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An autoethnographic approach on auditing: a Brazilian investigation

Uma abordagem autoetnográfica sobre auditoria: uma investigação brasileira

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To my grandfather Marcello, a great encourager of education.

To my children.

Two-legged and four-legged, those who have been, who are, and those who will come.

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RESUMO

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Nesta tese, discutimos o ambiente social da carreira de auditoria em São Paulo, sob a perspectiva de uma recém-chegada à profissão, com o objetivo de explorar questões como diversidade, equidade, políticas de inclusão, gênero, raça e sexualidade. O estudo dos aspectos sociais da carreira de auditoria é motivado pela necessidade de aprofundar a compreensão de como a esfera social molda o desenvolvimento da carreira de auditores, neste caso, a carreira das mulheres. A literatura contábil existente descreve o campo da auditoria como marcado pela cristalização de ritos e símbolos masculinos e masculinizados. Assim, as trabalhadoras que não se comportam como "trabalhadores ideais", ou seja, a partir do padrão esperado (encaixando-se no molde), sofrem impactos na progressão de sua trajetória profissional (entrada, progressão e saída). Nesse sentido, estudos têm demonstrado obstáculos e dificuldades, abordando diversos temas de conflitos para grupos não-hegemônicos de empregados (mulheres, comunidade LGBTQIAP+, por exemplo). Assim, o estudo é baseado em três artigos que discutem: (i) a socialização de uma mulher recém-chegada ao campo da auditoria com base nos regimes de inequidade de Joan Acker; (ii) o processo de enfrentamento de uma situação conflituosa relacionada à violência contra a mulher e a manifestação a partir de uma posição hierárquica inferior, baseando nossa discussão em "solidariedade afetiva" e "resistência feminista" (Hemmings, 2012; Vachhani & Pullen, 2019); (iii) por fim, propomos uma contribuição metodológica com foco em como as "histórias do campo" podem ajudar os sujeitos da pesquisa (e participantes) a refletir sobre suas próprias experiências e o que elas significam, com base na Shame Resilience Theory. Nossa concepção metodológica utilizou uma abordagem autoetnográfica baseada nas experiências vividas pela autora enquanto trabalhava para uma empresa Big Four em São Paulo. Assim, primeiro, o corpus da pesquisa foi construído como um grande relato de memórias. Em segundo lugar, ele foi organizado em um conjunto de vinhetas curtas que contam tais histórias a partir de um processo de filtragem das situações mais difíceis vivenciadas. Essas vinhetas tratavam de sexismo, homofobia, transfobia e racismo. Usando essas vinhetas, refletimos os sentimentos. Nesse sentido, foi possível observar o (i) aprimoramento da compreensão da socialização de uma trabalhadora não-ideal e o desenvolvimento de mecanismos de enfrentamento para resistir a não "se encaixar no molde" e, por fim, promover a luta pela justiça social no local de trabalho; (ii) também, no segundo artigo, construímos a partir de uma perspectiva "outsider within" (pesquisador/estagiário) sobre a compreensão do processo de "denunciar" e se tornar uma aliada em uma situação de discriminação no local de trabalho, e suas repercussões (profissionais e pessoais); e por último, (iii) no terceiro artigo, propomos que o compartilhamento de experiências, embora seja um processo desconfortável (ser vulnerável, demonstrar vulnerabilidade), pode levar a reflexões e ressignificações, promovendo uma possível mudança no ambiente de trabalho. Assim, a reflexão coletiva torna-se uma alternativa para o desenvolvimento de resistência, opondo-se ao silêncio e ao desconforto. O estudo conta a história de mulheres que ocupam cargos em um setor que inicialmente não as queria lá e que ainda as repele. Nossa contribuição reside na exploração da experiência de uma mulher nos estágios iniciais da carreira de auditoria, visando como as vulnerabilidades podem apoiar a compreensão da socialização de trabalhadores não-ideais, ou seja, aqueles que não se encaixam no molde e, por isso, vivenciam o inferno da auditoria.

Palavras-chave: Profissional de auditoria; carreira de mulheres; Regimes de Inequidade; Resistência Feminina; Shame Resilience Theory.

ABSTRACT

CARMO, Liege Moraes do. An autoethnographic approach on auditing: a Brazilian investigation. 2023. 124f. Tese (Doutorado) – Faculdade de Economia, Administração, Contabilidade e Atuária, Universidade de São Paulo, São Paulo, 2023.

In this dissertation, we discuss the social environment of the audit career in São Paulo, Brazil, from the perspective of a newcomer to the profession, aiming to explore issues such as diversity, equity, inclusion policies, gender, race, and sexuality. Studying the social aspects of the auditing career is motivated by the need to deepen the comprehension of how the social sphere shapes the development of auditors' careers, in this case, women's careers. The extant accounting literature has described the auditing field as marked by the crystallization of masculine and masculinized rites and symbols. Thus, those female workers who do not perform as "ideal workers", i.e., from the expected standard (fitting into the mold), suffer impacts in their professional path progression (entering, progressing, and leaving). In this sense, studies have demonstrated obstacles and difficulties, relating various topics of struggles for non-hegemonic groups of employees (women, LGBTQIAP+ community, for example). Thus, the study is based on three papers that discuss: (i) the socialization of a female newcomer to the auditing field based on inequalities regimes by Joan Acker; (ii) the process of facing a conflictual situation related to violence against women and speaking up from a lower rank position, basing our discussing on "affective solidarity" and "feminist resistance" (Hemmings, 2012; Vachhani & Pullen, 2019); (iii) for last, we propose a methodological contribution focusing on how 'stories from the field' can help the research subjects (and participants) to reflect on their own experiences and what they mean(t), supported on Shame Resilience Theory by Brenné Brown. Our methodological design used an autoethnographic approach based on the main author's lived experiences while working for a Big Four firm in São Paulo, Brazil's economic centre. First, the corpus of research was built as a memoir. Second, it was organized into a set of short vignettes telling the stories filtered by the most hard-felt situations encountered. These vignettes were related to sexism, homophobia, transphobia, and racism. Using these vignettes, we reflect on the feelings and emotions evoked in the self by the harsh work environment. In that sense, it was possible to observe the (i) enhancement of the understanding of the socialization of a non-ideal worker and the development of coping mechanisms to resist not "fitting into the mold" and, lastly, furthering the fight for social justice in the workplace; (ii) also, in the second paper, we built from an "outsider within" perspective (researcher/trainee) about understanding the process of "speaking out" and "be(com)ing an ally" in a situation of discrimination in the workplace and its repercussions (professional and personal); and last, (iii) in the third paper, we purpose that sharing experiences, although an uncomfortable process (being vulnerable, displaying vulnerability), could lead to reflections and resignifications, fostering a possible change in the work environment. This way, a collective reflection becomes an alternative for the birth of resistance, opposing silence and discomfort. In this sense, the study tells the story of women occupying positions in a sector that initially did not want them there, and is still repelling them. Our overall contribution resides in exploring a woman's experience in the early stages of the auditing career, aiming at how vulnerabilities can support the understanding of socialization for non-ideal workers, as those who do not fit the mold and live the auditing hell.

Keywords: Audit professional; women's careers; Inequalities regimes; Feminine resistance; Shame Resilience Theory.

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Chapter 1: Introduction

In this dissertation, we discuss the social environment of the audit room in São Paulo, Brazil, from the perspective of a newcomer to the profession, aiming to explore issues such as diversity, equity, inclusion policies, gender, race, and sexuality. Studying the social aspects of the auditing career is motivated by the need to deepen the comprehension of how the social sphere shapes the development of auditors' careers, in this case, the careers of women.

As we can understand, the auditing practice is also a social practice. In doing so, we need to deepen our understanding of how accounting and auditing practices cause distortions for different people performing their tasks. For example, Lehman (1992) explains the history behind the scenes of the entry of women to the profession and how feminine accountants were seen as the “other” along the way, or the disposable workforce as men would come back to their job positions in the post-second world war period. Also, as Lehman (2019) explained, accounting numbers are full of meaning. Still, there is the need to reach certain measuring specifics, i.e., the accounting numbers hide a widely complex social reality, promoting silence, transparency, and violence toward non-hegemonic groups. The history behind reaching a specific number is not shown, as what matters in society is only the metrics themselves. Therefore, there is a need to change how we evaluate accounting practice. In this sense, the auditing practice is not only about the numbers but the surroundings as well. Thus, exploring the field in a deep sense, reporting from the privacy of the auditing field, where there is no light shed on information regarding the social environment of daily interaction in the field, constitutes the heart and foundation of this investigation.

The auditing field has been described by the extant accounting literature as a place marked by the crystallization of masculine and masculinized rites and symbols. Thus, those male and female workers who do not perform from the mainstream, that is, from the expected standard, suffer impacts in their professional path while entering and progressing, or leaving, and even being dismissed from the career. In this sense, studies have demonstrated such obstacles and difficulties, relating various topics that elucidate these struggles for non-mainstream employees. For example, the interaction between auditors' female bodies and clients, where “[...] the hierarchy formation process between male and female auditors when interacting with clients”, because of “[...] how female bodies are used by female auditors and instrumentalized by their organizations to satisfy the supposed expectations of clients” and “[...] how female auditors are set up as sexual objects in their interactions with clients” (Bitbol-Saba & Dambrin, 2019, p. 1).

Beyond that, Dambrin and Lambert (2008) explore the relationship between auditors who are mothers and their career progression. The study reveals that being pregnant has a significant impact on bonus distribution. That occurs because the bonus is calculated based on the hours spent on the client, and if the auditor is on maternity leave, there is no bonus to receive. The way that the bonuses are calculated does not imply the dedication of the professional during her whole career, only the hours spent on client work (Dambrin & Lambert, 2008).

Additionally, regarding social roles imposed on women, Lupu (2012) investigated the feminine career in auditing, reporting the scarcity of women in top positions. The study shows that women, very early in their professional path, experience social obstacles, which are a combination of lifestyle preferences and practical constraints, which culminate in detours in their careers compared to traditional male accounting careers, as Lupu relates based on the story of one of the auditors interviewed:

One such example is constituted by women in high positions committed to their careers who are criticized for neglecting their mothering roles. As one woman, former director put it, "they worked as if they had no children" (Selma, former director, Big). On the other hand, men were never criticized for their work involvement and for neglecting their children. It is apparent that motherhood is seen as part of a female's identity, whereas the male professional is dissociated from fatherhood. There is undeniably a social pressure for women to assume their roles as mothers and to reduce their involvement in work, which is not expected of men when they are fathers (Lupu, 2012, p. 362).

Another study investigated the effects of implementing a flexible work initiative in a Big four accounting firm aiming to retain talented women at senior levels. Contrary to what the policy was supposed to promote, gender equality, this action reinforced an environment with gendered barriers (Kornberger, Carter & Ross-Smith, 2010), leading to the drop-out of women and men.

Castro (2012) investigated time demand in one of the Big four accounting firms in Mexico. She interviewed men and women to better understand how the masculinities function around shaping time management to reinforce and how it still shapes the social gender roles that blend the professional and personal lives of employees. As one of the findings, Castro (2012) reveals that the paternalistic figure in an accounting firm is still present. One of the reasons pointed out to it is the paternalistic social reality that Mexico is immersed in. The effect of this culture is that women auditors cannot work the same late hours as men auditors because they need to be escorted home by men. On the other hand, if a man needs to be at work late, there are not major implications related to housing chores due to one culture where women are responsible for doing these activities (Castro, 2012). This means that women

auditors face the second and third shifts, once they are also the ones responsible for domestic and care work.

Other non-hegemonic groups are also affected by not being seen as the "ideal worker" (Acker, 1990). Stewart, Wells, and Ross (2011) discuss the retention and promotion of black professionals in the audit market, whose numbers are still low in senior positions in audit firms. Stenger and Roulet (2018) focus on understanding how gays and lesbians in audit cope with a working environment where heteronormativity is imposed. Their findings reveal that "they live in fear of being misjudged and cast out of a context in which male values are tantamount. However, the efforts required to conceal create a situation of unrest, which eventually interferes with their social integration at work" (Stenger & Roulet, 2018, p. 257).

Based on that, we argue that when the auditors' career is the unit of analysis, aspects related to their psychic state can be further investigated, as they may implicate in developments in their careers and personal lives (Dambrin & Lambert, 2008; Kornberger, Carter & Ross-Smith, 2010; Lupu, 2012; Castro, 2012; Herda & Lavelle, 2012; Haynes, 2013; Kornberger, Justesen & Mouritsen, 2011; Kokot, 2014; Lupu & Empson, 2015; Kokot, 2015; Stenger & Roulet, 2018; Bitbol-Saba & Dambrin, 2019).

This issue has yet to be addressed extensively in research. However, the work of Lupu and Empson (2015), examined why senior auditors give in to the pressure to overwork and how they understand themselves as professionals. The findings show that even though these professionals perceive themselves as successful and with a higher level of experience, they also "describe themselves as feeling helpless and trapped, and experience bodily subjugation" (p. 1310).

This is why we sought to better understand the social aspects of the auditing career, aiming to comprehend how the social sphere shapes the development of women in the early stages of building an audit career in Brazil. To do so, we present a set of three papers, built from the main author's experience when working for a Big four in São Paulo, Brazil.

Exploring the Brazilian scenario makes an interesting approach to the field research for various reasons, such as (i) the importance of São Paulo's economy to Latin America, i.e., São Paulo is considered the financial centre of the continent; (ii) bringing a perspective from a geographical location that is not yet fully researched, i.e., the Global South, exploring the perspective of Brazilian auditing profession socialization; (iii) the diverse mixing of people that constitutes Brazilian population, and also how its social tensions and conflicts reverberates in the workplace (for example, racism, sexism, homophobia, transphobia).

In this sense, for example, what is particular from the Brazilian environment regards how racism has an particular and extremely subtle ways of showing, i.e., Brazilian racism is characterized by what Nogueira (2007) positions as “mark prejudice” instead of what occurs in the United States that racism is related with “origin prejudice”. As Maio (2011) reports about Florestan and Nogueira’s studies on racism in Brazil:

Analyzing prejudice against blacks in São Paulo, he argues that it is not just “race prejudice” as in the U.S. model, whereby people are identified by their race even when they do not appear to possess any outward sign of the so-called inferior race. In addition, he does not consider it limited to “class prejudice.” According to him, blacks and mulattos in high positions in the social structure are not exempt from preconceived negative attributes derived from their color. He identified an “intermediary prejudice,” a “third-way” prejudice against color that should not be mistaken for either class or race prejudice (1942: 357). Thus, in the mid-1940s, drawing on his experience at the University of Chicago, Nogueira refined the concept of “color prejudice,” which came to be called “race prejudice of markers”— with “markers” referring to physical traits, gestures, or accents (p. 7)

Also, in Brazil we experience a racism society constituted by a racismless population, i.e., there is not a recognition of racism in the society and also we experience the myth of racial democracy (Nogueira, 2007; Maio, 2011).

To illustrate how social tensions and conflicts impact the accounting profession, Silva (2016) investigated how the glass-ceiling phenomenon impacts everyday interactions in higher education institutions for black women in Brazil. She proposed the stained glass-ceiling effect. This way, we highlight that race and gender studies in the Brazilian accounting academia are still scarce.

Concerning positioning the dissertation among critical studies in accounting, we differ from Coffey (1994) in the sense that we understand that there are more complexities regarding time management in order to show commitment to work. As gender studies highlight, there is a double or even triple workload for women, for example, as they have obligations to manage their families and manage their households, which may affect the way they manage their time. It does not mean they do not commit to work, but they commit differently. These differences come from complexities regarding paid and unpaid work in women’s lives.

We found points of convergence with Covaleski, Dirsmith, Heian, and Samuel (1998) in the sense of describing mechanisms to resist cracking into the mold, but also in the sense of resisting becoming an “auditing machine,” where the authors explain “the control in professional firms occurs in a complex field of power and resistance in which people tend to be both explicitly and unwittingly constituted as corporate clones” (p. 324). Also, we share congruent ideas and reflections about ambivalent workplace experiences with Azambuja and Islam (2018) study concerning exploring the field from the “outsider within” perspective,

describing the shifting personas of the researcher and the audit trainee in the field. Last but not least, we also share congruent ideas about playing the field and being controlled by it in order to succeed in the career with Kornberger, Justesen, and Mouritsen (2011) regarding the need to detach from the idea of efficiency to shift into the need to navigate politics in the workplace and also play the field game in order to succeed in the career.

All three papers are approached from a qualitative perspective, utilizing autoethnography to reflect on lived experiences from the field derived from the main author's experience. She was a trainee for one of the Big Four firms in São Paulo, Brazil, from January 2017 to April 2018. Regarding the practice of reflexivity and positionality, the field was observed from the social locus of a woman in her late twenties, who is heterosexual and, from a Brazilian perspective, considered white. However, from a Global North perspective, the offered view comes from a Latin American woman. Also, it is crucial to highlight that the auditing culture was approached for a woman who experienced two personas simultaneously: the researcher and the audit trainee. This characteristic provoked effects in the socialization process reported in the body of research, as the main author was in constant negotiation from one persona to another. Also, conciliating allows a different view on reporting difficult situations in the field when experiencing the audit culture. As the main author never was entirely an audit trainee (there was always the understanding that joining one of the Big Four was an experience, but not the intended career of the main author), there was room to maneuver around negotiating herself to fit into the mold (or not) and to resist and report about hard-felt situations in the field.

The work environment experienced can be described, theoretically, as a progressive place to work, where the policies regarding equity, inclusion and diversity were displayed as core values of the firm, demonstrating an intention to equalize work discrepancies and gaps. However, when experiencing the field, as a methodological approach using lived experiences, we encountered a working environment embedded in sexist discourse, practices with little room for cultural change, high pressure to overwork, high levels of competitive behaviour from one employee to another (always in need to be looking out for pitfalls when working even though the discourse was that “we work based on trust in one another”¹), little room for newcomers to express themselves, always feeling that we were constantly being under surveillance at all times, the need to be in silence and not cause any trouble. For that, in brief,

¹ The “we work based on trust in one another” *modus operandi* comes from what the main author experienced when working in the audit field. In theory, every task that a trainee accomplishes will be put through the senior in charge revision process. However, in practice, the revision might or might not occur.

the dissertation shows the clash between what is preached by the company, i. e. can be understood as the building of the “expectation on the work”, and what is actually experienced in the work field, i. e. “the reality of work” (Cruess, Cruess, Boudreau, Snell & Steinert, 2015). We explored the field through lived experiences as Davie (2008) highlights its usage in the field is a valid methodology in accounting, and is a methodology that has not been widely employed to explore the social environment. In regards to autoethnography, it:

[...] invokes the self (auto), culture (ethno), and writing (graphy). When we do autoethnography, we study and write culture from the perspective of the self. When we do autoethnography, we look inward—into our identities, thoughts, feelings and experiences—and outward—into our relationships, communities, and cultures. As researchers, we try to take readers/audiences through the same process, back and forth, inside and out (Adams, Holman Jones & Ellis, 2015, p. 46).

The corpus of this research's empirical work was initially built as a free-writing memoir built when the main author left the auditing field. The memoir explores everyday interactions in the auditing field and the postgraduate environment. It also explores the process of writing the memoir and the obstacles and struggles of researching using a non-traditional method in a traditional business school. The memoir also explores the importance of having a supportive community and environment in order to pursue different ways of doing accounting research.

Later, the memoir was organized into short vignettes telling the stories of the most hard-felt situations encountered. This was achieved by operating a filtering process to decide which stories would be part of the dissertation by assessing which were most hard-felt, as they were the vignettes that were at the heart of the dissertation worked in assessing what was most hard-felt, and that is how we decided which stories would be part of the dissertation. After that, we realized the memoir was full of strategic and technical field descriptions. So, there was a need to strip out all possibilities of identification of the mentioned subjects. This way, when selecting the vignettes, they underwent a hygienization process to protect the subjects' anonymity in the vignettes. This was important to protect the subjects, particularly as they were related to sexism, homophobia, transphobia, and racism. Using these vignettes, we reflect on the feelings and emotions evoked in the self by the harsh work environment.

The three papers are as follows.

In the first paper, we analyze the main author's entry into the audit environment while being exposed to harsh situations in the work environment. It discusses the socialization of a newcomer, reflecting upon the process of migrating from the "expectation" to the "reality" of the work. As pointed out by de Vries, Blomee, and De Loo (2022), "in accounting firms, little is known about the inner thoughts and emotions of subordinates in concrete work settings

where they have to face this power – i.e., what goes on inside them when they are put under pressure" (p. 2). For the theoretical framework, we based our discussion on Joan Acker's (2006) studies of inequalities regimes and gendered organizations, where the organization's environment reproduces the *status quo* of imbalance between gender, race, and sexuality in the workplace (Acker, 2006). Also, we discuss the image of the "ideal worker," where the worker is deprived of essential characteristics of one's own existence, through the denial of components such as gender, sexuality, and participation in family life, due to the intense routine of work. Therefore, this "ideal worker" resembles the white, cis-gender, heterosexual man who does not share care responsibilities. Therefore, we discuss this perspective based on the socialization of newcomers to the audit market as professionals who do not perform according to the "ideal worker," analyzing the effects on their socialization process in the profession. By doing so, we shed light on the inner thoughts and emotional state of those who do not hold power in institutions (subordinates – trainees) and contribute to the discussion about the socialization of women into the audit profession.

In the second paper, we discuss the main author's socialization process during post-graduate studies that were being pursued in conjunction with her auditing career, exploring concepts such as affective solidarity and feminist reflexivity. Hemmings (2012) explains these concepts as

When the kind of reflexivity activity I have been describing does lead to reflexive politicisation, this may be a productive basis from which to seek solidarity with others, not based on a shared identity or on a presumption about how the other feels, but on also feeling the desire for transformation out of the experience of discomfort, and against the odds (p.158).

In that sense, we also based our discussion on the importance of the collective experience of everyday sexism and fighting against it as feminist resistance in the workplace, as it "moves away from individualizing experiences of sexism towards collective resistance and organizes solidarity, experience and empathy that may combat ignorance and violence towards women" (Vachhani & Pullen, 2019, p. 23).

Building on this perspective this paper explores how both personalities, i.e. auditor and academic, collided and complemented perceptions of social justice when she encountered a situation of violence at work, from a standpoint based on the concept of the "outsider within" (Collins, 1986). This situation led her to a critical event where she spoke up and took a stand. The autoethnographic reflections discuss the event's unfolding, exploring the company's support system and the effects and repercussions of the complaint in the work environment. In doing so we also discuss coping mechanisms and their pitfalls and dangers: facing conflicts of speaking up or silencing, asking for help, and reporting it.

Additionally, we explored the difficulties in the very construction of the research, because of the barriers imposed by business schools in training researchers, which is based mainly on the mainstream research approaches.

In the third paper, departing from the previous discussion about sexism and violence against women in the workplace, we set out a methodological contribution concerning how lived experiences can enhance and evoke reflections on women. We discuss women's perceptions and experiences of a career in auditing, focusing on how 'stories from the field' can help the research subjects (and participants) to reflect on their own experiences and what they mean(t). The main author offered women vignettes built from her experience of daily field interactions. These vignettes functioned as triggers for reflections. Then, she asked them about their own experiences and perceptions. Participants were recruited among women who intend to join a career in auditing, are in the career, or have left the career. This way, women were gathered at different stages of their careers: before entering, during, and after leaving. The prospective career entrants were inclined to open up to further discussions, as well as to share previous experiences, both professional and personal. On the other hand, auditors who are women reported an intense workload, difficulties in managing time even to participate in the research, as well as little connection with the shared vignettes, which might reflect in taking those situations for granted, negating them, or even self-silencing. As for the professionals who left auditing, we also had mixed reactions, such as being open to discussions and reflecting critically about the work environment; or refusing to participate in the study by claiming she was no longer an auditor, and showing discomfort about the usage of the vignettes methodology. Interestingly, in an informal atmosphere, she engaged in conversations about the work and her experiences, focusing mainly on the hard-felt ones. That way, sharing experiences, although discomfoting, might lead to reflections and resignification, leading to possible changes in the work environment. Building on these reflections we suggest that the emotional state of auditors should not be ignored as these professionals work under substantial pressure and as the primary "feedstock" (as we can call humans that) of audit services is human flesh. In that matter, auditors' careers can only benefit from an analysis that puts humans at the center. After all, accounting is a social science. Accounting may not study humankind as its core, but it does study the product of human action and *inter-action*: the net worth of it, from where it came, how it grows, develops, and, in certain cases, even why it may die. In fact, "knowledge is produced by people, for people, and is about people and their social and physical environment. Accounting is no different." (Chua, 1986, p. 603).

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Chapter 2: Learning to be a Brazilian auditor: an autoethnography from an early career professional

Abstract

In order to better understand the struggles that women face as newcomers to the auditing career, we reflect on the social aspects of an early stage professional learning to become an auditor in Brazil. Becoming an auditor involves learning skills – partly through practical experience. This paper analyzes the learning process of accounting practice skills. To this end, we draw upon Joan Acker's theoretical framework. According to Acker (2006), organizations function as reproducers of inequality regimes that exist in the society, where the perpetuation of the *status quo* is observed. Moreover, Acker (1990) also explains that the functioning of organizations would be related to the idea of a universal worker who does not have sexuality or emotions and who does keep away from the dynamics involving procreation, and maternity, for example. Bodies that do not fit into these requisites can be understood as deviant bodies of the universal worker. That being said, we seek to understand how being a deviant body impacts the socialization in the auditing career. For doing so, we conducted an autoethnographic research using the main author's lived experiences when working as an audit trainee for over a year in São Paulo, Brazil's economic and financial center. Haynes (2013) explains that '[...] the interpretation of the autoethnographical material will clearly depend on the ontological and epistemological assumptions of myself as the researcher' (p. 383). However, the lived experiences build a reflection in a manner that the main author was 'consciously and reflectively feeling for ourselves, our subjects, and our topics of study [...]' (Ellis, 1991, p. 126). As Ronai (1992) highlights, 'just like striptease dancing is a form of exhibitionism, this form of writing is an emotional striptease' (p. 122). Data analysis encompasses three vignettes filtering the episodes by the most hard-felt situations concerning discrimination. Among the findings, we highlight the clash between Brazilian society's characteristics (and discrepancies) and the values of international firms. We also question how this clash of values reflects on the skills, including coping mechanisms, required to navigate the field. Lastly, we explore the effects of silenced conflicts in some situations and voiced conflicts in other contexts. Based on this analysis, we contribute to a better understanding of professional socialization dynamics, particularly in the Brazilian auditing profession. We believe that Brazil is an enlightening microenvironment for societal analysis due to its diversity, arising from a mix of cultures in different processes of colonization, thereby providing a glimpse of how these relations and tensions can increase in the business workplace.

