

## **Learning to be a Brazilian auditor: an auto-ethnography from an early career stage professional**

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### **Resumo**

We reflect on the social aspects of the early stages of learning to become an auditor within a Brazilian context. The process of becoming an auditor involves learning skills – partly through practical experience. In this paper, we analyze the learning process of accounting practice's 'soft' skills. We conducted auto-ethnographic research, being the researcher's lived experiences in São Paulo, Brazil's economic and financial center. Data analysis encompasses four vignettes filtering the episodes by the most hard-felt situations concerning social aspects related to 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 required, including coping mechanisms, to navigate the field. Lastly, we explore the effects of silenced conflicts in some situations and voiced in others. Based on this, we hope to 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.

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We reflect on the social aspects of the early stages of learning to become an auditor within a Brazilian context. The process of becoming an auditor involves learning skills – partly through practical experience. In this paper, we analyze the learning process of accounting practice's 'soft' skills. We conducted auto-ethnographic research, being the researcher's lived experiences in São Paulo, Brazil's economic and financial center. Data analysis encompasses four vignettes filtering the episodes by the most hard-felt situations concerning social aspects related to 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 required, including coping mechanisms, to navigate the field. Lastly, we explore the effects of silenced conflicts in some situations and voiced in others. Based on this, we hope to 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; auto-ethnography

### **Introduction**

The process of becoming a professional involves the development of a specific 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 way, the process of professional socialization embraces a much more diverse environment and requires not only getting a degree and a professional register (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). This way, the process of acquiring soft skills - we understand soft skills as 'interpersonal qualities and personal attributes useful for academic performance and success in personal and professional life' (Dolce et al., p. 58), such as conflict management, teamwork and communication skills, for example, are essential to foster and assist the process of professional socialization to a recent graduate. Moreover, Lui, Ngo and Tsang (2003) describe professional socialization as a lengthy and ongoing process, that starts during the student life. The authors also explain that this set of skills can be identified as '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).

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 minority 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 & Dambrim, 2019; Vidwans & Cohen, 2020; Adapa & Sheridan, 2021).

Hence, in this paper, we reflect upon the following research question: how does the socialization of an audit professional occur at an initial career stage? To do so, we adopt an autoethnographic approach using the lived experiences of the main author when working in an audit firm, exploring the process of socialization focusing on soft skills development.

The methodological path chosen to explore the field was the autoethnography approach. According to this methodology, the researcher becomes the research in which the standpoint of view is mainly her perspective of the reality and cultural norms. Ellis, Adams and Bochner (2011) explain that what the autoethnographer do is to study the relational sphere of a culture from an individual's point of view, her/his 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 researchers 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 four vignettes. Another crucial characteristic of our corpus of analysis is that the vignettes we chose reflects also about different approaches to hard to take on situations. The effect of these differences remains in silent responses and voiced reactions, and its consequences comprehending the emotional state and professional status, for example. Finally, from the geographical point of view, the study took place in São Paulo, Brazil's economic and financial center, where the most prominent companies, such as banks, insurance firms, and investments funds, are primarily based.

The Brazilian scenario makes a relevant unit of analysis due to its characteristics as a society made from a diverse background regarding the origins of our people. The episodes represented in the vignettes can be related, in a major sphere, to our characteristics as a society and its discrepancies and how these struggles resonate regarding the values of an international firm, as Big Four firms are international firms with their presence in the majority globe.

Furthermore, the Brazilian auditing work field studies regarding the socialization of the profession are still scarce in the international accounting literature. In addition, as the constitution of the Brazilian state is much diverse (the mix of cultures and different processes of colonization around this continental country), to have a glimpse of how these relations and tensions proliferate in the business workplace makes a relevant microenvironment of analysis.

Moreover, these episodes led to conflicts that were, in certain situations, silenced and in others voiced. In that sense, the paper also analyzed coping mechanisms available for employees to report such situations and its effects and consequences of reaching out for a better understanding of how to deal with the situation through major guidelines (values of the company, for example). In that matter, emerged a gap that led to a conflict between what was going on in the field and the firm values. Tension and conflict reached a point where the decision to face the conflict within an early career stage alone was not an option, there was the need of evoking the higher hierarchy of the firm (reaching out to the diversity audit partners in the firm for further guidance).

Being that said, in theory, we argue that what should guide co-workers' and clients' interactions is the audit firm's mission and values. However, in practice, as the audit teams usually are placed in the client's headquarters, the audit cell interactions tends to resonate around the audit manager or the senior in charge (De Vries, Blomme & De Loo, 2022).

