

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

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Resumo

In this study, we propose a methodological contribution focusing on how 'stories from the field' can help the research subjects (and participants) to reflect on their own experiences and what they mean(t). We support the discussion based on the Shame Resilience Theory by Brenné Brown. Our methodological design followed an autoethnographic approach based on the main author's lived experiences working for a Big Four firm in São Paulo. We transformed the lived experiences into a set of short stories (vignettes). These vignettes functioned as triggers for reflections for the research participants about their own experiences and perceptions. Participants were recruited among women who intend to join a career in auditing, are in the career, or have left the career. This way, a collective reflection becomes an alternative for the birth of resistance, opposing silence and discomfort. We propose that sharing experiences, although an uncomfortable process (being vulnerable, displaying vulnerability), could lead to reflections and resignifications, fostering a possible change in the work environment.

Abstract

In this study, we propose a methodological contribution focusing on how 'stories from the field' can help the research subjects (and participants) to reflect on their own experiences and what they mean(t). We support the discussion based on the Shame Resilience Theory by Brené Brown. Our methodological design followed an autoethnographic approach based on the main author's lived experiences working for a Big Four firm in São Paulo. We transformed the lived experiences into a set of short stories (vignettes). These vignettes functioned as triggers for reflections for the research participants about their own experiences and perceptions. Participants were recruited among women who intend to join a career in auditing, are in the career, or have left the career. This way, a collective reflection becomes an alternative for the birth of resistance, opposing silence and discomfort. We propose that sharing experiences, although an uncomfortable process (being vulnerable, displaying vulnerability), could lead to reflections and resignifications, fostering a possible change in the work environment.

Introduction

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

For doing so, reports were derived from memories of when the main author worked as a trainee for one of the Big four companies. These memories were transformed into a series of short vignettes (short stories) that were filtered through a process of self-reflection into situations of shame, displacement, and not perceiving oneself performing accordingly, related to the main author's expectations of who and how ought to be an ideal auditor performer. In other words, lived experiences filtered through uncomfortable moments of feelings of inadequacy, fear of making mistakes, and fear of being vulnerable in the work environment.

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

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

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

The body of research was built from their reaction to the vignettes and showed interesting possibilities. Women in the beginning of their professional career were eager to contribute, to discuss, to share their experiences. On the other hand, finding experienced professionals willing to participate in the research was a difficult task. Various invitees reported immense workload, not enough time to be able to participate, not even to submit their answers via voice messages. Also, the ones who participated showed very little interest in sharing experiences and, unexpectedly, little connection with the vignettes. We can interpret that as no real connection, self-silencing or even the normalization of audit cultural norms. As for the professionals who had left the field, we had contrasting experiences with our two invitees, as one was eager to share the stories and experiences, at times, exposing her criticism and, at other times, defending the field. The second one refused to participate in the research, claiming she was no longer an auditor and had few contributions to make. Interestingly, in an informal atmosphere, she engaged in conversations about the work and her experiences, focusing mainly on the hard felt ones. We conclude by suggesting that sharing experiences, although as discomforting as they can be, might lead to reflections and resignification, leading to a possible change in the work environment.

Theoretical framework

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

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

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

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

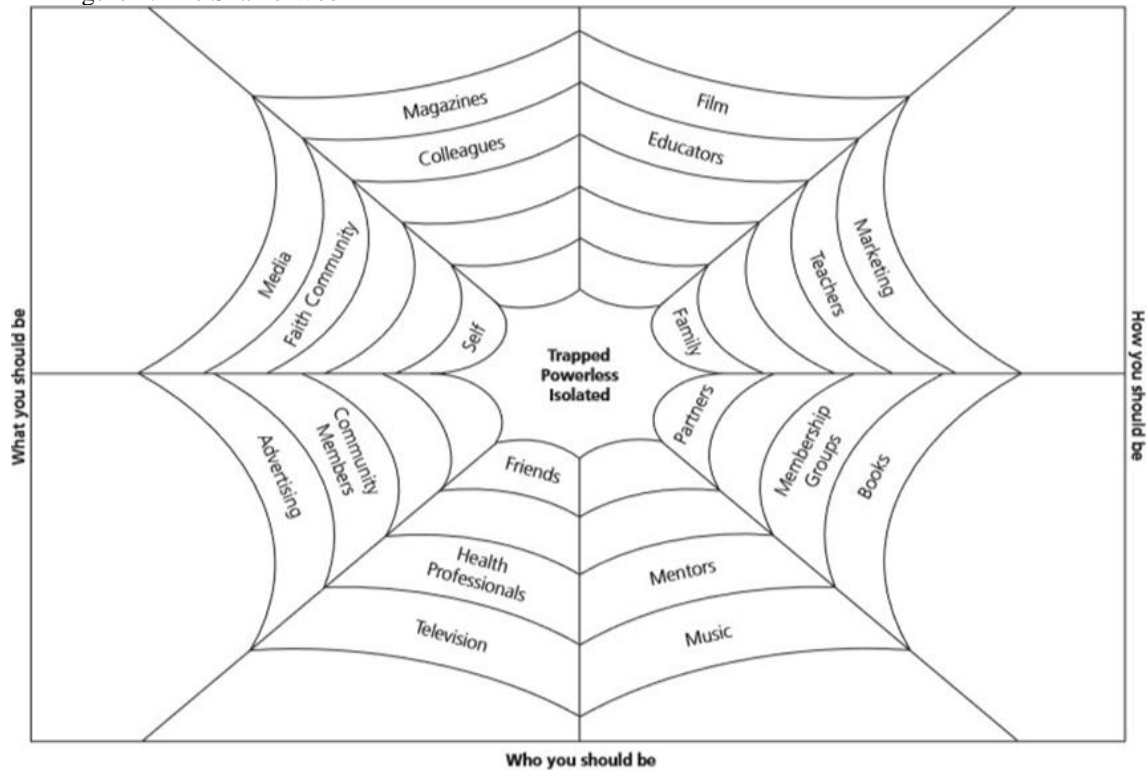
As results from the study, Brown explains that the main concerns about shame can be summed up in three fundamental emotions:

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

It is important to state that the conceptual triad of emotions cannot be studied in an isolated manner, they are best seen as interconnected (Brown, 2006). Brown (2006) also explains that each of these feelings is a very powerful unit of analysis/issues but “it is the intricate weaving of these concepts that makes shame so powerful, complex, and often difficult to overcome” (p. 46).

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

Figure 1: The Shame Web



Font: Adapted from Brown, 2006, p. 45

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

In addition, SRT also investigates how to fight shame and proposes that the contrary of shame is experiencing empathy. Moreover, it proposes that empathy is a combined continuum that relates three aspects: “to increase the opportunities to experience empathy by increasing connection, power, and freedom from the shame web” (Brown, 2006, p. 47). Just as stated before, if it is not possible to study shame as a combination of three isolated emotions (feelings trapped, powerless and isolated), it is not possible to study shame resilience and its related aspects (empathy, connection, power, and freedom from the shame web) alone. It is necessary to understand that, even though important topics, these concepts are integrated to fight shame by experiencing empathy (Brown, 2006).

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

- “(a) the ability to recognize and accept personal vulnerability” (Brown, 2006, p. 47), which is denominated as “vulnerability continuum”.
- “(b) the level of critical awareness regarding social/cultural expectations and the shame web” (Brown, 2006, p. 47), which is denominated as “critical awareness continuum”.

- “(c) the ability to form mutually empathic relationships that facilitate reaching out to others” (Brown, 2006, pp. 47-48), which is denominated “reaching out continuum”, and
- “(d) the ability to “speak shame” or possess the language and emotional competence to discuss and deconstruct shame” (Brown, 2006, p. 48), which is denominated “speaking out shame continuum”.

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

Figure 2: The vulnerability continuum



Source: Brown (2006)

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

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

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

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

Methodological path

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

To do so, the main author began by writing down all the names of clients and co-workers and their stories in a free writing way. This process started to get too demanding on the main author's mental health. She discovered that writing was not getting the best of her. She

changed the strategy and started recording herself during traffic, discovering that this is the best way to talk about difficult topics because this way, she drives and talks, talks and drives. While she drives, the focus on uncomfortable subjects is not fully there, and it is possible to let emotions come out so that she can talk about it without feeling such sadness, anger, or shame.

Furthermore, we transformed the memoir into vignettes, a set of short stories, to offer them to our audience. We based this process of shortening the memoir on stories with feelings of self-reflection into situations of shame, displacement, and not performing according to expectations. These feelings were experienced by the main author as she was going from the “expectation of work” to “reality of work”, as reported by Cruess, Cruess, Boudreau, Snell, & Steinert (2015). Also, to better understand where the main author is speaking from, the section “researcher’s background” in chapter 2 explains the main author's place of speech.

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

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

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

When approaching the participants, we asked for their consent to participate in the research. For the women who intended to join the career, we invited undergraduate students at an intermediate accounting course. We chose a class where the teacher was a former auditor. This was intentionally done. The professor has a tendency of sharing stories about his past in the audit profession. Also, the subject was at an intermediate accounting level, which means that not all of the students are already working. In Brazil, the majority of accounting undergraduate students have a double journey of studying and working. So, the main author talked briefly about the research with the professor and asked for five minutes before the end of his class to talk about the project. Several women (9) decided to join the study, however just a few ended up returning their reactions. After randomly selecting the participants, the main author asked them to go to a separate room, where the research was fully explained, i. e., what the research was, what was the objective, the instructions (to read, reflect and react in a freestyle way) and how to report back (via text message, voice message - exchanged telephone numbers) and distributed printed versions of the vignettes. Also, it was disclosed that it was voluntary and anonymous participation, and no rewards were involved.

