

## **Management and Alternative Accounting of Violence, Silence, and Gender**

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### **Resumo**

Management and accounting give visibility to certain activities, making them known to others. However, conventional communication methods – management and accounting reports – are problematic and should be challenged because quantifications are subtle in the constitution of subjects and social formations. When naming, assessing, and designating linkages, management and accounting incorporate relationships, becoming a social discourse that shapes beliefs. It impels us to investigate the role of management and accounting reports in data visualization and records of racialized and gendered violence against women. Critical management and accounting research is especially suited to explore the relationships between reports, quantification, women, symbolic and physical violence in terms of race, colonialism and patriarchy. We argue that what is not measured is silenced and forgotten, removed from discussion and debate. Our goal is to harness management and accounting's emancipatory potential as a tool for resistance and social change by recovering a tradition of giving voice to the marginalized thru counter accounts. For doing so, we examine the Global Gender Gap Report (GGGR, 2006-2020), adopting decolonial and black feminist perspectives. Additionally, we dealt with several counter accounts, particularly from the Brazilian case, to illustrate racial and gendered violence and silencing.

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### ABSTRACT

Management and accounting give visibility to certain activities, making them known to others. However, conventional communication methods – management and accounting reports – are problematic and should be challenged because quantifications are subtle in the constitution of subjects and social formations. When naming, assessing, and designating linkages, management and accounting incorporate relationships, becoming a social discourse that shapes beliefs. It impels us to investigate the role of management and accounting reports in data visualization and records of racialized and gendered violence against women. Critical management and accounting research is especially suited to explore the relationships between reports, quantification, women, symbolic and physical violence in terms of race, colonialism and patriarchy. We argue that what is not measured is silenced and forgotten, removed from discussion and debate. Our goal is to harness management and accounting's emancipatory potential as a tool for resistance and social change by recovering a tradition of giving voice to the marginalized thru counter accounts. For doing so, we examine the Global Gender Gap Report (GGGR, 2006-2020), adopting decolonial and black feminist perspectives. Additionally, we dealt with several counter accounts, particularly from the Brazilian case, to illustrate racial and gendered violence and silencing.

**Keywords:** Management and Accounting Reports, Counter Accounting, Black feminism, Brazil

## Management and Alternative Accounting of Violence, Silence, and Gender

### 1. INTRODUCTION

This paper questions: what connects violence and women to management and accounting?<sup>1</sup> We believe critical management and accounting research is uniquely suited to explore relationships between accounting, race, gender, symbolic violence, physical violence, and quantification, hence our exploration<sup>2</sup>. By naming, valuing, and designating linkages, accounting embodies relationships and is a social discourse shaping beliefs. Management and accounting endow certain activities with visibility, rendering them knowable. By implication, what is not measured is silenced and forgotten, removed from discussion and debate. Since it does not appear on the agendas, it is as if a certain problem did not exist. Hence the relevance of questioning the absence of data and information that are essential for the construction of instruments that enable efficient decision making that take into account the reality. In this research we have demonstrated some of the ways in which power permeates social relations, and, as a result, ends up denying heterogeneity, besides repeatedly privileging certain voices to the detriment of historically silenced people. In opposition to this form of positioning, we choose a tradition that prioritizes giving visibility to the voices of marginalized people. To this end, following an established tradition of giving voice to those marginalized, we aim to harness the emancipatory potential of accounts as a tool of resistance and social change. We do this by challenging traditional accounts and status quo reporting of women and violence and provide expanded ways of knowing and

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<sup>1</sup> We recognize the fluidity of terms women/female, men/male. LGBTQQIP2SAA (lesbian, gay, bisexual, transgender, questioning, queer, intersex, pansexual, two-spirit (2S), androgynous, and asexual) illustrates this fluidity. The term “women” is used here as one who may be identified in society, or by oneself, as such.

<sup>2</sup> Exploring violence and women does not prioritize it; violence on any member in society is violence upon all.

alternative or counter accounts regarding race and gender. The paradigms we have adopted in this research, namely interpretivist and critical accounting, propose to challenge the focus of conventional accounting. With this, we call attention to new approaches, which promote different looks at accountability to the stakeholders. We hope that, in this way, groups that have been excluded from the intellectual productive processes can add. The desire to illustrate management and accounting's discourse-creating position facing women and violence is based on an activist curiosity<sup>3</sup> and enhancing thinking in this arena, not merely filling in a box. Encouraged by Gendron, "Box-breaking research should not be viewed as imbued with irrationality and foolishness; instead, this intellectual journey needs to be considered a political act against the threat of relentless gap spotting and intellectual stagnation" (Gendron, 2018: 9).

Management and accounting's stake in visioning the world resides in its ability to make things recognizable, configuring "persons, domains and actions as objective and comparable" (Mennicken & Miller, 2014: 25). Management and accounting affect "people's minds and behavior" (Bay, 2017: 44), legitimating perception and action, and thus we are curious to inquire into its role in visualizing data and records of violence regarding women and intersectionality. We also intend to avoid constructions based on the idea of meritocracy. This is because we understand that what is conventionally considered merit has proven to be unfair, inadequate, and exclusionary. Applying a feminist lens, recognizing the instabilities of classism, sexism, and racism<sup>4</sup> and the topic's voluminous nature, the focus here is on a particular manifestation: the forms of violence, from the most symbolic, culminating in the physical

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<sup>3</sup> Activist by engaging in different ways of knowing, producing and supporting practices impeding violence against marginalized persons.

<sup>4</sup> We interchangeably use multiracial, feminist, gender, and intersectionality to denote research fostering inquiry into the simultaneity of race, gender, ethnicity, colonial history, sexual orientation and religious beliefs in transforming inequities (see Holvino, 2010; Tanima, 2015).

aggression and even in the deaths of women. Echoing Elza Soares's powerful singing "the cheapest meat in the market is black flesh," we want to challenge physical violence against black women in Brazil, valuing lives and defying normalizing, stereotyping, and hygienist assumptions. Answering Lélia Gonzalez's (1988) call, we adopt a decolonial stance in which we "abandon the reproductions of imperialism" and "reaffirm the particularity of our experience in America as a whole" (p. 79).

Such racialized violence communicates fundamental injustice given that an essential element of human existence is safety. Without elimination of physical violence against women - in other words, without security as an essential element of well-being – we believe social justice is nonexistent. This emphasis speaks to central debates regarding what it means to be female and black female bodies: who controls and speaks for women's bodies? What are women's bodies "about" - reproduction? Pleasure? Sexuality? Physical work? Commodification? Are women excluded in [numerous] arenas under the façade that their bodies and minds are detractors?<sup>5</sup> This paper recognizes the prevalence of these controversies and addresses the creation of knowledge by silencing and distorting issues of violence regarding black women. As we shall see, these issues parallel feminism both in redefining the terrain of struggle (that which is suppressed) and in emancipatory aims (redefining how to take account) tackling the discipline's role in advancing privileged interests, making them more powerful, while silencing and marginalizing those not in power.