We hope to contribute to accounting education literature in the sense of reporting about the process of professional socialization focusing on soft skills, expanding reflections about being a newcomer (learning to read the field).

Regarding the methodological procedure, our contribution also regards the usage of lived experiences in documenting the development of professionals in early auditing career professionals, expanding the use of autoethnography in accounting research, as proposed by Doloriert and Sambrook (2011) and Haynes (2013). Lastly, we also hope to contribute to the expansion of the process of professional socialization in less well-researched domains, such as the Brazilian auditing field.

### **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 that is the imbalance between "advantage and disadvantage, exploitation and control, action and emotion, meaning and identity are patterned through and in terms of a distinction between male and female, masculine and feminine" (p. 146). Adding to this, previous studies about diversity in audit firms (see Bitbol-Saba & Dambrin, 2019; Anderson-Gough, Edgley, Robson & Sharma, in press) reinforces the imbalance between men and women, therefore, we may argue that the auditing field also constitutes a gendered space.

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

Furthermore, 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 of the workforce it's possible to reach the 'ideal functioning of the organization' (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, its 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 being recognized as 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 heterosexual, white men (Haynes, 2017; Leão, Gomes & Carnegie, 2019).

Dambrin and Lambert (2008) examined the relationship between auditing 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 and 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 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 observants and semi-structured interviews with employees who identify themselves as homosexual, they revealed that “they live in the 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).

However, Acker (2006) later explains that the concept of ‘ideal worker’ cannot be fulfilled only by men, there is a plurality of jobs that 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 from the 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 auditors interactions and 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).

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. Anisette (2003) blow 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 can be related to the fact that the majority demand for accounting services is issued by large corporate organizations and they expect accounting professionals to relate to the stereotype of the profession, reinforcing the dominance of white men. In Brazil, Silva (2016) investigated the glass ceiling phenomena relating to race and gender in the accounting profession, focusing on black women. Silva (2016) identified that all participants of the study reported suffering discrimination or racism in their personal and professional lives (even before entering the labor market).

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

### **Professional socialization of the audit professional and soft skills**

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

This way, according to Cruess et al (2015) the process of professional socialization can be characterized by three main stages, where the initial one tackles the “existing personal identity”, the second is the “socialization” process itself, where 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 among other features, in the second with conscious reflection and unconscious acquisition also among other features, where ‘the learner is generally unaware that she or he is developing a professional identity through this process’ (Cruess et al, 2015, p. 721). In the third stage, the authors also relate the manifestation of symbols and rituals of the profession, including other features as well.

Thus, as demonstrated above, the audit room is still marked as a white, male, heterosexual space, with few rooms 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 for death ears (de Vries, Blomme & De Loo, 2022).

Moreover, the implications of these characteristics shape and relates to what is expected from a newcomer. Furthermore, if the audit profession is deeply represented by white, male, heterosexual values, the process of socialization to newcomers will be also 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 be excluded from the audit room culture. In addition, the miss fitting and exclusion from the accounting can come from having different backgrounds, for example. As Thomson and Jones (2016) investigated the process of socialization of foreign accountants that immigrated to Canada and how they perceive and negotiate their identities. The study shows the process of 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) stresses in their study, the majority of accounting trainees reported suffering during their first work year in the 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).

### **Methodological trajectory**

We conducted the methodological trajectory through a qualitative approach. This decision relates to the need for description and comprehension of ‘human interactions, meanings, and processes that constitute real-life organizational settings’ (Gephart, p. 455, 2004). In addition, the adoption of the qualitative approach relates to zooming in on ‘human intentions, motivations, emotions, and actions’ (Adams, Holman Jones & Ellis, 2015, p. 21).

As proposed to reflect upon how the socialization of an audit professional occurs at an initial career stage, we adopted an autoethnographic approach using the lived experiences of the main author when working in an audit firm, exploring the process of socialization focusing on the soft skills development.

We selected the autoethnographic approach 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 is immersed in it. Ronai (1992) explains how the multifaceted research develops along the process of building the research and how complex it is to organize mixed feelings and mixed personalities while doing this type of research. To go native and forget about being a researcher neither is an easy task nor is it to become the phenomenon itself.

Moreover, when doing autoethnographic research it is not possible to be unleashed from who we are, thus the main author could not become only an auditor at the beginning of the career, as well as, it was not possible to shut down who the main author was during the time that she worked for one of the Big 4 firms. Finally, it is a crucial requirement for understanding the reality analyzed in this paper is to comprehend the origins and cultural background of the researcher.

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, our characteristics 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 to be lost in translation, pitfalls for non-English native speakers that have been reported by Komori (2004) and Gendron (2019).

