


(IN)EQUALITY REGIMES IN AUDITING: ARE WE ALLOWED TO BRING OUR TRUE SELVES TO WORK?


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ABSTRACT

The literature about diversity in accounting demonstrates the phenomenon of superinclusion, which usually focuses on women's experiences as a universal category. However, it focuses on white women's experiences. In this text, we argue that intersectional theory is a possible way to address that issue since it is a theory based on considering the interactions between sex, gender, race/ethnicity, and sexuality and how these elements and their interactions give rise to an "inequality regime". Embracing this framework, we aim to comprehend the professional development of members of non-hegemonic groups who have reached the partner position in auditing firms. We adopted a qualitative research approach, conducting six in-depth interviews with Big Four partners. We analyzed our evidence using Acker's (2006) "bases of inequalities" and "organizing processes that produce inequality" categories, proposing the empirical category "(un)changing inequality regimes?". This work expands the literature about diversity by deepening the discussion about the inclusion of minority groups in auditing firms, bringing a Latin American view of diversity practices.

Keywords: Diversity. Inclusion. Intersectionality. Inequality Regimes.

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1 INTRODUCTION

Accounting is a historically male environment marked by patriarchal practices (Castro, 2012). One of the professional exercise possibilities of the accounting field is auditing, which is an area of prestige and is, like accounting in general, marked by a professional image represented by the male heterosexual middle-aged man (Haynes, 2017; Edgley, Sharma & Anderson-Gough, 2016).

Facing this predominantly male environment of auditing firms, several papers have analyzed women's experience in this area. Among the topics discussed were the wage and compensation gaps between sex/genders (Ittonen & Peni, 2012; Brighenti, Jacomossi & Silva, 2015); the institutional, moral, and sexual violence that women experience (Bitbol-Saba & Dambrin, 2019); motherhood-related issues (Dambrin & Lambert, 2008), and career growth (Lupu, 2012; Castro, 2012).

It is important to note that this diversity literature focuses only on women's experiences. One of the main criticisms to this scenario is the fact that it considers the "woman" as a universal category (Gallhofer, 1998), privileging white women's experiences (Holvino, 2010), and tending to ignore other aspects such as sexuality (Rumens, 2016; Healy, Tatli, Ipek, Öztürk, Seierstad & Wright, 2017) race, class, and age. This phenomenon is known in the literature as superinclusion (Crenshaw, 2002); that is, it ignores intersectionality aspects and focuses on one social label that excludes people from prestigious places – such as partner positions in audit firms. It is also noteworthy that top journals tend to concentrate their publications on North-American and European experiences.

To overcome this issue, we argue that intersectional theory (Crenshaw, 2002; Collins, 2017) is a possible way to deepen the analysis and understanding of different experiences since it considers the interaction between sex, gender, race/ethnicity, and sexuality (Lehman, 2019) in the construction of an "inequality regime" (Acker, 2006). The importance of intersectionality comes from the fact that it allows us to understand and visualize the collision of structures and the simultaneous interaction between different identities.

In this study, we seek to fill the discussed gap by comprehending the professional development of minority group members who have reached the top of their careers – the partner position – working in auditing firms. By doing so, we aim to answer the question: "How do inequality regimes shape the professional experiences of minority groups working in auditing firms?" We base our study upon Acker's (2006) inequality regime framework that analyzes how the intersection between social labels - especially gender, race, and class - constructs and permeates inequalities in the organization. Thus, Acker's (2006) theoretical framework supports the comprehension and application of intersectional theory to understand organizations.

This work contributes to the literature by deepening the discussion about the inclusion of minority groups in auditing firms, overcoming the superinclusion phenomenon, and broadening the discussion's scope to include other groups besides women. Despite including other voices – such as LGBTQ+, black people, and disabled people – into the diversity debate, additionally, we put forward a Latin American view of diversity practices. Thus, we contribute also by decolonizing the knowledge about diversity in auditing firms and the accounting profession in general.

Finally, we also contribute by creating a more in-depth and more complete view of the companies and by giving a voice and a chance to those who are usually silenced in the professional environment and the academic research literature regarding gender studies, despite being in a prestigious professional place. By empirically giving voices to other groups, we amplify our theoretical possibility of understanding a complex phenomenon.

2 THEORETICAL FRAMEWORK

The concept of intersectionality was introduced in the 1980s as a heuristic term to examine the interactions between discriminatory contexts and political and social movements. It showed that thinking about systems of oppression in a singular, unique way leaves out some of the problems around social justice struggle (Cho, Crenshaw & McCall, 2013). Though it was named only in the 1980s, some of the ideas related to this concept had already been discussed since 1970 in the work *The Black Woman*, by Toni Cade Bambara, which discussed how important it was for black women to notice the relationship between their race, their class, and their gender, so that they may conquer their freedom (Collins, 2017).

The foundation of the concept comes from the fact that the feminist movement did not include racism in their agenda, and neither did the black movement include sexism in theirs. Thus, black women would suffer from racism in the feminist movements and sexism in the black movement (Akotirene, 2019). Formally, intersectionality can be defined as "[...] a conceptualization of the problem which seeks to capture the structural and dynamic consequences of the interaction between two or more axes of subordination" (Crenshaw, 2002, p. 177). Such axes of subordination may be sex, gender, race, class, sexuality, among others, and despite being based on issues of identity, intersectionality is also about power, about how

[...] institutions use identity to promote exclusion and privileges. Through this lens, it is possible to bring to fore the need to sustain a vision of social justice, which recognizes how racism, sexism, and other inequalities work in conjunction to corrode everyone. Furthermore, they do so within a context in which there are people in subalternity, blaming, inclusively, the voices which shed light upon the problems (Silva, 2016, p. 41).

Furthering the discussions on intersectionality, Collins (2000) introduces the matrix of domination. According to the author, this matrix describes, in a general manner, the social configuration in which intersectional oppressions arise; it also highlights how each matrix of oppression should be analyzed within a social and historical context.