Keywords: accounting education; soft skills; autoethnography

Introduction

Becoming a professional in any field involves the development of a skill set that comprises not only hard skills but also soft skills, and the accounting profession is no different. This skill set usually reflects the expectations of different social agents like employers and professional associations (Brouard et al., 2017). Previous accounting literature points to a gap between employers' expectations and the skills accounting graduates present

(Kavanagh & Drennan, 2008; Chaffer & Webb, 2017; Dolce, Emanuel, Cisi & Ghislieri, 2020; de Vries, Blomme & De Loo, 2022). This highlights that professional socialization embraces a much more diverse environment than that required to obtain a degree and a professional registration (Anderson-Gough, Grey, & Robson, 2002). The professional socialization phenomena involve an 'induction into a wide array of formal and informal norms which have to be both taught and learned, whether consciously or not' (Anderson-Gough, Grey, & Robson, p. 41, 2002).

Developing soft skills are essential to foster and assist professional socialization to a recent graduate. In this context, soft skills are understood as 'interpersonal qualities and personal attributes useful for academic performance and success in personal and professional life' (Dolce et al., p. 58), such as navigating conflictual and tense situations, teamwork, and communication skills. Lui, Ngo, and Tsang (2003) describe professional socialization as a lengthy and ongoing process that starts during student life. The authors also explain that the need for these skills can be seen in prospective professionals through 'anticipatory professional socialization', which means 'the training and preparations of prospective professional workers prior to their job entry. It refers to the process by which students learn the work-role requirements that will later be expected of the professional' (Lui, Ngo & Tsang, p. 1195, 2003).

Hence, in this paper, the purpose of this study is to investigate the socialization of a trainee that is a woman in the auditing career. In relation to the auditing profession, previous literature describes the auditing area as one marked by masculine values, male and heteronormative hegemony, imposing on women and other non-hegemonic groups difficulties to enter, remain, and rise in the career (Dambrin, & Lambert, 2008; Komori, 2008; Haynes, 2013; Kokot, 2015; Del Baldo, Tiron-Tudor & Faragalla, 2018; Bitbol-Saba & Dambrin, 2019; Vidwans & Cohen, 2020; Adapa & Sheridan, 2021). Therefore, those who do not conform to the hegemonic groups will face difficulties in their socialization, which influences their development of the skills sets required by the profession.

For that purpose, we reflect upon the following research question: what are the challenges faced by a woman in her early career socialization in the audit field? To do so, we adopted an autoethnographic approach using the lived experiences of the main author when working in an audit firm, exploring her process of socialization.

The methodological path chosen to explore the field was autoethnography. According to this methodology, the researcher becomes the research and in which the standpoint is mainly her perspective about the work environment and its cultural norms. Ellis, Adams, and Bochner (2011) explain that what the autoethnographer does is to study the relational sphere of a culture from an individual's point of view, her common values, shared experiences, and beliefs, and then as a strategy to better initiate or to settle novices or outsiders (cultural strangers) in these cultural aspects.

Therefore, the researcher's lived experiences working in the financial auditing sector for one of the Big Four firms in Brazil constituted the base for the analysis. The *corpus* of the research was structured through a memoir in the form of three vignettes. The reflections were based on different approaches to difficult situations (silenced or voiced ones) and their consequences, in order to better understand the emotional state and further developments for the main author's professional *status*.

From the geographical perspective, the study took place in São Paulo, Brazil's and Latin America economic and financial center, where the most prominent companies, such as banks, insurance firms, investment funds, and audit firms are primarily based. Exploring the social norms and culture of the global south is scarce in the international accounting literature. This way, investigating the Brazilian scenario contributes to filling in this gap.

In this sense, the constitution of Brazilian society is very diverse. In brief words, we can highlight, but not fully explain the Brazilian complex mix of cultures to: (i), the indigenous people (the original people) who were almost decimated by the Portuguese colonization process; (ii), the enslaved african people (coming from Congo, Mozambique, Nigeria, Ivory Coast, Angola) who were brought to Brazil by force to be exploited as manpower; (iii) also, European people (Italian, German); (iv) and Oriental people (Japanese, Chinese) immigration process seeking better life conditions. The mingling of these cultures makes Brazil a very diverse² society. The only exception been the study from Lima, Casa Nova, Sales and Miranda (2021).

Thus, when we researched the field of the auditing profession, issues related to the tensions and discrepancies of Brazilian society as a whole emerged, allowing a glimpse of how these relations and tensions proliferate in the workplace. Furthermore, Brazilian auditing field studies about professional socialization are still scarce.

² Its diversity comes from the mix of cultures and different processes of colonization around this continental country.

We contribute to accounting education literature in the sense of reporting about professional socialization and expanding reflections about being a newcomer (and learning to read the field) from a non-hegemonic group. We also contribute in the sense that these reflections can be used as guidelines for topics to be explored in the classroom, as well as suggestions for adding to the syllabus of auditing courses or disciplines.

Also we contribute to the audit field, regarding discussing aspects still little explored, in particular the emotional state of early career audit professionals (de Vries, Blomme and De Loo, 2022). In this context the audit environment is seen as both the broad audit field, the research field, and the audit room, the physical place of audit work particularly when at a client.

Additionally we contribute to auditing research field by building a reflection from the inside of the audit room, enabling a deeper knowledge and understanding of the social environment surrounding their professionals, and highlighting the importance of soft skills (for example, emotional intelligence and conflict management) for professional development (Cook et al., 2011; Beau & Jerman, 2022). Concerning the methodological procedure, our contribution also regards the usage of lived experiences in documenting the development of professionals in early career auditing professionals, expanding the use of autoethnography in accounting research, as proposed by Doloriert and Sambrook (2011) and by Haynes (2013). Lastly, we also contribute to the expansion of researching professional socialization in less well-researched contexts, such as Brazil.

Theoretical framework

The audit profession workroom: evidence from the field

Previous literature points out that organizations are gendered spaces. Accordingly, Acker (1990) stresses that one of the causes of this is the imbalance between "advantage and disadvantage, exploitation and control, action and emotion, meaning and identity [which are] are patterned through and in terms of a distinction between male and female, masculine and feminine" (p. 146). In addition, previous studies about diversity in audit firms (see Bitbol-Saba & Dambrin, 2019; Anderson-Gough, Edgley, Robson & Sharma, 2022) reinforce the imbalance between men and women. Therefore, we may argue that the auditing field is constituted as a gendered space.

In this paper, we explore Acker's (2006) inequalities regimes in the specific context of a Big Four auditing firm in Brazil, adding to the discussion and reflections about the field's daily routine and how regimes of inequality can be hard felt. Acker (2006) explains that organizations may function as a representation of inequality regimes in society, where companies' policies, for example, perpetuate and amplify the *status quo*. Acker also states that inequality regimes are "loosely interrelated practices, processes, actions, and meanings that result in and maintain class, gender, and racial inequalities within particular organizations" (p. 443).

The origins of inequalities regimes reside in the idea of the 'ideal worker' or 'universal worker,' which refers to a worker with 'no sexuality, no emotions, and does not procreate' (Acker, 1990, p. 151). In this sense, only by ripping off these elements the 'ideal functioning of the organization' can be reached (Acker, 1990, p. 152). This way, it becomes possible to outline the main features and characteristics of the ideal employee that would perfectly suit the 'ideal' functioning organization. The 'ideal worker' is recognized as 'man, and it is the man's body, sexuality, minimal responsibility in procreation, and conventional control of emotions that pervade work and organizational processes' (Acker, 1990, p. 152).

Both ideas of the ideal worker and the ideal functioning of organizations shape what is expected by others and how a person becomes recognized in a professional process. In the accounting profession, it is no different. This way, analyzing the auditing micro field is relevant due to its given stereotype of being a profession dominated by cis-heterosexual, white men (Haynes, 2017; Leão, Gomes & Carnegie, 2019).

In terms of gender, Dambrin and Lambert (2008) examined the relationship between auditors who are mothers and the progression in their careers, connecting the glass ceiling phenomena and motherhood in France. The participants were auditors from the Big Four firms. They reported that "they are confronted with a dilemma that often leads to their being excluded and excluding themselves from the group of 'those who may become partners'" (Dambrin & Lambert, 2008, p. 474).

In this sense, Acker (2006) later explains that the concept of the 'ideal worker' cannot be fulfilled only by men. There are a plurality of jobs where the 'ideal worker' turns out to be a woman, for example, secretaries or caregivers. The author also reported that in some sectors, it is expected for female workers to dress and act in a sexual way, especially when assisting the opposite sex (Acker, 2006). In the auditing field, Bitbol-Saba & Dambrin (2019)

investigated the interaction between auditors' female bodies and clients. They observed client-auditor's interactions and conducted semi-structured interviews. The three main findings were: "[...] the hierarchy formation process between male and female auditors when interacting with clients"; "[...] how female bodies are used by female auditors and instrumentalized by their organizations to satisfy the supposed expectations of clients"; and "[...] how female auditors are set up as sexual objects in their interactions with clients" (Bitbol-Saba & Dambrin, 2019, p. 1).

In addition, the idea of the 'ideal worker' also denies the sexuality of the worker (Acker, 1990) because homosexuality 'is disruptive of organizing processes because it flouts the assumptions of heterosexuality' (Acker, 2006, p. 445). To this extent, Stenger and Roulet (2018) research how gay and lesbian employees cope with a working environment where heteronormativity is imposed. Using ethnography with undercover exploratory participant observation and semi-structured interviews with employees who identify as homosexual, they revealed that "they live in fear of being misjudged and cast out of a context in which male values are tantamount. However, the efforts required to conceal create a situation of unrest, which eventually interferes with their social integration at work." (Stenger & Roulet, 2018, p. 257).

Acker (2006) addresses that race also integrates the bases of inequality regimes and explains that it 'refers to socially defined differences based on physical characteristics, culture, and historical domination and oppression, justified by entrenched beliefs'. In that way, Annisette (2003) blows the whistle on the exclusion and limited participation of 'black' accountant professionals and stresses that one reason that may explain this lack of black professionals is that large corporate organizations issue the majority demand for accounting services. As a result, they expect accounting professionals who relate to the stereotype of the profession, reinforcing the dominance of white (cis-gender) men. Silva (2016) investigated the glass ceiling phenomena relating to race and gender in the accounting profession in Brazil, focusing on black women. Silva (2016) identified that all study participants reported suffering discrimination or racism in their personal and professional lives, even before entering the labor market during their education.

The recollection of studies above gathers empirical evidence regarding the manifestation of inequalities regimes embedded in the accounting profession. In the following subsection, we explore the process of socialization, focusing on soft skills.

Professional socialization of the audit professional

The newcomer's socialization process to the audit field is also entangled with adapting to the audit room environment. That is, there is the newcomers' expectation about the profession itself, and there is the actual reality of the profession or the "reality of work" (de Vries, Blomme & De Loo, 2022).

This way, according to Cruess, Cruess, Boudreau, Snell and Steinert (2015), the process of professional socialization can be characterized by three main stages, where the initial one tackles the "existing personal identity," and the second is the "socialization" process itself (p. 720). During this process, there are different types of learning and the development of skills needed for the profession (soft and hard skills), culminating in the last stage, which can be identified as the manifestation of "personal and professional identities." The process relates in the first stage with learning the environment in the second, with conscious reflection and unconscious acquisition where "the learner is generally unaware that she or he is developing a professional identity through this process" (Cruess et al., 2015, p. 721). Finally, in the third stage, the authors relate the manifestation of symbols and rituals of the profession.

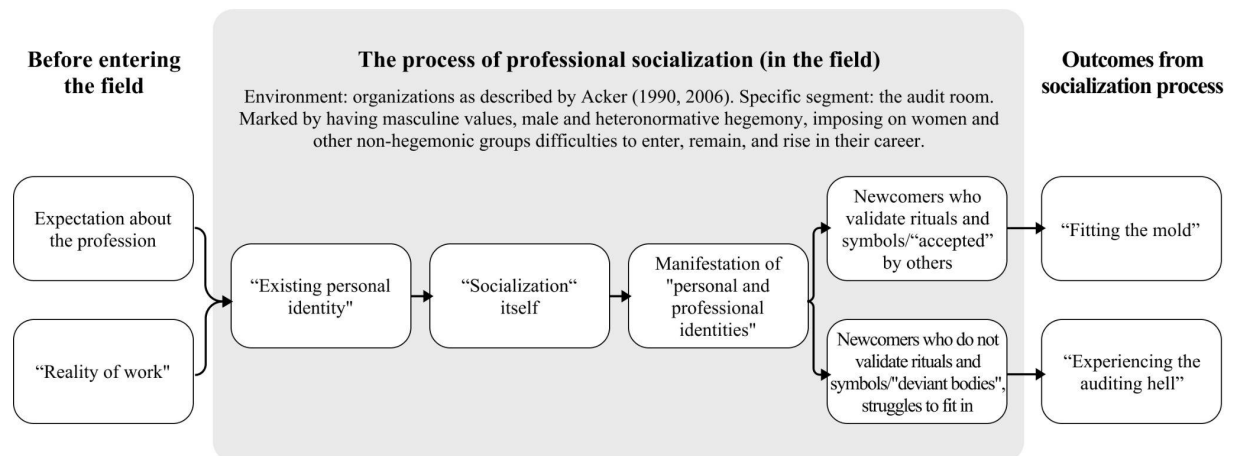
Thus, as demonstrated above, the audit room is still marked as a white, male, heterosexual space, with few spaces for deviant bodies. As de Vries, Blomme, and De Loo (2022) report about struggles in the accounting socialization process and the effects of these struggles 'do not often lead to actual changes in the way in which newcomers are approached or in the way they do their work' (p. 17). Also, the authors explain that difficulties and complaints of newcomers are often ignored, or if taken into consideration, usually, the reported situation ends up reaching death ears (de Vries, Blomme & De Loo, 2022).

Moreover, these environmental characteristics have implications in shaping what is expected from a newcomer. In that case, the socialization process for newcomers will also be recognized and built for that specific type of worker, where symbols and rituals from the profession will be masculine and masculinized. This way, these symbols, and rituals tend to resonate and tend to be validated by some of the newcomers. However, in the opposite direction, those that do not shape and represent the mainstream, or so-called 'deviant bodies' (bodies that are not male, heterosexual, white, and willing to compromise their personal lives with the heavy workload, for example), will have a much higher probability of struggling with identification or even being excluded from the audit room culture. In addition, the miss fitting and exclusion from the accounting room can come from having different backgrounds. For

example, Thomson and Jones (2016) investigated the socialization process of foreign accountants that immigrated to Canada and how they perceive and negotiate their identities. The study shows that accommodating and fitting into the new reality can be so traumatizing that 'they simply accept their exclusion rather than engage with members of the professional field in Canada' (p. 73).

This way, the professionals that enter the career and do not shape the 'expected image' and 'expected attitudes' of the auditor can struggle with socialization and identification. As de Vries, Blomme & De Loo (2022) stress in their study, most accounting trainees reported suffering during their first work year in accounting firms. Also, Beau and Jerman (2022), when investigating auditors' commitment to the profession, revealed that along with the development of the auditor career, there is also the development of coping mechanisms as collective resilience to survive the 'auditing hell' (p. 10). Figure 1 below schematizes the theoretical socialization process discussed in this paper.

Figure1: Socialization process and consequences



Source: based on Acker (1990), Acker (2006), Dambrin & Lambert (2008), Komori (2008), Haynes (2013), Cruess et al. (2015), Kokot (2015), Del Baldo, Tiron-Tudor & Faragalla (2018), Stenger & Roulet (2018), Bitbol-Saba & Dambrin (2019), Vidwans & Cohen (2020), Adapa & Sheridan (2021), de Vries, Blomme & De Loo, (2022).

Surviving the auditing hell (Beau & Jerman, 2022) is no easy task. However, adapting from the expectation of the work field to the reality of work (de Vries, Blomme & De Loo, 2022) can lead "deviant" newcomers to intensify the development of soft skills regarding relational skills, such as emotional intelligence (EI), as a way to cope with reality and a way to survive the field, for example. As Cook et al. (2011) state, "emotions, far from being irrelevant, impact performance and outcomes" (p. 268). Furthermore, as de Vries, Blomme, and De Loo (2022) explain, little is known about how pressure affects those not in power in aspects such as:

(i) "the inner thoughts and emotions of subordinates in concrete work environments where they have to face this power - that is, what happens inside them when they are put under pressure (de Vries, Blomme & De Loo, 2022, p. 2); and

(ii) "the extent to which these feelings and emotions have (lasting) effects on accountants' attitude towards work" (de Vries, Blomme & De Loo, 2022, p. 2).

Soft skills and accounting education

Professional socialization is a complex process involving various segments of the novice in the field (Anderson-Gough, Grey & Robinson, 2022). One component of this complex matrix is developing soft skills (Shaffie, Ali & Mohd. Yusof, 2016). In this sense, several studies in the field of accounting education literature have recognized the growing appreciation of soft skills as an essential component of students' education (McPhail, 2004; Durgut, Gerekan & Pehlivan, 2013), as well as these skills have been a constant requirement demanded by recruiters (Chia, 2005; Nicholls, Wegener, Bay, & Cook, 2012) and also the need for changes in curricula in order that such skills can be enhanced during university studies (Bay & Miceage, 2006; Cook et al., 2011; Daff, de Lange & Jackling, 2012; de Bruyn, 2022).

Cook et al. (2011) examined the EI component of accounting and liberal arts students from three different universities in three different countries from the first and fourth years of their undergraduate studies. One study suggests that students with work experience show higher EI scores "especially of the type that requires customer contact and acceptance of high levels of responsibility" (Cook et al., 2011, p. 281). The authors suggest two possible reasons for this result: that the labor market provides opportunities for EI development or that students who already have the highest EI scores are those who not only get the jobs but also stay employed (Cook et al., 2011).

Regarding teacher training in EI, studies show that teacher training programs are still deficient in developing/increasing EI (Bay & Miceage, 2006; Daff et al., 2012). In addition, there are problems with EI measurement instruments used by recruiters, the side effect of which is that candidates with the unwanted EI level are hired and that candidates with the desired EI level pass unnoticed by recruiters (Nicholls et al., 2012).

De Bruyn (2022) recollected through a systematic literature review on EI capabilities that can improve non-technical skills for undergraduate students in accounting. In this study, capabilities such as "demonstrating responsible leadership" through challenging the status

quo, developing key relationships, and being courageous are features that demonstrate emotional intelligence (De Bruyn, 2022). Also, displaying "organizational awareness" relates to a person that can navigate power relations in the work field; as De Bruyn states, "organizational awareness provides someone with a heightened social awareness so that they can perceive and harness power relationships and successfully navigate office politics" (p. 10).

Methodological path

We designed the methodological trajectory based on a qualitative approach. This decision relates to the need to describe and comprehend 'human interactions, meanings, and processes that constitute real-life organizational settings' (Gephart, 2004, p. 455). In addition, adopting the qualitative approach relates to zooming in on 'human intentions, motivations, emotions, and actions' (Adams, Holman Jones & Ellis, 2015, p. 21).

For that, we adopted an autoethnographic approach using the lived experiences of the main author when working in an audit firm, exploring the socialization process as a female trainee.

The selection of the autoethnographic approach occurred due to its evocative and reflexive characteristics, where the researcher is not standing within a safe distance from the object/reality of study, but she/he is immersed in it.

Moreover, some considerations are in order: (i) when the main author entered the field, her previous experiences were also part of how she would read and interact with the research field; (ii) when leaving the research field, the main author also left with acquired knowledge from the field; (iii) this is why it is crucial for understanding the analyzed culture (audit culture) from the main author perspective, which means comprehending researcher's origins and cultural background.

Haynes (2013) explains that '[...] the interpretation of the autoethnographical material will clearly depend on the ontological and epistemological assumptions of myself as the researcher' (p. 383). However, the lived experiences build a reflection in a manner that the main author was 'consciously and reflectively feeling for ourselves, our subjects, and our topics of study [...]' (Ellis, 1991, p. 126). As Ronai (1992) highlights, 'just like striptease dancing is a form of exhibitionism, this form of writing is an emotional striptease' (p. 122).

Furthermore, as a methodological research design decision, we opt to let some key expressions (keywords, for example) in the vignettes in Brazilian Portuguese to preserve our mother tongue and the cultural characteristics embedded on each expression and offer the

reader an explanation of the terms in English. These decisions are related to preserving our origins, the emotional contents of words, and context and preventing our identities from being lost in translation, pitfalls for non-English native speakers that have been reported by Komori (2004) and Gendron (2020).

In addition, preserving key expressions in Brazilian Portuguese prevents essential matters from being lost in translation. Gendron (2020) explains that this loss concerns three main dimensions: (cultural, linguistic, and epistemological). The cultural barriers refer to the fact that the non-anglophone authors need to go the extra mile to justify and explain why exploring that context is important, as the main concerns of the anglophone authors may differ from non-anglophone authors. In addition, Gendron (2020) states that much of the context regarding what would pop up as an exciting and important topic of discussion for Brazilians, for example, may not sound as interesting and important for reviewers and gatekeepers from Anglophone countries.

Hence, we can observe how a country's particularities also highlight its social disruptions and tensions in the work environment. For instance, analyzing the Brazilian scenario is relevant due to its formation by such a variety of different peoples, such as Native peoples who were guardians of the land before the colonial invasion; African people (around 10 million people were forced to immigrate), as they were brought here as enslaved people. Quijano (2000) explains about social structures regarding race in America:

Social relations founded on the category of race produced new historical social identities in America—Indians, blacks, and mestizos—and redefined others. Terms such as Spanish and Portuguese, and much later European, which until then indicated only geographic origin or country of origin, acquired from then on a racial connotation in reference to the new identities. Insofar as the social relations that were being configured were relations of domination, such identities were considered constitutive of the hierarchies, places, and corresponding social roles, and consequently of the model of colonial domination that was being imposed. In other words, race and racial identity were established as instruments of basic social classification. As time went by, the colonizers codified the phenotypic trait of the colonized as color, and they assumed it as the emblematic characteristic of racial category. That category was probably initially established in the area of Anglo-America. There so-called blacks were not only the most important exploited group, since the principal part of the economy rested on their labor; they were, above all, the most important colonized race, since Indians were not part of that colonial society. Why the dominant group calls itself “white” is a story related to racial classification (p. 534).

Later, the Italian and German immigrants who came seeking better lives and fleeing wars; also the Japanese immigration, Jewish immigration, and other cultures; the latest being the middle east people seeking refugee here in Brazil due to war in their homelands. This vibrant mingling corpus of culture takes place in Brazil. On the other hand, however, it also

triggers challenges in experiencing and respecting diversity in society as a whole. For that, the workplace can be analyzed as a microbiome, as the auditing micro field is relevant due to its given stereotype of being a profession dominated by heterosexual, white men (Haynes, 2017; Leão, Gomes & Carnegie, 2019).

Still, in the matter of the use of language, as a note of disclaimer, some of the linguistic expressions used in this document may be considered sensitive or offensive to the public. While the collected material may be considered prejudiced, stereotypical, or offensive, we recall that lived experiences in a memoir are a relevant resource for studying contemporary and past cultures. For example, we highlight the use of the expression "negro" in this study, whose meaning carries different symbologies depending on the historical context of each country. In Brazil, the word "Black" has long carried a stigma, given the myth of "racial democracy". About the myth of racial democracy, Quijano (2000) explains that

the imposition of an ideology of "racial democracy" that masks the true discrimination and colonial domination of blacks, as in Brazil, Colombia, and Venezuela. It is with difficulty that someone can recognize with seriousness a true citizen of the population of African origin in those countries, although the racial tensions and conflicts are not as violent and explicit as those in South Africa or the southern United States (p. 568).

Still on the understanding of the term "negro" in Brazil, in a video interview Ribeiro teaches us about strategies found by Brazilian society, which is structurally racist, to circumvent the expression "negro" in our vocabulary. This maneuver, however, continues with markings of racial characteristics in popular words and, therefore,

several denominations were created, such as mulata, cafuzo and moreninho as a way of not speaking the word negro. In our context (black movement), speaking the word "negro" is important. Because of the denial of racism, people didn't assume themselves as black. One of the historical struggles of the black movements in Brazil was the use of the word black. In different contexts, there are going to be people who disagree. There are intellectuals in Europe who prefer to use the term Afro, for example, for Afro-German or Afro-Portuguese. Some lines of thought understand that black is a colonial invention, and it is (Poder 360, 2020)

Finally, another relevant aspect of the chosen language in this study relates to analyzing international companies and their characteristics. As Big Fours are multinational firms presented worldwide, writing in English enables this study also to cross borders, pursuing similarities and differences regarding other nations.

