

## **“THE SKIN I AM IN”: OUR REFLECTIONS AS NON-MAINSTREAM RESEARCHERS IN LATIN AMERICAN ACCOUNTING ACADEMIA**

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### **Resumo:**

*We analyze how being an Accounting non-mainstream researcher in the margins shapes our professional identities and careers. In order to achieve the research purpose, we reflect on our own trajectories and present some critical episodes that have shaped our careers and identities. Methodologically, we draw upon auto-ethnographic narratives of our trajectories. We argue that the reflections and narratives presented in this paper illustrate the challenges accounting non-mainstream researchers face during their academic careers. By presenting some critical episodes of our career, we intended to demonstrate the symbolic and epistemological violence we have faced and that we hope future generations don't have to face in their careers. During our narratives we illustrate how the Brazilian accounting academia builds a normative ideal of what constitutes both accounting research and accounting researchers. In this sense, we unveil how universities construct and sustain sexist, racist, and heteronormative molds imposing the cost of being “The One” for all those who challenge the status quo. On the other hand, we account for the importance of resisting through caring and rebelling in order to change the current normative and violent mold. We hope to contribute to the literature about academic identities by adding evidence from the Brazilian context, where the academic career differs from those in Global North countries. Moreover, we hope to contribute by illustrating how neoliberal and performativity pressures are endangering academic freedom and profession. Lastly, we hope to contribute to accounting literature by accounting for the hostile environment faced by academics from non-hegemonic groups.*

**Palavras-chave:** *Academic Identity, Epistemic Violence, Writing Differently*

**Área temática:** *Educação e Pesquisa em Contabilidade*

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**Resumo**

We discuss and analyze how being an Accounting non-mainstream researcher in the margins shapes our professional identities and careers. In order to achieve the research purpose, we reflect on our own trajectories and present some critical episodes that have shaped our careers and identities. Methodologically, we draw upon auto-ethnographic narratives of our trajectories. We argue that the reflections and narratives presented in this paper illustrate the challenges accounting non-mainstream researchers face during their academic careers. By presenting some critical episodes of our career, we intended to demonstrate the symbolic and epistemological violence we have faced and that we hope future generations don't have to face in their careers. During our narratives we illustrate how the Brazilian accounting academia builds a normative ideal of what constitutes both accounting research and accounting researchers. In this sense, we unveil how universities construct and sustain sexist, racist, and heteronormative molds imposing the cost of being “The One” for all those who challenge the status quo. On the other hand, we account for the importance of resisting through caring and rebelling in order to change the current normative and violent mold. We hope to contribute to the literature about academic identities by adding evidence from the Brazilian context, where the academic career differs from those in Global North countries. Moreover, we hope to contribute by illustrating how neoliberal and performativity pressures are endangering academic freedom and profession. Lastly, we hope to contribute to accounting literature by accounting for the hostile environment faced by academics from non-hegemonic groups.

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## 1. INTRODUCTION

The academic environment has changed deeply in the last decades as a reflection of the social and economic changes, but mainly because of the neoliberal discourse and managerial practices (GENDRON, 2008; 2015; RES-SISTERS, 2017). Among these changes, we highlight the pressure for publishing in top-journal publications, or as put since 1980: publish or perish (BROAD, 1981). Such rising pressure is deeply changing the life of academics because we are slowly leaving behind what we truly believe: we are forgoing what we truly want for ourselves to focus on what is trending in the top-ranked journals. In a sense, we are becoming “academic prostitutes” who leave our values and beliefs in order to get published and who don’t engage in a fight with editors and reviewers (FREY, 2003; 2005); we are adhering to the paying off mentality (GENDRON, 2015), a process which might be constitutive of fragile academic selves and insecure identities at work (KNIGHTS; CLARKE, 2014).

Considering the Accounting field, the predilection for subjects related to financial reports and their indicators is visible and, more recently, how the changes in International Financial Reporting Standards (IFRS) may influence such reports and indexes (DYCKMAN; ZEFF, 2015; HOMERO JUNIOR, 2017). Such research topics constitute the mainstream research in Accounting, characterized by a positivist stance and the adoption of economic-based theories and quantitative methods (CHUA, 1986). However, we must remember that we are an applied social science. Thus, we are constituted by people, not by such reports and indexes (YOUNG, 2018). Therefore, people should matter and embrace social-based theories and qualitative methods (BRYMAN, 2012; SILVA, 2019).