More recently, Kerner (2012), based on a theoretical assessment regarding intersectional theory, proposes three dimensions to compose the matrix of domination: epistemic, institutional, and personal. In the epistemic dimension, the author deals with "'racialized' gender norms and sexualized 'racial' representations and attributions – and here, intersectionality also implies a pluralization or an internal differentiation between the usual categories of diversity" (p. 57). The institutional dimension deals with the complex intertwining of racism and sexism in different institutional structures regarding, for example, the conditions of access and permanence in the job market. Finally, the personal dimension encompasses issues regarding "processes of subjectivation or formation of identities with different points of reference" (p. 57).

2.1 Inequality regimes

To better understand the dynamics of gendered and racialized relations in organizations, Acker (2006) developed the concept of "inequality regime," which is considered one of her most significant contributions to the feminist theory (Healy et al., 2017; Benschop & van den Brink, 2018). One of the critical concepts of this theoretical framework is the understanding of inequality in organizations as (Acker, 2006, p. 443)

systematic disparities between participants in power and control over goals, resources, and outcomes; workplace decisions such as organizing work; opportunities for promotion and

interesting work; security in employment and benefits; pay and other monetary rewards; respect; and pleasures in work and work relations.

Regarding the definition of inequality regime, Acker (2006) defines it as "loosely interrelated practices, processes, actions, and meanings that result in and maintain class, gender, and racial inequalities within particular organizations" (p. 443). Such an inequality regime is founded by six components, presented and discussed in Table 1.

Table 1
Components of inequality regimes

Component	Conceptualization
The Bases of Inequality	Inequality is based upon class, gender, and race, but it may also include other social labels such as sexuality, age, and religion. Inequality varies according to the organization and the beliefs regarding the differences between what is considered "normal" and what is "other".
Shape and Degree of Inequality	The shape of inequality may be found in hierarchies - which tend to be gendered and racialized - and their steepness. Regarding the degree of inequality, it is possible to observe it based on wage and power differences, promotion practices, and presence in privileged spaces.
Organizing Processes that Produce Inequality	Organizations vary in the practices and processes used to achieve their goals; these practices and processes also produce class, gender, and racial inequalities. Such a process usually includes (i) general requirements of the work; (ii) class hierarchies; (iii) recruitment and hiring; (iv) wage setting and supervisory practices; and (v) informal interactions.
The Visibility of Inequalities	Visibility of inequality, defined as the degree of awareness of inequalities, varies in different organizations. Lack of awareness may be intentional or unintentional.
The Legitimacy of Inequalities	Despite anti-discrimination and affirmative action laws, gender and race inequalities continue in work organizations. These inequalities are often legitimated through arguments that naturalize them.
Control and Compliance	Control and compliance dynamics are made possible by hierarchical organizational power, but they also draw on power derived from hierarchical gender and race relations. They are diverse and complex, and they impede changes in inequality regimes.

Source: Written by the authors based on Acker (2006).

As shown in Table 1, in Acker's (2006), understanding the organization is central to understanding the inequality regime and how it is (re)constituted daily. Despite being powerful, the framework presented by Acker (2006) has suffered some criticism, such as giving equal 'analytical weight' to all six components (Healy, Bradley & Forson, 2011).

Acker's inequality regime has been broadly used to discuss diversity issues in different areas, such as the experiences lived by Bangladeshi, Caribbean, and Pakistani women working in the public sector (Healy et al., 2011), the perception of Swedish, Danish, and Norwegian academic women about inequality in universities (Seierstad & Healy, 2012), and reflection about professional trajectories (Benschop & van den Brink, 2018). However, there are still some gaps in the literature, such as sexuality, class-based inequalities, and religious differences (Healy et al., 2017). In the next topic, we will briefly discuss the environment and the job market of external auditing, presenting data and findings from previous studies to try to answer whether there is a (real) diversity in this space.

2.2 The environment and job market in audit firms: is there a TRUE diversity?

As a professional exercise field, accounting was historically built by men and for white middle-class men (Haynes, 2017). Therefore, men of lower social strata, women, and people who do not fit the accountant stereotype built throughout the years have found (and still find) difficulties in entering, staying, and growing in accounting professions.

Confirming the profile presented in the literature, the report written by the Association of International Certified Professional Accountants (AICPA, 2018) presents that only 23 percent of the partners in accounting firms are women. Regarding ethnicity, the report shows that 95 percent of the partners are white, 2 percent are Asian, 2 percent are Latinos, 0.3 percent are black, and 0.7 percent belong to other ethnicities. In Brazil, data from the Federal Council of Accounting (CFC) do not discriminate by position, but among all of the professionals registered in the Council as of February 2020, women were still the majority at 42.7 percent, with men totaling 57.3 percent.

One of the more traditional professional fields within accounting is auditing firms. Among the factors characterizing this sector, we highlight that a small number of companies hold a sizable global market-share. Another trait is that just like other service companies, audit firms claim that professional ascension within them is based purely on meritocracy – which is traditionally viewed as a masculine trait –, with the idea of a "clear path to the top of the career" and the possibility of not only becoming a manager, but also a partner and leader in the company (Lupu & Empson, 2015). This scenario demands that professionals who work in auditing companies become even more technically specialized (Lupu & Empson, 2015); in other words, experts.

Historically, the field of external auditing has valued homogeneity in the profiles of their employees, their ability to "fit in," and long work hours as determining factors in reaching success in their careers (Lupu & Empson, 2015; Edgley et al., 2016). Another historical characteristic of external auditing companies – especially the Big Four – is the male environment marked by patriarchal values (Edgley et al., 2016), leading LGBGTQI+ auditors to live in fear of being misjudged and cast out (Stenger & Roulet, 2018). Despite this historically male and homogenous profile, audit firms have shown themselves to be opening to diversity via the creation and dissemination of inclusion and diversity policies.