Differentiating between diverse forms of violence is difficult given overlaps and

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<sup>5</sup> Issues of nature versus nurture, intersectionality (class, race, gender), the social construction of gender and transgender, expectations, etc. are voluminous. We thus encourage examinations of accounting research on these issues by Cooper (TBD); Gallhofer (TBD); Lehman (1992, 2012, 2019), and special issues in AAAJ, AOS and CPA dedicated to these very significant issues.

multiplicities and we adopt here a focus on physical violence. Physical violence is distinctive, it "interrelates with power in the crudest way to the extent that each human being has a body, and this makes him or her inherently vulnerable" (Costa & Grey, 2019: 1575). Physical violence also incorporates symbolic dimensions, impacting our construction of the world, security and our wellbeing and belief. Thus, while our focus is on physical violence our analysis includes overlaps of symbolic and physical violence given its natural intersections with race (Collins, 2019).

In addressing women and racialized violence, a unique feature of this paper is examining global reports, similar to corporate annual reports. The Global Gender Gap Report (GGGR, 2006-2020) is a series of reports disclosing measures of women in economic, education, political and health matters, including those areas identified and related to as "violence". While critical perspectives assert conventional reporting methods are problematic, the viewpoint here is not to ignore but to engage with quantitative reports, considering their tradition in ignoring the disproportionate effects of injustice on communities of color. Doing so reveals their multidimensional characteristics acknowledging and asserting that we can "stake a claim to goals, to values, not currently articulated within the regimes of accounting to which we are subject" (Joseph, 2014: 142). Quantifications are powerful yet often subtle in constituting subjects and social formations. Joining Annisette and Prasad (2017) we extend our examination to consider race as well in the intersection of management and accounting numbers, its accountability symbolism and practices of violence, to challenge the neglect in addressing racial justice issues.

In articulating the sections the paper's main aims are: (1) to illustrate the precedent we have in critical management and accounting literature to research issues of violence and to

challenge neoliberalism, racism, and reports as well as providing alternative accounts; (2) to engage with a specific and underdeveloped area: women, race and violence from a black feminist perspective; (3) to reveal the problematic rhetoric of equality and progress in Global Gender Gap reports that masks the intersectionality of women, violence and race; (4) to illustrate, with counter-accounting and activist perspectives, several manifestations of violence against women, particularly in the racialized Brazilian context.

## 2. QUANTIFYING, NEOLIBERALISM AND TAKING ACCOUNT

Quantifications are problematic because they are "always invested with meaning, potentially disguising as much" as is revealed (Hansen & Muhlen-Schulte, 2012: 1). Measuring and counting is often reified; numbers, "seem to arrest the flow of human activity...[appearing] superior in objective reality than mere words" (Hansen and Muhlen-Schulte, 2012: 1, quoting Starr). As such quantification reduces social phenomenon to simplistic representations where data exercises authority granting power to a machine (Di Russo, 2016). Algorithms and big data even with the best of intentions add precision and science to social processes (O'Neil, 2016).

In dealing with quantification, it seems relevant to mention the quantification systems used to evaluate professional performance and leverage careers. Such systems, by ignoring the context and the resources of each person, in practice reinforce injustices. Therefore, they need re-evaluation, special attention to thinking about the gap between how people think the system works and how the system actually works, as urged by McNamee and Miller Jr. (2004). In this regard, women who have managed to break through the barriers and place themselves in the labor market, outside of households, are evaluated by so-called meritocratic quantification systems, in

line with neoliberal regimes. However, recognizing the plurality found in complex social structures, we consider that, most of the time, this is one of the exact moments in which inequalities are amplified.

We argue that the neoliberal quantification disregard experiences in the intersection of poverty, race, and gender. It is embodied by everyday lived experience and is permeated by violence—in particular sexual and racial violence. Neoliberal quantification reifies numbers and covers up more severe problems in a subtle way. There is a rhetorically self-sufficient argument of equality, justice, and progress building up a particular version of reconciliation instead of revealing the perpetuation of gendered physical violence.

A façade of separating economic and social life is continually pursued in neoliberal regimes with market systems privileged in preparing financial statements and global documents such as the Global Gender Gap Report (GGGR). Neoliberalism is an overarching doctrine and "a strong discourse ... [having] on its side all of the forces of a world of relations of forces" (Chiapello, 2017: 52). While widely studied neoliberalism is a confusing economic doctrine and system of rule, justifying and promoting market processes for individuals, groups and institutions. As Cooper (2015) argues accounting's role in neoliberal regimes "is not simply a question of theoretical niceties ... [these techniques] continue to impoverish the lives of the majority of people" (Cooper, 2015: 64). With its pervasive drive toward market logics and a mentality of pure-markets-are-best neoliberalism is a dysfunctional "romance" of entrepreneurship and individualism (Fraser, 2010). Piketty asserts neoliberalism believes "ever more fully guaranteed property rights, ever free markets, and ever 'purer and more perfect' competition are enough to ensure a just, prosperous, and harmonious society. Unfortunately, the



task is more complex" (Piketty, 2014: 30). Critique includes that under neoliberalism the gap between rich and poor has increased, such that 47.9 percent of the world's wealth is held by the richest one percent (Vara 2015).

### 2.1. Measuring Gender Under Neoliberalism: Global Gender Gap Report (GGGR)

In a neoliberal context of quantification and measurement, there is a report that is widely disseminated and that contributes to the understanding of gender differences: Global Gender Gap Report (GGGR). The World Economic Forum (WEF) publishes the Global Gender Gap Report (GGGR), beginning in 2006 with its most recent publication in 2020. Computing indices aimed at measuring the "relative gap between women and men" (GGGR, 2018: v) there are four key areas (thematic dimensions): Economic Participation and Opportunity; Educational Attainment; Health and Survival; and Political Empowerment. As an overview the initial 2006 report covered 115 countries (152 pages), the 2010 report covered 134 countries (334) pages, and the 2020 report was expanded to 153 countries (371 pages)<sup>6</sup>.