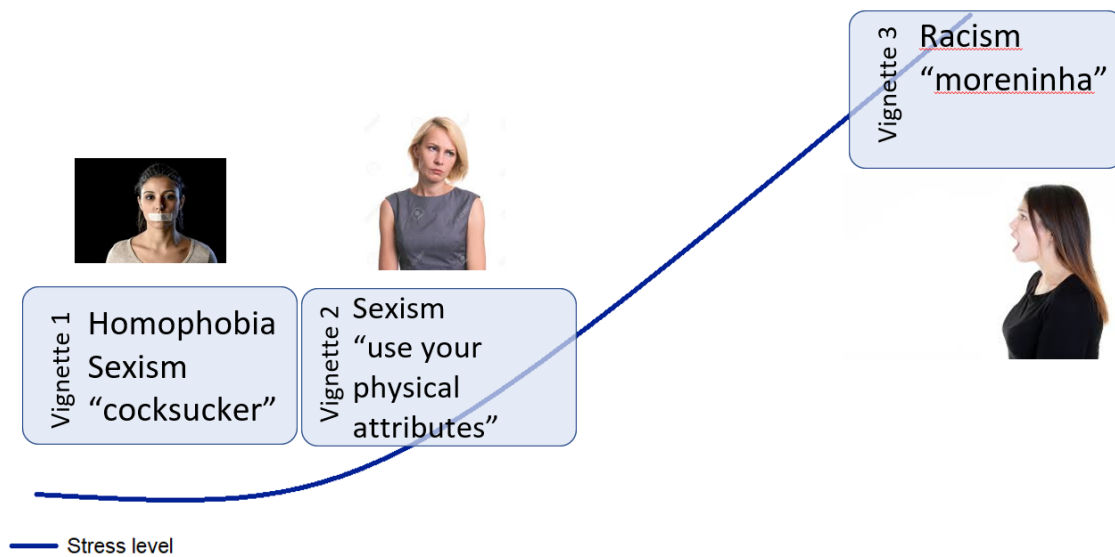
A memoir in the form of three vignettes constitutes the research design. The memoir reports the daily routine in the auditing field from January 2017 to April 2018. The process of building the memoir began by writing down all the names of the clients the main author worked for and all the names of the client's employees.

Then, the main author started recollecting the names of co-workers, the seniors, managers, managing partners, and partners. After this step, the process of journaling began. The main author wrote freely about each client she worked for. After a while, the main author started feeling depressed. This process is demanding and exhausting. More! Daunting to her mental health (the main author forgot to do the basics at a well-being pace - or too much, or too little: eating, smoking cigarettes, alcohol consumption, having showers, sleeping). Revisiting memories in order to build the memoir was the first time in her brief career as an auditor trainee where she was allowed to speak freely, to express her thoughts without the fear of retaliation. As de Vries, Blomme, and De Loo (2022) highlights little is known about the “relatively little attention has been devoted to the personal struggles of new recruits once they have entered or are on the brink of entering an accounting firm” (p. 2).

Therefore, she changed to recording herself. This decision gave her some relief in the recollection of memories. To help her with the audio material, she hired a transcription service. That helped her better visualize the future vignettes.

With the whole memoir in her hands, the size of the corpus of research to analyze was immense. Hence, all that information needed filtering. As for the filtering process regarding what vignettes would constitute the corpus of analysis, we decided to choose the ones by the most hard-to-take-on situations. It is also crucial to highlight that revisiting all these memories and accessing these episodes impacted my mental health severely. At a point of exhaustion, the main author decided to stop the recollection process and start working with what she already had. Realizing that it was time to stop is also essential. The autoethnography work can be done and revisited several times. What the present in these vignettes filtered from the big memoir constitutes uncomfortable discussion topics. However, the main author is disclosing these potent and relevant discussions to overcome the discomfort.

It is also important to describe how the vignettes were displayed in the study. They are displayed in an exponential stress ascending order, as the figure below shows:



The ascending stress curve impacts the reactions in the vignettes in the way that the first two vignettes show silenced reactions, and represents experiencing the “reality of work”, but also avoiding surveillance and strategizing for a next episode. In the third vignette, the tension is higher, which led to a voiced reaction to the hard-felt situation.

Also, another important feature that increases the stress level at a trainee position is the intense rotation between different teams. The intense rotation demands that the trainee develops an accurate sense to diagnose the cultural norms of each team that she/he will be joining for a brief period of time (the culture resonates around the leader that stays most with the team, so sometimes it will resonate around the senior in charge, sometimes around the manager, depending on who is leading the auditing room more intensely). In the next section, we share the vignettes and our analysis.

Body of research

Researcher's background

According to Berger (2015), 'the worldview and background of the researcher affect the way in which he or she constructs the world, uses language, poses questions, and chooses the lens for filtering the information gathered from participants and making meaning of it' (p.2). Thus, there is a previous need to explain the lenses that captured the hard-to-take-on lived experiences from the auditing field to present the three vignettes. Moreover, these lenses are related to the process of socialization and the background of the main author.

For that, I am a cisgender, heterosexual, and white woman (from a Brazilian perspective, however, in the Global North, I would be read as a Latina woman). I was raised in Brasília (Brazil's capital and political center) and did my accounting undergraduate studies at the Universidade de Brasília. When I decided to apply for my graduate studies (my master's degree), I applied to the Universidade Federal do Rio de Janeiro (once called "Universidade do Brasil," one of the oldest universities in the country). The university is located in the city of Rio de Janeiro, the cultural center of Brazil. And for my Ph.D. studies, I applied for the most traditional and the oldest graduate accounting program in the country, which is the one that Universidade de São Paulo offers. Also, São Paulo is the economic and financial center of Brazil.

The expectation around going through these three Brazilian universities was to be nurtured with a broad, global, and unique vision in the pursuit of a deeper understanding of my country different realities, also deepening my understanding of my profession, enhancing my abilities (soft and hard skills), and building a better comprehension of my ultimate goal, to become an accounting professor to be.

However, personally speaking, I left my hometown, where most of my family lived, and parted for the biggest cities in Brazil, with no acquaintances, friends, or support system. For the first time, I was on my own. Living entirely alone and anonymously in big cities (first, Rio de Janeiro, then São Paulo) means placing you in an observant society position. Brazil is a continental country with several cultural differences, accents, and behaviors.

The process of stepping out of being a person with history and bonds with a city and transforming into the observer type with no connection was challenging. Thus, I naturally began to observe quite heavily how people were, talked, and behaved. This way, I started to gain awareness about my place in Brazilian society and consciousness about my white, heterosexual and cisgender privileges. I started reflecting on subjects such as power, dominance, and sexism. This process impacted how I chose to construct my research and imbued me with the need to reflect, rethink, and seek wider and deeper understanding of social aspects involving my surroundings. Hence, I began to see myself as a qualitative researcher.

Seeking a better comprehension of my place in Brazilian society, I crossed paths with the matrix of domination proposed by Collins (1990); whereas being a woman, there is gender domination, however, for being a white woman in the Brazilian context, there is no relation to race domination. Also, it is essential to highlight that different expressions of domination do not overlap, but the way of experiencing domination is different from different standpoints, as

Bairros (1991) explains about the feminist standpoint theory from Collins “[...] the experience of sexist oppression is given by the position we occupy in a matrix of domination where race gender and social class intersect at different points” (p. 461). And complementing her argument, the author provides an explanation “thus a black working woman is not triple oppressed or more oppressed than a white woman in the same social class, but experiences oppression from a place that provides a different viewpoint on what it is to be a woman in an unequal racist and sexist society” (p. 461).

Another essential reflection for constructing the lens that underlies the analysis of the presented vignettes is about our "place of speech." This term has been widely employed, mainly in Brazil's virtual debates (Ribeiro, 2019). Djamila Ribeiro is a Brazilian philosopher, and author of reference works in these discussions. This "place of speech" is about discursive authorizations and silencing in discourse. For Ribeiro (2019), discourse "is a system that structures a certain social imaginary, because we will be talking about power and control" (p. 27).

In this sense, discussing, rethinking, and reflecting on our "place of speech" is closely related to our social locus, to the place we occupy in the society in which we live. As Ribeiro explains, "feminist standpoint and place of speech theory make us refute a universal view of women and blackness, and other identities, just as it makes white men, who think they are universal, racialize themselves, understand what it means to be white as a metaphor for power" (p. 32).

Therefore, the feminist point of view and place of speech is about the different ways in which people in different *social locus* will experience oppression. That dialogue and speech permeate the *social locus* of the speakers based on markers of difference (gender, race, sexuality, for example). Therefore, this study starts from the *social locus* of which the main author is a part (the lens that captures the interactions of the environment), that is, the reflections on discourse and silencing are about a woman, cisgender, white in the Brazilian context, and heterosexual.

The first vignette – The nonsense colleague

It was a Friday in São Paulo, and the traffic was very heavy as usual. I had finished my regular working hours but decided to stay a little longer at the client's office to wait for better traffic conditions. As I was in the office anyway, I decided to start a piece of next week's to-do list and perform a sampling process in one of the client's databases. However, I had

forgotten the exact order of the steps to be followed within the audit software for this task and decided to call a co-worker of the same hierarchical position (he was a bit more experienced in the company routine than I was) to review the procedure. To my amazement, the conversation went on like this:

Me: "Hello, how are you? I'm doing a sampling process, but I was unsure about all the steps to be followed within the audit software. Can you help me?"

Co-worker: "Hi, I am good, thanks. That "chupador de rola" [a clear reference to our manager] is making you work late, huh?"

The term "chupador de rola" in Brazilian Portuguese is a pejorative slang for gay people. In English, it means, in a direct translation, "cocksucker."

I felt utterly invaded by that comment and didn't know how to react. As being in an environment where rationalizing is encouraged and feelings and emotions are not, I started in my mind looking for options to continue the phone call (this process took seconds only). In my mind, there were three options available:

1. *React with no surprise at all and calmly ask him about oral sex (aiming for an ironic and acid comment that could strike my co-worker with some sense of shame, for example). This reaction, even though my favorite, the one I would go for most of the times when a situation like this happens in my life, to play the same game, differently it was not the best suit this time. I was observing the culture, experiencing it, and that behavior was out of line. Engaging could somehow become a way to validate and normalize it. In Brazil, a very sexist culture, agreeing or tagging along with this situation as an attempt to flip the cards at some point was too risky. It is the most likely outcome for me to get the fame of being the slutty office or the one who does not hold her tongue, to be profiled and stigmatized with descriptions related to sexism;*
2. *Agree with my colleague and complain about our manager; or*
3. *Silence.*

I laughed nervously (he could not see my face), reflecting my discomfort, remaining silent, and achieving the step-by-step procedure I needed to do my job correctly. However, the effects of being silent revealed shame and being condescending with that language, which made me spend days chastising myself for not reacting and challenging that comment.

The manager about whom the comment mentioned earlier had been made was in charge of all the teams my colleague, and I were a part of. This manager was not easy-going; he was harsh and even rude to everyone in the work environment (I had always interpreted

this way of being as the way to survive and thrive in the audit profession). But my reflection remains: what right does another white, cis-gender, heterosexual man have to make such a violent comment about the sexuality of others? And why was I silent when I clearly disagreed with that attitude?

Thus, a white, cisgender, heterosexual male, despite being in a work environment where, in theory, professional matters and professional posture should be in evidence, felt entitled to speak freely to me about our boss, objectifying him. Moreover, this disrespectful comment configures itself as an attempt to make assumptions about the manager's sexuality, this one not publicly declared. And, furthermore, to use it as a form of attack on the manager. Therefore, it is clear the homophobic character of the colleague's speech, which uses the objectification of the manager in order to diminish him by an assumption about his personal life. And this is a violence not only against him, but against me.

It is crucial to highlight that the vignette presented is geographically located in a country where homophobia, although not a crime, is the promoter of much of the annihilation of the gay population in Brazil. According to the Federal Senate of Brazil, the country is the nation in the world with the most cases of violent murder in the homosexual community (Bortoni, 2018).

In this sense, the creation of diversity committees within auditing companies may tend to guide the culture and posture of their employees regarding the company's values. In practice, the importance of such committees for promoting dialogue is perceived. However, actions to analyze the conduct of employees may not yet be seen since oppression and prejudice are within the audit room.

The silence, very significant for me, reminded me about the rituals and symbols that I have studied about the auditing field. This vignette was the first episode where I experienced the stigma from the social environment of the audit room described in studies by Komori (2008), Haynes (2013), Kokot (2015), Del Baldo, Tiron-Tudor and Faragalla (2018), Stenger and Roulet (2018), Bitbol-Saba and Dambrim (2019), Vidwans and Cohen (2020), Adapa and Sheridan (2021), for example.

This vignette represents the cultural shock clashing with the firm's values widely publicized. As a researcher on race, gender and sexuality, I opt for the firm expecting to experience the work environment proposed in their website, and realizing that it was far away from the work reality was a tough pill to swallow. This vignette represents a reality check, and also the crack in what I was expecting, that led to disappointment, stress and intensification of my anxiety as I now was remembered that I was at a gendered place, where I would be read

first as a woman and only then as an auditor, I started to realize that as being part of a non-hegemonic group, I would have to proof myself over and over again and defend for myself in a way that does not defy the *status quo*, i.e., do not challenge the norms, but still would preserve my own concepts of respect among peers. And from this need of respect, I wonder: is it possible to ask for that without challenging any previous social structures?

Also, I wonder if I was a man, would this colleague still use the same words? Or, if I was a man, would I engage in this type of behaviour? Would this type of situation be considered a “ritual of passing” to be accepted among my peers? Or, as a woman, engaging in this behaviour, and forgetting my own sexuality and manifestation of my own expressions of pleasure, agreeing with the comment, I wonder “would it be also a ritual of passing?” If I normalize this behaviour would I be seen also as a woman part of the group and no longer an outsider? Was this the price to be friends with that co-worker? Was this the price to fit the club?

After this episode, I felt a situation where mixed messages were being sent. When I decided to work in a Big four, one of the features that caught my eye and made me proud to work for that organization was the workplace's policy for diversity and equity. The company values were crystal clear, direct, and forward in positioning the firm in the fight against these inequalities.

During this episode, I also felt that my own personal values were also at stake, conflicting with the co-worker's. I lost my voice to a man in the face of shock for experiencing that violence. I felt violated by that comment. Even not directly related to me, that was sexist behaviour. What gave that colleague the right to speak to me in that way? Was it my fault? Did I give any breach for that attitude? I always wonder if that is because I have this way of smiling. I still question myself, was it my fault?

In this sense, this vignette brings to light disappointment regarding two aspects: (i) realizing that the expected workfield was in no way cohesive with firms public information available, and also (ii) the disappointment with myself for not being able to voice a reaction instantly and confront that sexist and homophobic comment. Also, I started questioning myself, my position towards others in the firm and felt guilty, was I being read as a person who stands for this type of “joke”? A person who validates this norm? So, I became frustrated with myself too. I needed further reflection about what had just happened and the only way of reacting was being silent.

As later in my reflections and from getting further and further away from the audit firm, I now realize that I have absolutely no fault for what that man said to me. He is the one to blame, he is the one disrespecting others freely.

The second vignette – To help or not to help?

We were in a closing period, and I was assigned to a new team with another manager. It is widespread for low-rank professionals to go from one team to another to help with different clients. We were assigned to the client and not to our headquarters. I had no connection with this new team and I did not know any of the “cultural rules” around them. Particularly, after a few days, I could not find any room for conversation with anyone to deepen any of my connections. Not even with the manager in charge, that was a woman, just a bit older than me. Also, between the trainees, I was the oldest. It was hard to find any common ground even to talk during lunch time. I began to be more and more isolated and stayed for long hours (extra shifts), as the other trainees needed to go to the university (they had their classes at evening time) and I had already finished my undergraduate studies.

The accounting profession's periods before the financial statements are issued are the tensest of the year. The audit manager had this concept of micromanaging us. She would put all the trainees in one large table, sit at the top and distribute tasks. Every fifteen minutes, she would do a round check about the progress of our work. It was, to say the least, draining of my vital energy. I could not properly focus on the tasks or move as fast as she wanted because I was too worried about not moving at the pace that was needed and was worried about the time check up. This way of micromanaging me just did not work at all. I felt surveilled with hawk eyes and the quality and attention to my work was decreasing each day, and my anxiety went up, up, up. I was at a point where I forgot to blink. This is a brief introduction of the “cultural” scenario of that team.

One day, we were receiving the visit of the audit partner. Let us call her “Margareth”. She was around to have various meetings. These meetings took all day long. Then, she was around the time of extra hours. The trainees and seniors had already left (attending university) and I was alone with the manager. Both of them attended the last meeting. The partner did not returned to the audit room, just the manager. . Upon returning to the office, she said to me:

- Ah! My boss (the audit partner) told me to use my physical attributes to negotiate the extension of deadlines with the client. You understand that, don't you? We, who are beautiful women, should use the weapons we possess to our advantage. You understand that, don't you?

My thought at that moment was, "of course, I don't understand. You're a professional, you're here as an auditor, and no one has the right to make such a request of you. It's immoral and unethical." I grew despair; a desire to speak up about how much that comment disgusted me and how disrespectful it had been to the manager. Also, the manager was clearly bothered by the situation, and to confirm that that bother was real, she sought in the other woman present in the room some kind of comfort for that embarrassing situation. Bates (2014) explains about sexism in the workplace "many women notice quietly pervasive sexist norms within the working culture around them that serve to indirectly belittle and dismiss their value" (p. 141).

I honestly thought about comforting her, about showing her some support. But one must pay attention to the "saia justa" that was in. The expression "saia justa" in Brazilian Portuguese in a direct translation means "tight skirt." It is often used to express a situation where the spokesperson is in an embarrassing situation with little room to explore, just like the feeling when you wear a tight skirt.

That 'saia justa' led me to the first reflection "how would I, a mere trainee, disagree with a partner's opinion? And at the same time, how could I not reach out to that woman who had suffered some kind of moral abuse in the workplace? Then, what comes first: the woman or the job?"

My reaction was opposite to my feelings about the episode. First, I questioned whether I could disagree with the audit partner's opinion. Also, I thought about the oppression regarding that manager. Besides, I had to consider how much my opinion could or did not have the strength to promote any change at all in the modus operandi of that team. And then, the following thought came to me: being "borrowed" in a team (the rotation process), where I would only spend a few days performing small tasks, the question that kept echoing in my mind was, "is it worth going against a speech and, so to speak, going against a pre-established culture in that team? Is it necessary to wear me out?"

And so my reaction was:

-Of course, I do (smiling nervously). You need one hand to wash the other.

If I had broken the silence and expressed my opinion on-site and made the choice of not accepting the *status quo*, which is women must use their physical attributes as allies in negotiating with clients, it would pervade the empathy and identification that one has with the

people of the audit team. Also, it is relevant to expose that disagreeing with the audit partner's opinion comes with a high price. It costs the exposure that the different opinion brings, it costs the attention that will always be directed to you when there is the manifestation of this oppressive culture, and the cost of being stigmatized as a "troublemaker," reactionary, or even hysterical. Thus, to fit the new team, based on a set of pre-established behaviors, like the new entrant (in this case, me), you must adapt faster to the culture around you. Also, as a newcomer, you aim to be recognized as part of the team. More importantly, it is necessary to reinforce how your cultural understanding of the new team can often mean maintaining your job or being dismissed. Bates (2014) explains three main aspects of workplace sexism: (i) the disbelief in the existence of the situation; (ii) the power dynamics involved (difficulty of a junior colleague to report a senior one, for example), and (iii) the risks involved in the process of reporting (being labeled as "troublemaker" or even losing the job).

Reflecting on the episode, a double process of shame and guilt is involved in this vignette. As I am a woman, talking to another woman about a sexist comment/demand from another woman in a higher position. Thus, this is a conversation between three different women in different career stages (beginning, "middle," "top of the career" - partner). Indeed, the partner must have endured many harsh environments during her career. However, when she asks for the manager to use her physical attributes to enhance her negotiating abilities with the client, the partner is clearly reproducing the sexist discourse, objectifying her subordinate and self-silencing her possibilities of change once she has made it to the top, and now can do it differently - a clear symbol of the reproduction of masculine rites in the field. I wonder if the partner is now so entangled in the audit culture that she stopped seeing that what she did is violent towards the manager, that this behavior is harassing the manager, and now is just maintaining the *status quo*. The literature has documented that auditors who are women and reach the top of their careers have as characteristics the reproduction of masculine behaviours to ensure their ascension (Maupin & Lehman, 1998).

This is shameful as you witness a professional with what it takes to make a difference and reproduce the sexist culture. This episode made clear to me that there was an evident clash between firm values and firm reality and that this clash was happening not only at the bottom of the company, as detected in the first vignette. This clash was happening at different hierarchical levels and, sadly, from one woman to another.

On the other hand, there is a self guilt involved in this vignette for the silenced reaction. It was hard hearing the manager talking about the situation and not being able to show the support needed. In that moment, there was not a question of hierarchical positions

anymore, but a relational one, as I could do the difference in showing support. As reported, I restrained myself, had a silenced reaction but felt guilt for not helping a woman. Sometimes, just listening is a good way to help, to show affection and connection. I self-silenced myself as a way to survive and not put a target on my back by showing disagreement with Margareth's opinion, however, the price to fight for myself was feeling guilty. I still wonder if I could have said anything, if anything could have been done. If something this subtle would be understood as a problematic situation in this work environment. From this moment on, this episode marked the tip of the iceberg that I was discovering by experiencing this milieu.

The third vignette - Elisabeth: the friend to be and my best teacher

Before telling the story, I needed to relate the characteristics of the environment (audit and client team) I was working in. Regarding the new audit team, I had been transferred from one team to another and from one manager to another. Managers usually command different seniors, who command several trainees. We will call this new manager, Harry, who first assigned me to a senior; I will call her Anne, who did not seem to like what she was doing. It was a smooth job; she was quiet, and we had a very professional relationship, but I learned very little in that team.

Working with Anne gave me a chance to meet other seniors who were under Harry. Quickly, one of the seniors captured my attention. She seemed very dedicated and focused; it seemed interesting to work with her, and she was pleasant and smiling. I wanted to be like her, fast, precise in what she does, and secure in her work.

I did not waste any time. I asked to speak to Harry privately and explained that I was looking for development opportunities at work and, therefore, would like to work with that senior (I did not know her name yet). He told me she was going on vacation, but I would be part of her new team at a new company client when she returned. I was happy.

After the senior's vacation, we started to work together. She was a young black woman. In addition, her name was of foreign origin, so she allowed us to call her by a shortened version of her name. I also have a foreign name. I have been through situations where shortening my name was a good option. In this sense, this was an identification I had with my new senior: the name that sometimes people do not understand. So I will call her Elisabeth, or Beth, for ease.

Elisabeth introduced herself to the client using her full name but always gave the option to be called "Beth" to speed things up. We were going to serve an accounting team consisting of five women: one chief and four analysts. Let us call the head of the sector "Katherine". I introduced myself with my full name to Katherine and the analysts. I understand this strategy of shortening the name; I also use it often, but in informal contexts because shortening my name resembles the way my mother calls me. Having that association at work was not an idea I liked. Also, as a child and an adult, I spent my life explaining and speaking louder so that people would understand and speak my name correctly. I always felt that having that "weird" name made me a fighter. When adults did not understand, I needed to put my shyness aside and interrupt them by speaking my name loud and clear. This different name shaped me and shaped my relationship with other people.

Another issue is that my name is my identity; it is a big deal. I worked for a senior who spoke my name wrong for six months. After that period, I was embarrassed, and co-workers started noticing that she spoke my name wrong loud and clear. When others noticed my discomfort, I finally explained that she was saying my name wrong, and she laughed, corrected herself, and continued working. The simple way she handled the situation made me feel guilty for not speaking up sooner, but at the same time, I felt embarrassed to correct a superior. I decided that I would not let situations like this go on for so long, my name was my identity, and from now on, I would like it to be pronounced correctly. And complete, without shortening.

Going back to Elisabeth's story, we started working together and got along very quickly. She was intelligent and pleasant to work with. Confirming all my expectations, it had been a home run that I had asked to go to work with her. During my time as an audit trainee, by far, she was my best teacher. She was always polite, fair, hardworking, and with a smile on her face. I could feel my development happening; it was not subtle but tremendous. My skills with spreadsheets were evolving; I learned to work in the software through shortcuts, I hardly used the mouse anymore, my typing speed increased exponentially, and I started to dominate the company software to serve the customer confidently. I finally felt happy at work. Elisabeth healthily stimulated my development. My admiration and respect for her only grew. Sometimes I would ask myself: "Gee, how come she has not had a double promotion yet? She is exceptional. A true outlier!" Double promotion (moving up in rank twice in a row at one time) was reserved for those with outstanding performance in the audit firm. For me, Elisabeth certainly deserved recognition at this level.

In a short time, we became more than just work colleagues. But we did not become close friends or hang out after work or anything like that, but something between co-workers and friends. Elisabeth always seemed to want to keep a regulatory distance between us. She was serious and composed. My impression was that showing a little more of her personality or personal life would jeopardize her position as a leader. I do not know if it was because I was older than she was. And I followed her way of leading without any problems. The workload was extensive. There was no time left for almost anything. We even confided in each other about happy or sad things related to our daily work or personal life. In this way, she knew that I was still studying, that I had dogs; and I knew that her family had suffered significant trauma because of the early loss of one of her sisters, and I also knew that she had a nephew and a niece and that they were a joy to the family. So slowly and gradually, we were building a friendship.

At a team lunch, we discussed previous work experiences. The team then consisted of three people: her, me, and one more trainee. We talked about former bosses, expectations, frustrations, and situations that had happened throughout our professional lives. She said that she had always needed to work to supplement the family budget and that before the auditing firm, she had worked in a small accounting office.

In this office, Elisabeth took her first professional steps. Soon she was mastering her duties and starting to gain prominence in that firm. Then, on an ordinary day at work, her boss, let us call her "Camila," said to her:

- "What do you think you are going to achieve, huh? You are pretinha!"

One way to understand this sentence would be:

- "What do you think you can accomplish, huh? Do not forget that you are a black woman."

In Brazilian Portuguese, "pretinha" means "black" plus the suffix -inha. The word "preto" in Portuguese means "black," and the suffix "-inha" relates to the dimension of the term; it refers to something 'small,' of little dimension, and in some cases, it can be employed in a derogatory way associating the term with a childish dimension. In the passage above and considering the Brazilian historical scenario, by calling her "pretinha," Camila reduced Elisabeth to her race and gender in an attempt to diminish, demoralize, and oppress her, claiming that these characteristics would be the determining impediments to her career

development. Silva (2016) investigated aspects related to race and gender in Accounting in Brazil. The author exposes how the phenomenon of the "glass ceiling" impacts the academic and professional trajectories of male and female accountants. In this sense, Silva (2016) teaches us that "the sexist and racist behavior, so present in Brazilian society, has prevented the full development of people and of society itself. Prejudiced attitudes cause myopia, paralyzing people, resulting in the loss of many talents" (pp. 206-207).