Regarding the women who are in their careers or have left their careers, we approached them via virtual messages, mainly by WhatsApp. The main author reached out to former colleagues at the Big four. She asked them about suggestions from women who were in managerial positions, i. e., in a snowball methodology. So, the main author’s former colleague would previously set the terrain about the research, ask permission to disclose the telephone number, if permitted, the main author would reach out and formalize the invitation to participate

in the research. The subject would then receive an introductory message disclosing the research, safeguarding their information, and explaining the anonymity of their identities. After that, we offered the vignettes to research participants.

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

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

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

Body of research - Vignettes and reactions

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

After this personal consideration, we present in the following section the three vignettes that were distributed to the participants and their reflections. The vignettes are about daily interactions in the field: (i) making a mistake on the job; (ii) reporting a possible error in one of the financial statements and being silenced; and (iii) the socialization of the trainee on teams (task distributions according to hierarchy).

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

First vignette: first mistakes experiences

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

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

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

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

And I instinctively responded:

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

But she continued:

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

I wanted to say something, but I did not. I felt that those shouts were actually the urge to embarrass me in front of the team for a basic error, a lack of attention. And for me, if the consequence was to confront the manager, then let it be.

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

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

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

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

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

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

Reactions to first vignette

Undergraduate student

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

Auditing Manager

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

Former auditing manager

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

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

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

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

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

- “Who took the cable from my computer?”

And then I said:

- “I’m sorry, aren’t you off work?”

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

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

I blamed myself for the information I made him lose that day. I do not know if that situation tarnished the partner’s image of me. He had no extreme reaction. Ok, I understand.

But I do not know how to describe what that situation meant to me. I only know that it was a complicated situation because of my silly mistake.

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

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

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

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

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

And then, he said:

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

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

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

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

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

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

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

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

Then Giovanni checked it and said:

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

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

Reactions to second vignette

Undergraduate student

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

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

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

Auditing Manager

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

Former auditing manager

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

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

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

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

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

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

Third vignette: The “human pyramid”

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

In this sense, there was a diversity of postures to face this training. Some trainees took the training seriously; some took the opportunity to take a “holiday”; some would not or could not disconnect from the customers they served. It was unclear whether they were pressured by their superiors, whether they were showing a lack of interest in the training that was taking

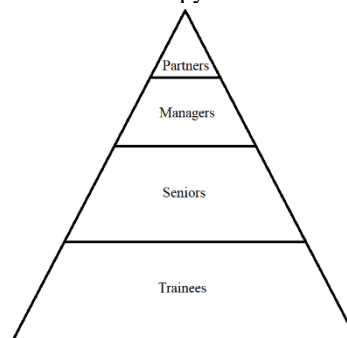
place, or some other reason. It was just that they could not stop working to focus on the training entirely. These colleagues belonged mostly to investment fund clients.

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

In one of the training sessions, there was a manager that was not from São Paulo, but from Rio de Janeiro. People from Rio de Janeiro (*cariocas*) tend to be more easy going than people from São Paulo (*paulistanos*). He wanted to hear from the trainees about obstacles and struggles on a daily basis. It seemed like he wanted to have this sincere conversation about the field. I was automatically on observe mode and very silent. Attention up to 110%.

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

Figure 1: Representation of the hierarchical audit pyramid



Source: elaborated by the authors.

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

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

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

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

And then the room fell silent. The manager began to justify herself nervously, but there was no justification. It is no joke to humiliate a person for the starting position she

exercises. The manager's comment was a confirmation of the existence of the pyramid culture and how it works.

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

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

Reactions to third vignette

Undergraduate student

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

Auditing Manager

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

Former auditing manager

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

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

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

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

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

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

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

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

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

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

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

Reactions to all vignettes at the same time

Undergraduate Student 1

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

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

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

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

From the vignettes, I hope that by the time I enter the auditing profession, this rigidity has diminished with the presence of Giseles and Robertas, who see others as people and not just their “status” in the company. Moreover, I still have hope for an audit career. I am still interested in the career. I plan to implement a more understanding work environment with my team, forming a real functional team, and remembering that all jobs are important, getting the best result for everyone.

Undergraduate Student 2

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

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

When she told us that the research was related to auditing, my first impression was that it would be a completely different activity. When I witness something similar, I will express

myself somehow so that situations like this do not happen again. I will act even if something didn't happen to me because even speaking, it is impossible to have a dimension of the impact and the feeling suffered.

Discussion and closing remarks

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

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

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

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

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

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

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

discomfort about using the vignette methodology. Interestingly, in an informal setting, she was willing to share experiences about lived experiences, focusing mainly on the more difficult ones.

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

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

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

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

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