The World Economic Forum (WEF) impacts world policymaking and is particularly known for its Davos meetings of CEOs, politicians, economists and celebrities. It is significant on the world stage and has been the subject of criticism for elitism and negative impact on the world's most vulnerable populations. The Transnational Institute (TNI) remarks, "Davos, perhaps more than any other gathering, epitomizes the way political power and global governance have in recent decades been entrenched into a small corporate elite. This elite have succeeded not only in capturing our economy, but also our politics, and increasingly our culture and society too" (TNI, 2014).

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<sup>6</sup> Information is available online for each year. For example: <https://www.weforum.org/reports/the-global-gender-gap-report-2020>. It is noted that this paper covers only some of the significant issues raised by the 14 years of GGGR publications, hoping further research will follow.

There is much to discuss and question in GGGR. However, publication in journals imposes rules, one of them being space limitations. We also understand that it is important that other people or groups take a closer look at this and other reports that analyze the impact of accounting on society. Thus, in this first work, we decided to focus on the prefaces. This definition is also supported by the perception that the analysis of the prefaces alone has already given rise to very important insights and interpretations. Therefore, they require a careful analysis, a deeper investigation of how the accounting discourse continues to reiterate and reinforce exclusionary and violent practices.

From the analysis of GGGR, some questions arise: how is measurement constructed? What are the assumptions? What is measured specifically in relation to violence against women? It is stated the aim is for "consistent and comprehensive measures. The forum does not seek to determine priorities for countries, acknowledging different economic, political and cultural contexts" (GGGR, 2017: 36). Implying advocacy is not an aim, an accounting-language orientation of comparability is proposed in the reports. The reports endorse data, metrics and technological processes in line with neoliberal ideals as if complex social realms can be objectively calculated, then amplifying it neglect in addressing racial justice issues.

Assessing the GGGR for its treatment of violence toward racialized and gendered women presents numerous challenges given the voluminous documents and calculations. We have chosen to illustrate the mindset of neoliberal ideals inherent in the perspectives of the GGG Reports by providing viewpoints, rationales and assumptions expressed in the preface where the reports set

the stage for their analysis and resulting categories<sup>7</sup>. We describe the GGGR preface for a range of years in Section 3 but before doing so describe alternate ways of knowing, which is the subject of Section 4 where we offer the Brazilian context and counter account.

## 2.2. Taking Accounts from a Black Feminist Perspective on Race, Gender and Violence

Contributing to delegitimizing dominant positions of power, accounting researchers have advanced shadow accounts, or counter accounts. These are used for "systematically creating alternative representations, new visibilities and knowledge of existing situations in order to ... represent the views of oppressed social groups" (Dey et. al., 2010: 1). Measuring restricts what is viewed and erases that which is not "identified" (Spivak, 1996, 2010). As such Chwastiak and Young (2003) question the ethics of annual reports that "rely upon the silencing of injustices ... that sustain an unequal distribution of wealth and power and make such arrangements seem natural and therefore, unchangeable" (p. 548). They suggest that "[o]nly by breaking silence and counter-posing corporate values with alternatives can we hope to free humankind from the limitations of profit maximization" (p. 535). Such research adds to critical accounting's work on counter-accounts, intending to shed light on those aspects rendered invisible by traditional accounting (Gallhofer et al., 2006; Lehman et al., 2016; Paisey & Paisey, 2006; Sikka, 2006). They are alternative societal responses, expressing the "standpoints of the oppressed and underrepresented voices" (Apostol, 2015: 213).

Vinnari and Laine describe counter accounts as "alternative representations of organizations, industries or governance regimes, produced by civic society groups in order to

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<sup>7</sup> Violence in the GGGR was measured and included in the thematic category "Health and Survival". Eleven sub-categories included mortality from birth, disease, accidents and injuries. These categories are rich for an analysis of workplace treatment, medical hazards and suicides. The category of sex ratio at birth, states the report "aims specifically to capture the phenomenon of 'missing women', prevalent in many countries with a strong son preference" (GGGR 2018, p. 4). We note this category is sometimes called a "genocide of females", although the GGGR description is a language sanitized offering a cultural origin. We hope in the future that analysis of these thematic can be explored.

rectify a state of affairs that is considered hateful or otherwise undesirable" (Vinnari & Laine, 2017: 1). Himick and Ruff (2019) are interested in counter accounts as part of strategies of resistance, where "activists reframe the calculation and boundaries of profit in specific ways to resist practices deemed immoral" (p. 2). We thus follow this precedence and support for such practices in Section 4 after illustrating the aspects of measurements chosen by the GGG Reports.

From which lens should we produce a counter account that challenges GGR? We embrace a black feminist perspective, by bell hooks (1994), and its take on race, gender, and violence. An intersectional black feminist perspective argues that we need to think of theory as a liberating practice. In other words, it is a lens that enables critical and reflective processes in our daily lives that guide changes and achieves individual and collective healing. Thus, we propose a dialogue with black, Brazilian, and North American feminist authors so that we can produce a criticism of the GGGR and produce counter accounts that approach activism.

Based on Sueli Carneiro (2011), we reclaim how to portray social imagery in which some people are seen as having incomplete humanity; thus, they do not participate equally in the full enjoyment of human rights. Whether due to the caste hierarchy, territorial disputes, or other problems that make physical and symbolic violence persist. From this author, we recognize the need to expose the historical disadvantages accumulated by social segments systematically exposed to discrimination processes. We also deal with the infeasibility of presenting action models that diverge, in living conditions, from the reality of what we will call targets of counter accounts.

From Luiza Barros (1995), we recognize that local experiences cannot be taken as a parameter for women in general. Each woman experiences oppression and from a place that

provides a different point of view about being a woman in an unequal, racist, and sexist society. This approach helps to demonstrate the misunderstandings related to the GGGR objectives since there is no single "gender gap," but different "gender gaps" between different women, between different men and between women and men from different contexts. The author reveals that the accumulated disparity between black women and white men is much more significant than the disparity between a generic category "woman" (a category that is stereotyping and normalizing) and a generic category "man."

We argue, following Luiza Barrios (1995: 5), that alternative reports should embrace "lenses through which the different experiences of women to reinvent women and men, to escape the standards that establish the inferiority of one to the other." It is essential because, although we belong to different continental societies, the domination system is the same in all of them (Gonzalez, 1988). Lélia Gonzalez provokes us, from a decolonial stance, "to abandon the reproductions of imperialism that massacres not only the peoples of the American continent but of many other parts of the world and reaffirm the particularity of our experience in America as a whole" (p. 79). Counter accounts should address what counts for other nations, recognizing limitations and valuing their own experience.