Accounting research based on social theories and qualitative methods faces many difficulties in finding itself a place in the biggest conferences and top-ranked journals since they are dominated by mainstream research. Some argue that are still tidy boundaries defining what should be considered accounting research, which endangers the development of new ideas and innovations (GENDRON; RODRIGUE, 2021).

Still, non-mainstream researchers face the same pressure for publication as mainstream researchers. That being so, we face a fork in our professional road: should we try to publish a mainstream paper to “buy” our academic freedom or to research what interests us the most and risk being punished for not publishing enough? This dead-end leads us, especially junior researchers and researchers from minority groups, living in the margins, distant from the Global North to academic anxiety put by Chowdhury (2017, p. 1115)

I argue that this puts a junior researcher like me (non-white, from an ethnic and religious minority, non-tenured) in danger of double alienation. It causes what I call ‘academic anxiety’, where no one forces me not to write but they could potentially punish me for doing so. I am leading a double life, trying to juggle both the truth and the peers and senior colleagues who will shape my career. I am at the mercy of others.

Accounting researchers who dare to remain true to their values and distant from mainstream research are continually asked, “But where is Accounting in your research?” or being told, “This is not accounting research.” (GANZ LIMA; HAVEROTH, 2019, pp. 9-10), and our peers symbolically violate us with such questions as “What are you some kind of ‘bra burning feminist’!?” (LEHMAN, 2019, p. 1). It is also noteworthy that such pressures are turning academics into ideal workers who must leave aside their feelings, family, and personal life (WINSLOW; DAVIS, 2016). Besides the academic anxiety, we argue that the pressure for performativity is also fragmenting the professional identities of Accounting non-mainstream

researchers (MALSCH; TESSIER, 2015) and turning such identities into more and more fragile ones (KNIGHTS; CLARKE, 2014).

Considering the context above, we aim to discuss and analyze how being an Accounting non-mainstream researcher in the margins shapes our professional identities and careers. In order to do so, we draw upon the concept of self-identity proposed by Giddens (2002), which may be understood as the private notion of who we are and the reflexive understanding of our own trajectories. As pointed out, such discussion is already found in the international literature (MALSCH ; TESSIER, 2015; RAINERI, 2013; 2015). However, the Brazilian context is unique as the academic career differs from those in Global North countries. We hope to contribute to the literature about academic identities by bringing Latin American voices to the discussion. Moreover, we hope to contribute by illustrating how neoliberal and performativity pressures are endangering academic freedom and profession. Lastly, we hope to contribute to accounting literature by accounting for the hostile environment faced by academics from non-hegemonic groups.

## 2. METHODOLOGICAL PROCEDURES

In order to achieve the research purpose, we have adopted an auto-ethnographic research approach. To do that, we present and contrast our academic trajectories: from an early career academic and a full professor who has a career of almost 30 years in a Brazilian public university. We both have reflected on our trajectories and interpreted them by using narrative analysis by critical incidents as proposed by Sauerbronn (2009).

Both were facing in different phases of our careers the pressure to conform to what is considered "true" accounting research. Marisa Monte (Fictional name, based on the MPB singer), has been since the early 1990's a faculty member of one of the main Business Schools in Brazil since. For a large period of my career, she had been a positivist quantitative mainstream researcher. Then, the Graduate Program of her institution hosted a young visiting professor, who taught a course on Interpretive and Critical Research in Accounting. She decided to audit the course, and it was, for the first time in her trajectory, introduced to another possibility of doing research and being a researcher. Silva (A fiction name based on one of his favorite singers), was a doctoral student researching accounting education and diversity in accounting. When he started his research career, during the undergraduate course, he was taught that using quantitative methods was the only way to research accounting. However, since then, much has changed.

They met first through a common colleague who introduced them while she was celebrating the fact of a master's thesis at their alma mater (a strongly positivist research center), in which a case study research design was adopted. Silva was asked to send the document, and from that, they've started, the three of them, a partnership and a friendship. This meeting represented the beginning of many discussions and reflections on what accounting research can be and who we are as accounting researchers.