When analyzed, such policies seem to be related more to economic and commercial interests than to social interests or the promotion of organizational justice and equity of opportunities, even reinforcing gender barriers (Kornberger, Carter & Ross-Smith, 2010; Edgley et al., 2016). Based on this scenario, women's experiences in auditing companies gain increasing importance for both scientific research and practice. Despite the various studies analyzing women's professional experience in accounting and external auditing firms, we note that these works do not analyze the phenomenon of professional diversity under an intersectional lens. Furthermore, few works analyze the professional accounting environment in the context of sexuality and race (Haynes, 2013; Rumens, 2016).

Despite the numerous studies presented before, only a few among them discuss Latin-American experiences, especially in the top journals. The Brazilian context is a propitious context for this study because even with more than half of the population being black, we still live the myth of racial democracy (Silva, Nova & Carter, 2016) in a very sexist, homophobic¹, and violent country². Thus, the professional relations and experiences of minority groups here may be different from experiences in the developed countries that previous studies focused on.

¹ According to the NGO "Transgender Europe" Brazil is the country that concentrates the highest number of trans people murders. Data from Brazilian NGOs shows that every 20 hours a LGBGTQ+ person is murdered in Brazil.

² Brazil's femicide rate is 5th in ONU's ranking.

2.3 Gender, race, sexuality, and accounting

As seen, intersectional theory affirms that different types of oppression are related to social status, gender, race, sexuality, among other social labels of the individual. We will adopt the definitions proposed by Haynes (2013) for sex, gender, race, and sexuality for this work. According to the author, the concept of sex relates to Biology and the male-female binary. Gender, on the other hand, is considered an effect of the social definitions of what it is to "be a man" and to "be a woman." Sexuality, in turn, is related to aspects of desire and eroticism. Race, finally, is also socially constructed due to a racialized society, where the difference is also built based on the skin color, and is used as basis to allow (or not) the entrance and permanence (Annisette, 2003; Davis, 2011; Silva, 2016).

Despite their different definitions, Haynes (2013) affirms there is a common element to these three concepts: identities and power relations. To Haynes, gender and sexuality all become spaces for power relations based on the social concept of "natural," be it in the personal or the professional context. Rumens (2016) criticizes the lack of research that discusses sexuality in the context of accounting and highlights the efforts made by the Big Four companies to expand their diversity policies to LGBTQ professionals. Nevertheless, he emphasizes that the label of LGBT-friendly does not prevent companies from discriminating against people based on their sexuality.

In the context of race, academic literature shows that accounting companies have excluded black people in favor of white people (Annisette, 2003), discusses the main barriers faced by black women in the academic field of accounting, and the phenomenon of social closure (Silva, 2016). This phenomenon happens when a self-selected elite professional differentiates himself/herself from other professionals, who are considered less qualified or competent (Silva, 2016). In this way, a lack of services for the market is created and then granted a condition of monopoly by expertise, establishing the professional status of that group (Annisette, 2003).

Despite the different oppressions exerted by the aspects presented in the various matrices of domination (Haynes, 2013), the experiences of the professionals belonging to different minorities are similar in that they differ from the image of the "standard auditor." Another common factor between different minority groups is that the accounting environment's rites, paces, and symbols are based on the white, middle-aged heterosexual, cisgender man. Thus, the processes of socialization selection in that environment do not contemplate individuals who do not belong to this "old boys club".

2.4 Becoming an expert: is this the path to professional ascension?

Though there is the possibility for professional ascension in the external auditing companies, various studies have shown that this path is more tortuous and less precise for professionals who do not fit the historically constructed and expected profile. Among the main phenomena explaining the difficulties of female professional ascension is the Glass Ceiling, which is a series of subtle barriers that impede the ascension of women into positions of higher prestige and social value, as well as maintaining sexual inequalities. According to Pinto (2017), these barriers may manifest themselves via 'jokes', administrative policies, metaphors, language use, etc.

Pinto (2017) shows, based on data from Brazil's National Registry of Independent Auditors (CNAI), that the female presence in the field of auditing in Brazil is around 20.09 percent, going as far as to be 0 percent in some states, pointing to a possible occurrence of the glass ceiling effect. The author (Pinto, 2017) also highlights that to maintain the CFC registration as an independent auditor, one needs to accrue at least 40 points in the Program of Continued Education; this highlights the importance of constructing expertise in the profession. It is a possible aggravating

factor that may help explain the low number of women in the profession, considering that a long time is needed to accumulate these points.

Another metaphor used to explain women's professional ascension in the job market is the image of a labyrinth. Lupu (2012) builds on this idea when studying the French Big Four companies in a study based on 23 interviews and the concept of "vertical segregation" as a factor limit women's access to higher positions. Lupu (2012) also argues that the metaphor of the labyrinth is more suitable to explain the phenomenon because it portrays the rises and falls, the dead ends, and the confusing path to the top of the career, as opposed to the clear path filled with invisible barriers depicted by the metaphor of the glass ceiling.

Among the paths chosen by the participants of Lupu's (2012) research to reach the partner position is adopting uncommon paths, such as acquiring a broader and more managerial view and developing commercial competencies to become a leader. The development of commercial competencies is a paradox in the literature since it shows that the companies value economic and financial returns when promoting individuals instead of these individuals' technical competencies.

3 METHODOLOGY

To achieve our research purpose, we have adopted the qualitative research approach and, as a strategy, the basic qualitative study (Merriam, 2002). The evidence construction occurred through semi-structured interviews, conducted between April and July 2018, based on an interview guide developed by the authors. The interview guide was initially elaborated based on the literature review and personal and professional experience of the authors. After constructing the initial guide in the form of a research methods matrix, we conducted two pilot interviews. The guide was presented to and discussed with specialists in a graduate-level class about qualitative research methods. After the discussion, we modified the guide to improve it.

To conduct the interviews, it was necessary to intentionally select people who fit the intended profile as informants of this study's central objective: comprehending the professional development of minority groups working in auditing firms who have reached the top of their careers – the partner position. Thus, the participants had to fit two criteria: (i) be a partner in an external auditing company, and (ii) be part of a minority group. To conduct the pilot interviews, we chose a female LGBTQI+ former auditor and a male black former auditor, both of whom have reached the management level. We based the choice for former auditors on the idea that former auditors would be more open about their experiences as auditing professionals, despite basing their interviews on memories and not on current experiences.