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Lélia Gonzalez (2018) brought intersectional practice into her writing, though she did not

name it this way. By pointing out the Eurocentrist bias of Brazilian feminism, Lélia Gonzalez (2018) establishes the foundations that structure the contemporary black women's movement. She finds that black women suffer triple discrimination: social, racial, and sexual. In this way they were - and remain - as the most exploited and oppressed people in the Brazilian social structure.

From intersectionality (Crenshaw, 2002), it is possible to analyze the diversity and inequalities that exist between people whose lives are pierced by the social markers of difference or, at least, by two or more axes of oppression. Intersectionality, as a methodological approach, allows cognitive subjects to analyze the various realities existing among historically excluded social groups (Pacheco, 2016: 90).

The oppressed standpoint is an interpretive and political key to confront popular culture and hegemonic knowledge. It is elitist, androcentric, and Eurocentric, devaluating other forms of knowledge from subalterns. Thus, we recall, from Patricia Hill Collins (1989) and the Feminist Standpoint Theory. From this theory it is possible to consider the perspective that oppressed people bring, among others possibilities for black feminist analyzes marked by distinct historical-social hierarchies and experiences that, in turn, endorse the critique of knowledge as something far from reality. (Pacheco, 2006).

From the aforementioned, it is possible to imply that by contemplating the writings of black feminist theorists combined with the strategy of counter-accounts, we will have a series of actions capable of overcoming the historical silencing of black women, of poverty, of violence, that is not allowed to be expressed by its voice until nowadays (Nascimento, 1985). We must insist on the need for an intersectional gaze, for the object of analysis of the GGGR report, because life experiences are different between men and women and, after that, between blacks

and whites (Crenshaw, 2002; Silva, 2016).

### 3. METHODOLOGICAL TRAJECTORY

The contents of the prefaces to the GGGR Report represent violence against specific groups. In our analyses we emphasize violence against women, and more specifically, against black women, because we understand that their life circumstances and contributions to the development of the country are not recognized. In this way these women are and repeatedly are silenced and erased.

The choice of this report was made because we understand that the elaboration of the texts contradicts the objectives proposed by the individuals responsible for the GGGR. The GGGR is presented as is a series of reports that disclose women's measures in economic, educational, political, and health issues, including the areas identified and related to "violence". Contradictorily, the discourses present there, per se, represent violence and silencing, since by reproducing exclusionary speeches and conducts, it keeps women in a minor condition and erases the existence of others, such as black women.

The initial design was to analyze the reports as a whole. However, the initial readings to choose the contents that would be the target of in-depth study led us to another direction. We realized the validity of evaluating the prefaces, since, already in that section where the reports are presented, we identified contents that required special attention. We also evaluated that the analysis of each of the reports represents a greater involvement, besides requiring much more time and a later stage than this analysis of the prefaces.

We analyzed the prefaces of the reports from 2006 to 2020. We identified that in some of

them there were more elements to demonstrate our point of view, to these we gave due emphasis. In analyzing the characteristics of the order of discourse that the reports undertake. In these assessments we realized that the discursive characteristics of the GGGR reach into areas such as the societal, economic, and organizational, in addition to the individual.

The order of discourse of which we address speaks to the idea that the production of discourse is controlled, selected, and redistributed by procedures that conjure its powers and dangers, dominate random events, and dodge its weighty and terrible materiality. The way it is elaborated, the text continues to oppress, carries a specific meaning of how women are to be understood, 'quantified' or framed.

We collected excerpts from the prefaces. We found that several passages were repeated year after year, as if reinforcing positions and framing of the GGGR through the discourse in relation to women. The report works in support of the World Economic Forum.

Thus, in a qualitative approach, with a critical perspective, the corpus was treated based on content analysis. To this end, some excerpts that exemplify the distortions found in the prefaces were trimmed from the report. Excerpts that demonstrate the order of discourse that the report appropriates to determine spaces and behaviors. To mark unequal positions.

It was identified, when comparing and contrasting the prefaces, that there are three levels of implications of the discourse present in the GGGR prefaces, in different sectors: at the individual and citation level; implications at the economic and organizational level; and implications at the social level. As per Figures 1, 2 and 3, below.



## 4. ANALYSIS OF GGGR: WHO SPEAKS, FROM WHERE, WHY, FOR WHOM DO THEY SPEAK?

As previously mentioned, the World Economic Forum (WEF) publishes the GGGR and is praised in GGGR (2006: v) prefaces as being comprised of “global leaders from business, policy-making and civil society”. The goal throughout the GGGR orients the reader to expect change agents and prominent people capable of meeting complexities. Making decisions on relevant matters of the global economy, these architects declare themselves authorized to speak, as well as to determine solutions to world challenges.

The social context is frequently described in quantifiable economic terms, which can be observed in the Forum’s actions and, then, in what is described in the GGG Reports, since the first one, published in 2006. Meanwhile, more complex issues of humanity, such as inequities based on race, gender and class, are not prioritized and, as such, are silenced. From the above, one may speculate on the existence of the process of closure, as described by Sacks (1983).

The above considerations remind us of Althusser stating that whatever may be the Ideological Apparatuses of the State, each and every one of them are aligned towards one result: the reproduction of the relationships of production and, more precisely, of the relationships of capitalist exploitation. In this same sense, Spivak (2010b, p. 26) affirms, citing Althusser: “the reproduction of the labour requires ... a reproduction of the ability to manipulate the ruling ideology correctly for the agents of exploitation and repression.” The Figure 1 presents the excerpts of GGR reports, organized into characteristics and implications of its discourse in terms of gender issues at an individual level. The discourse analysis revealed that GGGR reinforces the objectification of women, the disciplining of women’s bodies, reinstates the undervaluation of

embodied existences, reiterates stereotypes, and neglects voice to women. It only introduces a humanistic discourse when confronted by technological challenges, naturalizing it to raising a better society and positing women as talent and skillful resource to explore technology.