Haynes (2010) explores the importance and possibilities of oral histories in accounting, emphasizing that it "allows the voices of those who have arguably been ignored, marginalized or silenced within particular contexts to be heard". Addressing autoethnographic research, she explores some challenges while acknowledging the "potential of autoethnography in exploring the presentational and performative context of academia" (HAYNES, 2011).

For our data construction, we adopted a conversational interview approach and written reports, both sharing academic experiences, conflicts, and expectations; in that way, we were trying to identify critical episodes. Critical episodes were those related to the experiences of a

non-mainstream researcher in negotiating their presence and permanence in the field while also reflecting on his/her academic identity. Exemplary (auto)ethnographic research on the topic can be found in the international accounting academy (see REEDY ; HAYNES, 2023; DAMBRIN ; LAMBERT, 2012; DOLORIERT ; SAMBROOK, 2009), but they are still scant in Brazil.

We acknowledge that we still have a long way to go. But we also agree with the importance of sharing our reflection with a broader audience in Brazil, a continental country where accounting research is recently expanding and establishing itself. So, we've decided to tell their stories so that other researchers undergoing the same struggles could have a mirror to see themselves reflect instead of feeling they don't belong (STYLE, 1996).

The paper first presents the episodes of Silva's experience and then discusses the episodes of Monte's trajectory. The accounts are presented in the first person, honoring that they are, in fact, pieces of their personal recollections and, therefore, of their authorship. Also, we decided to keep the song excerpts, as mentioned by our participants, as being highly significant for them.

### 3. BEING AN EARLY CAREER ACADEMIC IN ACCOUNTING

"I wanna be defined by the things that I love  
Not the things I hate  
[...] I just think that you are what you love"  
[Daylight by Taylor Swift]

When I decided to write this section, I knew it would be one of the hardest parts of any paper or dissertation. Why? Because reflecting on who I am, who I was, and whom I want to be about the things that haunt me in the middle of the night and the things that I love requires high levels of vulnerability and openness. Then, I decided to start it with an excerpt from "Daylight", a song by Taylor Swift. It inspired me when I listened to it for the first time. And, I must admit, I still feel inspired by it whenever I listen to it. This song speaks to my deepest feelings. So, I thought it would help me to go through this exercise.

Before engaging with accounting in my Ph.D., my journey with it started in 2008 when I was a high school student and started a technical course on management. Back then, I had to take accounting classes. After this technical course ended in 2009, I thought I knew what accounting was: a way of keeping track of money and things. This vision would only change after 2012.

#### 3.1. Publish or perish: learning the game's rules

I started my undergraduate course in 2012 when I started seeing accounting as a wider and deeper matter, much more than just a tool for keeping records of money and things. Also, during this first year, I was very interested in getting to know more about the academic career and that's when I got the message: you either publish, or you don't get to be an academic.

Following this message, in the following year, I had my first research experience in accounting: I became an intern at a finance research center. This first experience was terrifying: I had read papers before, but I had no idea how to start one or how to become a knowledge producer instead of only being a knowledge consumer. Despite my panic, my supervisor at the time was really patient and helped me all the way until I finished my first paper.

After reviews from my supervisor, we finally submitted it to an academic journal. After some weeks, it was rejected by the reviewers, and, with this experience, I first learned that papers are not always accepted, despite being mainstream papers. Such rejection also taught me



that publishing is actually a game played by three parties: authors, editors, and reviewers (Moizer, 2009) and that publishing nowadays is getting even harder considering the growth of accounting and business master and doctoral programs.

I stayed at this internship until 2015 and left it with three papers published in Brazilian academic journals and with my first conference presentation. The first conference presentation was a remarkable experience because as an undergraduate student, I was nervous and felt vulnerable and nervous presenting a paper in a crowded room with people much more experienced than me.

Still, in 2015, my academic identity faced a big change: I decided to research accounting education, which turned out to be one of my greatest passions - alongside gender research which I discovered later. The decision to change my research interests was based on my view of how I could contribute socially and improve people's lives, so I decided to focus more on people – and that's why accounting education and gender. During my undergraduate course, I felt underrepresented by being gay and coming from a public school.