We present the final group of interviewees in Table 2. It is composed of eight professionals who accumulate 148 years of professional experience in auditing. Among them are a transsexual person, a gay person, a disabled person, and a black person. We adopted pseudonyms to preserve the anonymity of the participants. Our chosen pseudonyms were the names of people who fought for these rights but did not necessarily have the same social labels as the participant.

Table 2
Research participants

Participant	Acácio Almeida*	Marcia Rocha*	Helena Vieira	Mariele Franco	Érika Hilton	Jean Willys	Douglas Belchior	Marcelo Rubens Paiva
Intersectionality markers	cisgender hetero black man married with kids	cisgender homo white woman married with no kids	transgender homo white woman with no kids	cisgender hetero white woman divorced with kids	cisgender hetero white woman widow with kids	cisgender homo white man married with no kids	cisgender hetero black man married with kids	cisgender hetero white man with physical disability with no kids
Professional experience in the current firm	12 years	Six years	13 years	24 years	30 years	30 years	31 years	Two years
Length of interview	52:02	64:53	77:46	73:46	67:43	90:17	58:39	59:53

Source: Elaborated by authors. The participants marked with an asterisk were part of the pilot interviews.

The interviews were recorded with the authorization of the participants and transcribed from audio to text. The transcriptions were then read to identify excerpts that dealt with similar experiences and could be grouped, using a template as a grouping tool.

We carried out the analysis and interpretation employing thematic categorization drawing upon two theoretical categories of Acker (2006): "bases of inequalities" and "organizing processes that produce inequality." We chose these categories because they help us understand not only how prejudice and discrimination permeate our interviewees' professional trajectories, but also how the organization's process creates and permeates the inequality regime. Additionally, during the coding process, we found a tension between the need/desire to change the auditing firms' environment and the resistance of some groups. Because of that, we have created the empirical category "(un)changing inequality regimes?". During the analysis, we found how different social labels are intertwined and construct intersectional experiences. Despite the reduced number of interviews, we have categorized 310 transcription excerpts.

4 RESULTS AND DISCUSSION: (UN)CHANGING INEQUALITY REGIMES?

4.1 Bases of Inequality

As Acker (2006) discussed, the bases of inequality vary but usually encompass class, gender, race, sexuality, and physical ability. To have a deeper understanding of the bases of inequality in audit firms, we have asked our interviewees what, in their opinion, constitutes discrimination and prejudice, as well as whether they have suffered any discrimination and/or prejudice in the workplace.

Our participants consider both discrimination and prejudice to be bases for inequality. In the excerpts, we also noticed that both prejudice and discrimination relate to the feeling of being excluded, considered less capable, and getting fewer opportunities just "because of your living

condition" – which highlights, also, that there is no choice in it. Therefore, the excerpts show that discrimination is related to not being permitted to be who you are since you were born to our interviewees.

Prejudice? I think I... I never suffered it...

Some interviewees relativized the situations or oppression, attributing them to unawareness, or ignorance on the part of the agents involved, referring, interestingly, to these agents' need to be educated to stop causing harm.

*[...] I want to believe that in... the majority of cases, [it was] due to, to... **ignorance, right? You do not know... sometimes you do not know... and you fear it.** Or you do not know, and you try to... push it away.*

*I think I [faced] some... **prejudice**, because I worked in... in [STATE], right? [NATIONALITY] clients, mostly, yeah? So then... you saw some... I will not say discrimination, but a specific... curiosity or even discomfort.*

Phrases like these appeared in the interviews alongside claims that the auditing firm's environment has, at times, been home to substantial prejudice. It shows incoherence in the view of some interviewees – or, further, denial of prejudice, which, for Alves and Galeão-Silva (2004), is one of the biggest challenges faced by the diversity programs of Brazilian companies. Such discussion is also supported by Acker's (2006) theoretical category "the visibility of inequalities." This category discusses the degrees of awareness of inequalities – which in some cases tend to be ignored or made invisible by managers and workers, intentionally or unintentionally (Korvajärvi, 2003; Acker, 2006; Healy et al., 2011).

It is noteworthy that despite some participants stating that they did not suffer any prejudice or discrimination, they all have benefited from diversity policies – and those benefits sometimes extended even to the leaders of those diversity committees – which leads to some possibilities: they were using an official discourse posed by the firm when they say that they have not suffered from any discriminatory situation; their lack of awareness of situations regarding prejudice and discrimination may be the result of their socialization as partners – in other words, members of a dominant group; or the lack of awareness about such situations may be taken into consideration when indicating people for being committee leaders because people who are unaware of these issues may reproduce the epistemic and institutional violence unconsciously.

The discussion above resonates with the Bourdiesian concept of symbolic violence (Bourdieu, 2019), which is "gentle violence imperceptible and invisible even to its victims" (p. 12). In other words, even if the interviewees faced a situation involving prejudice and/or discrimination, they may still not be aware of it as such.

Deepening the discussion about the bases of inequality, we have coded 129 excerpts regarding this theoretical category. Some excerpts reinforce the idea of auditing firms as a male-dominated field permeated by sexist practices. Some excerpts present the idea of a changing space, therefore creating a tension between change and permanence (which will be discussed and analyzed later). Considering this male-dominated field, the male identity is a privileged one. Thus, LGBTQ+ people and women tend to suffer some prejudices and discrimination during their careers. As a strategy to overcome such prejudices, some people – mostly gay men – tend to shape their identity to be as similar as possible to that of straight men.

I learned how to man up, and soon after, I was promoted and started managing my teams, and shortly after, I was a supervisor, and then I was in [ANOTHER COUNTRY]; within 4-5 years I was already leaving this country with a pre-executive function.

*So, I think **this masculinization process is what allowed me** to have a career.*

Such strategies are found in other studies (Stenger & Roulet, 2018) and reinforce not only the idea of men being a better fit for auditing firms but also the idea of auditing firms not being a place for women, which helps us understand why there are so few women as partners in auditing firms (Lupu, 2012; Castro, 2012). Another participant stated that "*especially the feminine among the masculine did not have any space back in that time; you were not allowed to speak openly about being gay.*" By these excerpts, we can see how the notions of gender as a social construction – related to what it means to be a man and be a woman – create an unequal environment for women and LGBTQ+ people.