In addition, preserving key expressions in Brazilian Portuguese prevents important matters may be lost in translation. Gendron (2019) explains that this loss concerns three main dimensions (cultural, linguistic and epistemological). The cultural barriers refer 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 (2019) states that much of the context regarding what would pop up as an interesting 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 an enslaved people; 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. However, also triggers challenges in experiencing and respecting diversity in society as a whole cell. 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).

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.

The research design was built through a memoir in form of four vignettes. The memoir reports about daily routine in the auditing field from January, 2017 to April, 2018. As for the filtering process regarding what vignettes would constitute the corpus of analysis, we filtered the lived experiences by hard to take on situations, offering two vignettes where there were silenced reactions and two vignettes where there were voiced reactions. In the next section, we share the vignettes and our analysis.

## **Empirical analysis**

### **Researcher's background**

According to Berger (2015) 'the worldview and background of the researcher affects 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, to present the four vignettes, there is a previous need of explaining the lenses which captured the hard-to-take-on lived experiences from the auditing field. These lenses are related to the own process of socialization and the background of the main author.

For that, I am a cisgender, heterosexual and white woman. I was raised in Brasília (Brazil's capital and political center). I did my accounting undergraduate studies at the Universidade de Brasília (a relevant university in the Brazilian scenario). When I decided to apply for my post-graduation studies (my master's degree), I applied to the Universidade Federal do Rio de Janeiro (or 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 chose to study in the most traditional accounting program in the country, which is the post-graduation offered by the Universidade de São Paulo. Also, São Paulo is the economic center of Brazil. In my strategy, going through these three top Brazilian universities would provide me with a special, global and unique vision to seek a better understanding of my profession, enhancing my abilities (soft and hard skills) and providing better understanding of my goal as a accounting professor to be.

However, personally speaking, I left my hometown, where most of my family lives and parted for huge cities with no acquaintances, friends or support system. For the first time, it was me on my own (I was 22 years old). The effect of living completely alone and anonymous in big cities (first, Rio de Janeiro, then São Paulo) is that you are placed in a society observant position. As Brazil is a continental country, there are several cultural differences, accents and behaviors, for instance.

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 a hard one. In addition, I naturally began to observe quite heavily the way people were, talked and behaved, also I started to gain awareness about the place I occupy in the Brazilian society, my privileges and started reflecting on subjects such as power, dominance, sexism and racism, for example. This process impacted the way I choose to build my research (I became a qualitative researcher not by choice, but by circumstances).

Seeking a better understanding 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, there is no relation to race domination. This



specific place resulted in being, at times, viewed as oppressed and, at times, viewed as an oppressor. This is how the lenses were set in the making of this study.

#### First vignette – remaining in silence

*It was a Friday in São Paulo and as usual the traffic was very heavy. I had finished my regular working hours, but decided to stay on 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 completely invaded by that comment, and I didn't know how to react exactly. 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:*

- i) React with no surprise at all, and calmly ask him if he does not suck dicks as well. After all, oral sex is a way of having sex (aiming for an ironic and acid comment that could strike in my co-worker some sense of shame, for example). In addition, after the comment, complain with the co-worker about the homophobic comment about our manager;*
- ii) Agree with my colleague and complain about our manager; or*
- iii) Silence*

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

*The manager, about whom the aforementioned comment had been made, was in charge of all the teams that both my colleague and I were a part of. This manager was not an easy-going person; he was tough 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 person 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 man, cisgender and heteroaffectedive, despite being in a work environment, where, in theory, professional matters should gain prominence, feel the right to speak freely about the objectification of his superior, white man, cisgender and homoaffectedive. This shows that despite being two men, sexual orientation placed the manager in a position where the co-worker felt the right to do such a comment.

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 itself. In practice, the importance of the existence of such committees for the promotion of dialogue is perceived, but 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, reminds me and allocated me in my 'proper place' in the matrix of social domination, where the woman, as an inferior category to the man, lost her voice in the face of the absence of adequate and respect posture. The company's value is to respect diversity, but in practice, homophobia is a reality within that context.