It was remarkable that nearly all the students came from private schools, and such underrepresentation brought me the feeling of perhaps not belonging there. Besides questioning my belongingness, this experience also showed the importance of being there: I could change the university from the inside out, and my existence there was a political statement in the sense that the personal is political (LEHMAN, 2019) and in the sense of breaking the myths about public schools students (MIRANDA; LIMA; MARINELLO, 2017; SOUZA, 2019).

The year 2015 was also an important year because I decided to apply for the master's program and from that moment on, I decided to be(come) an academic so that I could continue researching and start teaching. My application was approved and in 2016, I started my master's program.

### **3.2. Be(com)ing the ideal worker: is there time to grieve in academia?**

At that moment, I was presented with a deeper view of accounting and accounting research. During the first semester, one professor introduced us to the idea that positivist quantitative research was not the only way accounting research was done; there were other possibilities, such as critical qualitative research and interpretive qualitative research. This moment may be considered a game changer because it showed me that accounting research could deal with social problems and theories.

My personal and professional life changed profoundly at the end of this semester. My mom passed away, and, after that, I felt lost. It seemed that the ground beneath my feet had swallowed me. This fact deeply changed my professional identity: just a week after my mom passed away, I had to take tests, submit papers, and make presentations that I was not ready to do. And I was not ready to do it because I was not ready to return to the real world. At that moment, I really thought about quitting academic life because I felt that this situation was academia telling me that I do not get to be human, that you do not have the right to have a life outside the university walls, and that you should deliver not only your knowledge and effort but also your soul and everything else you got.

This experience made me realize that academia expects you to be the ideal worker, so you should forget about life outside the university's walls and put aside your feelings, concerns, and anything else unrelated to academia itself (WINSLOW; DAVIS, 2016). Such experience showed that feelings don't matter when you're an academic. Facing this situation, I had two options: quitting and allowing the academic environment to continue this toxic way or staying and trying to change it. I decided on the second option. I decided to stay and fight to make

academia a better place and understand how it works and changes people's lives. But, foremost, I stayed so that I could understand how we may change academia.

### **3.3. Hoping for better days: I will survive**

The second semester of the master course was not easy because I was still grieving and taking four different courses at the same time. By the end of that year, I was thinking: "I survived! I made it through it, so it's time to plan the next steps." Therefore, at the beginning of 2017, I decided to finish my master's as soon as possible, so I could become a doctoral student elsewhere and move on from that place in which I learned a lot but also got hurt a lot. That decision had a consequence in me leaving my academic home and trying to make a living in another city. My plan became clear: I had to take the qualification exam, finish the research, apply for the doctoral program and defend my master's thesis.

Aiming to make the transition easier, I decided to take a course as a special student in the program I wanted to enroll as a doctoral student. This course was about qualitative research, and during the semester, the program was a friendly environment for everyone and much more open to diversity than my old program. Such diversity openness was not only about research methods and paradigms but also about people. For the first time in my academic life, I was having a class with a black professor and had among my peers other LGBTQ+ academics. This experience showed me that although business schools were mostly white male and heteronormative (RUMENS, 2016) there was room for me – or so I thought.

During this course I was also even surer of the next steps of my academic career: I wanted to be in that program and wanted to have Marisa Monte as my supervisor. This experience made me build expectations that this new program would welcome me as I am: a gay man non-mainstream researcher. Being among people who understand and accept non-mainstream research and other LGBTQ+ academics made me feel safe and think that I finally found somewhere I belong. It brought me hope for better days. Thus, I continued my master's research and finished it by February 2018. A week after, I was moving to another city, another program, and another challenge.

### **3.4. Will I survive?**

My classes in the doctoral program started in late February/2018, with a two-week course on quantitative methods and mathematics. It was very hard – especially for me, who has always hated quantitative methods and mathematics. After this two-week course, the regular courses started, and so began the contact with new people, new experiences, and a long learning process. While I felt I was at home in my previous city, in my new one, I was a newcomer, a strange in the nest. In the first semester, I decided to take five regular courses so I could finish the mandatory courses as soon as possible and focus on research. During this first month in São Paulo, I decided and confirmed with Marisa that she would be my supervisor. We decided then to engage with the dissertation proposal by submitting it to a doctoral consortium at an accounting conference. This would be the first of many doctoral consortiums in which I would submit and discuss my proposal.

