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

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Resumo

We investigated the socialization of the main author as a postgraduate student while being a trainee in one of the Big Four auditing firms. Our theoretical discussion was based on the concepts of "affective solidarity" and "feminist resistance," exploring the process that brings women together as a collective resistance, where "affective solidarity is central to this feminist resistance against sexism" (Vachhani & Pullen, 2019, p. 23). We explored the field from the perspective of the new entrant. By doing so, we highlight the tension of experiencing conflicts in the workplace and also of reporting them. We used an autoethnographic approach based on the lived experiences of the main author. We observed that reporting conflicts in the work environment is painful, and there is a potential risk of exposure to those who report them. Furthermore, we highlight that reporting via a hotline or other alternative is anonymous. However, given that the audit teams on which the main author worked were allocated in the client's office and were composed of few people, remaining anonymous was a challenge. These characteristics made peer tensions more apparent, which undermines the safety of anonymous reporting

Abstract

We investigated the socialization of the main author as a postgraduate student while being a trainee in one of the Big Four auditing firms. Our theoretical discussion was based on the concepts of "affective solidarity" and "feminist resistance," exploring the process that brings women together as a collective resistance, where "affective solidarity is central to this feminist resistance against sexism" (Vachhani & Pullen, 2019, p. 23). We explored the field from the perspective of the new entrant. By doing so, we highlight the tension of experiencing conflicts in the workplace and also of reporting them. We used an autoethnographic approach based on the lived experiences of the main author. We observed that reporting conflicts in the work environment is painful, and there is a potential risk of exposure to those who report them. Furthermore, we highlight that reporting via a hotline or other alternative is anonymous. However, given that the audit teams on which the main author worked were allocated in the client's office and were composed of few people, remaining anonymous was a challenge. These characteristics made peer tensions more apparent, which undermines the safety of anonymous reporting.

Introduction

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

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

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

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

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

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

The methodological trajectory was constituted through a qualitative approach, adopting autoethnographic research design. In addition, the methodological path section itself constitutes a memoir of the study development, exposing the negotiation with the self about the process of voicing/writing the memoir from the field, i.e., the process of negotiating the main author docility when shedding light to hard felt situation in the workplace (using Virgina Woolf´s inspirational essay "professions from women"), also report about approaching research from a non-traditional perspective in a traditional business school, and showing the relevance of being part of a community to find support in seeking different research approaches.

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

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

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

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

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

Thus, in the study, the body of research demonstrated the difficulty and fear of positioning oneself about sexism, misogyny, and transphobia at work, because of the beginner's position in the career and lack of attentive ears (de Vries, Blomme, and De Loo, 2022). The reported situation reached a point where the hierarchy position did not matter anymore and there was the need to take a stand; and also, there was the need to evoke the higher hierarchy

of the firm for assitance, i. e. reaching out to the diversity audit partners in the firm for further guidance.

Theoretical framework

Affective solidarity, feminist resistance and being the "outsider within"

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

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

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

To some extent, her many privileges shielded her from living experiences marked by differences between her and her male colleagues. However, it was only in college that the researcher became aware of the discrepancies between her and her colleagues, which deepened her comprehension of her social *locus* and how it affected her. After that, she reports that this is how she found feminism as the alternative to keep going, keep moving. Thus, the author reports on her experience and it does not come from empathy, but from affective dissonance:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Also, we support our discussion from the view of the "outsider within" standpoint based on the conceptualization of Collins (1986). The author explains the process of knowledge

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

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

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

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

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

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

> The approach suggested by the experiences of outsiders within is one where intellectuals learn to trust their own personal and cultural biographies as significant sources of knowledge. In contrast to approaches that require submerging these dimensions of self in the process of becoming an allegedly unbiased, objective social scientist, the outsiders within standpoint brings these ways of knowing back into the research process. (Collins, 1986, p. S29).

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

Methodological Path

We built this study based on a qualitative research approach, using the autoethnographic methodology. We based this approach on its evocative and reflexive characteristics, where the researcher is not standing within a safe distance from the object/reality of study, but she is immersed in it. Moreover, that is because "qualitative research focuses on human intentions, motivations, emotions, and actions, rather than

generating demographic information and general descriptions of interaction" (Adams, Holman-Jones & Ellis, p. 21), as done in traditional, positivist accounting research.