Second short story – remaining in silence

*We were in a closing period, and I was assigned to a new team with another manager. It is very common for low-rank professionals to go from one team to another to help with the different clients. We were assigned to the client and not to our headquarters. In the accounting profession, the periods before the financial statements are issued are the tensest of the year. The manager of our audit team was in a meeting with the audit partner, and upon returning to our office, she made the following comment about the meeting addressed to me (the only woman present in the office at that time):*

*- 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 in me, 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. 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" and 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' lead me to the first reflection "how would I, a mere audit assistant, disagree with the opinion of a partner? 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? What comes first: the woman or the job?"*

*Based on the previous questions, my reaction was completely opposite to my feelings about the episode. I questioned myself if I could disagree with the audit partner's opinion. Also, I thought about the oppression regarding that manager. Besides, I had to take into consideration how much my opinion could promote or not some changes in the modus operandi of that team. And then, the following thought was established: being "borrowed" in a team, 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 make the choice of not accepting the status quo, which is women must use their physical attributes as allies in negotiating with clients, pervades 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 of a "troublemaker," reactionary or even hysterical. Thus, to fit the new team, based on a set of pre-established behaviors, which the new entrant (in this case, me), it is essential that you adapt fastly to the culture around you. Also, as a newcomer, you aim to be recognized as part of the team, and more importantly, it is necessary to reinforce how your cultural understanding of the new team can often mean maintaining your job or being dismissed.*

Third short story – speaking up

*Before digging into the story, there is the need to make some considerations related to the dynamics of the environment I was in. I was working with a client from the insurance practice with a new senior. I am a white woman and my senior was a black woman (she self-declared to me during the time we worked together). Also, my senior is five years younger than me. The client accounting team is in its majority composed of older women than the auditing team. Besides, most of the women there are mothers. The accounting coordinator (and here I have to recognize a limitation of my research since self-declaration is crucial when discussing issues related to race) is, as I read her, a light brown skin woman with straightened hair. Thus, there is a high correlation with the passability regarding hair and skin tone to be acknowledged as white, but as I reported, this is a limitation in my study because I never asked her about her race, this is my fully awareness of her race categorization. With the set scenario, it is time to tell the story.*

*I realized that even with the adaptation of the name of the new audit senior (being accepted to be called by her nickname), the accounting coordinator of our client, insisted on forgetting her name. This attitude purposeful or not, I do not dare to put it under analysis. Besides, it is very important to highlight that the accounting coordinator was a woman, with black and indigenous features. Also, she was older than the senior audit. That said, the accounting coordinator started to call the senior audit by the words "moreninha" or "pretinha" when talking to the accounting team and with the external auditor's team.*

The word "moreninha" in Brazilian Portuguese stands for "morena" plus the suffix – inha. "Morena" is a word used to describe people with brown hair but also can be used to describe the tone of a person's skin. Besides, the term "morena" or "moreno" is often used to describe people with brown skin, but not black skin. Also, the term is used for people who may or may not have kinky hair. To summarize, Brazil received around six million African people who were slaved, "moreno" (male), or "morena" (female) are people who are the result of the Brazilian miscegenation process. Historically speaking, the term "moreno" or "morena" recall to the Moors who dominated the Iberian peninsula during the middle age. It is essential to highlight that since the middle age, the word "moors" has been employed in a pejorative way to describe people with brown skin by the Portuguese and Spanish people (the countries that were under moors domination, for example). We also need to highlight that the Portuguese

colonized Brazil. That said, when the Portuguese came to Brazil, there was a need to describe the indigenous people. The indigenous people also had brown skin, but the term "moreno" might not describe them very well. Thus, the Portuguese coined the term "pardo." All in all, in our case, the brown skin can be related to tanned skin or people with African features and/or both tanned brown skin. In the above scenario, the accounting coordinator reduced the audit professional's description of her skin tone, reflecting that she has African routes. In Brazilian Portuguese, the suffix –inha relates to the dimension of the term, which refers to something 'little', of little dimension, in some cases, can be employed in a derogatory way associating the term with a childish dimension. Besides, the suffix can be associated in a pejorative way, which is the case here. Thus, "moreninha" in this context represents a diminished professional due to her skin tone in a depreciatory way.

The word "pretinha" stands for "preto" plus the suffix –inha. The word "preto" in Portuguese means black, and the –inha suffix has been explained above. In the presented scenario, the professional was relegated to her skin color in a pejorative way.