The classes took a lot of my time and consumed much of my energy, but not because it was a lot to study or new things to learn: I felt rejected by most of my peers. Until today I do not know if the rejection was because I was one of the youngest students in the program, if by being one of the only qualitative critical researchers, or by being gay – perhaps it was because of it all. It was exhausting to prove myself class after class, to prove that I deserved to be there, that I was as good as everyone else. But thankfully, I was not the only one who felt like this: a

close friend shared the same feelings – and she was also one of the program’s youngest students and a qualitative critical researcher.

By June 2018, I traveled to present and discuss my dissertation proposal in one doctoral consortium. It was a terrible experience. There was this one professor in the audience who said a lot of violent things about my proposal. He disqualified my proposal by saying that I had wasted 20 minutes talking about it and wasted the audience 40 minutes listening to a proposal that was not worthy of being researched. At that moment, I wanted to cry, and I wanted to run away, but I stayed and I thanked the professor for his contributions. Once again, I was very lucky to have someone there who stood up for me and said that I was very brave to be there in such an early stage of my research and that I should not give up on that proposal.

This doctoral consortium felt like I was being punished for not being a mainstream researcher. For the first time, I felt that the conferences were not a safe environment for discussion but environments permeated by the uncivil attitudes of different schools of thought in order to fight for the monopoly of scientific competence (BOURDIEU, 1983). I returned after the conference, and Marisa told me not to give up on the proposal. She advised me to submit it to another doctoral consortium so we could have a different perspective.

I was afraid and insecure about submitting the proposal for another conference, after all, I didn’t want to have another public humiliation experience. After talking for hours with Marisa, I decided to try a new doctoral consortium, so I did. I wrote a new version of the proposal and submitted it to a business conference. Finally, July came, and my first semester as a doctoral student was finished, and a new doctoral consortium accepted my proposal. I had survived again.

I hoped the second semester would be easier and less violent. However, I was sadly mistaken. I was taking six courses – four of them with peers who had already rejected me. Every week was a battle. Every class was one less class to attend. At the same time, my proposal was getting bigger and deeper as Marisa, and I decided to submit it to more doctoral consortiums – and even the first English version of the proposal was written. This second semester was crazy because, besides taking so many courses, I had papers to present at different conferences in various cities after all: I was supposed to publish or perish.

### **3.5. What academic do I (not) want to become?**

During all these experiences, I met people who changed the way I see and live academia both in positive and negative ways. During my short experience as an academic, I also learned something about myself: I like to do meaningful research; for me, meaningful research is any research that tries to improve someone’s life. But doing the research that I do is not an easy thing to do in Brazilian accounting academia because people do not see it as accounting. As a matter of fact, I remember two episodes that happened between the master course and now.

In the first episode, I was having lunch with a friend and with a professor and discussing plans for the future about submitting papers to conferences and journals so the professor looked at me and said: “You have so much potential to be wasted on accounting education, you should start researching what I research so you could really become someone.” The second was during a happy hour after a conference when a professor asked me who my doctoral supervisor was. When I told him that it was Marisa, he instantly replied: “So, you’re also researching this gender buls\*\*t?”.

### **3.6. What academic am I becoming?**



When I started my Ph.D. research, I focused on understanding how the socialization process (re)produced social hierarchies, silencing and marginalizing different social groups. It was a broader project than the present research I ultimately developed. I still believe that the socialization process reproduces social hierarchies. Still, as I was experiencing the academic environment, I felt the need to understand how I - an openly gay academic - fit (or not) into this context.

During the Covid-19 pandemic, I had the opportunity to participate in several online courses, some of which focused on sexuality. It is from taking part in these courses that I started to put together the puzzle of how my sexual orientation influenced my socialization process. From this moment on, I realized the different nuances of this process. I decided to focus my research project on better understanding the relationship between sexuality and the socialization process. I consider this process as a moment of becoming more explicitly aware of a social structure that I intuitively recognized but preferred to deny - perhaps as a defense mechanism consciously.

One of the main reflections I had while taking the courage to reformulate the previous research project into this one was the lack of representation of openly LGBTQIAP+ people in accounting academia. I then started to dig into my memories to find moments in which my sexuality influenced my academic trajectory and stories of peers who had also suffered some violence due to their sexual orientation. I then realized I could gather these memories through interviews to build the research.