**Figure 1: Discourse characteristics, implications at individual level, and quotes**

Characteristic	Implications	Quotes from preface
objectification of women	misrecognize individual matters through sanitizing and disregarding local conditions	<i>“countries that do not capitalize on the full potential of one half of their human resources may compromise their competitive potential (2006: v)</i>
	women only as possibility of accruing value	<i>“persistent gap between women and men in their access to resources and opportunities” (2006: v)</i>
disciplining women’s bodies	job market power inscribes places for feminine bodies details of these places to their internal organization, and the efficacy of their movements	<i>The forum has begun explicitly to incorporate aspects of gender equality in its measures of competitiveness, recognizing that the advancement of women is an important strategic issue with a potential impact on the growth of nations. (2006: v; 2007: vii)</i>
undervaluation of embodied existences	women play a conformed, deformed and limited role in this crisis scenario	<i>the world has seen the biggest recession in almost a century [...] recovery will require, among other things, the best of talent, ideas and innovation [...] the skills and talent of their female human resource pool (2009: v)</i>
	bodies as countable and gendered differentiated	<i>There are still millions of “missing” women each year because of the preference for sons in some parts of the world. There are too many female infants who do not receive adequate access to healthcare because of the lower value placed on girls, adding to the global burden of infant mortality. (2009: v)</i>
reiteration of stereotypes	women as dedicated to caregiving reinforcing the social division of labor	<i>women—in their multiple roles as workers, as caregivers, as mothers and as the majority of the world’s older persons—are critical to making this transition a successful one. we must think with a new mindset about issues of family and fertility. (2011: v)</i>
voice neglect	2 years signed by 2 genders	<i>Klaus Schwab and Saadia Zahidi (2010: v; 2011: v)</i>
	authors’ positioning disregarding gender issues	<i>by providing a comprehensive framework for benchmarking global gender gaps, the report reveals those countries that are role models in dividing resources equitably between women and men, regardless of their level (2010: v)</i>
	chosen leaders considered as representing women’s voice	<i>multi-stakeholder communities of highly influential leaders - 50 percent women and 50 percent men - from business, politics, academia, media and civil society have jointly identified the biggest gaps in each region, based in part on the findings of this report (2011: v)</i>
humanism emerging from technology	women became ‘human’ in reports only when facing to technology challenge	<i>To take full advantage of new technologies, we need to place emphasis on what makes us human the capacity to learn new skills as well as our creativity, empathy and ingenuity (2018: v)</i>

naturalization of technology skills for raising society toward prosperity and a better world	<i>More than ever, societies cannot afford to lose out on the skills, ideas and perspectives of half of humanity to realize the promise of a more prosperous and human-centric future that well-governed technology can bring (2018: v)</i>
reduce women talent and skill to the need to explore technology	<i>emerging gender gaps in Artificial Intelligence-related skills. In an era when human skills are increasingly important and complementary to technology, the world cannot afford to deprive itself of women's talent in sectors in which talent is already scarce" (2018: v)</i>

History is permeated with examples that disciplining individuals, women especially, is most effective when subtle norms are established and internalized into regulatory-control behavior. In these terms, the body functions as the field (given that forces traverse and constitute the reality of corporeality, there is no force without a body) of multiple forces, convergent and contradictory, in addition to the very place of sedimentation of combats.

Thus, the determination for the harnessing of women's potential in the job market constitutes itself as a form of power. It is noteworthy that the human rights perspective is contrasted with the viewpoint of efficiency, the latter of which is the founding key of these reports: women, as resources which must serve the economy and society and as caregivers to the other half of the population, must have their efficiency be elevated.

In this process, GGGR portrait women in a very specific role in term of potential contribution to economic development, the commodified place granted to women's education, the process of reframing of women in a neoliberal process (from source of surplus value to a profit consumer in the market) and (re)inscribing women to serve the economy and society simultaneously. It also reinstates the symbolic violence of neoliberal logics that disregards imbalances and naturalize business language as sufficient for the understanding of gendered realities. GGGR also sustains barriers with subliminal messages that limits the impact of alternative agendas and reveals traces of racism and sexism built-in in social structures. The

Figure 2 present some quotes that illustrates that discourse characteristics.

**Figure 2: Discourse characteristics, implications at economic and organizational level**

Characteristic	Implications	Quotes from preface
contribution to economic development	potential for production replicating it value as reproductive force	<i>“a lack of highly educated talent is a pressing challenge facing the business world and companies must look at long-term policies to ensure the necessary flow of this talent in the future” (2006: v)</i>
	violent barriers as ‘shortages’	<i>“the advancement of women is an important economic, business and societal issue with a significant impact in the growth of nations,” aiming as “policy-makers and business leaders [...] to address talent shortages [...] and leverage the talents of both women and men” (2007: vii)</i>
	inclusion within the excluded community	<i>by emphasizing the message that gender gaps have an impact on competitiveness and by engaging business community (2010: v)</i>
	reduction of female dimensions to talent	<i>“the key for the future of any country and any institution is the capability to develop, retain and attract the best talent” (2012: v)</i>
	reiteration of economic focus	<i>“people and their talents [...] among the core drivers of sustainable, long-term growth” (2015: v)</i>
	recent openness to the need for equal opportunities	<i>talent is one of the most essential factors for growth and competitiveness. to build future economies that are both dynamic and inclusive, we must ensure that everyone has equal opportunity. (2017: v)</i>
commodification of women’s education	violence by admitting lack of access and defending maintenance of women in educational spaces because it contributes to productive processes	<i>women now account for more than half of the college and university graduates [...]in the current economic downturn we will need the best minds and the best leadership to find the most creative solutions, revive growth and prevent such crises. In other words, we will need to ensure that the minds and talents of both women and men are fully engaged in this process (2008: v)</i>
		<i>as women begin to make up more than half of all university graduates in much of the developed world, there is an increased consciousness that this talent must be given the opportunity to lead (2010: vi)</i>
	early commodification is necessary for economic growth	<i>there is a strong movement around greater investment in girls’ education in the developing world. (2010: vi)</i>
		<i>empowering and educating girls and women and leveraging their talent and leadership fully in the global economy, politics and society are thus fundamental elements of succeeding and prospering in an ever more competitive world (2012: v)</i>
Women in a neoliberal project	resignification them from surplus to profit	<i>businesses around the world are starting to take into account the increasing power of women consumers. (2010: v)</i>
	women must serve economy and society simultaneously	<i>we must also take into account the implications of a shrinking working-age population and consider how efficiently the female half of that population is being leveraged [...] from both a rights perspective and an efficiency viewpoint, it is imperative that we address these topics. (2011: v)</i>

symbolic violence of markets	disregard imbalances	<i>numerous multinational companies have aligned core elements of their businesses and products to support and provide opportunities for women in the communities in which they are active. Businesses around the world are starting to take into account the increasing power of women consumers (2010: vi)</i>
	naturalized by business language	
sustaining barriers	subliminal messages and limiting impact of alternative agendas	<i>several countries have introduced legislation that mandates minimum requirements for women's participation, in both business and politics. (2010, p. v)</i>
	racism and sexism in social structures	<i>[...] and have collectively committed to strategies to improve the use of female talent. (2010, p. v)</i>

Despite admitting the importance of that excerpt as one of the only which recognize how the social roles are rooted into the social fabric, we call attention to how it reinforces certain gender stereotypes, such as that of women as dedicated to the work of caregiving, be it towards descendants or antecedents, treating the social division of labor as a given, taken for granted, something that shouldn't be questioned (Hirata, 2014; Khalifa & Kirkham, 2009).