*The accounting coordinator started referring to my direct boss not as "Elisabeth" or "Elisa", but from an attribute that referred to her race. This situation started to generate a tremendous discomfort for me and a feeling of disrespect for her. Why call my superior by the race attribute and not her proper name? Also, I have a difficult name for Brazilians to speak, and so did my superior. What echoed in my mind was: why I am called by my proper name and my boss is not? What is the difference?*

*One ordinary day, I bumped into the accounting coordinator coming out of the bathroom and she said:*

*-Hey, what's up? Is the "moreninha" here at the company today? If you see her, can you ask her to come talk to me? Thank you.*

*And then, without thinking about any consequence of my attitudes and taking the indignation with that comment, I answered:*

*-Look, Susan, the "moreninha" has a name. And that name is Elisabeth. If you have problems with the pronunciation of the name, she even allows you to be called by the nickname "Elisa". But she's not "morenhinha," can you see? She's got a name. And, yes, as soon as I see her, I'll ask her to get in touch with you.*

*And I went into the bathroom. I never heard the word "moreninha" again.*

Fourth short story – speaking up

*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 lawyers from the firm), and the actuarial team were with us to finalize the last details before the issue of the financial statements.*

*The audit team manager (the same white, cisgender woman from the 'saia justa' vignette) 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 also."*

*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 like to highlight the following comment:

*"This auditing company that we work with is very modern, even hires 'travecos.'"*

According to Lima and Brabosa (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).

*It was at that moment that I could not keep silent anymore. It was no longer a matter of hierarchical position, the issuance of the accounting statements, or 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, trainee X, 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:*

*"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 bathroom to wash my face and think of a plan of action so I could report what had just happened.*

*When Santos' transition became public, some employees received specific training to best welcome her back to work. However, this training was not universal, 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, who was also the manager of the first vignette.*

*Thus, I sent an email to my performance manager. The email was about what had just happened and what I should do. He replied that if I had felt hurt by that comment, I should report it to the company hotline. The main goal of this email appeared to be avoiding any responsibility regarding the incident. In addition, instead of support, I got a very short response to the matter (the complaint fell on deaf ears).*

*I was frustrated by such an apathetic reaction from the manager and wondered if I truly believed in the company's policy to prevent this kind of prejudice. My conclusion was:*

*"What is the point in calling the company hotline if I know who is responsible for handling this kind of situation properly?"*

*Thus, I took direct action by sending an email to the firm's diversity partner to explain the situation. In less than five minutes, I received a response from this partner in my inbox requesting a meeting the next day to resolve the situation.*



*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 acting the way everyone in the company should act, and my conscience was light.*

*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.

## **Discussion and conclusion**

The four vignettes report daily interactions in the workplace in the audit room. The first two vignettes relate to episodes where silent reactions were involved. The silence regards firstly the shock of experiencing the audit culture (it is different to read and study the field and to live these episodes). Secondly, being silent establishes a time-lapse for me to strategize how to react and reflect on the consequences of my actions. These behaviors corroborate the findings of d'Astros and Morales (2022), regarding a way of avoiding surveillance and also to negotiate an alternative way to deal with the episodes. In addition, the vignettes were organized in a chronological time frame in a way that they were in a format where the level of stress and damage to my mental health was in an escalating motion. Lastly, the intense rotation between audit teams and the effort to adapt to these micro-environments also contributed to the increased tension within me (there is the need to rely on the team, in having meaningful interactions with colleagues and feel comfortable in your skin).

The last two vignettes relate to not being in silence due to discomfort situations. As de Vries, Blomme and De Loo (2022) explored accountant trainees' adaptation to the new career's emotional challenges, the authors reported that trainees speaking up about conflicts and aiming for change were scarce. 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. However, audit colleagues would often ask me if I was a 'true' trainee. Also, not being afraid to reach out to a partner was crucial to report, improve understanding, and suggests improvements to the work environment. One important 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) and he asked me in a very simple and ordinary way "why didn't you? The firm would be a 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 hysterical at the firm. Engaging in conflicts when in a lower hierarchy tends to lead to dead-end problem-solving in accordance with 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. Due to the fact that if the situation got to the point to be reported, the worker feels strong disagreement 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).

In consideration to the limitations of the research, this study relies on the lived experiences of the main author and proposes reflexivity about the audit room. That is, the corpus of analysis is solely based on one’s view through the lens of their process of socialization and relationships with the environment they live in. In addition, recollecting from situations in the past allows building reflections ‘aiming at making a connection to the reader which can help him or her to think and reflect about his or her own experiences’ (Méndez, 2013, p.284). However, the importance of choosing this research design resides that little is known about:

- (i) ‘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’ (de Vries, Blomme & De Loo, 2022, p. 2); and
- (ii) ‘the extent to which these feelings and emotions have (lasting) effects on accountants’ attitude to work’ (de Vries, Blomme & De Loo, 2022, p. 2).

For future research, we suggest investigating lived experiences of trainees who reported uncomfortable situations and how these attitudes generate effects on their careers (job satisfaction, intention to leave, reception by peers, for example). As a final reminder, deepening comprehension of social factors in the audit profession is crucial as the profession relies on human beings.

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