After the first interviews, I realized that talking openly about sexual orientation was still taboo for some interviewees. I felt a need to develop a relationship of care and trust with all interviewees – hoping they would perceive the interview as a safe space, as I myself could afterward. To do this, I adopted a strategy of sharing some of my own experiences with research participants. Overall, these interviews were constituted through bond building, and the awareness that neither the interviewees nor I were alone (contrary to what the heteronormative regime would have us believe). Some interviews were more difficult than others. The interviewees and I shed tears, but with each completed interview, the certainty of the importance of this research grew.

Overall, this research has greatly influenced me in the process of recognizing and constituting myself as an openly gay accounting academic. The process of constituting oneself is sometimes painful as it requires abandoning some beliefs and questioning certainties. In conclusion, this research has reinforced my conviction that to continue fighting against marginalization is a political and academic duty and that accounting and its relationship with sexuality are indeed complex and need to be discussed deeply and constantly by me, by us, and by others.

In this personal narrative, I tried to express feelings and experiences I believe have (re)shaped how I see myself as an academic and a person. Being an academic is hard and has taught me a great deal. Being an academic made me more resilient. Being an academic at the best university in your country is challenging, but at the same time is a meaningful experience – especially for someone whose parents only studied until the 4<sup>th</sup> grade. Being an academic is being political. Being an academic is part of me.

#### **4. THE ACADEMIC I'VE BECOME AND WHO I AM STILL STRUGGLING TO BE...**

I am a 50 years-old, white, cisgender, heterosexual, Latina woman, mother, and university professor. I am aware of my gender and what it entails since my grandfather answered emphatically my statement that I wanted to study Engineering at ITA (and I think my

unexpected insistence on the subject), with the sentence: “You can’t! There isn’t even a women’s bathroom there!” This showed me that there are some forbidden spaces for women and this discovery has worried me. I remember asking: “Why?” Only many years later ITA started to accept women candidates. Of course, not without first providing the women’s toilets.

#### 4.1. The beginning: “there isn’t even a women’s bathroom there!”

I have always been attracted to typically male environments, professions, and activities. I remember when I decided during High School to major in Exact Science. I loved the classes about Mechanics, and I was fascinated by the idea of disassembling a car. My teacher laughed at me but seemed to receive well this “unusual” interest from one of the rare female students. But he never kept his promise to take me to dismantle a car.

In college, in Public Administration, we were eight women in a group of 50 students. For me, there were a lot of them. A long time later, I realized that no, usually there had been only a few of us. I remember that in the hazing, we were “invited” to “drive” a wax machine and that we were judged on issues like “front commission,” “evolution,” and “school percussion band performance,” as if we were samba schools, but with clear allusions to our bodies. Some of the “jokes” were not at all better: we needed to enroll in a “waiting husband” course and we would go up in life if we got a job as an elevator operator. Also, only later, I understood that they were not “innocent jokes.”

After graduating, I had a quick internship in a foreign bank, before trying a career in auditing. When I entered auditing, I was forced to feminize my way of dressing (always made of jeans and wide T-shirts): being a woman, I was “guided” to adopt skirts, preferably, the *tailleur*, female correspondent of the suit. Since the interview with the partner, it was clear that my wardrobe was out of place: I left the bank directly for the interview, wearing jeans and a wool blouse. I was late. When I was called for the interview, the partner looked at me upside down and complained about my delay, demanding an explanation. I thought I had already lost the job offer, even after running so fast, and I was tired. Therefore, I answered, without blinking, firmly: “I was working!” He replied, still showing irritation: “And what do you think we are doing here?! You’ve disrupted my day.” It was a surprise when they called me to offer me the job.

The beginning of Auditing was very intense, and I confess that I complained in the first days. I thought I had left a friendly group in the bank’s Controller’s Office, for a competitive and tense environment. But then that feeling changed; I can’t say why or when. I also clearly remember our training course and being called to represent a situation with a client. The senior auditor responsible for the training was performing the male client, and I was the female auditor. In the middle of the conversation, he (the client) invited me to dinner. That’s right, a client-auditor harassment situation. I remember reacting with irritation, and he must have found the reaction sufficient as he ended the role-play.

Despite working in auditing teams with clients outside the city and the estate, I was never part of the traveling groups. The justification was first my classes at the college and the priority for me to graduate, then the costs of having a single room for me. I remember questioning them a few times, even telling them I could share a room with a male colleague. After that, I started to be scheduled for tasks out of the city, but mainly audit inventory. And I confess I loved it!