On top of that, we see how the concept of gender permeates not only women's careers but also LGBTQ+ people's careers. This intersection of gender and sexuality is explained by the opposition our society creates between man and woman (Bourdieu, 2019). We also understand how the masculine identity is held as a pillar of the auditor's identity (Anderson-Gough, Grey & Robson, 2005). It is also essential to consider that usually, homosexuality is disruptive of organizing processes because it flouts the assumption of heterosexuality. It still carries a stigma that produces disadvantages for lesbians and gays (Acker, 2006, p. 445).

Still analyzing the excerpts coded as bases for inequality, we found a clear example of how intersectionality works in practice in the LGBTQ+ community.

So, I think gay men already have another role. Now, the lesbian, in my view, she still suffers a lot because the lesbian usually tends to be sexualized by men and, at the same time, be excluded by women: "Wow, this woman will grab me!"... those things have nothing to do with that, it seems, right?

I think it is still a very delicate terrain, very delicate. Furthermore, the reaction within the acronyms, I think, is still powerful. Like, now that the LGBs have conquered space, the Ts appear. I say: "What do you mean, people? Wasn't LGBT the acronym?" Furthermore, within the Ts, [people] say you are not transgender, that to be trans you have to have A, B, C, D, F, G, H, and such traits.

The excerpts show us how even inside the LGBTQ+ community different people tend to suffer from different kinds of prejudice. The first excerpt shows us the intersectionality between sexuality and gender, with lesbians being oversexualized by men and, at the same time, marginalized by other women. The second shows that trans people feel excluded even within the LGBTQ+ community. Such examples show us how the domination matrix changes according to the social context and that feelings of segregation and privileges happen even between minority groups.

Regarding the gender discussion, our findings suggest that women tend to suffer prejudice and discrimination in auditing firms for different reasons – such as pregnancy, marriage, and the sexual division of labor – and that audit firms are still an environment with patriarchal practices, where men tend to benefit other men. Such findings are presented in the following excerpts:

However, the fact is: it is harder [for women]. Because you have tremendous pressure from your boyfriend, husband, mother-in-law, children, ETs, God, everyone, and someone else ... that you are working too hard, you are not taking care of each other, because the woman should take care, right?

So, for starters, for example, I could only go to work in a skirt, which on cold days, for example, was ... It was quite complicated, at the time there was no thick pantyhose, we had to wear two pairs, had limitations on what lipstick color you could use...

*Then I went on to become a partner, to become a partner they looked at my whole life, for example, I had a meeting to **explain why I was named single, married, divorced, and remarried.***

If you only have a hundred dollars to raise, it is easier to explain to a woman that she is respected, dear, beloved ... The pat on the back works best with her. That he has less risk of her putting him on the wall, "If you do not give me the promotion, I will leave the firm ... If you do not raise my salary, I ..."

A feature that seems to be under-studied in the diversity discussion on accounting research is ageism. The discussion about ageism considers that aging, in an anthropological view, is a social and historical fact represented by the variability of how aging is conceived (Cepellos, Silva & Tonelli, 2019), and there is research that demonstrates that men and women experience aging in different ways in organizations and management (Itzin & Phillipson, 1995; Jyrkinen & McKie, 2012; Meliou, Mallett & Rosenberg, 2019). Considering this discussion, we found an intersectional prejudice regarding age and gender in the auditing firms.

We were a very macho culture, had several meetings that I went to do with clients because I was very young and had much exposure for speaking English, who asked me if my boss would not come if I were the secretary if the partner would not go.

[Becoming a partner] it was hard. Because I was very young and I was a woman.

I remember at that time, for example, I started using a hairdo, which was a strategy for me to look older.

The excerpts above from two different women occupying the partner position show how the intersection between age and gender damaged both of them during their professional trajectories. Both interviewees stated that they had to prove themselves twice: because they were women and because they were young, which is an intersectional problem between age and gender (Jyrkinen & McKie, 2012; Cepellos et al., 2019). Lastly, we also found that class and race sustain the inequality regime in auditing firms, and there is an intersectional relation between them. According to IPEA (2015), there were 204 million people in Brazil, of which 110 million are black, which means that 54 percent of the Brazilian population is black. Despite being the majority in number, the social indicators for black people are always worse when compared to white people (e. g. unemployment rate for white men, in 2009, was 5.3 percent, while for black men was 6.6 percent; for white women, 9.2 percent; and for black women, 12.5 percent). Such data reinforces the myth of racial democracy (Silva et al., 2016).

Look around you. Where are the blacks? A black man in Brazil is ... just marginalized.

[...] If you already make it a first-rate college rule, forget it! Who are the blacks who graduate from college ... Very rare! The second is English. Who, as a black man, speaks English fluently? Who has fluent English? They are few.

You are talking about meritocracy ... but because you have different socio-economic conditions.

The excerpts show how black people are socially marginalized in Brazil, which is reflected in the auditing firms. Two of the excerpts presented discuss the hiring process and the requirements for that hiring process – being alumni in a top university and speaking English –, which most black people do not have access to because of their social and financial conditions. The last excerpt resonates with the idea of the myth of racial democracy (Silva et al., 2016) and the importance of recognizing our privileges because "one privilege of the privileged is not to see their privilege" (Acker, 2006, p. 452). Such examples demonstrate how the intersection between race and class works, also helping to constitute and maintain the inequality regime that permeates auditing firms.

4.2 Organizing Processes that Produce Inequality

After understanding the bases of inequality it is important to understand how firms' routines (re)produce inequalities. To do so, we have analyzed six categories coming from both Acker (2006) and Healy et al. (2011): (i) Organizing the general requirements of work; (ii) Organizing class hierarchies; (iii) Recruitment and hiring; (iv) Wage setting and supervisory practice; (v) Informal interactions while "doing the work" and; (vi) promotion practices.

