphasises the need to use the intersectional theory as the challenges between minorities are different and so are their strategies of resistance.

The perspective we have adopted can be used in different contexts. In the Anglo-Saxon context, gender discussions are the focus of the research, which is based on the binary concept of heteronormativity and the effects of patriarchy. Therefore, the intersectional perspective should be applied by Brazilian audit firms which seek to promote inclusion and diversity because their actions towards these objectives will take into consideration different aspects such as race, sexual orientation, class etc, and recognise the subject can be part of different groups at the same time and can experience their professionals' experiences differently. This has become more relevant recently when, as a result of the changes in the organisational environment and diversity actions combined with generational change, minorities are organising themselves in groups and speaking up about their opinions and challenges. Based on our findings, we may argue that the actions towards diversity and inclusion should be developed in a broader sense and perspective in order to help those from minority groups in their specific needs considering the challenges they face. These actions should also incorporate main objectives which include actions focused on group's specific needs but maximise the actions that help all minorities as a whole including those who are racialized, which have the potential to promote profound changes in the institutional and organisational structure.

Future studies may be devoted to understanding how other groups are minorized and how they develop practices of resistance. The practical implications of this research are the need to adopt affirmative actions by audit firms to reduce or eliminate the obstacles faced by minority majorities groups.

This dissertation represents a subversive effort in the academic field of accounting, challenging existing positivism paradigms and shedding light on the intricacies of diversity and inclusion within Brazilian large audit firms. Through the lens of intersectionality combined with Bourdieu's theoretical framework, this study, conducted by a black Brazilian auditor and researcher, delves into the unique experiences of black audit professionals, addressing their challenges and triumphs in a white-dominated profession. Taking inspiration

from Conceição Evaristo's concept of *escrevivência*, this research encapsulates individual life experiences within the broader collective narrative of black professionals navigating the complexities of the audit profession. Unlike previous studies, which predominantly examined diversity through a singular lens using either the gender or race social marker, this research introduces the concept of intersectional *habitus*, illuminating the ways in which black auditors develop shared practices and mutual support networks in the face of adversity. While large audit firms have implemented initiatives geared towards diversity, this study reveals that a deeper understanding of intersectionality is essential which needs to take into consideration how gender, race and class interact in social contexts.

By recognizing the unique characteristics and challenges faced by different minoritised groups and acknowledging their overlapping identities, organisations can effectively promote equity. However, these changes are only possible through structural changes. This research not only contributes theoretical insights but also signifies a critical step forward in understanding the persisting lack of diversity in the face of current inclusion efforts. Through the exploration of intersectional *habitus* and the formation of supportive groups, reminiscent of *quilombos* during the Brazilian slavery period, this study reflects upon the resilience and agency of black auditors, paving the way for a more inclusive future within the auditing profession.

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APPENDIX A - PSEUDONYMS USED IN THIS DISSERTATION

For white-skinned auditors we adopted the most popular names in Brazil. For black auditors, we honoured the brutal death of blacks in recent years which reflects the problems that threaten their lives, by symbolically denouncing: (i) State violence against black people; (ii) Femicide; (iii) Contemporary slavery; (iv) Toxic climate whipped up by far-right government.

State violence against black people

For black people, we honoured the name of the Brazil's invisible victims of state violence. In 2020, according to data compiled by the *Fórum Brasileiro de Segurança Pública* (FBSP, translates as Brazilian Forum on Public Security), an NGO that works on public security, 78.9% of all victims of police intervention in Brazil were Black. That number has stayed constant for decades.

Evaldo: In 2019, Evaldo dos Santos Rosa, 51, a musician and security guard, was driving the family to a baby shower on Sunday afternoon, when an army patrol opened fire on them in the low-income neighbourhood of Guadalupe.

Genivaldo: In 2022, Genivaldo de Jesus Santos, 38, was dead by the time police brought him to a hospital Wednesday, according to his relatives. He was unarmed and suffering from schizophrenia when Federal Highway Police (PRF) fatally gassed him on the side of the road in an improvised gas chamber: he was forced into a police car boot where a gas grenade was set off.

João Alberto: In 2020, João Alberto Silveira Freitas, a 40-year-old black man, died in Porto Alegre, Brazil, after being beaten by security guards at a Carrefour unit in Passo d'Areia neighbourhood.

João Pedro: In 2020, João Pedro, 14, met a premature death at the hands of the police.