I did a bit of everything in auditing: industry, banking, and services. I think they were a little short on staff. I found the routine interesting and motivating exactly because there was no routine. I used to arrive early, and leave late. Usually, always work with my team. Working as part of a team fascinated me. The senior I worked with the most was patient and demanding, an

ideal combination. When passing a job to be done, he would explain its importance and its impact on other auditing areas. He was totally willing to listen and answer questions, which for me was the most important thing. He had almost infinite patience and, I would say, pleasure in teaching. So, with him as a role model, I became addicted to Auditing: I lived and breathed in that environment. But I decided I needed to learn more about Accounting, and I thought, since I had already completed a bachelor's degree, I should try a master's. I want to emphasize this point: My interest in pursuing a master's degree was to learn accounting more deeply so that I could be a better auditing professional. Period.

I decided to try the accounting master's program at the University of São Paulo. It was an almost impossible dream for me, but anyway, the "no" I already had. I didn't even think about the difficulties in conciliating work and study. I didn't even think there would be problems. For me, it was obvious that my superiors would support me, just as it was logical that ITA would accept women. After all, it was for my professional improvement. I applied to it without many expectations even because I did not have a background in Accounting. And when I was accepted, it was my mother who gave the news: yes, I had been accepted to the master's program at USP.

#### **4.2. For each pregnancy, another academic graduation: life brings its compensations**

Well, there weren't women's toilets in auditing either. When I told my manager about my approval, he congratulated me, analyzed the coursework plan, and commented on how interesting disciplines such as Accounting Theory or Price Level Accounting should be, but told me that I should first talk with a partner. Well, I went and talked to the partner. He talked about the importance of USP, and how strong it was in Accounting, but (again the "but") asked a capital question: I would be promoted to senior in the near future and would be in charge of teams. What would I do when there was a problem with the job and I had a class? What would I prioritize: the team or the class? It was a question impossible to answer. And despite my passion for Auditing, I didn't want to give up studying at USP. So, I started looking for a job with which I could reconcile with my master's. Because also, I didn't want to stop working, it was important to me to be independent.

I went back to work in the Controller's Office of a bank, now for one of the biggest Brazilian banks. During the hiring process, they had guaranteed me the availability of time and dedication to pursue my master's because, they said, it was a bank that valued the continuing education of its employees. It was also a bank whose Controller's Office was recognized as a school, from which I listened since I had been a trainee in the foreign bank, and always with a tone of admiration. Now, it seemed that it would be possible to reconcile work and study, that being a master's program with my professional activity. But, it was not.

In the Master's program, the demands were also high. Even higher for someone who had no background in accounting. The study, reading, and writing loads were intense. There was no weekend. I was lucky to have a study group with colleagues always very dedicated and with backgrounds in Accounting, some of them with many years of professional experience in the area. Even so, if the ropes pulled both sides, it was I who was responsible for resisting (or giving up).

I was one of two women in my cohort. The other female colleague soon dropped out. I remained the only woman in the cohort. Our group was cheerful and motivated. We were lucky to have one or two colleagues who set the tone for such enchantment. In some courses, I remember that some PhD students would join our group. This is how I had my first contact with the idea of pursuing a doctorate. I remember being amazed at the level of discussion they had

with the faculty on subjects that were still distant to me. Yes, I do think that's what awakened me to the possibility of doing my doctorate. I say that because during my undergrad, no one told me about the possibility of entering an academic career as a professional choice, and no faculty explained to us what would mean to be an academic. So, during my master, I had the first sight of this possibility.

I soon found myself feeling guilty for not doing anything right: neither my work at the bank nor my master's degree at USP. I started to think about quitting my job. My family, who valued studying very much, fully supported me. I still lived in my parents' house and, even if I didn't get a scholarship or some paid research or teaching activity, I would be able to keep it up financially. But it was not a situation that I liked. Ever since I started working in my second year of college, I had felt the taste of independence and enjoyed it. Well, if there are sacrifices to be made... I would sacrifice my independence.