Elisabeth confessed to us that from that day on, she knew that the accounting office was no longer her place and needed to leave. Without retorting or answering that comment, the way out she planned for herself was to strive to find new job opportunities. And this is how Elisabeth got the job as a trainee in the Big four.

When we heard this, the other trainee and I were horrified. And Elisabeth told us about this episode with sadness in her eyes. She also related to me that in her trainee days at the Big four where we worked, she watched the other employees and demanded of herself the best performance because she had to keep that job, she had to be excellent, and the pressure was tremendous. So for her, returning to environments where she would have other Camilas as a boss was not an option.

Elisabeth's lived experience touched and shocked me and made me very reflective. I continued to do my job as expected, with routine customer interactions - nothing out of the ordinary. And then I realized that even with the adaptation of Elisabeth's name, Katherine (the head of the sector) insisted on forgetting her name. This attitude, intentional or not, I dare not analyze. But it bothered me. Katherine began to call Elisabeth not by her name or nickname but by the words "moreninha" or "pretinha" when speaking to me. Katherine began to refer to my direct boss not as "Elisabeth" or "Beth" but from her race plus the suffix that means, in Brazilian Portuguese, something small or childish. This situation started to make me feel uncomfortable. This situation made me relive the story of Camila, Elisabeth's former boss. "History could not repeat itself," I thought to myself. And I began to ask myself, "Why call Elisabeth "pretinha"? Why not call her by the nickname she designated and explained that she wished to be called?" Finally, since I do not have a common name either, why was I entitled to my name and Elisabeth was not? What is the difference? It was clear to me that it was a "double standard.

This situation of calling Elisabeth "pretinha" or "moreninha" continued for a few more days.

By way of contextualization, the word "moreninha" in Brazilian Portuguese means "brunette" plus the suffix -inha. "Morena" is a word used to describe people with brown hair and dark skin tone. Additionally, "morena" or "moreno" is often used to describe people with brown skin but not black skin. The term is used for people who may or may not have curly hair. In a historical context, about ten million enslaved Africans left Africa for Brazil when Brazil was a colony of Portugal. It is estimated that four million Africans died during the crossing. Thus, about six million enslaved Africans arrived in Brazil. The term "moreno" (masculine) or "morena" (feminine) are people who are the fruit of the Brazilian miscegenation process, which has its roots in the violent process of enslavement. In other words, it is a term that has a historical burden of oppression of a group. Historically, the term "moreno" or "brunette" refers to the Moors who dominated the Iberian Peninsula during the Middle Ages. It is essential to point out that since the Middle Ages, the word "Moors" has been used pejoratively to describe people with brown skin by the Portuguese and Spanish (the countries under Moorish rule, for example).

Returning to the story, I reflected on whether to ask Elisabeth about this issue, whether I could talk to her about this discomfort, and whether she knew this was happening. At the same time, she was a closed person who seemed very work-oriented and that issues like this were not "part" of the work environment discussion. I did not know what to do about it or if I could do anything about it. I just felt very uncomfortable given that I was in a professional environment and my boss, my teacher, and my leader were referred to not by her name but by her race. This reminded me of the episode she confided in me at lunch and echoed in my mind: "What do you think you are going to achieve, huh? You are black! And besides, I was the one who shared with her the issue of complicated names, and my full name called me. Why? And, very importantly, she was my best teacher, the person who, for me, deserved a double promotion.

I spent days thinking and pondering how to act, whether I should act or shut up. What was at stake? In such an initial position, I could've been replaced in the team. Hiring processes for trainees happen all the time. Should I speak up or shut up?

After all, I was in a much lower professional position than Katherine. Furthermore, I was a service provider for the company she worked for. Would Katherine legitimize what I was saying? Would she listen to me? Or would I be perceived as being "spoiled"? At the same time, I could not go on without speaking out. I felt hypocritical for not seeking my place as a

white woman in the anti-racist struggle in a country marked by its history of slavery. For me, keeping quiet was no longer an option. I decided to take the risk. I needed to think strategically. How, when, and where to speak out were crucial points for my claim to be heard.

One day, I met Katherine inside the client's headquarters, but in a more informal setting, and privately expressed that this situation bothered me and that I preferred that when she referred to my superior when speaking to me, she used her name or nickname. She complied with my request. I was bothered that my liege was not being called by her own name at the professional space as I always was. And I wondered why. I was never allowed to be close to my senior in a personal space even though we worked long hours together and shared a bit of our lives. In that being so, why was the client allowed? Were they close? Was there a special relationship that I have never observed? Maybe. But being a subordinate to both of them, I felt the need to call both of them by their names. As I aforementioned, the name situation was a big deal for me, the identification I had with Elisabeth was a big deal for me, having her as my tutor was an honour for me. When I finished that conversation with Katherine, two sentiments took over me: (i) was I suffering from the "white saviour complex"? Was it my place to complain about that situation? Was that my fight? Or should I just keep my mouth shut and keep doing my job? Also, was that the best way to deal with that situation? Taking the matter into my own hands? Were the stakes too high for my rank and position? (ii) In addition, I was afraid of exposure, being called hysterical and scandalous, and what would happen to me. Would my superiors receive complaints about my behavior? Am I misbehaving? There is a pejorative (slang) expression for this situation in Brazilian Portuguese, the "mimimi." According to the urban dictionary, the term "mimimi" means "when someone is talking shit, and people have had enough of it and don't want to hear them speak" (Boy, 2019). According to Ribeiro (2019), "talking about racism, gender oppression, is generally seen as something boring, "mimimi" or other forms of delegitimization. Taking awareness about what it means to destabilize the hegemonic norm is seen as inappropriate or aggressive because there you are confronting power" (p.35).

After that conversation, I spent days of significant discomfort at work. Every time my name was called by Harry, I was sure I would be fired for the situation. My performance dropped, and my anxiety increased, and the staff certainly noticed this. Before long, I would be transferred from one team to another again and again.

In order to understand the events and also as a way to alleviate my worries and concerns, I realized that in informal events, such as birthdays of personal friends, that were unrelated to my work, I always took the opportunity to talk to other people in the business area, friends of friends, for example. Some were from the financial market, some from large consulting firms, some from start-ups, and some from other Big four, for example. In these meetings, it was common that we ended up sharing experiences. Therefore, I sought more opinions and experiences to understand the business environment better. What I heard most was that it was not wrong to fight, was very important, and was legitimate, but that the work environment was not the right place.

Reporting a situation of discrimination that occurred from the client to me at the client's headquarters is a complex issue. In addition, revealing the web of social relations guided by complex structures of Brazilian society in the workplace is a Herculean task. However, the account reveals different treatment for me and my boss (Elizabeth) in our work environment. The subtlety of racial discrimination is deeply rooted in everyday interactions. And being at a deep level doesn't mean it doesn't exist. It reveals the need for a watchful eye, a questioning eye that manifests itself at every moment. Moreover, the place of struggle for social justice was questioned. Should that happen within the workplace? The intricate and nuanced dynamics of work relations involve the struggle for social justice in the workplace, especially in auditing, because you are allocated to other spaces with different values from the company you work for.

Discussion and closing remarks

In this study, we explored the challenges faced by an audit trainee that is a woman and her socialization process that led to the development of soft skills. To this end, we draw upon Joan Acker's theoretical framework to describe the work environment in organizations. According to Acker (2006), organizations function as reproducers of inequality regimes observed in society in general, where the perpetuation of the *status quo* is observed. Moreover, Acker (1990) also explains that the ideal functioning of organizations would be related to the idea of a universal worker who does not have sexuality or emotions and who does keep away from the dynamics involving procreation, and maternity, for example.

This way, bodies that do not fit into these requisites can be understood as deviant bodies. Therefore, we seek to comprehend how being deviant impacts the experience of socialization in the auditing career of a Big four firm operating in Brazilian context. Still, concerning the theoretical framework, we explored the literature on accounting education

related to soft skills development to delineate aspects and characteristics needed by the newcomer to adapt to the reality of the work.

To construct our research, we used an autoethnographic approach based on experiences lived by the main author during her professional trajectory as a trainee in auditing. Her lived experiences were organized in a memoir. This memoir was then organized into three vignettes that deal with everyday interactions in the audit room and with the client to whom services were provided. Furthermore, the vignettes were organized in a chronological format where the level of stress and damage to her mental health was in an ascendant movement. The vignettes refer to two episodes in which silenced reactions were displayed and one episode representing voiced conflicts.

The arrangement of the vignettes follows an order that relates to the first phase of socialization, where a clash occurs on what is called "work expectation", as the "work reality" is experienced (Cruss et al., 2015). This is a delicate period of observing and adapting (or struggling to adapt) to the rites and symbols of the audit work culture, as described by de Vries, Blomme, and De Loo (2022), who reported on the suffering faced by trainees in the first year of their careers.

In this period, one learns about the technicalities of the audit work and about the rites and symbols surrounding audit practice, comprising the so-called socialization process. In this sense, we emphasize that the development of skills in this study was observed from the interaction with the audit practice, when interacting with clients, when resolving minor issues on the job, when being assertive in situations regarding conflict of interests (negotiating deadlines, for example), and in embarrassing situations in interactions with other co-workers. She started to negotiate with herself, to think strategically about the effects and consequences of her behaviors, about reporting or not about difficult situations faced at work, developing coping and survival mechanisms in the work environment. Therefore, in this study, the development and intensified use of soft skills were considered as a result of the interaction with the audit environment, corroborating the research findings of Cook et al. (2011).

Finally, the intense turnover between audit teams and the effort to adapt to these micro-environments also contributed to the increased tension in the vignettes. Getting to know a new team, a new client, learning all their names both audit team and client is demanding, and going over client to client, from audit team to audit team makes you feel exhausted even more. Also, you need to learn their culture and rites so that you can fit in.

In the last vignette presented, the episode relates a situation in which there was a reaction to breaking the silence. This break is related to the need to challenge the *status quo* represented by the white supremacy ideology that rules Brazilian society, manifesting her place of struggle as a white, cis-gender, heterosexual woman, which is her social *locus*, in the anti-racist fight within the work environment. In this sense, breaking silence involves empathy and identification with her leader, her boss, and her guide, whom she greatly admires. Developing a strategy to be heard and legitimized in the reported situation was necessary. This vignette can be described as experiencing the “audit hell” (Beau & Jerman, 2022) that led to a voiced reaction.

But also, to develop interpersonal relationships, communication skills, emotional intelligence, teamwork, the ability to read the company's social environment with regard to advancing the implementation of diversity policies, understand the complexities of the business environment, negotiate silence and the price of that silence (intrinsic and extrinsic factors), and also understand in which environments one is more likely to succeed professionally (self-knowledge).

However, a variety of reactions and internal reverberations to these conflictual situations were registered to be happening in the researcher and reflected upon. Firstly, the silence results from the shock of experiencing the audit culture, because it was quite diverse to read and study about it and to experience it in practice. In the model presented in Figure 1, this can be understood as a clash between expectations and work reality. Secondly, the silence establishes a lapse of time for one to reflect strategically on the consequences of coping (re)actions. These behaviors corroborate d’Astros and Morales (2022) findings about avoiding surveillance and negotiating alternative coping strategies.

Regarding the limitations of the research, this study is based on the lived experiences of the main author. It proposes reflexivity about everyday interactions in the audit room and interactions with the client from an early stage career position, trainee. In other words, the *corpus* is based solely on her lived experience and through her lens, social locus, socialization processes, and relationship with the academic and auditing professional environments. Furthermore, recollecting past situations allows for the construction of reflections "with the aim of making a connection with the reader that can help them think and reflect on their own experiences" (Méndez, 2013, p. 284). However, the importance of choosing this research project lies in how little is known about how the power dynamics works for those not in

power (subalterns) and the impacts on them, “i.e. what goes on inside them when they are put under pressure” (de Vries, Blomme & De Loo, 2022, p. 2)

For future research, we suggest investigating the lived experiences of trainees who reported uncomfortable situations and how these situations affect their careers, relating to job satisfaction, intention to leave, and reception by peers, for example. Also important to consider other non-hegemonic groups' experiences in auditing, as LGBTQIAP+ people, people with disabilities, or neuro-divergent people. It might be the case of engaging in research with those who retired from the profession, as they might be more open to share their experiences and more free to reflect on them.

Another possibility would be to research what would be the “paradise in the audit field”. As we point out the experience of the “audit hell”, we also imagine what would be to experience the “audit paradise” and possibilities for its creation.

As a final reminder, it is crucial to deepen the understanding of how social factors impact the interest, development, and avoidance of the audit profession, as the profession depends on us human beings.

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Chapter 3: "It takes a village": value conflicts and fear at the beginning of an auditing career

Abstract

In this study, we investigated the socialization process of the main author as a postgraduate student while being a trainee in one of the Big four auditing firms. We brought to light discussions regarding the social environment of the audit career, as the profession is marked for having masculine values, rites, and symbols (Lima, Casa Nova, Sales & Miranda, 2021). We built our theoretical discussion based on the concepts of "affective solidarity" and "feminist resistance," exploring the process that brings women together as a collective resistance, where "affective solidarity is central to this feminist resistance against sexism" (Vachhani & Pullen, 2019, p. 23). We explored the field from the perspective of the new entrant, a view yet to be vastly researched. By doing so, we highlight the tension of experiencing conflicts in the workplace and also of reporting them. To do so, we used an autoethnographic approach based on the lived experiences of the main author, who engaged in the audit profession from January 2017 to April 2018. We observed that reporting conflicts in the work environment is painful and that there is the potential risk for exposure of those who report them. We pointed out that reporting via hotline, or other alternative, is an anonymous process. However, given that the audit teams on which the main author worked were allocated in the client's office and were composed of few people, remaining anonymous was a challenge. These characteristics made peer tensions more apparent, which undermines the safety of anonymous reporting. We contribute to the literature in the sense of publicizing situations of facing conflicts at the beginning of a career in auditing, elucidating the emotional process of new entrants.

Keywords: Auditing profession, subordinate, autoethnography, sexism, feminist resistance.

Introduction

The accounting literature has described the auditing social environment within the Big four firms as a place marked for the appreciation of masculine values and of masculinized performativity. Pinto (2007) describes performativity as "it is what allows and forces the subject to constitute itself as such" (p. 13). In this sense, studies on the audit environment report on difficulties and obstacles to the careers' development and ascension of those belonging to non-hegemonic groups. These studies report on themes such as race, gender, and sexuality struggles (Duff, 2011; Stewart, Wells, & Ross, 2011; Madsen, 2013; Silva, Dal Magro & Silva, 2016; Stenger & Roulet, 2018; Lima, Casa Nova, Sales & Miranda, 2021).

In this study, we investigate the process of seeking help to report, resist the field, and develop coping strategies related to violence against women in the workplace. We contribute by presenting a discussion regarding the inner thoughts of a trainee that is a woman in auditing. There are few investigations regarding the early-stage career, although this is a relevant period of the professional path (de Vries, Blomme & De Loo, 2022).

Moreover, in a broader sense, this research has provided a better understanding of the social aspects of the auditor's career, as we can understand how "accounting makes things governable and thinkable and as part of the neoliberal dialogue" (Lehman, 2016, p. 103). In this sense, from its measurement logic and assumption of values to represent reality, accounting makes complex issues invisible from the simplified reality reported from numbers (Lehman, 2012; Lehman, 2016). In this sense, changes in the auditing nature, shifting from traditional professionalism to commercialism have been reported (Gendron, 2002; Malsch & Gendron, 2012). The effects of change in the auditing identity culminates in proliferating the legitimization of surveillance mechanisms and adherence to the norms, pushing away the humane in us, and promoting a desired transformation of the audit feedstock into "audit machines". This is why it is essential to research emotions in the auditing field, as this is a way of regaining our humanness. Otherwise, in this market, the feedstock will be essentially human.

Thus, we build our theoretical contribution from the concepts of "affective solidarity" and "feminist resistance" (Hemmings, 2012; Vachhani & Pullen, 2019) in order to demonstrate how new forms of relationships have been consolidated to confront sexism, misogyny, and transphobia in the workplace. As Hemmings (2012) points out, affective solidarity is the main ingredient that will lead from personal experience to forge collective forms of resistance, which will be later called "feminist resistance".

Also, we support our discussion from the view of the "outsider within" standpoint based on the conceptualization of Collins (1986). According to the author, a diverse set of people can be considered "outsider within," even if they have as their origins in a "social strata that provided them with the benefits of white male insiderism, [but] have never felt comfortable with its taken-for-granted assumptions" (p. 30). In that sense, the main author is a white (Brazilian society would read the main author as "white", the Global North would read the main author as Latina), cis-gender, heterosexual woman who worked for the Big four as a trainee during her post-graduate studies. Thus, we explored this double perspective on the social norms of the audit room: being a trainee and a Ph.D. student.

For that, we intended to answer the following research question: When facing conflictual situations, what are the available mechanisms, and what are the impacts of whistleblowing for a woman trainee?

The methodological trajectory was constituted through a qualitative approach, adopting autoethnographic research design. In addition, the methodological path section itself constitutes a memoir of the study development, exposing the negotiation with the self about

the process of voicing/writing the memoir from the field, i.e., the process of negotiating the main author docility when shedding light to hard felt situation in the workplace (using Virginia Woolf's inspirational essay "professions from women"), also report about approaching research from a non-traditional perspective in a traditional business school, and showing the relevance of being part of a community to find support in seeking different research approaches.

We explored a memoir written from the main author's perspective from when she joined the post-graduate studies, building from the critical lenses acquired from joining the research group on gender, race, and sexuality at the university. Also, during her post-graduate studies, the main author also joined the Big four as a trainee in one of the Big four in São Paulo.

The memoir shows how both experiences collided and complimented themselves in constructing this reflexive lived experience. The methodology choice relates to its characteristics and "enables this retrospective, reflexive interpretation of previous events and experiences, in which pre-existing understanding is constantly revised in the light of new understandings" (Haynes, 2013, p. 382).

In that sense, the paper also analyzes coping mechanisms available for employees to report such situations and their effects, and consequences of reaching out for a better understanding of how to deal with the situation through major guidelines (conflicts between the values of the multinational company - inclusion, diversity, and equity, for example, and the values effectively lived by the audit teams. In that matter, a gap emerged that led to a conflict between what was going on in the field and the values disclosed by the firm.

That being said, in theory, we argue that what should guide co-workers' and clients' interactions is the audit firm's values. However, in practice, as the audit teams usually are placed in the client's headquarters, the interactions within an audit cell tend to resonate around the audit manager or the senior in charge (de Vries, Blomme & De Loo, 2022), sometimes lacking congruence with the company's values.

In this sense, there is little room to explore sensitive matters, as the audit team behaves as a "little club" when at the client. The space for exploration of these issues is further restricted because if someone does not comply with the specific team's rules, rites, or behaviours, it becomes straightforward and simple to identify the "non-conformers" and possibly retaliate against them.

Thus, in the study, the body of research demonstrated the difficulty and fear of positioning oneself about sexism, misogyny, and transphobia at work, because of the

beginner's position in the career and lack of attentive ears (de Vries, Blomme, and De Loo, 2022). The reported situation reached a point where the hierarchy position did not matter anymore and there was the need to take a stand; and also, there was the need to evoke the higher hierarchy of the firm for assistance, i. e. reaching out to the diversity audit partners in the firm for further guidance.

Theoretical framework

Affective solidarity, feminist resistance and being the “outsider within”

We build our theoretical contribution exploring the concepts of “affective solidarity” and “feminist resistance” (Hemmings, 2012; Vachhani & Pullen, 2019) in order to demonstrate how new forms of relationships have been consolidated between women. These new forms of relationship also regard ways to deal and to confront violence against women in the workplace.

Hemmings (2012) proposes that for changes in gender relations, it is fundamental to question the argument of having the concept of “affect” as a central idea regarding an epistemological and ontological alternative. Also, she builds her arguments by presenting a counter argument concerning that empathy, as proposed of being the fuel for the bond between women in their struggles, and the amalgam of the creation of feminist theories might not be the best fit. She suggests that experiencing affective dissonance that leads to affective solidarity might be the way to improve the fundamentals of feminist knowledge.

For example, Hemmings (2012) reports from her biography about the relationship between empathy and affective dissonance when describing the beginning of her relationship with feminism. At first, she experienced non-identification with it. She explains that during her undergraduate studies, she did not understand her social *locus* as a woman and that distanced her from the feminist struggle, even to the point of denying it. The author explains that she did not understand the limitations of being a woman (the social struggles implied in the category of being a woman). This is because her social *locus* is that of being a white, heterosexual woman, in the Global North, in a top university student, with only A grades.

To some extent, her many privileges shielded her from living experiences marked by differences between her and her male colleagues. However, it was only in college that the researcher became aware of the discrepancies between her and her colleagues, which deepened her comprehension of her social *locus* and how it affected her. After that, she reports that this is how she found feminism as the alternative to keep going, keep moving.

Thus, the author reports on her experience and it does not come from empathy, but from affective dissonance:

What at one time was an affective impulse that made feminism repellent became an impulse that made me cling to it for dear life. Not all feminists come to feminism through self interest as I did, of course, but nevertheless I want to insist that it is this question of affect – misery, rage, passion, pleasure – that gives feminism its life (Hemmings, 2012, p. 150).

On that note, the author deconstructs that the fundamentals of feminism is empathy for others. Hemmings (2012) insists that a wide range of affections promotes resonance among women that will later lead to affective solidarity. And that is a much stronger amalgam to forge bonds and to give birth to feminism knowledge. It can be understood as a desire to change, as when you feel that something is out of place or when there is a break of how one self feels and the social reality one lives in, promoting reflexivity. To explain the potential of affective solidarity and its origins, Hemmings (2012) explains that it arises from

[...] an approach through the concept of affective solidarity that draws on a broader range of affects - rage, frustration and the desire for connection - as necessary for a sustainable feminist politics of transformation, but that does not root these in identity or other group characteristics. Instead, affective solidarity is proposed as a way of focusing on modes of engagement that start from the affective dissonance that feminist politics necessarily begins from. (p. 148).

Hence, Hemmings (2012) suggests that experiencing affective dissonance can be an alternative to placing empathy on the centre of feminist knowledge, where experiencing a wide range of affections can lead to desire to change the *status quo*, and so on, promoting affective solidarity, which might be a cornerstone ingredient to change gendered relations in our society.

Vachhani and Pullen (2019) analyzed new forms of relationship between women in order to discuss sexism, which is “[...] systemic, entrenched and institutionalized in society, including organizations” (p. 23). The content analyzed refers to the Everyday Sexism Project (ESP), which was turned into a book in 2014 by Laura Bates. This online platform for discussion on sexism involves spheres of women’s lives such as the workplace, public environments, motherhood, for example (Bates, 2014).

ESP, therefore, is an online platform where, anonymously or not, women and some men report on episodes of sexism. In this sense, ESP (Bates, n.d.)

exists to catalogue instances of sexism experienced by women on a day to day basis. They might be serious or minor, outrageously offensive or so niggling and normalised that you don’t even feel able to protest. Say as much or as little as you like, use your real name or a pseudonym – it’s up to you. By sharing your story you’re showing the world that sexism does exist, it is faced by women everyday and it is a valid problem to discuss.

Also, the ESP posts shed lights to private struggles (a sexism private experience), which gains the public field in the online interactions, creating “conditions for ethico-politics arise as wo/men have an ethical identification with others through the articulation of private experiences in a public domain” (Vachhani & Pullen, 2019, p. 33). Furthermore, Vachhani and Pullen (2019) reflect about the meaning of the ESP posts and how they reverberate with others:

These vivid posts, along with many others, reveal to us that emotions and affect not only drive the very act of speaking out but also create the possibilities for empathy in societies that reduce women’s emotions to the individual. In other words, articulating sexism through the ESP defies the cultural conditioning of women’s emotions (p. 35).

In this sense, the ESP project documents sexism, but also ways of showing support and resistance. The authors summarize the ESP experience as “a moment in feminist activism where affective solidarity is significant by testifying against sexism as a means to unite women and their embodied experiences of discrimination and abuse” (p. 39).

When analyzing the project, Vachhani and Pullen (2019) highlight this movement of resistance as a way of showing affective solidarity, as it “provides help and support for those women affected by sexism but also works to garner the backing of those privileged enough to escape such violence and to engage their help in the fight against sexism” (p. 40).

Also, the authors point out that women in contact with the project are privileged, as they can reach the virtual tool to denounce and support others (Vachhani & Pulle, 2019). In this sense, the ESP project can be understood as a practical exercise of affective solidarity, which “[...] involves struggle. Such struggle has manifested throughout feminist history and theory, as well as through the women’s posts in the ESP” (Vachhani & Pullen, 2019, p. 40).

On the matter of discussing the ESP posts and its contents, it was possible to observe interaction between strangers who began to relate to each other, engaging in major or minor sexism experiences, and also, it was possible to observe the showing of support, demonstrating affective solidarity, as a practical example as discussed by Hemmings (2012).

In regards to the contribution of the ESP towards changing gendered relations, Vacchani and Pullen (2019) suggest that feminist resistance can be understood as a set of feminist infrapolitics that do not have proper definitions yet. The authors further highlight the importance and need to remain vigilant for a personal and collective commitment as its flame to keep developing feminist infrapolitics.

Also, we support our discussion from the view of the “outsider within” standpoint based on the conceptualization of Collins (1986). The author explains the process of knowledge production by black women in academia. Black women traditionally have been

on the margins of academic society, and have been seen as outsiders, transforming the exclusion into fuel for knowledge development. Collins (1986) explains that black women are “an extreme case of outsiders moving into a community that historically excluded them, Black women’s experiences highlight the tension experienced by any group of less powerful outsiders encountering the paradigmatic thought of a more powerful insider community” (p. S.29).

Looking at the “outsider within” lease from the point of view of the construction of academic viewers of sociology, traditionally, the view of social phenomena is portrayed through the lens of a white man. On this note, Collins (1986) states that “to become sociological insiders, Black women must assimilate a standpoint that is quite different than their own. White males have long been the dominant group in sociology, and the sociological worldview understandably reflects the concerns of this group of practitioners” (p. S.26)

In this sense, the construction of classical sociology thinking was structured from the perspective of the white man. This contrasts with the view of social phenomena analyzed from the perspective of a black women. This way, “where traditional sociologists may see sociology as ‘normal’ and define their role as furthering knowledge about a normal world with taken-for-granted assumptions, outsiders within are liable to see anomalies” (Collins, 1986, p. S.27).