The first category relates to the general image and requirements of the profession. In the auditing diversity literature, previous studies found that the image of the auditor is usually related to and represented by white straight men (Duff, 2011; Stenger & Roulet, 2018), who take on long hours of work and usually travel a lot (Lupu & Empson, 2015). In our findings, we also found evidence that strengthens such discussions. Another relevant point is how entering the auditing profession changes the person.

*It was customary to say **the organization shapes its behavior, and the auditor at that time was almost an investigator**, you know? That person who does not appear, wears a blue suit, is always at the back, in a secret room, got it? It was another kind of relationship. It did not fit; it was not when you saw men wearing a pink tie to work, even having a beard was not allowed back then. Obviously, no one said that, but you did not see it.*

The excerpt discusses how the auditing firm shapes one's behavior, which may be understood as a part of the socialization process. Thus, the firm does not shape only the behavior, but also the professional identity (Gendron & Spira, 2010; Daoust & Malsch, 2019). The excerpt also discusses the image and role of the auditor and relates it to the image of an investigator and someone who should stay in the background.

Finally, we also have evidence discussing the importance of not only behaving like an auditor but also looking like one, highlighting the importance of conforming to a dress code. The discussion about the dress code relates to socialization processes (Carrington, 2010), but it also works as a way of controlling people's bodies, which is discussed by Bourdieu (2019) in the concept of bodily *hexis*³ and as a way of imposing the sexual and social differences.

*And then, **I would stay the whole day stuck in a room working with papers**. Moreover, I think, after a month, I wanted to quit. I said: "Look, this is boring. I do not like it." Then, at lunchtime, this supervisor I had, who I said was very patient, she took me to a store, pointed to this little shoe from [BRAND], a skirt, a blouse, and said: "Look, buy these this month, start coming to work wearing this, and I will let you out of that room." And then, I started to leave that room and interact with people, and then I became an effective employee, and my career started to move forward.*

*Nevertheless, I mean, after reflecting, there were indeed prejudices I experienced. So, to begin with, for example, **I was only allowed to wear skirts to work, which, on cold days, for example, was...** It was very complicated. At the time, there weren't any thick pantyhose, we had to wear two pairs [over each other], and **there were limits on which colors of lipstick we could use...** Even after quite some time, I mean, ten years after that, when I came to [COMPANY], **the culture still didn't allow, for example, tattoos or piercings.***

We can observe in the excerpts above that women's clothing has always been standardized. That deviation from the standard would lead the employee to be assigned to tasks in a closed room, in which she would have no contact with neither customers nor coworkers. We found that the dress code, the image – and, consequently, the female workers' identity have gone through a process of

³ The body *hexis* relates to the notion of the body and image in the insertion of the individual in the field, as well as how the body and image can be controlled by elements such as dress codes.

masculinization. This process does not refer only to the dress code but also to women's invisibilization in male-dominated environments, such as meetings. This control of women's bodies is also related to masculine domination and the importance of creating an opposition between how a man should look and how a woman should look and dress (Bourdieu, 2019).

Regarding the culture of long hours of work, previous studies found that it does not matter which position one occupies and the level of autonomy one possesses in auditing firms, there is always an expectation of overtime working, and this culture tends to be naturalized (Lupu & Empson, 2015). This culture is one reason women face difficulties in achieving higher positions (Haynes, 2008; Lupu, 2012; Castro, 2012). Another feature of the auditing firm culture is the "up or out" policy, in which you either get promoted or fired (Lupu & Empson, 2015) and the current market-oriented culture (Picard, Durocher & Gendron, 2017), meaning that one has to deliver results, paying one's way to diversity and inclusion, and conforming to the 24/7 availability unwritten policy, whether a man or a woman, as shown in the following excerpts.

*[Discussing work-life balance] My wife, who says so [...] because then, I would say, sometimes, **you cannot be where you want to be because you have a particular obligation, right?***

*Furthermore, even then, for me, **I have to go out, travel a lot, always be with men, have dinner out and stay late ... This is difficult for a person who has a boyfriend, who has a boyfriend, who has a husband ... The person calls you at the hotel, ten o'clock at night, the person is not ... Of course the person who has ... would disturb the relationship, right?***

*So **nobody is paying for diversity practices, on the contrary. I am an executive, and I deliver my results. Gradually they realized that. Are they accepting me? I do not think that everyone will.***

*What is the complaint that we have about, if complaining was one thing, it was prejudice ... **blatant prejudice, because if I did not deliver results, They could say: "Look, we are playing diversity".***

Such a culture, in our findings, seems to work in two different ways. In a good way, minority groups tend to use this productivity-oriented culture as a way of overcoming prejudice and prove their professional worth, so no one can undermine their existence in the firms since they are bringing new clients and income, so they are "paying for diversity practices." So, they might be using their expertise and competence as a bargaining chip, buying their freedom to be who they are.

At the same time, this culture tends to bring a conflict between professional and personal life, which, considering the sexual labor division and the social arrangements regarding parenthood (Haynes, 2008; Dambrin & Lambert, 2008), tends to damage women's careers more than men's. So, for women, working long hours can prevent them from even starting and maintaining a relationship, conveying a work-life conflict, while for men, it means "you cannot be where you want," which affects the work-life balance.

The second category – organizing class hierarchies – relates to how bureaucratic and textual techniques are used to reproduce existing inequalities. Such discussion also relates intrinsically to promotion practices. Thus, both categories will be analyzed together. One feature of the auditing profession is the promise of a clear path to higher positions, with every promotion made solely considering one's performance – which seems to be an egalitarian practice. Nevertheless, as previous studies have found, this promise is usually broken for women (Lupu, 2012). Almost all of our interviewees started their careers as trainees and are currently occupying the partner position.