It is unacceptable to think that some individuals and groups who figure in leadership positions of relevant organizations do mention the “use of female talent,” cognizant, as they should be, of the potential of this affirmation. On the other hand, there is innocence on our part. We understand that stereotypes are reiterated, in addition to the maintenance of the status quo via subliminal messages. It's a violence that we must shed light on whenever the opportunity arises, for it often goes unnoticed.

Our analysis of the prefaces of the Global Gender Parity Group Report shows how hard it is – and will keep on being, for some time – to occupy spaces being simply who we are. Especially because we must occupy these spaces with the constant commitment to breaking with oppressive logic frameworks, as in the examples along this text. This also imposes to us the need to instrumentalize actions that promote the separation of capitalist values from democratic values, as well as from human necessities and fairness.

The discourse analysis undertaken reveals the political side of GGGR and some implications to a societal level. In every edition the report assumes the role of accounting technique in a larger neoliberal project, in which gender has a role in recovering the model in its internal crises, expanding WEF frontiers. The report has the purposes of comparison and to serve as a guide for the elaboration of neutral policies, it disguises important differences in economic, social and cultural conditions between countries; it promotes a neocolonial silencing; focus on qualified evidence-based elements instead of deeper understanding of realities.

GGGR reports also promotes a depoliticization of political arena misrepresent social movements and feminist struggles for this small achievement, putting feminist agendas to the background. Several passages exemplified in Figure 3, reveals the paternalist tone that put women in an agentless position and bring to the up-front several other actors instead.

**Figure 3: GGGR Quotes and Implications in Societal Level**

Characteristic	Implications	Quotes from GGGR preface
report as neoliberal instrument	GGGR as a political project in which gender is relevant considering it may have a place and usage to recover from a neoliberal crisis.	<i>we hope that this report will lead to greater awareness of the challenges and opportunities, in addition to serving as a catalyst for change in both high- and low ranking countries, by revealing those countries [...]the index will serve as a useful tool for policymakers as they define their national priorities by providing them with an understanding of their relative strengths and weakness over time and a mechanism for international comparisons. (2008: v).</i>
	WEF expand GGGR political frontiers	<i>we also launched three pilot gender parity taskforces in mexico, turkey, and japan to foster public-private collaboration on closing the economic participation gender gap by up to 10 percent in each country (2013: v)</i>
defense of comparative 'neutral' policies	disregard important differences in economic, social and cultural conditions between countries.	<i>the country comparisons are meant to serve a dual purpose: as a benchmark to identify existing strengths and weaknesses; and as a useful guide for policy based on learning from the experiences of those countries that have had greater success in promoting the equality of women and men (2006: v)</i>
	neocolonial silencing and soft power decision making strategies	<i>creation of a new gender parity group, composed by "100 highly influential leaders - 50 women and 50 men - from business, politics, academia, the media and civil society" and, as such, would "exchange best practices and collectively construct creative and viable strategies to optimize the use of talent" (2007: vii)</i>



	evidence based instead of deep understanding	<i>measuring the size of the problem is a prerequisite for identifying the best solutions. (2010: v)</i>
	sustain quantification instead of understanding realities	<i>through the global gender gap reports, for the past five years, the world economic forum has been quantifying the magnitude of gender-based disparities and tracking their progress. (2010: v)</i>
	misrepresent historical inequalities among countries and its influence on gender	<i>by providing a comprehensive framework for benchmarking global gender gaps, the report reveals those countries that are role models in dividing their resources equitably between women and men, regardless of the overall level of resources. (2012: v)</i>
depoliticization of political arena	misrepresent social movements and feminist struggles for this small achievement	<i>women have emerged as key civic leaders in the uprising that launched the Arab spring. their role must now be recognized by increasing gender equality in the political arena in that region and across the globe. in the world today, approximately 20 women serve as elected heads of state or government. at the ministerial and parliament levels, the global average is less than 20 percent. a system where women are not represented at the highest levels is both an unequal and an inefficient system. (2011: v)</i>
	put feminist agenda at the background	<i>gender gaps have an impact on competitiveness [...] every moment that we wait entails colossal losses to the global society and economy (2010: vi)</i>
paternalistic tone	present women as agentless depending upon others to gain access and opportunities giving space to the best and brightest instead of attaining to a broader social justice point of view.	<i>we must design new measures to ensure that women are represented in political decision-making (2011: v)</i>
		<i>governments need to “develop, attract and retain the best talent, both male and female” and “in creating the right policy framework for improving women’s opportunities” (2013: v)</i>
		<i>roles of civil society, educators and media are “empowering women and engaging men in the process”. (2013: v)</i>
		<i>companies have to attend to the imperative “to create workplaces where the best talent can flourish.” (2013: v)</i>
		<i>the world economic forum has been among the institutions at the forefront of driving this change in mindset and practice, primarily (2010: v)</i>
	integration of women as recent shift	<i>when women and girls are not integrated—as both beneficiary and shaper—the global community loses out on skills, ideas and perspectives that are critical for addressing global challenges and harnessing new opportunities. (2017: v)</i>

The political arena is repeatedly cited in the reports, during the analysis period, as the space in which gender inequality shows itself to be long lasting and resistant. One may say that the report seems to pay special attention to the economy/politics binomial – understandably, as they are the fundamental power arenas in a capitalist society. However, keeping in mind the

declared desire to promote change, the emphasis on politics is relevant given that change is only possible, as stated by the theory of critical mass, once the oppressed groups can find themselves in the spaces of political representation and power (Etzkowitz, Kemelgor, Neuschatz, Uzzi, & Alonzo, 1994)

We must consider that there are marked divergences and differences between the countries mentioned; furthermore, there are countries which have yet to consolidate basic structures, such as the right to a life free of violence, the right to be born and live with dignity, the right to food, education, and health. Such is the example of Brazil, a case with which we will deal in the following section. Our interest in violence and subjugation of vulnerable populations frames the following section in our descriptions of colonialization, enslavement and silencing through violence with particular attention to the creation of race.