In this sense, despite being “on the outside,” black women have always been “inside” the homes of white people, serving mainly as domestic servants and caretakers. Thus, black women have always been in touch with the intimacy of white society, but the reverse is not true. Collins (1986) opens her study describing about how black women interacted and became a part of white household:

Afro-American women have long been privy to some of the most intimate secrets of white society. Countless numbers of Black women have ridden buses to their white “families,” where they not only cooked, cleaned, and executed other domestic duties, but where they also nurtured their “other” children, shrewdly offered guidance to their employers, and frequently, became honorary members of their white “families.” These women have seen white elites, both actual and aspiring, from perspectives largely obscured from their Black spouses and from these groups themselves (Collins, 1986, p. S14).

Therefore, black women, as spectators of the life of white people, assume a powerful place in the production of knowledge because black women know not only white people history but also cultural aspects, daily life, joy, secrets and struggles. This is what constitutes the identity of the “outsider within”.

The approach suggested by the experiences of outsiders within is one where intellectuals learn to trust their own personal and cultural biographies as significant sources of knowledge. In contrast to approaches that require submerging these dimensions of self in

the process of becoming an allegedly unbiased, objective social scientist, the outsiders within standpoint brings these ways of knowing back into the research process. (Collins, 1986, p. S29).

According to the author, a diverse set of people can be considered “outsider within,” even if they have as their origins in a “social strata that provided them with the benefits of white male insiderism, [but] have never felt comfortable with its taken-for-granted assumptions” (Collins, 1986, p. S30).

Methodological Path

We built this study based on a qualitative research approach, using the autoethnographic methodology. We based this approach on its evocative and reflexive characteristics, where the researcher is not standing within a safe distance from the object/reality of study, but she is immersed in it. Moreover, that is because “qualitative research focuses on human intentions, motivations, emotions, and actions, rather than generating demographic information and general descriptions of interaction” (Adams, Holman-Jones & Ellis, p. 21), as done in traditional, positivist accounting research.

This autoethnography is about socialization, experiencing and finding a voice to report about conflictual situations lived by the main author when working for a Big four in her early career as a professional in auditing. This is a relevant discussion since there is a scarcity of information related to the emotional state of newcomers into the auditing career (de Vries, Blomme, & De Loo, 2022).

Additionally, the choosing of this research topic was not wholly conscious and premeditated since the researcher joined the auditing field. Instead, the study started as an educational project about observing the practical application of accounting threshold concepts such as cash and accrual basis accounting and how these threshold concepts were perceived in the actual daily life of auditors. We realized that before the topics about cash and accrual basis accounting emerged, a wider picture was involved. The social and cultural environment of the auditing teams were coming to the surface, bringing relevant discussions from observations of the accounting field. That is when the research theme and methodology started to change. With harsh daily interactions piling up, the research theme and design naturally converged to a discussion of lived experiences in the field, such as violence against women in the workplace.

In order to pursue the new research topic, we opted for the autoethnography approach. This choice regards autoethnography’s characteristics which

[...] invokes the self (auto), culture (ethno), and writing (graphy). When we do autoethnography, we study and write culture from the perspective of the self. When we do autoethnography, we look inward—into our identities, thoughts, feelings and experiences—and outward—into our relationships, communities, and cultures (Adams, Jones & Ellis, 2015, p. 46).

Hence, to build the autoethnography, we adopted Adams, Jones and Ellis (2015, p. 26) steps, which are:

- “(i) Foreground personal experience in research and writing;
- (ii) Illustrate sense-making processes;
- (iii) Use and show reflexivity;
- (iv) Illustrate insider knowledge of a cultural phenomenon/experience;
- (v) Describe and critique cultural norms, experiences, and practices;
- (vi) Seek responses from audiences”.

Moreover, the reports about the daily interactions were recollected from when the main author left the field, forming a memoir. After that, they were filtered by what was most hard-felt. The filtering process produced vignettes about everyday interactions. To build this study, we chose the vignette that reported about what was most outrageously offensive when experiencing the audit workplace.

Also, we built the researcher *social locus*, i.e., the lenses captured the everyday interactions in chapter 2, in the researcher's background section.

Furthermore, this "methodological path" itself constitutes a memoir about the struggles and obstacles around building this study, recollecting the main author -as a trainee - finding a voice to report about the field (finding inspiration in Virginia Woolf's discourse about professions for women), but also as a researcher struggling to adopt a non-traditional research design in a traditional business school. In addition, we also report on finding a community that welcomes the proposed methodology.

Also, when doing the first drafts in the proposal of this research, we observed that there were few available courses of qualitative research methods in an accounting doctorate program. As Bédard and Gendron (2004) explains, in the case of North America, graduate students have more exposition to quantitative methods than qualitative ones. Hence, we found obstacles and barriers to advance with this research. At one point, the main author was even warned by one of the faculties from her university at one internal preliminary exams that “the proper accounting research was done with a safe distance from the object. That this distance was compulsory to assure the quality and true scientific research”. This comment was made in a public space, when the student was under assessment. In this matter, this research design has suffered since it was being conceived. Nevertheless, she persisted and sought support from other safe spaces and research communities.

The first step of the process of construction of the autoethnography was organizing the names of the clients. Then, organizing the names of all the people that she had worked with in auditing. Next, organizing the data per client, listing the names of the clients' employees. After that, she started recollecting her thoughts about her lived experiences, forming a set of memories, sorted by client and audit team.

The process of building the memoir is not supposed to be that difficult. In some ways, it is just a gathering of names of clients and co-workers to be written. It was just writing from the left to the right. Also, it is supposed to be a practical research design, as all you need is a piece of paper, or, in actual times, a personal computer, or even a smartphone. These features increase the possibility of "feasible" research. Regardless, that was not the case of this study.

As the memories started to come back, as the process of reliving those moments started to pop up, something started to hold the process back. The main author was paralysed by the research, feeling suffocated. Regarding the task of writing and how hard one found doing it, there was some comfort in Woolf's (1942) words:

when I came to write, there were very few material obstacles in my way. Writing was a reputable and harmless occupation. [...] You have only got to figure to yourselves a girl in a bedroom with a pen in her hand. She had only to move that pen from left to right--from ten o'clock to one.[...] The cheapness of writing paper is, of course, the reason why women have succeeded as writers before they have succeeded in the other professions (p. 2).

Afterward, the main author followed her daily routine and left the writing of her memoirs aside for a while to calm her emotions. What was hindering the writing process? Why were her hands not obeying since she had much to say and she felt too many conflicting feelings? What was this transparent veil that somehow was impeding her from going forward? Why was she keeping quiet? Who was she afraid of? Is this a problem that happens only to her? It seems to be easy, because it is just her and the blank paper. Further

Reliving and re-examining memories that we would rather forget most of the time becomes a painful process. Instead of freeing us, the blank page becomes oppressive; you look at it, it looks at you, and the conversation does not flow. And yet, there is a need to break the idealization about women being able to argue and bring discomfort narratives. Indeed, these factors acted as barriers to the writing process.

Woolf (1942) describes the process of analyzing and critiquing the novel of a famous male author. She writes about this arduous task of being a woman criticizing a man's work. She writes, also, about the existence of a "house angel" in reference to a poem celebrating the happiness of being a domestic servant.

Woolf (1942) explains that “the angel in the house” ran interference every time she had to review any man’s work, always reminding her to be docile, not to show her true colours, to obey and to be silent. The reaction of Woolf was to kill this “angel of the house” or otherwise, the angel would have killed her writing, as she would never be truly free to write her mind.

Mine, I seem to remember, was about a novel by a famous man. And while I was writing this review, I discovered that if I were going to review books I should need to do battle with a certain phantom. And the phantom was a woman, and when I came to know her better I called her after the heroine of a famous poem, *The Angel in the House*. It was she who used to come between me and my paper when I was writing reviews. [...] It was she who bothered me and wasted my time and so tormented me that at last I killed her. [...] She was intensely sympathetic. She was immensely charming. She was utterly unselfish. She excelled in the difficult arts of family life. She sacrificed herself daily. [...] I took my pen in my hand to review that novel by a famous man, she slipped behind me and whispered: “My dear, you are a young woman. You are writing about a book that has been written by a man. Be sympathetic; be tender; flatter; deceive; use all the arts and wiles of our sex. Never let anybody guess that you have a mind of your own. Above all, be pure.” And she made it as if to guide my pen. [...] My excuse, if I were to be had up in a court of law, would be that I acted in self-defence. Had I not killed her she would have killed me. She would have plucked the heart out of my writing. For, as I found, directly I put pen to paper, you cannot review even a novel without having a mind of your own, without expressing what you think to be the truth about human relations, morality, sex. And all these questions, according to the Angel of the House, cannot be dealt with freely and openly by women; they must charm, they must conciliate, they must--to put it bluntly--tell lies if they are to succeed. Thus, whenever I felt the shadow of her wing or the radiance of her halo upon my page, I took up the inkpot and flung it at her. She died hard. Her fictitious nature was of great assistance to her. It is far harder to kill a phantom than a reality. She was always creeping back when I thought I had dispatched her. (Woolf, 1942, pp. 2 - 3).

Inspired by Woolf’s words, the main author wrote this memoir and put her opinions and thoughts out, as she denounced what she had experienced. With that, this study was built. Finally, she understood that she also had this angel holding her back, and that the angel paid her constant visits. The angel of her house was not yet dead, but as she wrote these words the angel is, certainly, on her way to intensive unit care.

That is when the first edition of *Qualitative Research and Critical Accounting: a Latin American Workshop (QRCA)* took place in 2018, in São Paulo. At this workshop, she presented the research proposal for the first time. During the workshop, she met other researchers, networked and took the first steps in this journey. She felt it was difficult to move forward with the topic, she felt difficulties speaking up, she felt afraid of the faculty’s reaction to the research proposal, and that professor’s words echoed in the back of her mind. In 2019, the QRCA Conference took place in Bogotá, where she participated with an already more evolved version of her work. There, she met more researchers, learned that to compare is to despair – as said by an inspiring professor, “compare and despair”.

Furthermore, she learned about the importance of having a community doing similar research, or even doing research outside the mainstream. This community, built at the QRCA, always gave her strength and encouragement to continue on her path. Still at the QRCA Bogotá, she attended a panel with young researchers, where one of them, a fellow woman, spoke about auditing. About experiences in auditing. What caught her attention was the emphasis given to the need for physical distance in relation to where traumatic experiences were lived, physical and temporal distance, so that wounds could be healed, but it would also be possible to create a new take on those hurtful events and, therefore, the analysis process would become easier. In her account, the researcher reported on such positive experiences to write about the environment, to count, to recount, to heal. This experience caught her attention. Physical and temporal distance.

Moreover, after her presentation at the QRCA Conference in Colombia, she remembers that another researcher was very interested in her methodology and expressed an eagerness to talk privately. He also came from Big four, but he had been a manager, he had made many sacrifices for the job, like spending Christmas away from his family while working with the audit team. She felt he would like, to not openly, research the same topics as her. Overall, addressing those topics opened up avenues for fellow academics at events where she presented the research: many came up to her privately to talk about their own experiences. She always considered this a healthy sign for her research, as it echoes others experiences and feelings, gaining trustworthiness.

Back to writing the stories, in early 2020, she went on an exchange to Scotland for a research period of six months to enhance the research. This would be an ideal period away from São Paulo, from the university and she would be in another academic environment where the use of autoethnographic research was more popular. Therefore, she was with renewed energy that the period in Scotland would be productive and would advance the research.

She arrived in Scotland in February 2020, just before the outbreak of the COVID-19 pandemic. Those six months were difficult, with lots of fear and uncertainty in her personal life, but the research progressed, even if sometimes slowly. It was a challenge to build reflections during the pandemic outbreak. In Glasgow, some researchers could keep their productivity flowing; some even produced faster during the lockdown. However, others just slowed the pace, almost stopping. There was also a process of guilt at not being working at cruising speed. This was the case for her. The breakthroughs were related to the production of the vignettes. Finally, the physical and temporal distance - we were already in 2020 -

described by the researcher in the QRCA Conference, in Bogotá, worked in the construction of this research.

Thus, the vignettes deal with experiences lived during the main author's doctoral studies in parallel with her professional activity as a trainee in an auditing firm. They addressed topics such as her socialization process, her participation in the research group on race, gender, and sexuality (where she found support and made friends at university), and how this impacted her experience in the auditing market.

Thus, from now on, the main author assumes the voice in the study, to tell her story, and to relive it, as part of her research path.

Body of research - Dilemma at work

Entering the PhD

This lived experience as an auditor is imbricated in my socialization as a graduate student at the University of São Paulo (USP). When I entered the graduate program in Accounting and Controlling at USP, one of my first activities was the so-called welcoming week, with many presentations and meetings in which the new students were introduced to the faculty, learning more about their research, and to the structure of the graduate program. In one of the meetings, I got to know the research group of gender, race, and sexuality (GENERAS). It is co-lead and co-managed by a group of people, one of them being my doctoral supervisor Silvia Casa Nova. In this meeting, we were introduced to GENERAS, learning about its creation, development of its history, action fronts, importance, and reason for its existence. Finally, I was invited to join it. I found the opportunity exciting and decided to accept this invitation.

I joined the group in 2016. I met several realities different from my own, educated myself concerning issues such as race, gender, and sexuality, and understood the complexities of such essential and urgent discussions in academic and professional scenarios. Furthermore, I expanded my understanding of economics, access to consumption, the labor market, new business creation, and interpersonal relationships, among several other subjects. I found in GENERAS a place of heated discussions but always based on respect. Therefore, I found in GENERAS what I needed the most during my doctoral studies: a safe place for learning, emotional support, and letting off steam, where I identified with my peers and made good friends. A clear contrast to the graduate environment that I experienced at the university.

One of the activities from which this research group manifested itself was through Symposiums. The first one I attended was on women and careers. The Symposium was constructed as a set of panel discussions addressing topics such as academia and politics, consulting and auditing, motherhood, family and career, financial markets, and entrepreneurship and social business. This event occurred in May 2016, my first year in the Ph.D. course. At the 1st GENERAS Symposium, I had my first contact with women audit partners and learned a little more about their lived experiences during the debate. In it, one participant (let us call her Monica) recalled her career experiences and told episodes in which the client doubted her ability to perform the work. Monica then took refuge in the toilet to cry. After that, she pulled herself together and moved on, intending to prove to that person that she could do the job.

Then, I asked herself: but why would a professional hired by a multinational company have her credibility called into question? She was specially chosen for that client because of her technical capabilities. What gave this client the right to doubt this? Episodes like this, where a woman's ability was called into question, were a constant in the panel – in addition to the crying in private that adds an air of silent, unshared suffering. This critical and relevant sharing came during the discussion, demonstrating that this constant need for proofing women's professional capacity was a feature of the business career in consulting and auditing.

I remember that at this moment, when I was already feeling discouraged, sad, and reflective about the reports, one of the co-founders of GENERAS, let's call her "Magali" (as pseudonym) asked to speak and made a powerful speech about the importance of sharing the pains and traumatic situations of business careers. Magali reinforced that we should not be silenced. She spoke about the importance of an event like the Symposium to fight for changes to the female business career landscape, where we should no longer accept this kind of intimidating situation. She pointed out that in new generations such as hers, it was already possible to observe changes for confrontation and not being silenced, and that our role is to watch over the future generations for a more equitable and fairer corporate environment. It was at that panel discussion that I, the main author, got confirmation of the hostile work environment experienced by women in audit careers.

Regarding my experience in the graduate program, in contrast to my master's degree, whose class was composed of a diversity of professional backgrounds, such as civil servants, private sector employees, full-time students, retirees, etc., the doctoral class had, in its majority, students with Big four work experience. Thus, I felt tremendous pressure from my

peers and teachers in that environment. It felt as if it was lacking something in my professional and future teacher career training. The Symposium panel brought the lived reality closer to me. The question that remained for me was: would these events be enough to satisfy this demand for practical professional experience?

At another panel, we discussed issues tied to motherhood, family, and career. At this panel, there was a travesti.³ Her story shocked me a lot. She said the life expectancy of the travesti and transgender⁴ population does not reach 40 years in Brazil because of the violence they suffer – this data is not actually verified by national statistics institutes and is based on media reports on murders of trans people.

A large majority of this population is expelled from home at a very young age, having to resort, often, to prostitution to support themselves. A shocking reflection for me was the way she priced trans life. Being an accountant, quantifying processes always caught my attention, and I always found them fascinating. I remember the first time I read a study on the pricing of human life, which was when I was studying “Introduction to Economics” in my undergraduate studies. In the article, the price for human life was worth 1 million US dollars. That was, therefore, my starting point. That day, during her speech, she reported to us that the price of the encounter was 30 reais; from this value, it is necessary to discount the price of the place because many times, the man needs to be in secrecy, and there is a need for a place.

Nevertheless, the point is that the man often does not want the sexual act to occur with a condom; he wants to have sex without protection. At this point, the man offers an extra 10 reais. This condom is what protects her from innumerable STIs, like AIDS, for example. That is, the precarious situation that most travestis and trans women live in today in Brazil is such that the removal of the condom prices their life at 10 reais. A measly 10 reais. Indeed, this is a discussion that is not individual of trans people, this is a discussion that concerns people who

³ “Travesti” is a Brazilian expression that means a person who was designated as a man at birth and understood herself as a woman. For a long time, the term was considered pejorative or associated with prostitution. However, nowadays, the concept has been re-signified and has gained more political weight. Some people proudly say they are *travestis* due to the history of the term. The term *travesti* is used only for trans people with female identities. Therefore, the correct article and pronouns are she/her (*Transcendemos Explica: Principais Perguntas Sobre as Pessoas Trans*, n.d.).

⁴ The term trans refers to a person who does not identify with the gender they were assigned at birth. When we are born, our genders are determined by our sex. Thus, a person born with a penis is considered a man, and a person born with a vagina is considered a woman. However, some people realize that they identify with another gender and start living as they wish and feel better about themselves. Thus, we can use “trans woman” or “transfeminine person” to refer to someone who has been designated a man but understands herself as a female figure. The term “trans man” or “transmasculine person” is indicated to treat a person who has been designated a woman but identifies with a masculine personal image. Thinking about the etymological meaning, the prefix trans- (derived from Latin) means “beyond,” “the other side,” or “the opposite side.” The term is an “umbrella term” and refers to all people with trans identities: transsexuals, transgender people, travestis, non-binary people, etc. (*Transcendemos Explica: Principais Perguntas Sobre as Pessoas Trans*, n.d.)

are in a situation of prostitution, such as women, men, adolescents, and even children. These are people who in the majority, in Brazil, given its historical background, are black and poor.

Concerning the study I had read in my graduation and today's quotation (27/09/2022), the life of a trans person in a situation of prostitution is worth 1.86 American dollars, as opposed to 1 million dollars, which was my starting point. That is the price of the life of black, poor and prostituted trans and travestis in Brazil. I will never forget this denunciation, this speech. That day something woke inside me. To get an idea of the Brazilian scenario, according to a report released by the National Association of Transvestites and Transsexuals (Antra), "140 transgender people were murdered in 2012, 135 of whom were trans women and travestis. Of the total number of murders, 78% were of people in a situation of prostitution" (Valente, 2022). Moreover, the state with the highest number of crimes committed was the state of São Paulo, where this report was written (Valente, 2022).

In October 2016, the II Symposium GENERAS took place, whose theme was "Black men and women in higher education". This event included debates on access to higher education and conditions of permanence of black students, teachers, researchers in higher education, and also discussed institutional racism in higher education. Institutional racism can be understood

as the collective failure of an organization to provide appropriate and professional services for people because of their color, culture or ethnic roots. It can be seen or detected in processes, attitudes and behaviors that produce discrimination due to unintentional prejudice, ignorance, negligence and racism stereotypes, causing dis-advantage to people belonging to ethnic minorities (Kaleckmann, Santos, Batista & Cruz, 2007, p. 147)

There were three days of events of rich and intense discussions. About this event, one of the speeches that struck me most was from one of our colleagues in the GENERAS group, in which we heard her report about one of the teachers of the University of São Paulo complaining and making disrespectful comments related to her braided hair. This made me reflect on what is right. Does a teacher, a male teacher, a male white teacher, a male older white teacher— a leader of an educational process, and often an inspiration to many — have to interrupt a class to talk about a student's hair? To discuss the hair of a woman, a black woman, a black woman in a social hierarchical position beneath his (student versus professor relationship logic), a younger black woman undergraduate student, does it make any sense? Who gave him this right? I never imagined I would live to hear something like this.

As a white, straight-haired woman, I have never been questioned about my hair being styled. My hair is the norm, socially accepted for being likely to the European beauty pattern established (dark brown straight hair) over centuries around the world. In this sense, I grew

up not being bothered by any of those comments. However, being at this event opened my eyes to situations of oppression in places I had never imagined. Our hair is our connection to our family, ancestry, and self-esteem. Reflecting about that testimony, something becomes very clear that black women understand about white women struggles, however the opposite is not true. Still, there is much to learn about the suffering and pain of black women.

Hearing those accounts made me angry. University is a place to learn, not have your hair put up for discussion in the middle of an entire class. I think about how that student felt exposed when the teacher referred to her hair, and sometimes, for fear of retaliation, we kept quiet. Also, I understand that the GENERAS Symposium was a safe space to publicly express how that student felt about that teacher and that community. The people in the event showing support and also sharing other stories are also practical examples of affective solidarity just the ESP.

A parallel career: joining a Big four

Towards the end of that year, as I was finishing my doctoral coursework, I began to consider the possibility of working and studying simultaneously. I wanted to live the professional experience in one of the Big four, so I signed up for the high-season hiring process, which is the season when financial statements are closed for independent audits. I would go out in the field to experience the audit profession and I thought it might cure my insecurities regarding my professional background and also I would fit the mold better compared to my university colleagues. Unfortunately, I was giving in to pressure and the illusion that what makes a good accounting teacher is reserved for those with field experience. In January 2017, I started working in assurance and financial services, mainly in health insurance auditing. Thus, I was finishing my university classes and working simultaneously.

Despite two inseparable personalities, as the researcher and as the auditor, I always put on make-up when I woke up in the morning. It was a ritual to get into the character of an auditor. There was not a single day that I worked without make-up on the Big four. There were days when I felt like I was painting my face like a warrior going to war. That tint would help me disguise facial expressions and soften feelings and emotions. It became a ritual of preparation to face everyday life.

I also had specific clothes that I wore to compose that character. Auditing has a specific dress code, and this helped in the construction of this character. However,

constructing the audit character was costly and time consuming. Everyday sparing some extra time to manage the clothes, to inspect them verifying its conditions, ironed, putting aside specific jewelry, discrete jewelry, then making sure that hair was very clean, putting makeup on, but not too much (this is a very strict characteristic - you are encouraged to put on make, but not too much). I used to have a pair of Oxford shoes that was yellow, it had bananas all over it. Oxford shoes are very formal, but the fabric had this funny sense, little bananas all over. So, I would put on a gray shirt, black pants, on a casual Friday, and my banana Oxford shoes. I got reprimanded that it was not auditing shoes, never to use again. Both clothing and make-up are gender performances that are circumscribed to femininity. Moreover, these clothing and make-up are items that involve an expenditure of financial resources, and consumes women's time and energy.

The character of the auditor was dressed up because, as a woman in this work environment, the dress code is the cut-off line to be minimally respected. Besides, women's clothes are more uncomfortable and tighter than men's; they mark the silhouette and often put us in an even caricatured position of docility and fragility. Moreover, make-up hides defects and age marks, heels leave us on tiptoe, with difficulty in locomotion, etc. Lima et al. (2021) investigated social norms related to the audit environment showing that it is important in the audit profession "not only behaving like an auditor but also looking like one, highlighting the importance of conforming to a dress code" (p. 12). Every day, when I took a shower and washed my face, I felt like returning to my place as a researcher, taking off the mask and assuming who I was, who I knew best. After the end of the audit experience, I got rid of all those costume pieces, and I don't wear make-up that often anymore. None of those clothes represent who I am or my style. It was a goodbye ritual.

As for my researcher identity, regarding the GENERAS, until that moment, I had just been a spectator, trying to understand my place and how could I contribute to the group in a somewhat passive position. However, one of my favorite activities in my teaching career is organizing and coordinating events. So, I tried to get involved when I heard that the III Symposium was being developed. The III GENERAS Symposium would feature the theme "LGBTQ+ Together We Resist!", and I was actively involved in planning and organizing its activities.

The fact is that in my day-to-day work at the audit firm, I would always received emails from the firm's diversity committee about the fronts they were working with, how they were structuring themselves, and their actions. From there, while co-organizing the III GENERAS Symposium, I contacted the diversity cell of the audit firm to ask about the

possibility of presenting them the event and inviting them to participate with us. As a result, I scheduled a meeting among the firm's audit partner responsible for diversity, my Ph.D. supervisor, and another GENERAS co-founder.

The audit team I was part of was based at the client's office. I, therefore, asked the senior woman in charge for permission to go to the company's headquarters on a specific date. She released me without further questioning, took advantage of the fact that I was going to the head office, and asked me to get some documents. Discreetly, I managed to go to the meeting without disclosing my other professional identity.

The trainee position is a low-ranking position, so interest in paying attention to us is low. The turnover of people taking this position is high. I felt that the trainee was not given the right to a personality, they are on probation, i. e. being a "trainee" is navigating this non-belonging transitory place. On the other hand, this characteristic was perfectly in line with my intention of researching the environment, being part of it, observing it, feeling it, testing it, and never losing sight of the fact that I was an "outsider within" by nature, i. e. someone for who belonging means no to belong.

This meeting was my first contact with the diversity partner, whose leadership focuses on implementing the discussion about this issue within the company and implementing actions to promote diversity within the company's environment. He was a foreigner, living for many years in Brazil, an extremely polite and intelligent man who listened to our proposal attentively. As the company was interested in supporting the project, he asked us for a deadline to evaluate his participation in the event.