Emily and Rebecca: In 2020, Emily Victoria Moreira dos Santos and Rebeca Beatriz Rodrigues Santos, cousins aged four and seven, were killed on Friday night as they played outside their grandmother's home in Barro Vermelho, a redbrick favela on Rio's rundown northern fringe.

Ágatha: Ágatha Sales Félix, 8, was inside a van when she was shot in the back. The incident took place in the Complexo do Alemão favela, a vast working-class community in the northern part of Rio. A police officer fired the shot that killed the girl, authorities said.

Jonathan and Jonas: In 2021, a police operation on Thursday, May 6th, left 28 people dead in Jacarezinho, a poor district in Rio de Janeiro's northern zone, including Jonathan Araújo da Silva and Jonas do Carmo Santos.

Femicide

Francielle, Camila, Darlene and Valdirene: Francielle Alcântara, 36, Camilla Alves, 29, Darlene Araújo, 38, and Valdirene Torquato, 42, are some of the women who lost their lives in femicide cases in Brazil in 2022. These crimes demonstrate the repetition of assaults, the lack of state protection, and the breakdown of families following the crimes.

In Brazil, 1 woman is a victim of femicide every 7 hours. This means that at least 3 women die every day simply because they are women.

Contemporary slavery

Slavery in Brazil is not a thing of the past and it is still happening in Brazil.

Madalena: Madalena Gordiniano, a black woman who lived 38 years under inhuman conditions of slavery, touched society in 2020.

Isabel: Fictitious name given to an 82-year-old black and illiterate woman who was rescued after 27 years of working for the same family under conditions similar to slavery in Ribeirão Preto, São Paulo state.

Toxic climate whipped up by far-right government

The far-right government of Jair Bolsonaro from 2018 to 2022 resulted in a brutal killing of a Lula supporter and other violent incidents that are the product of a toxic climate whipped up by the former president.

Marielle: In 2018, a black female Brazilian politician, sociologist, feminist, socialist and human rights activist gunned down in Rio de Janeiro.

Romualdo: Romualdo Rosário da Costa, known as Moa do Katendê, 63 years old, was stabbed in the back, 12 times in total, after an argument with Paulo Sérgio Ferreira de Santana, 36, at a bar near his house, on the night of the Presidential (and local) elections in Brazil. It is said that an argument started when Moa do Katendê said he voted for PT, while Paulo was a Bolsonaro supporter.

APPENDIX B - LIST OF TABLES AND FIGURES

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Table 1 - Ethnic and gender composition in the 500 largest Brazilian companies. Source: Ethos, 2015

Position	White	Male
Board of directors	95.1%	89.0%
Executive directors	94.2%	86.4%
Managers	90.1%	68.7%
Supervisors	72.2%	61.2%
Functional	62.8%	64.5%
Trainees	41.3%	57.4%
Interns	69.0%	41.1%
Apprentices	41.6%	44.1%

Table 2 - Papers on diversity

Journal papers	Country	Rank (Global Gender Gap index 2020)
(Daoust, 2020)	Canada	19
(Daoust & Malsch, 2019)	Canada	19
(M. L. Bujaki et al., 2021)	Canada	19
(Huang et al., 2016)	New Zealand	6
(Lupu & Empson, 2015)	France	15
(Picard et al., 2014)	Canada	19
(Carter & Spence, 2014) (Spence & Carter, 2014)	UK and Canada	UK 21 Canada 19
(Dambrin & Lambert, 2008)	France	15

Table 3 - List of participants and their pseudonym

Pseudonym	Ethnicity	Current /Last Position	Experience	Sex	Type of interview	Length (in minutes)
Bruna	White	Manager	7 years	Female	Face-to-face and recorded using mobile phone	48
Camila	White	Former manager	7 years	Female	Face-to-face and recorded using mobile phone and digital recorder	46
Heitor	White	Former manager	6 years	Male	Skype (recorded by Skype)	35
Jessica	White	Manager	12 years	Female	Skype (recorded by Skype)	57
Leticia	White	Partner	16 years	Female	Face-to-face and recorded using mobile phone	55
Amanda	White	Former senior	5 years	Female	Skype (recorded by Skype)	68
Jorge	White	Partner	30 years	Male	Face-to-face and recorded using mobile phone	44
Betina	White	Partner	22 years	Female	Skype (recorded by Skype)	28
Samuel	White	Former Associate Partner	18 years	Male	Skype (recorded by Skype)	56
Joao	White	Former Senior Manager	12 years	Male	Skype (recorded by Skype)	54
Adriana	White	Retired Partner	31 years	Female	Facetime (recorded using mobile phone)	80
Ana	White	Former Associate Partner	21 years	Female	Face-to-face and recorded using mobile phone	32
Enzo	White	Partner	23 years	Male	Skype (recorded by Skype)	50
Sandra	White	Senior manager	15 years	Female	Skype (recorded by Skype)	47
Helena	White	Former senior manager	12 years	Female	Skype (recorded by Skype)	55
Evaldo	Black	Former assistant	1 year	Male	WhatsApp video call (recorded by digital recorder)	44
Romualdo	Black	Senior manager	9 years	Male	Google Meet (recorded)	95
Genivaldo	Black	Partner	20 years	Male	Google Meet (recorded)	72
Emily	Black	Former manager	1 year	Female	Google Meet (recorded)	92