#### 4.1. What Does GGGR (Not) Say About the Brazilian Case?

By treating the data in aggregate, the report disregards the social pyramid that set apart the white man from the black women, especially in a context of inequality such as the Brazilian one. As already discussed, the historical context, intensely reflected on the statistics of violence against women presented in the previous section, establishes how the white man is "entitled" to the woman's body in a sexist and patriarchal culture, marked by the colonization process in which gender violence is potentialized; for the colonizers, white European men, see the enslaved bodies of black and native women as an asset, an ideology historically legitimized by accounting (Silva, Rodrigues & Sangster, 2019). This historic and cultural context is reproduced and perpetuated despite the struggles for women's rights and legal achievements such as the Maria da Penha Law and the Law of Femicide. The recent political retrocession represents a dire threat to recently



conquered rights.

The aggregated data compiled by the GGGR silence this reality. In the 2018 report, the ranking by sub index, in HEALTH AND SURVIVAL, shows Brazil with a score of 0.98, above countries like Denmark and Norway. That is the sub index which would include analyses regarding violence against women; however, by including only indicators related to SEX RATIO AT BIRTH and HEALTHY LIFE EXPECTANCY in the computation of the gap (GGGR, 2018: 41), the report not only silences this reality faced by the country and largely discussed in the previous section, but also claims that the country has reached near-parity of genders in terms of EDUCATIONAL ATTAINMENT and HEALTH AND SURVIVAL (GGGR, 2018: 23)

The difference in gender gap size between the highest-ranked and lowest-ranked countries in the region is about 3.2 percent on Educational Attainment and less than 1 percent on Health and Survival, with six out of 24 countries fully closing their gender gap in education and 12 out of 24 countries fully closing their gender gap in health. Three countries—Bahamas, Colombia and Brazil—have fully closed both these gaps this year.

In order to show how limited it is to reduce a gap to only two indicators, the two countries that were cited as being below Brazil in terms of gender parity have life expectancies, respectively for women and men, of: Denmark, 73 and 70.7 years; and Norway, 70.3 and 71.8; while Brazil has 68.7 and 63.4.

The Brazilian case exposed here shows the fallibility of the strategy of the Forum and of the idealizers of the Report. It shows that it's not possible to assimilate the proposed models given how enormously conditions vary from country to country: some, like Brazil, have yet to address basic issues, while others are concerned with the refinement of matters related to quality of life.

By bringing the analysis of SELECTED CONTEXTUAL DATA, the GGGR gathers a few more indicators, but which are still aggregate and insufficient. As an example, the indicator of MORTALITY, INTENTIONAL INJURIES, SELF-HARM presents that 8.8 women and 67.9 men in each hundred thousand die from these causes, but the aggregate is oppressive by not accounting for the disparities between different groups of men and women. As discussed before, violence in Brazil is strongly linked to social indicators of race and gender; in other words, death has a color in Brazil (Batista, Escuder & Pereira, 2004).

The Brazilian entry for the indicator LEGISLATION ON DOMESTIC VIOLENCE is listed as "yes," but as we have seen, that legislation is relatively recent, springing from struggles led by women, and while these are achievements that should be celebrated, there is still a long way to go before the necessary cultural changes can be effective, and we have faced massive setbacks along the way.

Still pertaining to legislation, the report points to the non-existence of LAW PERMITS ABORTION TO PRESERVE A WOMAN'S PHYSICAL HEALTH and, in PREVALENCE OF GENDER VIOLENCE IN LIFETIME, registers 31 for every hundred thousand as the number of women who face it. We rebound the cry of Lehman (2019) who states that

[...] a random sample of the 149 countries from 2016 and 2018 is provided as a summary of the measure: Albania 31 percent; Bangladesh 53 percent; Brazil: 31 percent; Canada 6 percent; China 15 percent; New Zealand 33 percent Poland 13 percent; Pakistan 13 percent; Turkey 42 percent; Ukraine 13; US 36 percent. With this data, a pervasive violence is evidenced in the category "prevalence of gender violence in lifetime". Most frequently 1/3 to 1/2 of women attest to this form of violence.

[...] In the summary results and analysis there is no mention – a silencing - of the high prevalence of gender violence. It is a conspicuous creation of an invisibility, given approximately 33 percent of all women "experienced physical and/or sexual violence from an intimate partner at some time in their lives" and does not include violence from non-intimate partners which would surely increase the percentage substantively. **How might we provide a different account and accountability?**

#### 4.2. Alternative Account of Gender and Violence: the Life Story of Marielle Franco

In Brazil it is said that "there is no racism in Brazil [...] because blacks put themselves in

their (proper) place" (Gonzales, 1994). However, in a growing movement, the black population is struggling to overcome this historical imposition. With this text, we aim to remember that black people can and should be wherever they wish; this affirmation takes as example the life of Marielle Francisco da Silva (1979-2018), known as Marielle Franco.

Black, female, feminist, poor, raised in the favela, and lesbian, Marielle represented a variety of minorities along her political life. She and her relatives lived in the Maré Complex, a low-income community of Rio de Janeiro. In her professional trajectory, Marielle has been a street vendor, a dancer, a housekeeper, and a teacher of children until she finally managed to raise enough money to pay for her own studies.

After the death of a close friend due to a stray bullet, Marielle decided to dedicate herself to activism for human rights. The sociologist entered the Maré Network and, due to her experience of the reality of the favela, harshly criticized the abuses of power of the police forces. Her criticism was sharply accurate given her inside view of the matter.

Marielle Franco entered, in 2002, the graduation course in Social Sciences of PUC-Rio with a full scholarship offered by a federal government program (Prouni). After graduating, Marielle entered a master's program in Public Administration at the Fluminense Federal University (UFF). In 2014, she defended her thesis, which dealt with the performance of the Pacifying Police Units (UPPs) and analyzed the Public Safety policy of the State of Rio de Janeiro.

In the municipal elections of 2016, Marielle was elected councilwoman of Rio de Janeiro by the Socialism and Liberty Party (PSOL) for the 2017-2020 term with 46,502 votes, the fifth highest vote count. The sociologist presided over the Council Commission of Women, was a

defender of human rights and of LGBTI causes; she represented nascent hope for the community in which she lived and for so many people who lived under similar suffering.

She coordinated the Human Rights and Citizenship Defense Commission of the Legislative Assembly of Rio de Janeiro (Alerj) and is the author of a project that she presented in the Council on Lesbian Visibility day, and which was only two votes short of approval. During the time in which she was able to work her term as councilwoman, she submitted 16 bills for approval in a group of public policies aimed at the needs of black people, women, and LGBTI.

On a Wednesday night, around 21:30 of March 14, 2018, in a street in the central region of Rio de Janeiro, the car in which Marielle rode was hit by 13 bullets, taking her life and the life of driver Anderson Pedro Gomes. She was 38 years old at the time, and he, 39. In the car was also Marielle's parliamentary assistant. They were coming back from an event that was held in a collective space for black women called 'Casa das Pretas'<sup>8</sup> when they were suddenly shot.