Being in this professional locus marked by cis, white, heteronormative men hegemony, I found this approving nod from the diversity partner very significant. It renewed my breath for the challenges of daily life, for the microaggressions suffered daily in the most diverse audit teams I attended. It made me believe in a change of culture, that this could be an inclusive work environment, and that respect for diversity would be a tangible reality in that place where I dedicated myself so diligently. So, I left that meeting with a smile on my face, hoping to reap the fruits of that movement.

A few days later, we received word that the audit firm had agreed to participate in the Symposium and that the diversity partner would participate in one of the discussion panels, which I would moderate. In addition to participating with us, the audit firm acted as one of the event's sponsors.

Finally, in November 2017, the III Symposium GENERAS took place: LGBTQ+ Together We Resist! The debate panels dealt with topics such as: Labour Market - Inclusion

Initiatives for LGBTQ+ people, Experiences in Academia and Politics, and Personal Experiences in the Labour Market. I participated as moderator of the first round panel. For me, it was a very special moment. Somehow, in that moment, I felt my two professional lives (and identities), the researcher and the auditor, were meeting, and it was intense for me.

However, what struck me most that day was that we had high-ranking managers from several companies reporting strategies and plans for the inclusion and permanence of the LGBTQ+ people in their companies. Furthermore, when opening for questions from the audience, we listened to a transgender woman venting about her difficulty in finding a job. On one hand, you had the sweet theory brought to you by those managers. On the other, you had the bitter reality. She reported that her difficulty in finding a job was not linked to the lack of the necessary formal knowledge or the lack of experience needed and required by the position she applied for, but mainly because the way her body presented itself was deviant from the norm. It was a long, painful, difficult to listen to this personal report. This person's speech indeed included several problematic ideas and comparisons, for example, she being a woman who does not menstruate and does not have pre-menstrual tension, pointing this as a reasonable factor for her hiring over the hiring of cis-gender women. I was reminded about the discussion we had in the I Symposium and asked myself: And me? What about women like me? What about those women crying in toilets after having their work capabilities questioned only for being women? But also, I reflect on how it is possible that a person does not have the right to work just because of the way she identifies herself with the world?

Finally, in another instance, the audit firm's diversity partner reported on the managing partner gender transition process. He disclosed insecurities reported by the professional, including her desire to leave Brazil and work in an office in another country, due to the difficulties and fear of violence she might suffer after transitioning. In fact, he told us that she approached him first to inform him that she was leaving the company because of her decision to transition. And then, he told her she should not leave the company, because the company needed to welcome her transition and to adapt. Regarding diversity policies, Lima et al. (2021) explains that "to ensure the effectiveness of diversity policies and actions, members of the firm must engage in the cause. Regardless of whether they are part of any minority, they become allies in the struggle for inclusiveness" (pp. 16-17).

On the last day of the Symposium, when we dealt with personal experiences in the work market, I learned about a term and a position with which a professional can get involved in several ways in the fight against social injustices that fall upon non-hegemonic groups in the work environment. This is the figure of the ally. Representatives of several

companies reported on how this fight is built in their work environments, either through identification policies for support, in a more discreet way, or through educational events with employees. In short, it was a rich exchange of experiences about trauma, learning, and how we can do more for others together.

I left this event with bittersweet feelings. There were many remarkable stories I was struggling to verbalize and feeling emotionally exhausted. After all, I was delighted and relieved to know there were people, professionals, and companies fighting for a fairer corporate environment, but at the same time, listening to all those personal reports and not being able to solve those problems actively made me feel completely impotent.

Another important observation is that all these GENERAS events taught me, educated me, and brought me closer to what it means to be a woman in Brazil. They brought me a perspective of the world, of life, of the prejudices and daily struggles we face, and made me more aware of the oppressions I suffer in my personal and professional life. These Symposia have made me a more critical person, wiser and stronger to fight for my rights and for human rights.

My two professional lives meeting: Becoming the ally at work

After the event, my two careers converged, that of researcher and that of an auditor. It was no longer possible to distinguish the two. Moreover, a new observation lens had been acquired in the environment in which I was inserted.

I continued working with clients as usual after the III Symposium, and the most intense work period was approaching, around mid-December 2017. Thus, the rotation of low-rank professionals intensifies. This means that when you are at a low rank position, you will go from audit team to audit team to help for a while, and you will keep on changing teams as far as the managers are in need of workforce. This team rotation is mentally exhausting, even more so in a big city like São Paulo. Every day a new place, every day a new team, every day a new group of people that already has their own dynamic, and one will always be the newcomer, having to adapt, to learn how to navigate. One feels like an outsider, constantly making new friends, building new relationships, and understanding new power relations in each team. For me, it was emotionally draining.

Something that particularly bothered me as I rotated through all these clients that I was visiting, was a matter concerning the managing partner who transitioned. When she was with these clients, she was always involved in meetings, and doing her job, going from here to

there, always at a super fast pace. However, for some reason, she would always become the topic of conversation at the audit room. The audit team, generally, was in a separate room in the client, in a private environment. Thus, in the audit room, I could notice the escape from the purpose of the work, in a moment of high demand. They commented on the blouse, the skirt, the dress, the haircut, the beard she kept for a while during her transitioning, the nail polish colour, the colour of the hair, the pantyhose, the tone of voice, the smile. This, the smile, I noticed that it started to appear more. In short, I observed how my boss, my managing partner, became “spectacularized”, a process that I understand as the “spectacularization” of trans life. Everything related to the transitioning process of the managing partner became a spectacle.

The lack of preparation and awareness of the lower career positions concerning the socialization of the managing partner made the work environment practically a circus, where the main attraction was her, the managing partner. I felt deeply uncomfortable. Uncomfortable because the dress and appearance of the managing partner became the talk of the audit room for a long time. There were comments with a tone of admiration, such as “Look those beautiful shoes, much more expensive than mine!” Or, again: “Look at her hair, better done than mine.” Or, on the other hand: “Why does she still have a beard?” The managing partner has the right to perform her gender in her own way, is the way I see it. The cisgender partners did not get comments like that. Why? Underneath all those “compliments,” I felt there was disrespect. These are comments where prejudice is expressed in a veiled way, whether from misinformation or not. The fact for me is that prejudice was there.

Furthermore, I felt uncomfortable and out of step with the professional posture of the managing partner herself, she was always fast, however polite. The managing partner was an example for me, a role model, someone to whom I was inspired just by observing. Therefore, I identified myself with the managing partner. She was extraordinary at her job, and I would like to be a professional like her. Therefore, those comments were major disrespectful to a leader that I trusted and had much respect for.

However, because I did not have trusting relationships, did not have a minimum base of personal relationships, and was in this rotation process, it was impossible to take a stand on this issue. It was too great a risk, certainly: my job would be at stake, or I would be called hysterical and a troublemaker. So I stayed silent. I preferred to eat lunch alone and read a book in my spare time. I started to isolate myself during the team rotation.

SHE is a woman!

By March 2018, we were on the day of issuance of the financial statements, which is a day of great tension for both the client and the audit team. Moreover, on this particular day, the manager of the audit team, the legal team, which are composed by the lawyers from the firm, and the actuarial team were in the client with us to finalize the last details before the issue of the financial statements. The audit team manager was complaining about not being able to finish a working paper related to the company's investment area, and then she said:

*“If ‘Santos’ can do this working paper, I will do it too. If **he** can do it, I am perfectly capable of doing it, too.”*

From that moment on, the focus of the conversation became the managing partner and her gender transition process. The people involved in this conversation were the audit manager, the actuary manager and an audit trainee. During this conversation, inappropriate comments regarding her gender transition process became a laughing stock, in which I would highlight the following comment made by the trainee:

“This auditing company that we work with is very modern, even hires ‘travecos’⁵ (pejorative term).”

It was at that moment that I could not keep silent anymore. It was no longer a matter of hierarchical position, or about being focused on the issuance of the accounting statements, or even being worried about the maintenance of my job. Suddenly, a wave of anger mixed with indignation hit me. This anger was a fruit of that violent and prejudiced commentary, and words just spilled out of my mouth. I remember talking loudly and clearly so that everyone could hear me, even though feeling rage, I was politely and firm – I managed to hide my feelings:

“Well, that comment of yours is terribly out of line. It does not suit the company values. I suggest you review your concepts immediately.”

The manager was in shock, and her reaction was to praise the managing partner's work by saying:

⁵ According to Lima and Barbosa (2011), “traveco” stands for “trava” which is the truncated form of “transvestite” plus -eco. The suffix -eco in Brazilian Portuguese is often used in a pejorative way. Also, the authors explain that “[...] the relationship between the suffix -eco and the depreciative value attributed to it, signaling the subjective attitude of the speaker due to little appreciation or devaluation given to formations with that morphological element” (Lima & Barbosa, 2011, pp. 134-135).

*“But Santos is very competent. No one here would ever say **he** is not.”*

And then once again, I decided to speak up:

*“Oh, I’m sorry. But it would be best if you referred to Santos as ‘**she**,’ not as ‘**he**.’ **She IS** a woman.”*

The manager then murmured something that I was not able to hear. I felt I was about to have a nervous breakdown, so I went to the toilet to wash my face and think of a plan of action so I could report what had just happened.

What did that moment mean? My mind was a blur, a mix of feelings. Was it real? Did I open my mouth and speak out? I trembled with rage alone in that toilet. Indeed, the managing partner, who was not even in the auditor’s office, would never know about it. But I would. What had happened at that desk would haunt me for a long time. I had to speak up. Not to keep quiet. It is a matter of respect, not only to the professional hierarchy but mainly and fundamentally to the woman that she is. And, what’s more, I felt disrespected as a professional, working in a culture loaded with masculine and masculinized rites and symbols which were not made for me. I am also a deviant body in the audit room culture. And at that moment, a woman was being attacked. I could not keep quiet. I had to act.

When Santos’ transition became public, some employees received specific training to best welcome her back to work. However, this training was not universal, it was just for high-ranking staff such as partners and managers. As such, I expected to receive some specific guidance related to this situation from my performance manager.

Thus, I sent him an email where I reported what had just happened and asked what I should do. He replied that if I had felt hurt by that comment, I should report it to the company hotline. It might be the case that the main goal of this email was just for him avoiding any responsibility regarding the incident. In addition, I felt I got a short response to the matter instead of support. So, I felt as if the complaint fell on deaf ears. More importantly, this manager was my performance manager, i. e. he was one of my direct bosses and the mentor of my career within the company. Receiving a dry and impersonal message made me feel abandoned and with nowhere to run. I expected to be welcomed by the manager; to at least be heard by the someone who was supposed to be my career mentor.

On the other hand, I felt exposed since I had reported the incident via email to someone who was outside the team and had not witnessed the situation. Again, I felt like I was a troublemaker. I felt out of line for having bothered the manager about this situation. I sought support, but I found only an inaccessible wall. The choice to report to this manager was linked to his being my career mentor and, therefore, trusting that I would have some space to confide discomfort at work. Hence, I was frustrated by the manager's apathetic reaction and wondered if I truly believed in the company's policy to prevent this kind of prejudice.

Finally, the feeling of being uncomfortable was enormous; after all, the partner wasn't even at the client's that day, even though she was one of the technical responsible. I felt desperate and anxious, and my thoughts flowed endlessly into a chaotic scenario of what would happen when she came to work. What would be the reception from that team? From that manager? From that trainee who freely disrespects her superior? Wouldn't we, as a team, as trainees, seniors, and managers, like to one day rise to a level of success like hers? Is this the expected treatment? Should I then keep quiet? Was I really after confusion? Or had I assumed the role of an ally?

However, it was not time to give up, I knew I could do more, I knew I had more information and I could reach for help and hope that what had just occurred did not fall on deaf ears again. This way, I took a deep breath and decided to act by sending an email to the firm's diversity partner, the one that I already knew, the one who had participated with us in the GENERAS Symposium, explaining the situation. In less than five minutes, I received a response from this partner in my inbox. First, he asked me about how I was feeling and if I was in any danger at all, and I imagined this danger being some type of heated discussion or anything on this matter. Then, he requested a meeting the next day to get a better understanding of the situation. This was the e-mail I was hoping for. This was the action I was rooting to happen, someone that would listen to me, someone who would guide me in accordance with the firm values and help me to better understand how to navigate these troubled waters.

The next day I went to this meeting and reported on what had happened. The diversity partner's stance was impeccable, and I was told that the reporting process was anonymous. After that, I felt good about myself; I was doing the right thing and I understood that my actions were in accordance with the firm values. That gave me some sort of inner peace. Talking to him calmed me down. He asked me if I had ever heard about

the term of being an “ally at work” and explained that the ally policy was being made and if I wanted to join him in this quest. I said: “Of course, I would love that”.

What I had not foreseen is that the process of denouncing a situation of this kind would not remain silent for long, much less anonymous. The actual process of reporting this kind of prejudice is completely anonymous through the company hotline. But a large company is formed by a series of small companies, small communities, where audit teams can develop their own cultures.

Due to the development of these specific cultural codes within the teams, should any member disagree with the code, the consequence of being easily identifiable will fall upon them. Thus, the complaint mechanism has an anonymous process, but it is unlikely that any complainant will remain anonymous. As de Vries, Blomme and De Loo (2022) explained, for newcomers, it is rare to find a position of resistance in trainees and their complaints tend to meet deaf ears. The authors also report that trainees who actively resist the status quo may suffer consequences in their performance evaluation, such as receiving low ratings compared to their peers who did not take a stand. This was my case after reporting this difficult situation occurred in my daily routine.

The vignette relates to discomfort situations. De Vries, Blomme, and De Loo (2022) explored accountant trainees’ adaptation to the new career’s emotional challenges. The authors reported that there were few trainees speaking up about conflicts and aiming for change. Observing the field and not being a “full trainee”, as I got the job to explore the field from the inside, allowed me to reach out for help and guidance. Also, not being afraid to reach out to a partner was crucial to report, improve understanding, and suggest improvements to the work environment.

Analyzing the vignette is possible to deepen the understanding about how affective dissonance works. As Hemmings (2012) pointed out, experiencing rage, as the main author was discretely fuming in the toilet was the fuel to reach out for help, even though not knowing the transgender partner or not even speaking a word to her. It was not necessary. What bound us together was the attack against our identity as women working in an environment that presented itself as repellent to us, that was disrespectful towards us. Reaching out for help, and not letting what had just happened slide was a way of showing “feminine resistance” (Vachhani & Pullem, 2019), as it was a whistleblowing situation about transphobia and sexism in the workplace. To navigate the intricate web of social interactions (first, the manager - the one that was supposed to be the local help, then deciding to reach out for the

diversity partner) to be able to ask for assistance and to find active hearing ears was the challenge.

A critical highlight about speaking up was that when I had the meeting with the diversity partner, I told him about my emotional state when the pressure escalated, when I spoke up about transphobic comments and how I was feeling angry and how it crossed my mind to turn the table over, to release the anger and discomfort in me. He asked me in a very simple and ordinary way: “Why didn’t you? The firm would be 100% behind you.”

Would they? Support an act of violence to answer to another act of violence? I strongly feel that it would not go positively for me at the firm, and I would be marked as the hysterical woman. Engaging in conflicts in a lower hierarchy tends to lead to dead-end problem-solving following de Vries, Blomme, and De Loo (2022).

Another essential highlight to the process of raising concerns about daily situations is that even when reporting anonymously, the probability of remaining in anonymity is very low. Because if the situation got to the point to be reported, the worker strongly disagrees with the situation, and masking facial expressions and emotions is not a simple task. As Barsade and Gibson (2007) point out, “discrepancy between individuals’ emotional display and their underlying feelings (characteristic of surface acting) would cause “emotional dissonance” and contribute to work strain” (p. 41).

Discussion and Closing remarks

In this study, we discussed the socialization process of a newcomer to the audit profession while also being a Ph.D. student and how these two professional sides collide and complement themselves in facing harsh situations in the workplace. For that, we intended to answer the following question: When facing conflictual situations, what are the available mechanisms, and what are the impacts of whistleblowing for a woman trainee?

We investigated the career of women at an early stage in auditing in a Big four in São Paulo, in Brasil. We bring into the discussion a scenario not yet vastly researched, which is Latin America, and also the career of women novices in auditing. We explored reporting violence against women in the workplace and shedding light on its repercussions.

We built our theoretical framework based on the concepts of affective solidarity and feminist resistance. Where the previous is the fuel to the latter, and it works as a specific type of politics, infrapolitics, understood as norms that go under radar, that are not fully formalized yet. However, “affective solidarity cannot change the world by itself, it demonstrates a shift in the ways women are organizing and resisting sexism” (Vachhani & Pullem, 2019, p. 40).

In addition, as we based our study on lived experiences from the main author, when she was a Ph.D. candidate, but also, she was working as a trainee in one of the Big four firms, we used Collins (1986) “outsider within” approach to describe her unique vision as a postgraduate researcher and an audit professional, being an outsider, sometimes, from both careers.

To do so, we adopted a qualitative approach employing an autoethnographic methodology in the research, where the body of research was a memoir from the lived experiences of the main author. Additionally, we explored the difficulties in the very construction of the research, because of the barriers imposed by business schools in training researchers, which is based mainly on the mainstream research approaches, not including qualitative autoethnographic studies.

We observed that reporting conflicts in the work environment are painful and that there is the potential risk for exposure of those who report it. We pointed out that reporting via hotline or other alternative is anonymous. However, given that the audit teams on which the main author worked were allocated in the client’s office and were composed of few people, remaining anonymous was a challenge. These characteristics made peer tension more apparent, which undermines the safety of anonymous reporting.

This way, as the audit profession responds and relies on the neoliberal agenda, in the sense of legitimizing mechanisms of surveillance towards its employees, under the myth of “work collaboratively and work based on trust, when being part of a team,” transforms the audit room milieu into a sort of prison, as our freedoms and differences are under attentive eyes. However, the latter watch us as an eagle but overlook our differences and demand that all of us (audit employees) perform in an expected way, requiring that every employee accepts and negotiate the self into fitting the expected idea of auditor behavior and corroborating with the social norms imposed by the field.

In this case, standing from the "outsider within" perspective, i.e., the two careers were happening simultaneously (researcher and audit trainee), meant that there was a kind of difference (what was at stake) about reporting difficult situations on the field regarding the other trainees. This is because I had, even though, little money altogether, a double source of income during this period I spent on the field (the Ph.D. scholarship and the audit trainee salary).

That is an essential aspect when considering aspects like fear, voicing, and reaching out for help. In the process of negotiating with oneself in trying to mold oneself to the environment (fit in or allow oneself to break down to fit the mold) to the point of forgetting

one's previous beliefs is the fear of being laid off and the shame that it involves, but also being without a source of income.

Even though, and I stress it, the amount of money in both segments was little, I had room to explore as I would not be without a “salary” when facing the man (system). Also, having this dual persona, at points, gave me the necessary strength to challenge the status quo inside the firm (if fired, my understanding was that I was there just to do research). Thus, there was some kind of shielding going on. This is a crucial point to the positionality process, and as I would make a stand (and gossip would flow around about it), other colleagues (audit trainees) would reach out to me for help, even though I could not do much, just listen actively to them. Most of these seek help, and I would stimulate reporting through the hotline, and the most significant obstacle reported by them often regarded the fear of being fired if they issued a complaint and were identified, as they worried about making enough money to support their family, for example.

This study showed the consequences of not coping with the “locally accepted social behavior norm,” even though aligned with firm values. Reporting and not being silent about a dilemma transformed the main author into a “criminal.” The crime of the main author was reporting about the field; however, from that moment on, the main author became undesired by the field, as she did not cope with the social milieu norms and was punished by it. The eagle eyes turned immediately to her, transforming the claim for social justice into a “behavior crime,” i.e., the mix of micromanagement of performing accordingly with the local team norms collapsed with the wide-world cultural norms disclosed by the firm.

We contribute to the literature in the sense of publicizing situations of facing conflicts at the beginning of a career in auditing, elucidating the emotional process of new entrants. Also, our contribution regards reporting about issues on diversity, equity and inclusion in the workplace focusing on the professional in the early stage career, addressing problematic behaviours that need careful consideration, and promoting change in gendered relations in the workplace.

As suggestions for future studies, it would be interesting to produce a collective autoethnography about the implementation and constant monitoring of the effectiveness of such policies in the business environment, presenting challenges and sharing good experiences.

As a final concern and last comment in this study, after having experienced the audit environment and its entire culture, I still ask myself today: was the trans managing-partner

only accepted into the company because she was in that leadership position? Is there room for trans trainees?

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Chapter 4: Where do I go from here? Reflecting on how research lived experiences and expectations of women auditors in diverse career stages

Abstract

In this paper, we aim to propose a methodological contribution concerning how to research lived experiences of women professionals in a way they can enhance and evoke self reflections, leading to reflexivity. It discusses women's shared perceptions and experiences of daily interactions of the main author in the auditing field as a newcomer (trainee), focusing on how 'stories from the field' can help the research subjects (and participants) to reflect on their own experiences and what they mean(t). The main author offered vignettes built from her experience of daily auditing field interactions. These vignettes functioned as triggers for reflections for the research participants. Then, she asked them about their own experiences and perceptions. Participants were recruited among women who intend to join a career in auditing, are in the career, or have left the career. This way, women were gathered at different stages of their careers: before entering, during, and after leaving. The prospective career entrants were inclined to open up to further discussions, as well as to share previous experiences, both professional and personal. On the other hand, women auditors reported an intense workload, difficulties in managing time even to participate in the research, as well as little connection with the shared vignettes, which might reflect in taking those situations for granted, negating them, or even self-silencing. As for the professionals who left auditing, we also had mixed reactions, such as being open to discussions and reflecting critically about the work environment; or refusing to participate in the study by claiming she was no longer an auditor, and showing discomfort about the usage of the vignettes. Interestingly, in an informal atmosphere, she engaged in conversations about the work and her experiences, focusing mainly on the hard-felt ones. In this way, sharing experiences, although as uncomfortable as they can be, could lead to reflections and resignification, leading to a possible change in the work environment.

Keywords: autoethnography; auditing; audit profession; women in auditing; collective reflection

Introduction

In this paper, we aim to propose a methodological contribution concerning how to research lived experiences of women professionals in a way they can enhance and evoke self reflections, leading to reflexivity. It discusses women's shared perceptions and experiences of daily interactions of the main author in the auditing field as a newcomer (trainee), focusing on how 'stories from the field' can help the research subjects (and participants) to reflect on their own experiences and what they mean(t).

For doing so, reports were derived from memories of when the main author worked as a trainee for one of the Big four companies. These memories were transformed into a series of

short vignettes (short stories) that were filtered through a process of self-reflection into situations of shame, displacement, and not perceiving oneself performing accordingly, related to the main author's expectations of who and how ought to be an ideal auditor performer. In other words, lived experiences filtered through uncomfortable moments of feelings of inadequacy, fear of making mistakes, and fear of being vulnerable in the work environment.

We built our theoretical framework based on the Shame Resilience Theory (SRT) as proposed by Brené Brown. SRT proposes to better understand how shame impacts on women, its developments to their lives, in both personal and professional spheres. The theoretic framework is based on a concept that involves three main aspects: psychological, social and cultural (Brown, 2006). Also, SRT discusses how to fight shame through showing vulnerability. In this sense, vulnerability can be understood as a concept presented as a continuum, described as "the level at which one acknowledges her personal vulnerabilities" (Brown, 2006, p. 48).

This way, we propose to discuss how to grasp the social environment of the audit room as lived by women in different stages of their careers, when reflecting about their daily interactions. By doing this, we aim to answer the following research question: how can lived experiences enhance and evoke self reflections on women about their careers? How can sharing experiences help to better understand women's trajectories on business careers?

To do so, after building the vignettes, we recruited participants among women who intend to join a career in auditing, are in the career, or have left the career. This way, women were gathered at different stages of their careers: before entering, during, and after leaving. After that, we offered these women the vignettes. They functioned as triggers for reflections. Then, we asked them about their own experiences and perceptions. The participants were invited to write or record messages, whatever they felt most comfortable with. Also, timing was an essential matter in this process. They were invited to take some days to accommodate their feelings and experiences with the vignettes or to answer right away.

The body of research was built from their reaction to the vignettes and showed interesting possibilities. Women in the beginning of their professional career were eager to contribute, to discuss, to share their experiences. On the other hand, finding experienced professionals willing to participate in the research was a difficult task. Various invitees reported immense workload, not enough time to be able to participate, not even to submit their answers via voice messages. Also, the ones who participated showed very little interest in sharing experiences and, unexpectedly, little connection with the vignettes. We can interpret that as no real connection, self-silencing or even the normalization of audit cultural

norms. As for the professionals who had left the field, we had contrasting experiences with our two invitees, as one was eager to share the stories and experiences, at times, exposing her criticism and, at other times, defending the field. The second one refused to participate in the research, claiming she was no longer an auditor and had few contributions to make. Interestingly, in an informal atmosphere, she engaged in conversations about the work and her experiences, focusing mainly on the hard felt ones. We conclude by suggesting that sharing experiences, although as discomforting as they can be, might lead to reflections and resignification, leading to a possible change in the work environment.

Theoretical framework

The Shame Resilience Theory (SRT) was developed by Brené Brown. She investigates shame, courage and vulnerability among women and how it impacts and resonates with us. The goal of SRT is to better understand shame and its impacts on women. The theory was developed utilizing the fundamentals of Grounded Theory, and the methodological strategy was based on interviews with 215 women.

To begin, SRT is based on a construct that involves three main aspects or components: psychological, social and cultural. As Brown (2006) explains:

The **psychological** component relates to the participants' emphasis on the emotions, thoughts, and behaviors of self. The **social** component relates to the way women experience shame in an interpersonal context that is inextricably tied to relationships and connection. The **cultural** component points to the very prevalent role of cultural expectations and the relationship between shame and the real or perceived failure of meeting cultural expectations. (p. 45)

The concept of shame that emerges from the study is “an intensely painful feeling or experience of believing we are flawed and therefore unworthy of acceptance and belonging” (Brown, 2006, p. 45).