During the interviews, they talked about how the promotion process happens. One of them states that promotion practices happen on annual evaluations and that staying out for six months – which usually happens for maternity leave – can damage your career. This uncovers how auditing

firms design promotion practices to keep a clear hierarchy that privileges promoting men over women (Haynes, 2008; Dambrin & Lambert, 2008; Lupu, 2012), bringing us the reflection: should auditing firms aim for egalitarian practices – considering that all people are equal – or having equalitarian practices – acknowledging and respecting people's differences? Is equal better for everyone?

Regarding recruitment and hiring, we have already discussed some preferences – such as top universities and being fluent in English– but it is important to have a broader and more in-depth understanding of the process. Acker (2006) argues that usually, white bodies are preferred over black bodies for most professions. She also argues that society believes that female bodies are appropriate for some jobs, while male bodies are a better suit for others. In our findings, the research participants declare that the auditing recruitment and hiring process tend to be as neutral as possible, but it can have some unconscious bias.

As affirmed previously, most of our interviewees started their auditing careers as trainees. They described the hiring process as a long and challenging process that usually encompasses at least three phases: tests about logical thinking and accounting, case solving, and an interview with partners.

The interview with partners is a point that should be considered carefully because most of the partners are white, middle-aged straight men. Therefore, as they tend to hire people they see themselves in, this creates a vicious cycle of white straight men hiring more people with the same profile. Despite this consideration, our interviewees declared that nowadays, firms are trying to adopt more egalitarian practices in the hiring process. As an alternative to overcome unconscious bias and prejudices, one interviewee suggested that firms should adopt the practice of blind recruitment regarding both gender and race.

Nevertheless, even if the auditing firms adopt blind recruitment to overcome unconscious bias, another issue they must face is permanence. An interviewee stated: *"it hires 50 percent men, 50 percent women and... women leave and men stay."* When analyzing the category Wage setting and supervisory practices, we did not find any evidence regarding wage-setting – despite previous studies have presented evidence of wage differences between men and women in auditing firms. Especially about supervisory practices, our evidence allowed us to realize that auditing firms are adopting supervisory practices that are closer to mentoring and role modeling than supervisor and subordinate relations.

Mentoring programs may be used to improve professional development and professional identity and are being adopted by auditing firms to retain female workers. Finally, our last category – Informal interactions while "doing the work" – describes and analyzes how interactions between peers and clients in informal contexts – such as happy hours' meetings and lunch – may also reinforce inequalities.

These informal conversations in bars, etc., I tried to frequent those environments, although I did not identify much with that, I tried to attend for the sake of the relationships. That they said: "Look, I will tell you something: growing in corporate life, you will have to ... er." They said: "You are very polite, you know? You have to become a little more 'man'." I feel in a way that in that context, they were advising me.

When I was having lunch with the partners, what bothered me most was that I could not participate very well in the discussions, I did not think it was cool. Their subject ... [laughs] I did not participate. "No, because I went to [CITY]... in my ranch..." and I had nowhere to go, I had nothing to say, I never went to [CITY], I don't even know where it is. So, I did not have much business [being there].

So yeah, there was ... there was much hazing, but also this united ... ahm ... more, right? Because you went through some jokes, but ... created a bigger [sense of] union, right?

As we can see, the informal interactions between peers usually are based on mutual interests. When our participants tried to fit in into these interactions, they faced barriers such as a lack of mutual interests or class inequalities. These interactions also worked as a ritual for the newcomers, being, therefore, part of the socialization process. In conclusion, we can see that gender, class, race, and sexuality differences are found in auditing firms' daily routine and not only explain male dominance but also reinforce it in most situations.

4.3 (Un)Changing Inequality Regimes?

During the discussion of both categories, "bases of inequality" and "organizing processes that produce inequality," we found evidence showing tension between a changing of the inequality regimes and the feeling that audit firms are still the same sexist and racist social context that they have always been. We understood that this change movement comes from the personal motivation of minority groups who want auditing firms to be a better environment for the next generations.

*My ideal is that each person I train becomes a supervisor and forms a team too, so I... **I think it is one of the places where this transition from poor to rich can still happen with a certain naturalness** and I also think that the other two frontiers that the Brazilian market had are much more closed today.*

We also found that the cost of becoming partners for our interviewees was high – and possibly higher than that same cost for straight white men – not only regarding time but also in emotional intelligence and resilience as they had to learn how and when to fight in order to demand the respect of their peers. Along their trajectories, our participants found different strategies to overcome prejudice and become partners, such as having higher performance – as discussed previously – and becoming indispensable specialists.

*Gradually you go there shaping, shaping and shaping people, but at the same time you are shaping, so **I had to realize that I would need everything I had from rational intelligence, I would need to triple my emotional intelligence so as not to feel expelled from that environment, right?***

*I think it has a lot to do with my position, not necessarily as a partner, but also due to my knowledge. **The staff cannot help me. I am the person who knows the most about international accounting standards.***

Despite their efforts to change the environment of the firms they work, our participants know that to achieve equality in a deeper and broader sense, it will take a long time and a lot of continuous hard work and innovative strategies to overcome not only prejudice and discrimination but the desire of some to keep the inequality regime and maintain the status quo. Finally, some studies have defended that firms are only adopting diversity policies for purely economic reasons (Kornberger et al., 2010). Therefore, we question: are auditing firms **walking towards diversity**? Talking to our interviewees about these policies, we found two meanings constructed around it: (i) the demand for firms to become more inclusive, and (ii) the challenge of reaching the ideal of diversity.

*It used such a traditional culture. **That started to change both in the market and inside the firm... So, nowadays, we already have another culture... more open to diversity...***

*Of course, it is still a challenge; we are going through a significant transformation, we have different people from different generations that must... learn to get along [...], **but I think that it is a change that is not only internal, right?***

The market itself wants it, the young people who come into work with us want it, the people who are already here want it...

The excerpts above highlight three agents who demanded the start of the cultural shift: the market, the prospective employees, and the current employees in the firms. Therefore, we can conclude that the process of change happened from the outside in (external audience, clients, and prospective employees) and that it can be divided between those who personally feel the difference and those who become allies despite not being part of the minority groups. It also seems safe to assume that in Brazil, firms also face an additional demand that comes from other countries in which the company also operates, pressing the company for a global stance on these strategic and critical issues.