This autoethnography is about socialization, experiencing and finding a voice to report about conflictual situations lived by the main author when working for a Big four in her early career as a professional in auditing (form January, 2017 to April, 2018). This is a relevant discussion since there is a scarcity of information related to the emotional state of newcomers into the auditing career (de Vries, Blomme, & De Loo, 2022).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

> Mine, I seem to remember, was about a novel by a famous man. And while I was writing this review, I discovered that if I were going to review books I should need to do battle with a certain phantom. And the phantom was a woman, and when I came to know her better I called her after the heroine of a famous poem, The Angel in the House. It was she who used to come between me and my paper when I was writing reviews. [...] It was she who bothered me and wasted my time and so tormented me that at last I killed her. [...] She was intensely sympathetic. She was immensely charming. She was utterly unselfish. She excelled in the difficult arts of family life. She sacrificed herself daily. [...] I took my pen in my hand to review that novel by a famous man, she slipped behind me and whispered: "My dear, you are a young woman. You are writing about a book that has been written by a man. Be sympathetic; be tender; flatter; deceive; use all the arts and wiles of our sex. Never let anybody guess that you have a mind of your own. Above all, be pure." And she made it as if to guide my pen. [...] My excuse, if I were to be had up in a court of

law, would be that I acted in self-defence. Had I not killed her she would have killed me. She would have plucked the heart out of my writing. For, as I found, directly I put pen to paper, you cannot review even a novel without having a mind of your own, without expressing what you think to be the truth about human relations, morality, sex. And all these questions, according to the Angel of the House, cannot be dealt with freely and openly by women; they must charm, they must conciliate, they must--to put it bluntly--tell lies if they are to succeed. Thus, whenever I felt the shadow of her wing or the radiance of her halo upon my page, I took up the inkpot and flung it at her. She died hard. Her fictitious nature was of great assistance to her. It is far harder to kill a phantom than a reality. She was always creeping back when I thought I had dispatched her. (Woolf, 1942, pp. 2 - 3).

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

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

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

Body of research - Dilemma at work

Entering the PhD

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

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

One of the activities from which this research group manifested itself was through Symposiums. The first one I attended was on women and careers. The Symposium was constructed as a set of panel discussions addressing topics such as academia and politics, consulting and auditing, motherhood, family and career, financial markets, and entrepreneurship and social business. This event occurred in May 2016, my first year in the Ph.D. course. At the 1st GENERAS Symposium, I had my first contact with women audit

partners and learned a little more about their lived experiences during the debate. In it, one participant (let us call her Monica) recalled her career experiences and told episodes in which the client doubted her ability to perform the work. Monica then took refuge in the toilet to cry. After that, she pulled herself together and moved on, intending to prove to that person that she could do the job.

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

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

Regarding my experience in the graduate program, in contrast to my master's degree, whose class was composed of a diversity of professional backgrounds, such as civil servants, private sector employees, full-time students, retirees, etc., the doctoral class had, in its majority, students with Big four work experience. Thus, I felt tremendous pressure from my peers and professors in that environment. It felt as if it was lacking something in my professional and future teacher career training. The Symposium panel brought the lived reality closer to me. The question that remained for me was: would these events be enough to satisfy this demand for practical professional experience?

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

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

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

discussion that is not individual of trans people, this is a discussion that concerns people who are in a situation of prostitution, such as women, men, adolescents, and even children. These are people who in the majority, in Brazil, given its historical background, are black and poor.

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

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

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

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

As a white, straight-haired woman, I have never been questioned about my hair being styled. My hair is the norm, socially accepted for being likely to the European beauty pattern established (dark brown straight hair) over centuries around the world. In this sense, I grew up not being bothered by any of those comments. However, being at this event opened my eyes to situations of oppression in places I had never imagined. Our hair is our connection to our family, ancestry, and self-esteem. Reflecting about that testimony, something becomes very clear that black women understand about white women struggles, however the opposite is not true. Still, there is much to learn about the suffering and pain of black women.

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

A parallel career: joining a Big four

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

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

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

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

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

The fact is that in my day-to-day work at the audit firm, I would always received emails from the firm's diversity committee about the fronts they were working with, how they were

structuring themselves, and their actions. From there, while co-organizing the III GENERAS Symposium, I contacted the diversity cell of the audit firm to ask about the possibility of presenting them the event and inviting them to participate with us. As a result, I scheduled a meeting among the firm's audit partner responsible for diversity, my Ph.D. supervisor, and another GENERAS co-founder.

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

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

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

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

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

Finally, in November 2017, the III Symposium GENERAS took place: LGBTQ+ Together We Resist! The debate panels dealt with topics such as: Labour Market - Inclusion Initiatives for LGBTQ+ people, Experiences in Academia and Politics, and Personal Experiences in the Labour Market. I participated as moderator of the first round panel. For me, it was a very special moment. Somehow, in that moment, I felt my two professional lives (and identities), the researcher and the auditor, were meeting, and it was intense for me.