Pseudonym	Ethnicity	Current /Last Position	Experience	Sex	Type of interview	Length (in minutes)
Jonathan	Black	Former senior manager	13 years	Male	Google Meet (recorded)	58
Joao Alberto	Black	Former director	19 years	Male	Google Meet (recorded)	96
Joao Pedro	Black	Former assistant	2 years	Male	Google Meet (recorded)	47
Jonas	Black	Partner	14 years	Male	Google Meet (recorded)	49
Rebecca	Black	Former senior manager	16 years	Female	Google Meet (recorded)	56
Francisco	Black	Senior assistant	4 years	Male	Google Meet (recorded)	62
Pedro	White	Former manager	8 years	Male	Google Meet (recorded)	65
Agatha	Black	Former senior assistant	4 years	Female	Google Meet (recorded)	63
Francielle	Black	Former assistant	1 year	Female	Google Meet (recorded)	73
Marielle	Black	Former assistant	1 year	Female	Google Meet (recorded)	47
Darlene	Black	Former assistant	3 years	Female	Google Meet (recorded)	45
Valentina	White	Partner	20 years	Female	Google Meet (recorded)	58
Camilla	Black	Senior assistant	6 years	Female	Google Meet (recorded)	34
Valdirene	Black	Former assistant	4 years	Female	Google Meet (recorded)	66
Madalena	Black	Former manager	2 years	Female	Google Meet (recorded)	78
Arthur	White	Director	14 years	Male	Google Meet (recorded)	57
Isabel	Black	Senior assistant	4 years	Female	Google Meet (recorded)	210
						2,225

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Figure 1 - Workforce profile by grade PwC 2020

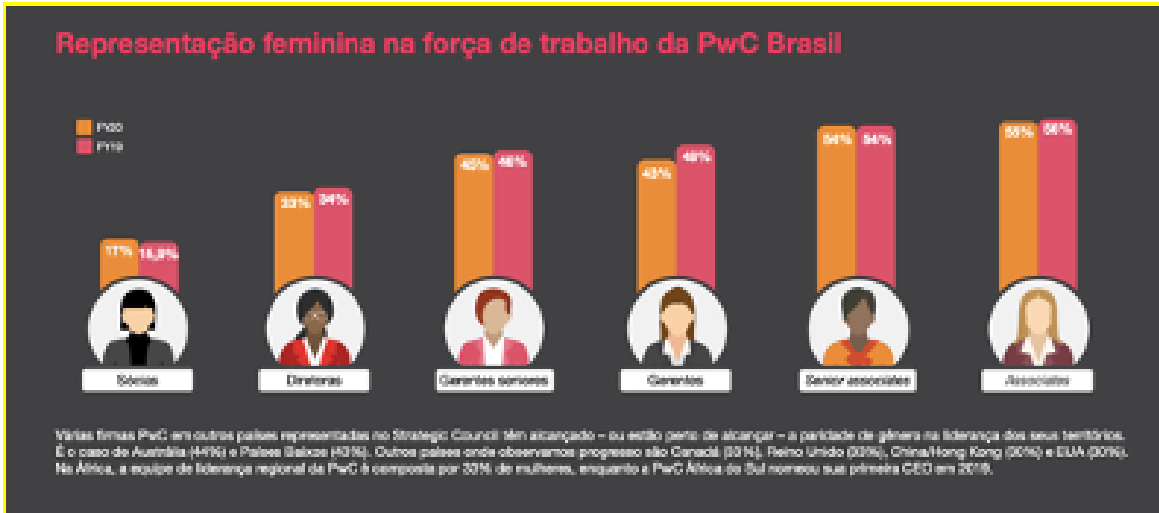


Figure 2 - Participants and their intersections