According to the literature, as observed by Wood Jr. (1992), in order to reach higher levels, organizations must adapt and understand that changes are essential. However, the strictly structural view of change must be left behind in favor of a humanist view, such as, for example, one turned towards social issues. In his study about organizational change, Pettigrew (1996) states that questioning old beliefs can provoke some changes and, in this scenario, proposes some factors that may facilitate cultural adequacy, factors which he calls "key administrative activities." Among these, we highlight the importance of having an external context that is receptive to change, such as the more significant movement for respecting diversity, as well as the engagement of leaders, factors observed in the interviewees' speeches when they talk about projects aimed at minority groups in the organization.

[...] I feel strongly, inside the firm, the sense that diversity exists, both in society and inside the firm... Nevertheless, inside the firm, it is less than it is outside. I feel that everyone is convinced that it is wrong, that exclusion is wrong [...] But, we are still working, we are still in the process of changing the reality to reach a more diverse internal society which better reflects external society.

*[Discussing the process of coming out as LGBTQ] Now, to my great surprise, it was very natural, with the customers, it was even easier than in some internal environments. **They generally welcomed me** and etc., **but with some people, I felt some difficulties**, yeah? Furthermore, with the customers, it was so easy, and **I became surprised by the number of stories that I heard** people that reached out to me to tell: "Wow, it is great that you did it!" Furthermore, even: "My daughter is a lesbian."*

*[...] it is a very genuine discourse, but obviously, there's still a huge work to be done towards building awareness, training, what you should do, what you should not do, you know? It is a long way to go, **the company reflects society**, so it is not difficult to see what society thinks, or at least what a part of it thinks. So it is a long way ahead, but I think companies like [COMPANY] have no discourse, they only have actions, and we will have to fight.*

This second group of excerpts emphasizes the importance of firms reflecting the society they are a part of, but also remind us that much work is required to achieve this goal. In this group of excerpts, it is also worth noting that in the view of the participants, the inclusion policies in the firms for which they work are leaving the realm of ideas and being put into practice. This perception goes against the findings of Edgley et al. (2016). The difference in the research methods can explain this divergence of results once our study considers the views of the partners themselves. At the same time, the work of Edgley et al. (2016) analyzes documents and social media.

Policies and actions for the inclusion of minorities are fundamental because, in addition to promoting social justice, they help reduce the feeling of displacement expressed by employees who are already working for the firms and who do not fit the professional stereotype. In addition to diminishing that feeling, those policies and actions legitimize people's professional identities diverse profiles since an environment permeated by prejudice denies certified professional identity to specific groups of people (Silva, 2016). To ensure the effectiveness of diversity policies and

actions, members of the firm must engage in the cause. Regardless of whether they are part of any minority, they become allies in the struggle for inclusiveness.

5 FINAL REMARKS

Auditing firms have adopted actions to include professionals of different profiles in the scope of their practices and policies towards inclusion and have gained much visibility because of those actions. Based on this point, our research aimed to understand the professional trajectories of minority group members who work in auditing firms and have reached the top of their careers by becoming partners. Despite several previous studies, none of them discuss diversity considering an intersectional approach nor are they based on a Latin American point of view, thus presenting a gap in accounting literature. By filling these gaps, our study contributes to the literature by deepening the discussion about the inclusion of minorities in auditing firms, giving them a voice, and offering to listen to those who are usually silenced not only in the professional environment but also in scientific research.

To attain our proposed goal, we adopted a qualitative approach in which we conducted six interviews with partners in the Big Four firms. The selection of these participants was difficult because there is still a rarity of diversity in partnership positions in auditing firms, but still, we were able to have the participation of LGBTQ+ people, women, black people, and disabled people.

The evidence analysis was supported by the theoretical framework of Acker's inequality regimes (2006). Our evidence reinforces the auditing firm as a patriarchal and sexist environment, but it deepens other social aspects by analyzing sexism with the intersection of class, race, and sexuality. One feature presented in our evidence and which we did not find in accounting literature is ageism. We also identified a tension between the need for change and the resistance of maintaining the inequalities as the status quo. We also documented the origin of inequalities and how the organization's processes (re)produce social inequalities.

Our outcomes show that with the adoption of actions that promote respect to diversity, the interviewees – who represent different groups that are considered social minorities – have gained a firmer footing on which to work in external auditing and became able to envisage the possibility of growing, taking into consideration the fact that all of them already occupy leadership positions in their firms. It is interesting to notice that our interviewees report that in their perception, even though the inclusion and diversity policies have already profoundly altered the professional culture in external auditing, they understand that there are many issues yet to be addressed.

These outcomes bring implications such as the possibility of LGBTQ+ employees being able to put more trust into the corporate environment to assume leadership positions, as well as more faith that gender, race, and special needs will not have mandatory implications on the maintenance of their career. However, these factors will still influence it. Based on that, we bring up the central theme of this work, which is the perception manifested by the majority of the interviewees that there is a need to prove their competence and capability in order for them to stay in, and even grow in the area of external auditing. To most interviewees, the effort they expend in their activity is linked to the fact that they belong to social minorities. When we consider that organizations reflect society and that our interviewees showed faith in the diversity policies implemented by their organizations, there is a sense or feeling of hope, as the following quote expresses:

[...] there is a friend of mine... a client, yeah, who works for [COMPANY], and she says that there is a massive sign on the wall there: "bring your true self to work." I find that so beautiful! And I think this has so much to do with diversity, that is you can come to work, in the place in which you stay many hours per

day, the place in which you deposit your dreams, and where you have... a great deal of recognition being who you are. This is priceless, isn't it?

From this starting point, we saw the opportunity that stems from the studies about diversity in organizations, mainly in areas related to accounting, which, as we know, demands more attention and a greater database derived from research. For future research, we suggest analyzing non-Big Four firms, the role that straight people have as allies in LGBTQ+ experience, and minority groups' strategies for resistance in different contexts. We also reinforce the importance of including diverse standpoints and research experiences that show perspectives other than those from the Global North.

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