As results from the study, Brown explains that the main concerns about shame can be summed up in three fundamental emotions:

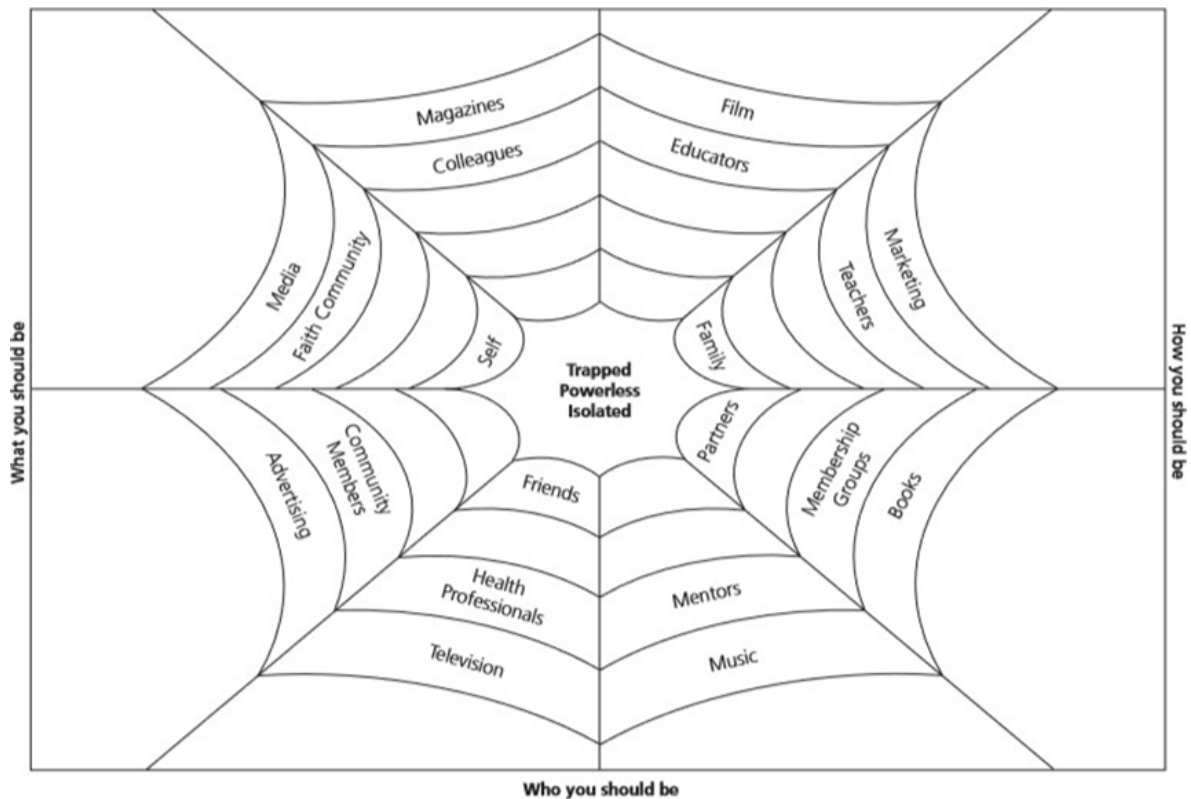
- Feeling trapped, “The concept [...] emerged with two properties: expectations and options.” (Brown, 2006, p. 46). The participants had a very high number of expectations with very low options (Brown, 2006).
- Powerless, “The concept [...] emerged with three properties: consciousness, choice, and change” (Brown, 2006, p. 46).
- And isolated, “Isolation emerged as the product of feeling trapped and powerless” (Brown, 2006, p. 46).

It is important to state that the conceptual triad of emotions cannot be studied in an isolated manner, they are best seen as interconnected (Brown, 2006). Brown (2006) also

explains that each of these feelings is a very powerful unit of analysis/issues but “it is the intricate weaving of these concepts that makes shame so powerful, complex, and often difficult to overcome” (p. 46).

In addition, SRT is based in a vast number of categories that were organized in a figure that was denominated the “shame web” as shown in Figure 1.

Figure 1: The Shame Web



Font: Adapted from Brown, 2006, p. 45

The shame web is a representation that best describes the whole idea of how the participants experience shame. It is a representation of feeling trapped, powerless and isolated from others, where there are no options to move back or forward from where they stand. Brown (2006) explains that the web is a reunion of the areas in which women experience shame related to their identity and/or their role in society, and also “these sociocultural expectations are often imposed, enforced, or expressed by individuals and groups (e.g., self, family, partners, friends, coworkers, children, membership groups)” (p. 46).

In addition, SRT also investigates how to fight shame and proposes that the contrary of shame is experiencing empathy. Moreover, it proposes that empathy is a combined continuum that relates three aspects: “to increase the opportunities to experience empathy by increasing connection, power, and freedom from the shame web” (Brown, 2006, p. 47).

Just as stated before, if it is not possible to study shame as a combination of three isolated emotions (feelings trapped, powerless and isolated), it is not possible to study shame resilience and its related aspects (empathy, connection, power, and freedom from the shame web) alone. It is necessary to understand that, even though important topics, these concepts are integrated to fight shame by experiencing empathy (Brown, 2006).

In order to best describe shame resilience, Brown (2006) explains there is a need to understand the shame resilience continuum, which is composed by four main components:

- “(a) the ability to recognize and accept personal vulnerability” (Brown, 2006, p. 47), which is denominated as “vulnerability continuum”.
- “(b) the level of critical awareness regarding social/cultural expectations and the shame web” (Brown, 2006, p. 47), which is denominated as “critical awareness continuum”.
- “(c) the ability to form mutually empathic relationships that facilitate reaching out to others” (Brown, 2006, pp. 47-48), which is denominated “reaching out continuum”, and
- “(d) the ability to “speak shame” or possess the language and emotional competence to discuss and deconstruct shame” (Brown, 2006, p. 48), which is denominated “speaking out shame continuum”.

The vulnerability continuum can be described as “the level at which one acknowledges her personal vulnerabilities” (Brown, 2006, p. 48). This continuum reflects the awareness of the participant about what is going on and the theory shows, on one hand, that women that acknowledge more vulnerability tend to be more shame resilient. In addition, the acknowledgment of vulnerability demonstrates that women are aware of what made them vulnerable and how to ask for help and to speak about it (Brown, 2006). On other hand, women with less acknowledgment of their vulnerability express that “they were often taken off guard, flooded with overwhelming emotions, and were unclear about what they were feeling or why they were feeling it” (Brown, 2006, p. 48).

Figure 2: The vulnerability continuum



Source: Brown (2006)

The vulnerability continuum can be described in a figure (see Figure 2), coming from invulnerability to total vulnerability, where one recognizes and accepts personal vulnerability.

The critical awareness continuum is a combination of two aspects related to “the level of awareness a woman has about the social/cultural forces that shape her experiences

and her ability to critically assess her personal experiences in the context of those forces” (Brown, 2006, p. 48). This continuum relates that women can understand the pressures from the social/cultural environment are not experienced only by her, but it is a larger issue, where there is the need to deconstruct unrealistic expectations around her as an individual, and that the feeling is not felt only by her, but by others. Therefore, it is important to understand that she is not alone. (Brown, 2006).

The reaching out continuum is followed by the critical awareness that is showing and offering empathy toward one another. Brown explains that “SRT proposes that women increase their shame resilience when they are able to develop empathy and connection” (2006, p. 49).

And, last, “speaking shame continuum” represents how to talk about shame, the best approach, language and identification of shame. In that sense, “speaking shame allows us to work together to develop strategies to increase shame resilience” (Brown, 2006, p. 49).

Methodological path

We conducted this study based on a memoir from the lived experiences of the main author when working for a Big four in São Paulo, the financial centre of Brazil. The memoir reflected on daily interactions in the auditing field and was written after the main author left the auditing career. The period portrayed was from January 2017 to April 2018.

To do so, the main author began by writing down all the names of clients and co-workers and their stories in a free writing way. This process started to get too demanding on the main author's mental health. She discovered that writing was not getting the best of her. She changed the strategy and started recording herself during traffic, discovering that this is the best way to talk about difficult topics because this way, she drives and talks, talks and drives. While she drives, the focus on uncomfortable subjects is not fully there, and it is possible to let emotions come out so that she can talk about it without feeling such sadness, anger, or shame.

Furthermore, we transformed the memoir into vignettes, a set of short stories, to offer them to our audience. We based this process of shortening the memoir on stories with feelings of self-reflection into situations of shame, displacement, and not performing according to expectations. These feelings were experienced by the main author as she was going from the “expectation of work” to “reality of work”, as reported by Cruess, Cruess, Boudreau, Snell, &

Steinert (2015). Also, to better understand where the main author is speaking from, the section “researcher’s background” in chapter 2 explains the main author's place of speech.

The choice of sampling these vignettes relates to the socialization of a newcomer to the field and the adaptation process. In addition, we chose everyday interaction in the field to disclose to women in different career stages in order to seek responses from the audience about the auditing culture and how it would resonate with them, i. e., would they deny it? Would they confirm it? Would they question it? Would they relate to it? Would they engage in sharing professional or personal experiences? Would they be silent and normalize the content in these vignettes? Would they withdraw from the study?

We chose this research because this is an alternative to function as “a resource that may be consulted in the future. This layered account provides the essential elements to readers so that they may read, and vicariously live, an experience through the medium of the text provided by the author” (Ronai, 1992, p. 123)

After that, we recruited participants among women who intend to join a career in auditing, are in the career or have left the career. This way, women were gathered at different stages of their careers: before entering, during, and after leaving. The idea when gathering the subjects is not about having them sharing the same experience as reported, but to propose broader discussion as Berger and Ellis (2007) state that the “[...] goal is to evoke experiences from readers, to open up conversations about them, not to accurately represent the mean experience” (p. 162).

When approaching the participants, we asked for their consent to participate in the research. For the women who intended to join the career, we invited undergraduate students at an intermediate accounting course. We chose a class where the teacher was a former auditor. This was intentionally done. The professor has a tendency of sharing stories about his past in the audit profession. Also, the subject was at an intermediate accounting level, which means that not all of the students are already working. In Brazil, the majority of accounting undergraduate students have a double journey of studying and working. So, the main author talked briefly about the research with the professor and asked for five minutes before the end of his class to talk about the project. Several women (9) decided to join the study, however just a few ended up returning their reactions. After randomly selecting the participants, the main author asked them to go to a separate room, where the research was fully explained, i. e., what the research was, what was the objective, the instructions (to read, reflect and react in a freestyle way) and how to report back (via text message, voice message - exchanged

telephone numbers) and distributed printed versions of the vignettes. Also, it was disclosed that it was voluntary and anonymous participation, and no rewards were involved.

Regarding the women who are in their careers or have left their careers, we approached them via virtual messages, mainly by WhatsApp. The main author reached out to former colleagues at the Big four. She asked them about suggestions from women who were in managerial positions, i. e., in a snowball methodology. So, the main author's former colleague would previously set the terrain about the research, ask permission to disclose the telephone number, if permitted, the main author would reach out and formalize the invitation to participate in the research. The subject would then receive an introductory message disclosing the research, safeguarding their information, and explaining the anonymity of their identities. After that, we offered the vignettes to research participants.

The vignettes were designed to function as triggers for reflections. Then, we asked them about their own experiences and perceptions. The subjects were invited to write or record voice messages, whichever was most comfortable. Also, the timing was an essential matter in this process. They were invited to take some time, some days, to accommodate the vignettes or to answer right away. Then, we gathered the reflections. They were written/recorded in Brazilian Portuguese, so they were translated to English.

The dissertation project was submitted to the College of Education Research Ethics Committee at the Universidade de São Paulo regarding ethical matters related to the research design and the collection of sensitive content. As a result, it got approved by the board.

In addition, in the vignettes and presentation of the reflections, the names of referred people and participants were changed and fully undisclosed. Also, any physical attributes of the ones we relate in the vignettes were removed as a strategy to protect their identities.

Body of research - Vignettes and reactions

The first consideration regarding the distribution of the vignettes and the process of publicizing these stories is related to the main author's emotions and reflections about commenting and showing others about her experience. As a Ph.D. student and presenting vignettes of hard-felt situations, there was a process of shame and not feeling worthiness or the feeling of not belonging anymore in the Ph.D. course. Facing those "possible" newcomers to the audit career, and talking (typing) to women in other phases of the career meant publicizing episodes would be easier just to let fade away.

After this personal consideration, we present in the following section the three vignettes that were distributed to the participants and their reflections. The vignettes are

about daily interactions in the field: (i) making a mistake on the job; (ii) reporting a possible error in one of the financial statements and being silenced; and (iii) the socialization of the trainee on teams (task distributions according to hierarchy).

There were five participants: three undergraduate students, one auditing manager, and one former auditing manager. The participants were Brazilian women and the vignettes were presented in Brazilian Portuguese. The vignettes and reactions were later translated into English.

First vignette: first mistakes experiences

Margareth was the team's senior in charge and was younger than me. She arrived at 9 am sharp everyday. She made me take notes whenever giving instructions. Afterwards, she demanded that I read out loud my notes, explaining what she said.

On a particular day, I went through an audit procedure where I needed to organize the information of a client's operation on an Excel worksheet. I did my task of checking the calculations and documents on a computer provided by the client, used by the entire team.

I then performed my task and reached Margareth for her to review the work done. However, I could not find the file on the team's computer. I felt something went wrong, but I did not know what it was. The palms of my hands started sweating. Probably, I did not save it. It was a very silly, very rookie mistake. I thought "It was only 10 items, that is it, I have done it once, I could do it once more and at a faster pace". I did not know how Margareth was going to react. I was looking for the file on the computer, still trying to find it. But Margareth asked me to stop, then she stopped all the staff that was in the audit room and then she said, almost yelling:

- "Look, did you not save it?!"

And I instinctively responded:

- "Margareth, look, there are only a few items, I can redo it in 10 minutes!"

But she continued:

- "How come you did not save it? What am I going to do now? You are overcharging the job, you know, right? Now I will have to incur in more hours so you can redo a task. What do I do with you? What should I do? You are wasting money! I will have to take this up to the manager! How come you do not save something you did? Now I am going to have to take this to the manager!"

I wanted to say something, but I did not. I felt that those shouts were actually the urge to embarrass me in front of the team for a basic error, a lack of attention. And for me,

if the consequence was to confront the manager, then let it be.

Another issue that led me to suspect that Margareth had an intention to humiliate me in front of the team was that given the client's budget and the amount paid for my working hours. The cost of my work against the revenue from the job is derisory. Thus, redoing this auditing test was, indeed, a small task for that audit team. I think it was very predictable that newcomers would make mistakes and that is why we earn so little money.

This event and these issues led me to reflect about all the mistakes I would still make in my career. Would the reaction always be like that? Would it always have to be this way? Even at that early career, I did not think that there was the need for a public exposure, meaning the whole team listening about my mistake, like that. No, it did not have to be this way! And, really, it was not.

Within a large audit firm such as a Big four, there is a diverse set of cultural rituals and norms, which vary according to the team and the senior in charge. Despite having had a bad experience with Margareth, it is possible to have meaningful and fulfilling professional interactions. That was my experience when working with Gisele.

Gisele was a kind and hard-working person. She kept herself very close to her heart. One day, working together and sharing experiences, I confided in her about the episode with Margareth. Gisele took a deep breath and said:

-“Control + B, for those who work with auditing, is a nervous tic. Every 30 seconds you press Control + B, okay? But, let me do something else: I will set up your Excel to save your work every 30 seconds, okay? So be at ease, it will not happen again”.

Reflecting on what happened, with Margareth it is an episode of moral harassment. It does not teach one anything, only makes one feel ashamed, left with feelings of anger and fear to try again and fail. Nowadays, I remember with a warm heart more about how I was treated by Gisele, and less about Margareth's rudeness. I learned and developed better in environments and teams where I was positively stimulated. In teams where I experienced fear and shame, it felt like I died a little bit every day. Work days were long, seemed endless, with immense tension about when my name would be called again. Making mistakes was not even an option, or a learning opportunity.

Reactions to first vignette

Undergraduate student

Actually, I had the “tyrant” image in my mind regarding the auditor profession,

where the auditor is the one everyone hates on entry and celebrates his exit. However, “Gisele” shows that mistakes can be made, humiliations are not necessary in the workplace, respect is everywhere. So I was surprised by the first report, I thought it would end in the worst way and with a negative view of the profession, but on the contrary, it left me much more positive and impressed. I believe we will form many “Gisele’s” in the auditing world.

Auditing Manager

The story did not bring me a specific feeling, only familiarity. I have already gone through all the exposed situations. The issue of bullying exists, it is a high-pressure environment but one cannot generalize as the text is well exposed.

Former auditing manager

When I started my career as an auditor, I was still studying at university. At work, I was always treated with a lot of respect, and it was always a priority that I did not miss college. Hence, when the clock hit 6 pm, my superiors would ask: “What are you still doing here? Don’t you have a class to attend? Then go to class.” Then seniors would stay late; even if work got delayed, they would ensure we went to college. I thought this was very cool.

The team encouraged this behavior because they had a very tough history of overworking, and they were changing a generation. So, naturally, I also duplicated this behavior as I developed my career, trying to respect all professionals from the trainee onwards. But that was in São Paulo, and then I was transferred to Rio de Janeiro, and people were not all like that.

For example, there was a tough manager; he was very tough and rude. However, from manager to manager, he was a funny person, a very intelligent person, and he was a partner’s son too. He did not hesitate to call a subordinate dumb or an idiot. People saw it as eccentricity; nobody saw it as unprofessionalism. I was not too fond of that. Once, a colleague, an extremely competent person, whom I knew as a manager, commented that she hated him.

Regarding the vignette, people learn much better in a respectful environment without fearing making mistakes. This message was given to us in São Paulo when I was a trainee: “this is your time to make mistakes because when you grow in your career, you can also make mistakes, but you cannot make mistakes alone.” Thus, what we learn is never to make mistakes alone.

Looking back at my career experiences in the field, a similar story, similar to the one reported in the vignette, happened when I was already a senior, similar in the sense of the silliness of the mistake, but I got a different treatment. I worked super hard at a client, and everyone had their computer. The partner arrived at the client and usually would not bring his charger simply because it was heavy. Then, he asked if he could borrow anyone's charger, and I offered mine. Throughout the morning, he made a lot of phone calls. He was organizing his schedule and making appointments. There was another senior in the audit room that day. He was a person who paid attention to everything. He used to say he had one eye on the fish and the other on the cat (Brazilian expression). He was always paying attention to everything. At some point, the partner left the room, and my computer ran out of battery. I saw that his computer had the light off; I thought it was off and pulled the cable from his computer and plugged it into mine. When he came back into the room, he was surprised that someone had pulled off the charger's cable in his computer and asked:

- "Who took the cable from my computer?"

And then I said:

- "I'm sorry, aren't you off work?"

And then he turned red, took a deep breath, opened his computer, took the cable from the super attentive senior, and said:

- "Rafael, I know you heard everything I said; help me out here to get my schedule back."

I blamed myself for the information I made him lose that day. I do not know if that situation tarnished the partner's image of me. He had no extreme reaction. Ok, I understand. But I do not know how to describe what that situation meant to me. I only know that it was a complicated situation because of my silly mistake.

Second vignette: I aimed to "do my best", however "shhh, you don't know what you're talking about" was the reaction

When working with auditing, the most intense moments are those that precede the issuance of financial statements (FSs). When in basic positions, you work by checking numbers, you check if sum calculations are correct in the financial statements, you check for document details. These are extremely operational tasks. Thus, as a trainee, I was in charge of these basic assignments and I was doing them carefully.

When reviewing the numbers, I was also reading the financial statements. I realized

that in one of the notes there was a written mistake regarding the profit or loss of the company. It was both words “income” and “loss”. Sometimes the period shown in the financial statement has both outcomes, however that was not the case. For that, I questioned myself if it was the correct way to present the information.

I decided to speak up and ask my superior about that issue. This man was being trained to be the next senior in charge of that client. Let us call him Giovanni.

- “Giovanni, is there income or loss in this year’s income statement? I can see that the company had income for the past few years. So, should it not be written just ‘income?’”

And then, he said:

- “Liege, fucking stop. Leave it alone, because you do not know what you are talking about.”

At that moment I felt very ashamed and sad. I knew I had a point and it was a silly one, just detail. Extremely silly, so to speak. My luck was that Roberta was in the audit room that day. Roberta was a senior from another client. However, she worked under the supervision of the same manager. Thus, Roberta was working with us that day. I enjoyed working with her as well. She was very sweet, respectful and I could learn much from her.

This way, Roberta stopped what she was doing and said:

- “No, Giovanni, come on, I saw that on the note from Insurer XYZ, it’s like this.”

And then she opened the same note but from another client and said:

- “No, Giovanni, she’s right! You have to check if it’s income or loss.”

And then, Giovanni got mad at me. He got angry because I saw a detail he did not see. To put the cherry on top of the cake, I saw one more problem. As our client was a holding of insurance companies, we were responsible for auditing more than one company. This way, we were reviewing several financial statements. I realized that the head information of the companies were swapped at that point.

- “This is wrong here, wrong header, you are publishing it wrong.”

Then Giovanni checked it and said:

- “Look, this is senior work, you should not be doing this.”

So, I kept on working. On the one hand, nowadays, I realize that Giovanni was not eager to listen to subordinates or to start teaching newcomers. It was easier to be hard on me than to listen to what I was saying. On the other hand, Roberta, who was the other senior in the room, listened to me and gave me a voice. That speeds up the work and give the newcomer a sense of belonging.

Reactions to second vignette

Undergraduate student

In the second report, I believe that I felt the pain of the auditor. It is represented so sincerely the way the competition runs over the main object: the customer. By no means could one insurer's financial statement headline go to the other, but it seemed so silly to the auditor that he was only thinking of being better than the others, that is absurd.

However, it brought me a reflection: Why did Giovanni ignore Liege? I believe faithfully that the fact that she is a woman, not only that, but also because she is in a lower position, has brought great influences on his speech “you do not know what you are talking about”, that is why Roberta listened, for that I can bet she has been through similar situations. It is still difficult to be a woman in our country. Also, from the vignette, it is difficult to be one in the profession as well. Humiliation seems easier than cooperation.

Do the customers really know that, in fact, they are not being taken so seriously by who should carefully analyze them?

Auditing Manager

Issues like this story happen routinely in the closure period. I have never been in a situation where someone disparages me with words like this, but it is a short-lived phase. Many people give up on auditing issues like this because they think it will always be like this and not worth it.

Former auditing manager

For me, the situation with Giovanni is a matter of respect. It is very difficult to say what is institutional, which is personal. So what I felt in your report is that he disrespected you and so the senior treated you better. But, will at some point, in a more particular, or sometimes, even in the evaluation process of this assistant, will she consider it? Did Roberta speak to Giovanni about his behavior? About him not being defensive when he receives a comment, a criticism that all of us are here to learn? No matter who the identification of an error comes from. The important thing is that the error has been identified. That is it.

I do not know if there was any follow-up later about Giovanni, maybe not, because the senior will not talk about the evaluation of the others with trainees. She may discuss it with the audit partner. After all, you are reporting from the point of view of helping the audit to be successful. Thus, the standpoint is the same. If there is an error detection, it has

to be reported.

One suggestion about Giovanni's reaction is to leave some questions up in the air about his behaviour. Rather than confronting, it is to ask questions about the situation. It is possible that his behaviour drew attention, bad attention to him.

Two scenarios may have occurred. Either Roberta ignored Giovanni's behavior, or she called him on a private opportunity, without anyone being involved, so as not to expose him, and they talked about the episode. She may have done one thing or another. She might have warned him about his behaviour and reinforced the need of respect.

If she did that, she is sending a clear message that she, as a leader, is also creating an environment in which other people are respected, to have a mature sense.

However, if she simply ignores his behavior, then his situation will happen again. He will continue to do it and it may be that other people will learn from him and act like him if he has not been called attention on his problematic behaviour.

Third vignette: The "human pyramid"

In the off-season periods, we did specific training with employees from various teams. All are in the same category, but from different sectors, under the leadership of different managers. So it was a learning moment and development opportunity. But it was also an opportunity to meet other colleagues and share experiences.

In this sense, there was a diversity of postures to face this training. Some trainees took the training seriously; some took the opportunity to take a "holiday"; some would not or could not disconnect from the customers they served. It was unclear whether they were pressured by their superiors, whether they were showing a lack of interest in the training that was taking place, or some other reason. It was just that they could not stop working to focus on the training entirely. These colleagues belonged mostly to investment fund clients.

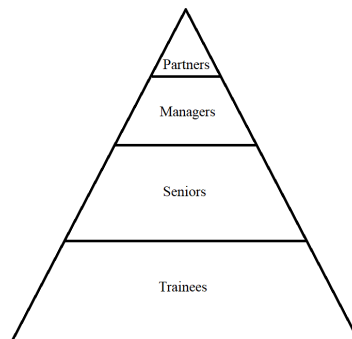
As the training went by, I asked questions, and people began to give me looks, as if I was disturbing the training development. But it was clear that they wanted to finish earlier rather than seize it for any questions. I understand this feeling, I have had those a bunch of times. However, I am also entitled to the right of being interested in my career, and I was. I questioned myself whether there was maturity to understand how complicated it is to build a career in the corporate world.

In one of the training sessions, there was a manager that was not from São Paulo, but from Rio de Janeiro. People from Rio de Janeiro (*cariocas*) tend to be more easy going

then people from São Paulo (*paulistanos*). He wanted to hear from the trainees about obstacles and struggles on a daily basis. It seemed like he wanted to have this sincere conversation about the field. I was automatically on observe mode and very silent. Attention up to 110%.

The room was silent for a while, but slowly they began to speak. After the first person spoke, the other started and the other, and the other and so on: “in my client, there is no time for me to leave”, “at my client, if you complain that you want to go to class at university, the manager sends you away”, “my client is very disrespectful, treats me very badly from the moment I arrive”, “I cannot take it anymore, when it comes to ordering food for the extra hour, it is always me and the reason is always the drawing of the pyramid.” This last comment caught my attention. It was made by a colleague who worked in the banking sector. She kept on explaining about the audit pyramid (see Figure 1).

Figure 1: Representation of the hierarchical audit pyramid



Source: elaborated by the authors.