However, what struck me most that day was that we had high-ranking managers from several companies reporting strategies and plans for the inclusion and permanence of the LGBTQ+ people in their companies. Furthermore, when opening for questions from the audience, we listened to a transgender woman venting about her difficulty in finding a job. On one hand, you had the sweet theory brought to you by those managers. On the other, you had the bitter reality. She reported that her difficulty in finding a job was not linked to the lack of the necessary formal knowledge or the lack of experience needed and required by the position she applied for, but mainly because the way her body presented itself was deviant from the norm. It was a long, painful, difficult to listen to this personal report. This person's speech indeed included several problematic ideas and comparisons, for example, she being a woman

who does not menstruate and does not have pre-menstrual tension, pointing this as a reasonable factor for her hiring over the hiring of cis-gender women. I was reminded about the discussion we had in the I Symposium and asked myself: And me? What about women like me? What about those women crying in toilets after having their work capabilities questioned only for being women? But also, I reflect on how it is possible that a person does not have the right to work just because of the way she identifies herself with the world?

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

On the last day of the Symposium, when we dealt with personal experiences in the work market, I learned about a term and a position with which a professional can get involved in several ways in the fight against social injustices that fall upon non-hegemonic groups in the work environment. This is the figure of the ally. Representatives of several companies reported on how this fight is built in their work environments, either through identification policies for support, in a more discreet way, or through educational events with employees. In short, it was a rich exchange of experiences about trauma, learning, and how we can do more for others together.

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

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

My two professional lives meeting: Becoming the ally at work

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

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

Something that particularly bothered me as I rotated through all these clients that I was visiting, was a matter concerning the managing partner who transitioned. When she was with these clients, she was always involved in meetings, and doing her job, going from here to there, always at a super fast pace. However, for some reason, she would always become the topic of conversation at the audit room. The audit team, generally, was in a separate room in the client, in a private environment. Thus, in the audit room, I could notice the escape from the purpose of the work, in a moment of high demand. They commented on the blouse, the skirt, the dress, the haircut, the beard she kept for a while during her transitioning, the nail polish colour, the colour of the hair, the pantyhose, the tone of voice, the smile. This, the smile, I noticed that it started to appear more. In short, I observed how my boss, my managing partner, became "spectacularized", a process that I understand as the "spectacularization" of trans life. Everything related to the transitioning process of the managing partner became a spectacle.

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

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

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

SHE is a woman!

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

*"If 'Santos' can do this working paper, I will do it too. If **he** can do it, I am perfectly capable of doing it, too."*

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

"This auditing company that we work with is very modern, even hires 'travecos' (pejorative term)."

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

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

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

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

And then once again, I decided to speak up:

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

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

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

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

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

On the other hand, I felt exposed since I had reported the incident via email to someone who was outside the team and had not witnessed the situation. Again, I felt like I was a troublemaker. I felt out of line for having bothered the manager about this situation. I sought support, but I found only an inaccessible wall. The choice to report to this manager was linked to his being my career mentor and, therefore, trusting that I would have some

space to confide discomfort at work. Hence, I was frustrated by the manager's apathetic reaction and wondered if I truly believed in the company's policy to prevent this kind of prejudice.

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

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

The next day I went to this meeting and reported on what had happened. The diversity partner's stance was impeccable, and I was told that the reporting process was anonymous. After that, I felt good about myself; I was doing the right thing and I understood that my actions were in accordance with the firm values. That gave me some sort of inner peace. Talking to him calmed me down. He asked me if I had ever heard about the term of being an "ally at work" and explained that the ally policy was being made and if I wanted to join him in this quest. I said: "Of course, I would love that".

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

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

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

partner was crucial to report, improve understanding, and suggest improvements to the work environment.

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

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

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

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

Discussion and Closing remarks

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

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

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

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

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

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

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

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

That is an essential aspect when considering aspects like fear, voicing, and reaching out for help. In the process of negotiating with oneself in trying to mold oneself to the environment (fit in or allow oneself to break down to fit the mold) to the point of forgetting one's previous beliefs is the fear of being laid off and the shame that it involves, but also being without a source of income.

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

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

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

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

As a final concern and last comment in this study, after having experienced the audit environment and its entire culture, I still ask myself today: was the trans managing-partner only accepted into the company because she was in that leadership position? Is there room for trans trainees?

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