Marielle represented hope for many people, whole parts of the population left at the margin of the spaces of power, and who live in extreme vulnerability. She also represented a grave threat to other groups; and thus, they decided to silence her. After all, a black, lesbian woman who knew what she was and knew the reality of the militias, could not be allowed to be in that space of power. They tried to silence her, bury her, but they did not realize they were burying a seed.

Her death is a process that shows just the relevance of representativity and led to the insurrection of various other black women candidacies in the following election. Women gathered in blocs and formed legislative collective mandates, having as example: 'Gabinetona' -

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<sup>8</sup> 'Casa das Pretas' means 'Black Women's House' and is a black feminist movement in Rio de Janeiro

four councilwomen in three different spheres of the Legislative power in Minas Gerais; 'Bancada Ativista' – 9 councilors collectively elected (including a transgender), 10th more voted, in São Paulo; 'Juntas' - 5 women co-chairing a mandate in Pernambuco<sup>9</sup>.

It is in this sense that we invite to reflect on and implement new accounting practices. Practices that turn to the need to include "new accounts", that promote democracy and facilitate, therefore, effectively participatory forms of social organization. An example of this possible positioning is Judy Brown's (2015) dialogical accounting. The principles of the dialogical approach include a proposal that aims to counteract the current forms of narrow managerial frameworks and thus address constituents that are underserved by traditional accounting. Practices based on this approach are inclusive, therefore they will reveal circumstances of plural reality.

We insist on the need for "new accounts" expressed in a more dialogical accounting that addresses constituents continuously underserved by traditional accounting. One that investigates how attention to "democracy" appears; and the implications of any particular model of democracy, vis-à-vis current accounting technologies. With this, we believe it is possible to contemplate attention to demands and proposals that take pluralism seriously. Therefore, allow a critical reflection, as Judy Brown (2009) points out about contemporary organizational practices from different socio-political perspectives.

Three years after the assassination of Marielle Franco, we still have no answer to the question of who ordered her death? There are also no answers about the motivations for the assassination. This reinforces what was stated in Elza Soares' lyrics, when she shouted that "the

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<sup>9</sup> For additional information see <https://exame.abril.com.br/brasil/mandatos-coletivos-conquistam-vagas-em-assembleias-entenda-como-funcionam/>

cheapest meat in the market is black meat. If it were not this way, this crime would have been clarified (blackened) by now.

It's stories like that of Marielle Franco that are silenced by the GGGR when it fails to account for the fact that violence takes very distinct forms when affecting very distinct women, and the struggles they face to get a representative position. It also silences realities and contexts by comparing countries which have undergone very distinct historical processes and establishing the same goals for those who started from very distinct processes and have been exposed to diverse processes of development or exploitation. It is stories like these, of complete elimination of diverging voices and concealment of the genocide of the poor, black, and underrepresented, that the GGGR fails to recognize, does not account for, does not tell. And because it does not tell, it falls to us to provoke the change.

## 5. FINAL REMARKS

We argued in this paper that conventional reporting methods are problematic and must be challenged because quantifications are subtle in constituting subjects and social formations. Sustained by several precedents in critical management and accounting literature, we aimed to recognize issues of gender and violence in GGGR reports, as well as to produce alternative accounts.

Our analyses engaged in black feminist perspectives to reveal the problematic rhetoric of equality and progress in Global Gender Gap reports that masks the intersectionality of women, violence, and race. Also, we produced some illustrations, with counter-accounting and activist perspectives, regarding manifestations of violence against women, particularly in the Brazilian

context.

The analysis of prefaces, from 2006-2020, show the mindset of neoliberal ideals inherent in the perspectives of the GGG Reports by providing its viewpoints, rationales, and assumptions. Consequently, our discussion challenged GGGR's analytical categories and presented different complementary statistics to produced alternate ways of knowing.

Additionally, we dealt with several counter accounts of women and violence, particularly from the Brazilian case, aiming to uncover the drivers of a continuing perpetuation of violence. Thus, the paper grasped personal experiences, collective trajectories and historical constituencies in counter accounts to reveal the hidden site of violence that women face, and neoliberal reports masked. Our counter accounts attempt to overcome the historical silencing throughout an intersectional gaze. And, in doing so, we accounted for the embodied physical violence perpetrated against women in Brazil, a profound wound in our society which couldn't be any further from the concept of closing the gender gap.

We argue that the GGGR ignores, silences, hides, and consequently oppresses the recognition of the intersectionality present in the colonization process which substantiates violence and, mainly, gender violence in Brazil.

As we have shown in this research, it is necessary to stop prioritizing the current technical approach of argumentation. This approach always values the same opinions, i.e. opinions that support the maintenance of structures as they are, and make no room for approaches that are dialogical, or for those that respect difference and take seriously the interpretive and ideological conflicts present in world-capitalist systems. The challenges are immense and significant for those who wish to address entrenched ideologies and structural power relations. But this is the

path to social transformation. For this reason, we insist on the need to privilege all voices by promoting pluralistic and broadly critical approaches in both accounting practices and reporting.

We believe that a more assertive reporting proposal would be to fragment the reports by considering nations with similar situations. It still tends to be flawed, given that within the same country it is possible to find, for example, important regional inequalities. The diversity of peoples must also be considered, their values and ways of positioning themselves in the world. Standardized models can no longer be imposed for such unequal conditions. This ends up amplifying inequalities, because people and institutions and/or organizations are certainly affected in different ways. It is necessary to think and act in plural terms.

We are different women. We are in unequal, racist, and sexist world-systems. This is precisely why we are exposed to different forms of oppression. It is imperative to question the ethics of annual reports that rely on silencing injustices and maintaining inequalities by supporting an unequal distribution of wealth and power. Also by making it appear that such arrangements are "natural" and therefore immutable. Rather than imposing standards that are at odds with the possibilities of adaptation and assimilation, accounting reports need to be able to express reality. And, by doing so, support decision making based on social transformation.

We also contend that the tone adopted in the GGGR report is meant to serve as a model and intends to impose/reinforce a specific role to women – now in a more ample manner – that of lucrative work units, with the necessary exploitation of women's talent and potential

Finally, the analyses point out the problems of the neoliberal quantification that reifies numbers and cover up more severe problems in a subtle way. GGGR prefaces show a rhetorically self-sufficient argument based on equality, justice, and progress to build up a particular version of



reconciliation instead of revealing the perpetuation of gendered violence. Silencing of gender and violence should be withdrawn by alternative counter accounts that go beyond the silence and the concealment provoked by the GGGR.

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