At the bottom, they are the least valuable and, therefore, are represented in greater quantity. On the top, they are the most valuable and are represented in smaller numbers. Therefore, in this logic, a superior cannot stop working on ordering a pizza for the team, for example. The trainee must do it every time, even if they are in the middle of something. They must stop the activity they are performing and, without complaining, solve the food issue.

In the back of the training room, we were supervised by another manager. She also worked in the banking sector. According to this manager, the time of those at the bottom of the pyramid is worth much less than those at the top, and it is necessary to respect the hierarchy. She said that stressing that it was just a “little joke”.

I saw the trainee who complained about the pyramid issue looking sad and embarrassed. I wondered “should I say anything?” I was feeling uncomfortable with the situation. Thus, I held up my hand and said:

- “From the moment someone is embarrassed, it is no longer a joke, you know?”

And then the room fell silent. The manager began to justify herself nervously, but there was no justification. It is no joke to humiliate a person for the starting position she exercises. The manager’s comment was a confirmation of the existence of the pyramid culture and how it works.

Today, this type of humiliation is made under the pretext of being a joke and ends up rooting a culture of fear and shame. None of this is beneficial to anyone, it only undermines any chance of a healthy working environment. Moreover, how easy a task it is to build a toxic environment. It’s a pizza order. It is a very simple thing. Certainly, when there are bigger fish to fry, such patterns will be repeated.

Hence, we should combat this culture and speak up. Not having colluded that day gave me peace to put my head on my pillow and sleep peacefully. I may not have changed the profession's *status quo*, but I am confident that I caused some discomfort. That silence in the room represented something to someone, even if only to me, by hearing the sound of my voice.

Reactions to third vignette

Undergraduate student

Would it not be easier and more productive for the audit to help the growth of those at the “bottom” of the pyramid so that the “top” is always better and more productive? Empathy is essential and is twice as important among women in such a competitive and fierce profession. I’m excited by this story; we need more people to feel for their fellow wo/man and not shut up. We need to raise our hands more and say: “It is no joke! Because it really is not”.

Auditing Manager

The audit career plan is explicit from the outset. There is a natural promotion if one does a good job. I do not think the feeling of vacation in training still exists, even for the less experienced. On the contrary, many do not pay attention to training because they are working. The trainee still does activities of smaller complexity, but I no longer see the obligation (at least in my teams) that the trainee is responsible for ordering food, for example. And that is not humiliating at all. Everyone has gone through this, and for everything, there is a beginning, obviously, with much respect.

Former auditing manager

First, this kind of thing does not have to exist and these humiliations should not happen. Being a trainee is not related to having to order pizza. Anyone who is more available should do it.

Sometimes what happens is that, at least in the company where I worked, they give lighter jobs to the trainees because they are starting, they are learning. Also, lighter tasks in order for trainees not to miss college.

If you have to do overtime, ordering food and staying late, you are probably on college vacation. The whole team will be doing overtime, doing that extra effort. More annoying than asking for pizza is controlling the expenses. This means you are also controlling the average spending. So sometimes it is even trickier for the trainee to do it. He will have to talk to the manager, to the senior. Would they feel comfortable saying, “We are spending a lot, we have to spend less?” It is complicated.

About the pyramid, I do not remember having pyramid history itself, but I have seen a certain frustration, for example, from a trainee, when they saw the company’s audit fees, the price-per-trainee rates, which is how much the audit firm charges the client.

The trainee probably saw the total price you can charge a client. But this is not reality. Commonly, this price is negotiated, on average, 70% or 75% of this value. Clients who pay 100% are rare.

Thinking about the distribution of the audit revenue, one must remember that the audit team does not work alone. There are administrative departments, human resources, and other company departments that receive a slice of the audit revenue. In addition, one must consider the labor charges paid to have the trainee in the company. The trainee, in this case, compared the value paid for his work and the value attributed to the trainee’s hours in the costs spreadsheet shown to the client. He was disappointed. I point out that, usually, the cost of the employee is double the salary we receive. For example, if a trainee is paid \$2,000, the company pays approximately \$4,000 to have the employee. The trainee used \$2,000, divided it by the hours worked in the month, and was surprised. “Wow, I work for \$2 an hour, and the audit firm charges \$70 per hour,” and he felt frustrated by this. In reality, apart from the fat profit margin that goes to the partners, this fee also has professional insurance and fixed costs, among others. However, the difference is ridiculous when you see the value of the fees billed and the fees we receive as salary. Brazil is one of

the countries that pay the most to audit partners.

I will give an example from my experience in Canada. In Brazil, the partner earns much more proportionally than the partner in Canada. That's because an audit partner there, on average, manages around 20 to 25 thousand hours. Here in Brazil, it is around 50 to 60 thousand hours. Can an audit partner really give the attention they should give to a client if they are managing 60 thousand hours? It is humanly impossible. They have to focus on the minimum amount of work to handle it, apart from the administrative work they must do. Sometimes audit partners are also responsible for human resources, for other matters in the company. The number of clients, in hours, that a partner has to manage in Brazil is two, three times, or even more than a Canadian partner, who operates in a more regulated environment. I may have gone off-topic, but from what I recall, this situation may have a connection with this issue of allocation of hours and its charging process. I remember to this day a frustrated trainee when he, by chance, saw a spreadsheet that had the hourly rates of how much the client is charged compared to the hourly rate of his salary, and there was a considerable gap between these two numbers.

When I was working in Rio de Janeiro, I experienced different situations. For example, a manager had his behavior assessed as eccentric when he was, in fact, a rude person. In São Paulo, people with this type of behaviour were fired. Recently, in a conversation with a former partner, he told me that there was a resignation in the firm of another partner because of sexual harassment issues. I don't know if the victims were trainees or managers.

In the first complaint, he received a verbal warning. A year and a half later, history repeated itself and only then was the partner fired. The president of the company fired him. The curious thing about the case is the reason for the dismissal revealed to the employees: the fired partner was retiring, which was curious, since he was not even Brazilian. In my opinion, I understand this movement as being related to diversity, and if companies do not take it seriously, it does not put a good word for them. For me, the partner being fired for being reported twice for sexual harassment is fantastic. This happened a few years ago while I was still at the firm. I do not know who was harassed, but I know who the partner was today. I will not say who it is because it is not the case.

Another point I remembered was about the top echelon of the company. At the chair of the company, there is a group of partners who lead the direction of the audit. The group

behaves like a kind of “private club.” I would very much like to know if any of these partners exhibited inappropriate behaviour and were part of the club, would they have met the same fate, dismissal? The dismissed partner was out of this club. That dismissal, to me, was a step towards minimizing harassment.

Reactions to all vignettes at the same time

Undergraduate Student 1

I particularly opted for the accounting course because I did a business administration technician course first. The syllabus had subjects of general accounting and costs. I fell in love with the subject. Before I even did the “vestibular” (college exam), I had already foreseen the professional areas of an accountant career, and that is how I started to get interested in auditing. I had a brief idea of what it was and because I like to review my friend’s exercises, I thought that was a good profession for me.

When starting my undergraduate studies, one of the professors commented that he was an auditor for a relatively short time and that normally people gave up too fast for exhaustion. He described how an auditor is seen by the client: the boring, nosy guy who no one wants in his company, but is often needed because of the law. When he said that, I lowered my expectations about the auditing field, especially when he commented on how the auditor’s assistant is often dealt with.

The reports I read pretty much confirmed what I was most afraid of: having a very hierarchical profession in which professionals like to show who the superiors and who the inferiors are. Unfortunately, I believe that when they go up in the hierarchy, they want to replicate what they have gone through instead of remembering the feelings they had in awkward moments. They may think (mistakenly, in my opinion) that this makes a person mature.

Another aspect also draws attention: how she deals with all the “obstacles.” This shows us that you can learn from every situation, from dealing with unmet high expectations to dealing with an ignorant person, and remembering that the position held does not make anyone more or less important. Furthermore, in this profession, some professionals still act like ordinary people, know how to recognize their mistakes, and especially respect others.

From the vignettes, I hope that by the time I enter the auditing profession, this rigidity has diminished with the presence of Giseles and Robertas, who see others as people and not just their “status” in the company. Moreover, I still have hope for an audit career. I

am still interested in the career. I plan to implement a more understanding work environment with my team, forming a real functional team, and remembering that all jobs are important, getting the best result for everyone.

Undergraduate Student 2

As I read the vignettes, I realized that such situations are common not only in the professional environment but also, unfortunately, within the family, for example. This, which should be our first school, sometimes acts the same way, especially when you are a child. Every “no” received without a brief explanation creates a series of blockages similar to the ones reported. Hence, obviously, we need to note the particularities of each context.

From the moment she manifested herself, even if it is only to people at work and now to us, she has already created an effective form of resistance because feeling embarrassed will never be a form of learning.

When she told us that the research was related to auditing, my first impression was that it would be a completely different activity. When I witness something similar, I will express myself somehow so that situations like this do not happen again. I will act even if something didn't happen to me because even speaking, it is impossible to have a dimension of the impact and the feeling suffered.

Discussion and closing remarks

We proposed a methodological contribution in regards to approaching conflictual situations in the development of women's career in auditing. Moreover, we explored tense situations lived by the main author in her early stage career in a Big four as a trainee and how to deal with it. We then used the lived experiences as triggers for reflections for participants split into three groups: possible entrants to the audit career, audit professionals and former audit professionals.

One of the limitations of this research design was that the three groups we collected the reflections from were different from one another. Ideally, we would follow the trajectory of these professionals through the three phases: student, audit professional, and former audit professional. However, for reasons of research accomplishment, the groups analyzed are not composed of the same people, have discrepant ages, and may be part of different generations. Thus, a limitation of the research is related to the choice of participants.

Prospective career participants were inclined to be open to new discussions as well as to share previous experiences, both professional and personal. The research corpus showed how sharing experiences could promote the reflection of newcomers. The reflection's themes involved matters such as family life, and the learning process. Also, reflections increase the awareness of future auditors concerning questionable behaviors in the profession. In one of the reflections, it was possible to observe the will to join the auditing career, but with a critical view of the environment. And also, the participant already imagined herself in the position of a leader and how she would like the social environment of her team to be.

We propose that using lived experiences as triggers for reflections may function as Daoust (2020) proposed when investigating accounting students' recruitment illusion when they go through disjuncture experiences, which lead to increasing their reflexivity about the career in a Big Four firm. Concerning the outcomes of when students are rejected by the Big Four firms or when undergraduate students take a pause from the recruitment game. Daoust (2020) explains that:

they can also become critically reflexive in their attitude toward their recruitment illusion when points of disjuncture occur, such as being rejected by Big Four firms or having a pause from the recruitment game between the time they receive Big Four offers and the beginning of their Big Four internships or full-time employment (p. 18)

On the other hand, the auditor reported an intense workload, difficulties in time management even to participate in the research, and little connection with the shared vignettes. However, even though there was little connection according to her audit experience, there was the recognition of the audit culture in the episodes shared, there was the familiarity with the shared lived experiences, which reflects taking these situations for granted i.e., normalizing and self-silencing problematic situations. This led to internalizing these behaviours that can be understood as non-humane (being bullied in the field, for example). We observed reflections that normalized the inappropriate treatment given to subordinates, the excessive workload even for trainees during training, reinforcing the tense environment in the audit room. Also, the normalization of the "tense period", i.e., closing period and expected violent behaviour towards the other can be understood and product of the manager's socialization and how she shows adherence to the norms and does not display critiques to the environment.

As for the professionals who left auditing, both participants showed different reactions, opposing reactions, i.e., one was open to discuss her lived experiences, but the other refused to participate in the study. The latter claimed that she was no longer an auditor, and showed discomfort about using the vignette methodology. Interestingly, in an informal setting,

she was willing to share experiences about lived experiences, focusing mainly on the more difficult ones.

As for the former auditor manager, she goes back and forth in this dialoguing with herself about her auditing career. At times, she speaks clearly about her dislikes and traumatic experiences about the career, and at times, she speaks loud and clear defending the career, defending the milieu. Also, she shifts from recollecting about past experiences about the time that she was a trainee, and how was the audit culture back then (reinforcing that seniors would stay late, reinforcing about the pressure for the audit teams to overwork, for instance) and, forward in time, recollecting from her experience when she was the one teaching in the field and how she would reproduce the positive audit culture that she experienced. She highlighted also that she would not reproduce violent behaviors towards her teams and she was proud about not replicating the audit culture. Daoust and Malsch (2019) explains about the memories recollection of former auditors interviewed in their study:

Although communicative and cultural memories involve different mechanisms of knowledge production, these two types of social memories tend to intersect and become intertwined. Because our participants' positive professional self-image continues to be supported by the memory of having "successfully" endured some difficult periods and situations in their careers, they have to ensure that this autobiographical past does not completely disappear. They cannot forget "their memory" of what happened to them without undermining fundamental aspects of their account of the past that underpin the collective representation of their professional experience (p.14)

Concerning how all reactions function as a collective reaction, demonstrating different ways of reading the vignettes and observing different levels of vulnerability in the answers. The non-participant participant, who claims to be an auditor no longer, refusing to participate in the research formally and, in this sense, would demonstrate the absence of vulnerability. However, in an informal environment, she was interested in sharing stories and experiences of the time she was an auditor; she showed us a curious way of demonstrating vulnerability and even shame. The other participant, an audit manager, has her vulnerability continuum much more accessible. At times she criticizes the profession and the culture, and at other times she defends the profession. Thus, she places herself in a position of vulnerability as well. The participant, who is working as an audit manager, on the other hand, shows little or no vulnerability; none of the stories resonate with her personal experiences. Still, it is interesting that all of the vignettes were seen as manifestations of the field culture, which makes it possible to perceive the ratification of the culture by someone who lives it daily. Furthermore, the undergraduate students showed themselves more vulnerable than the other two groups, sharing experiences from different spheres of their lives.

We suggest that future research follows the career of professionals who reported conflict situations in the work environment to understand the impact of such situations on their professional development and possible impacts on their personal lives. In addition, we suggest investigating how diversity and equity practices within the Big four have impacted female auditors' careers. In this way, sharing experiences, although as uncomfortable as possible, could lead to reflections and resignification, leading to a possible change in the work environment.

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Chapter 5: Closing remarks

In this dissertation, we discussed the social environment of the audit room from the perspective of a newcomer to the profession. We aimed to explore career developments regarding issues such as diversity, equity, inclusion policies, gender, race, and sexuality. Studying the social aspects of the auditing career was motivated by the need to deepen the comprehension of how the social sphere shapes the development of auditors' careers, in this case, the career of women. This is why we sought to better understand the social aspects of the auditing career, specifically women auditors' careers, aiming to comprehend how the social sphere shapes the development of women in the early stages. The auditing professional environment is described by the literature as being marked by masculine and masculinized values and symbols (Castro, 2012; Haynes, 2013; Stenger & Roulet, 2018; Bitbol-Saba & Dambrin, 2019; Lima et al. 2021)

Adopting an autoethnographic approach, we built our research from the lived experiences of the main author, while working for a Big four firm, in São Paulo, Brazil's economic centre. First this lived experience was written in the form of a memoir. Later it was reorganized into a set of short vignettes, relating to the most hard-felt situations (our filtering process to decide which episodes would fit in the dissertation) when facing sexism, homophobia, transphobia, and racism. Using these vignettes, we sought to investigate the challenges faced by women in their careers in auditing, trying to better understand coping mechanisms and resistance strategies. Also, using the vignettes, we aimed to methodologically contribute to the study of the feelings and emotions evoked in the self by the harsh work environment, reflecting on how the sharing of lived experiences promotes reflexivity for women in different stages of audit careers (beginning, during and after leaving the career).

We structured the study in the form of 3 papers. First, we explored how the inequalities regimes reported by Acker (1990, 2006) affect the socialization process of a newcomer to the auditing career. We described this process based on Cruess et al. (2015), where we suggested that there are different pathways for newcomers who perform according to the rites and norms of audit culture and those who do not. In this sense, those who absorb and mold themselves to the way of the auditing profession, experience what we denominated "fitting the mold," and those who do not experience what we called the "auditing hell."

Secondly, we explored strategies of confronting and reporting harsh situations regarding violence against women in the workplace. To do that, we based our discussion on

the concepts of “affective solidarity” as proposed by Hemmings (2012), and on the concept of “feminine resistance” as explored by Vachhani and Pullen (2019). As the main author researched the field while being a Ph.D. candidate, we also employed the “outsider within” perspective based on Collins (1986) to bring a different perspective to the view of a newcomer to the audit profession, besides the one of someone trying to strive and survive. Being the outsider within helped the main author to turn into an field observer, with a unique perspective i.e., experiencing the field but knowing that it was not her main career. This point of view also allowed her to share inner thoughts and reflections about daily interactions in the workplace while struggling to fit the mold.

Thirdly, we explored how sharing lived experiences may enhance and evoke self reflections about the social environment of the audit room in women. Women participants were among those who intended to join a career in auditing, were in the career, or had left the career. We offered the vignettes to them as triggers for reflections. The research corpus was then gathered from their reactions to the vignettes and showed interesting possibilities. Our conclusion is that the sharing of lived experiences, although as discomfoting as they can be, might lead to reflections and resignification, hopefully driving to a possible change in the work environment.

Concerning alternative approaches to methodological strategy, we could consider using counter-accounting to represent resistance and repercussions when adapting to the mold imposed by the auditing profession, which leads to the possibility of documenting if there is something beyond the "auditing hell" experience. Thus, the question is still open, is there an auditing paradise? It seems that, for now, we are living in purgatory, and documenting it, not being silent about it, is our way of, as said by Virginia Woolf, there is a need to annihilate the "angel in the room." Moreover, we may argue that maybe "living the hell" or "reaching for paradise," one or another, may be "just" temporary.

In addition, we highlight that our analysis was constituted from an approach at a micro level, going deep into the investigation of emotions that permeate the feminist fight and the constitution of infrapolitics, which still do not have a well-defined form, as advocated by Vachhani and Pullen (2019) exploring connections from affective solidarity, for example. Furthermore, subsequently explore the reverberations of everyday experiences for women at different stages of their careers (early, middle, and after leaving the milieu), investigating the effects of vulnerability and invulnerability from individual reflections. In this sense, we believe that the neoliberal logic is rooted in the auditing practice at a macro level and that it is possible to use collective reports to form a collection of counter-accounting at a meso level to

represent resistance, question the auditing practice (measuring complex realities in numbers) and, finally, to question new ways of constituting accounting practice as a whole.

Concerning the choice of the theoretical framework to support our research, it is essential to highlight that different approaches to explore the phenomena studied could have been selected. For example, the effects of the neoliberalist agenda on the auditing profession are undeniable. In this sense, studies demonstrate changes in the profession identity, where the auditor leaves professionalism aside to emphasize the commercialism, trading off the mission of defending the public interest that the audit activity, in theory, ensures (Gendron, 2002; Malsch & Gendron, 2012; Dermakar & Hazgui, 2022).

Finally, the three papers come together to form an extensive chapter that tells the story of women's careers in auditing in Latin America in São Paulo (the most important economic center of the continent). This chapter approached a wide variety of aspects related to women's careers in auditing, such as the mismatched expectations about work (expectation of work versus the reality of work), negotiating herself in trying to fit the expected auditing mold, reporting a violent situation in the workplace and its repercussions to her career and seeking the reverberations of field experiences with women in different career stages.

When we first explored the field, revealing mismatched understandings regarding the expectation of work and the reality of work, we then set the scene of the audit culture in which the researcher was immersed. Our contribution from this study resides in enhancing the understanding of the socialization of a non-ideal worker, developing mechanisms to cope with not fitting into the mold" and furthering the fight for social justice in the workplace.

After that, in the second paper, we built our report from the two personas (researcher/trainee), exploring concepts of affective solidarity and feminine resistance when experiencing the field and living through an experience of violence at work, it became clear that negotiating herself would only go up to a certain level (when the local audit team culture would clash with globally firm values - a key element that the main author had as bonding amalgamation of work's expectations regarding the positionality of her identity as being a businesswoman), then the main author explored different mechanisms available to call out for help (reaching out to the diversity partner) in the micro field (local audit team) and the consequences of reporting from the field. Our contribution comes from building from an "outsider within" perspective (researcher/trainee) about understanding the process of "speaking out" and "be(com)ing an ally" in a situation of discrimination in the workplace and its repercussions (professional and personal).

In the third paper, we explored the Shame Resilience Theory by using vignettes as triggers for reflections about daily interactions in the field for different generations experiencing the audit field and how it resonates differently with them. Undergraduate students manifested a willingness to share experiences and reflections about the vignettes. The woman who is an audit manager reinforced aspects of the audit culture. Normalizing some problematic behaviors, also manifesting self-silencing, which can be understood as a way to fit into the mold and ascend in the career.

At last, about the women who have already left the audit field, they were diverse in reacting to this study: refusing to participate and showing eagerness to participate. Interesting outcomes. The denial and the eagerness to talk about past experiences. Our contribution emphasizes that sharing experiences, although an uncomfortable process (being vulnerable, displaying vulnerability), could lead to reflections and resignifications, fostering a possible change in the work environment.

Also, as a result of the research, one has an idea of what the work would be, what it is like to be an auditor, expectations about this career, and the values the company as a whole propagates. Daoust (2020) reports about Bourdieu's concept of *illusio* regarding the recruiting process and highlights that one of the concerns of the candidates are “career opportunities and organizational culture” (p. 2). However, when one begins a career, one comes across a reality of the profession that is different from the expectation, as well as the widely publicized values, especially concerning inclusion and diversity policies, for example. One notices that there will be bodies that will perform per what is expected by auditing and experience the “fitting the mold.” Still, there will be cases, such as the main author's, in which she lived the so-called “auditing hell” since she does not identify and has no points of convergence with the rites and symbols of the audit teams majority through which she was a part of. Another interesting observation is that the audit teams tend to orbit much more intensely around the manager or senior in charge than the values the company preaches. In this sense, there is a tendency for audit teams to develop their own cultures, and these can manifest themselves in a manner diametrically opposed to the values that the company exhorts. From this clash of values, those newcomers who do not validate the rites and customs of the local teams tend to experience isolation, a lack of a sense of community, be on the fringes of the team, or eventually face being fired, as the main author was.

Another crucial point to highlight in our considerations regards reaching out for help. Exploring the field from the perspective of the outsider within, being a researcher and trainee at the same time, and also bearing in mind that the auditing would be an experience for a

limited period of time, it promoted a space for maneuvering and negotiating with the field, i.e., as the audit profession is recognized for being highly hierarchical, it is not an ordinary, nor expected behaviour for a trainee to reach for help directly to a partner. However, because of the GENERAS symposium interaction, the distance between the main author and the diversity partner was reduced, making it possible to report violence towards women in the local audit team.

Another highlight of this research remains in analyzing former audit professionals' perceptions of the research. We observe that in the methodological path from chapter 3, and also in chapter 4 when regarding approaching former auditors that they may show some sort of discomfort with the lived experiences methodology, i.e., in QRCA Bogotá, the main author reports about being approached by a former auditor who showed interest in the proposed research, but only in an informal space was eager to share about difficult episodes about when being in the field, reporting about missing Christmas with family because the former auditor was pressured to overwork. That also happened in chapter 4 with the subject that refused to participate in the research but, in an informal environment, would be open to sharing past traumatic experiences in the auditing profession. That shed light on how difficult and complex it is to realize the game you need to play to fit into the mold, and also the difficult it is to break the silence even when having already left the field, reporting about discomfort in the workplace, and showing vulnerability to discuss past experiences. As we proposed as a methodology contribution (using the vignettes as triggers for reflections) in chapter 4 and also corroborating with Daoust (2020) that having a pause, in this case, leaving the career, would improve the reflexivity of subjects about the audit milieu.

Our overall contribution resides in exploring a woman's experience in the early stages of the auditing career, aiming at how vulnerabilities can support the understanding of socialization for non-ideal workers, as those who do not fit the mold and live the auditing hell. Finally, it was possible to observe that collective reflection becomes an alternative for the birth of resistance, opposing silence and discomfort. In this sense, the study tells the story of women occupying positions in a sector that initially did not want them there. We leave as a comment that together we will always be stronger.

As we proposed a micro-level analysis, future studies from the Brazilian scenario may include discussions regarding meso and macro structure that are entangled with the neoliberal agenda. In this sense, gathering plural reflections from the field, i.e., a possible collective ethnography could promote the understanding of Brazilians social struggles and tensions that becomes clear when exploring the business environment in themes such as diversity, inclusion

and equity, which will lead the furthering discussion about controlling and surveilling norms versus humanness.

Another possibility for future studies would be the collection of reflections about the field, organized as a set of pieces of resistance that can be understood as furthering the counter accounting examination of the field.

Finally, from the main author's perspective, looking back to the dissertation's trajectory and my personal path over these seven years, it is essential to highlight the lessons learned. I divided these impressions into two parts: university and workplace.

From the university, I learned about the importance of a community that supports you. Fortunately, I have found that in GENERAS group and QRCA events. Also, from the university experience, I understood that I was "the other," "the outsider" in research affairs, and that was a hard pill to swallow when desperately trying to fit the academic mold. It became evident that the non-humanness norms, surveilling techniques, and comparisons among peers were not only present in the audit field but also in the academic milieu. My "expectation of academic work" and "reality of the academic world" collapsed when I tried to be free to think and manifest myself. I soon realized that, as a Ph.D. student, I was not allowed to show vulnerabilities; you may understand that as learning gaps (as a student, I was there to learn too). So, just as in the case of an audit, mistakes were not welcome and severely punished by colleagues and professors. All in all, you need strength to be "the other" and not be "cracked by the expected academic mold."

In the audit field, I have learned an immense amount of knowledge to navigate the social field better. That reflects on my current professional experiences, and I now have many tools that allow me to slide into different layers of the academic milieu. For example, I understand better about surveillance mechanisms and do not try to confront them upfront. I understand now that there are other ways. When you begin to comprehend the rules of the game, you also begin to understand how to find breaches in them, and this new layer of consciousness brings me a sense of peace.

My work as a reporter about the field is yet far from the end. As a "contadora" (Brazilian word for "accountant," but can also mean "the one who tells"), I now see myself as a "contadora de histórias," which would mean that I am in the business of telling stories and, hopefully, accounting and shedding light to the ones that are still invisible.

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