By dedicating myself totally to my master's, two opportunities soon appeared: the first was to participate in research with the Foundation for the elaboration of the Manual of Bank Accounting. After some time, one day, at the door of the main building of the college, one of my professors asked me if I would like to teach as a volunteer. I promptly answered yes! He immediately took me to the undergraduate coordinator, who was one of the few women in the department. She looked at me and replied: "You're not going to get married, get pregnant, and leave me hanging, are you?" One day I relived that conversation with her. She couldn't remember, and she seemed really surprised to hear it. But I remember it like it was yesterday, exactly like that, even the words.

In my personal life, the pace has not been any slower: moving cities, marrying, a highly risky unexpected pregnancy, and the premature birth of my first son. There were many emotions. I finished my master's degree in 1996, taking almost 70 months, that is, six years. The colleagues who finished in the shortest time took almost four years. Anyway, I was already beginning to feel that my career was advancing at the pace of a limping turtle.

The topic chosen for the dissertation was Accounting and Small Businesses. When I told my advisor that this would be my topic, he readily accepted. I see now that it was a courageous attitude. It was a marginal topic that had never received much attention in our department. Some faculty openly and frankly advised against it. Although the Master ended in a very difficult way, the defense was very calm, witnessed by my son with a few months old, and by my mother.

The doctorate began in the sequence, with no pause for breath or time to think, reflecting perhaps an expectation of "wait and you will give up in doing it." Courses were taken, already hired as a faculty member, and now with a baby boy. At the same time, I kept my professional activity at the Foundation and a decision, not very rational, as now I see, to live in a city that is 60 kilometers away from São Paulo. So it was 120 kilometers per day driving to come to work and return home, besides the distressing distance from my son.

In the PhD program, the conviviality with colleagues depended on the group that was formed for each discipline. I did not feel part of a cohort, as I had been during my Masters. The coursework passed very quickly. It felt like a race with obstacles. The presence of colleagues in the courses relieved the burden, but I was not running fast. I always felt like running late, insufficiently. While doing the coursework, there was a sharing of anguish and victories with my classmates. What I hadn't wanted during my masters, the reason why I abandoned my "professional" life, so that I could not have the feeling of not doing anything with the necessary dedication, was a constant, even though my whole routine was centered on activities at the University.

It took a long time to realize that I was not completing my doctorate as a full-time student. Working where you study causes this kind of illusion. But since I had colleagues who



did the same and didn't seem to feel the burden, I didn't feel comfortable explaining my feelings or even asking for help. It took even longer for me to acknowledge that my situation and that of my colleagues, mostly men, were not exactly equivalent. My doctorate was completed in 5.6 years. A much better mark than the one for my master, although still much higher than the average of male colleagues (4.8 years). I defended my dissertation with my little daughter, a few months old, in my arms, born after another risky pregnancy. My son was six years old and was running through the building's corridors while the defense was taking place.

My career at the University was evolving. Soon, I was invited to "reactivate" a course on teaching methods. I have been responsible for this course since then. In the last cohorts, I included, as a learning activity, a proposal for the students, in pairs, to design a research project, conduct it and try to write a paper based on it. As I have many master students, for some it is the first research experience, something that can be related to the topic of the dissertation and that can serve as a laboratory, a pilot, for when it is time to develop it in fact. On the other hand, it is an opportunity to put into practice some of the topics discussed in the course. I have had grateful joys with these "experiences." Several of the research proposals developed in the course were converted into papers accepted in conferences and later published. It is gratifying to see the genuine interest in research appear and bear fruit.

But after some time, in reason of a tragic sequence of medical errors, I lost my baby girl. It was a very difficult period, a hole in my life, that only family and work could help to bear. But, like my grandmother used to say: "We are like cockroaches." And after I got to the bottom of it, I came back to return the love of those who took care of me. Also during this period, I divorced, ending a long relationship that had begun during my masters.

As a way to recover, I returned to the college where I graduated in Public Administration for a post-doctoral internship in Quantitative Methods Applied to Accounting. My supervisor was someone with whom I shared the hardest experience anyone could have: losing a child. We talked about everything, including research. It was very important to walk part of the path with my supervisor. It helped to heal some wounds. From him is the saying that always comes to me when I am trying to give comfort to someone in need: "Life brings its own compensations." That's what he told me when I found myself pregnant with my second daughter, my gift. That's what I thought when he told me he would have a granddaughter. Yeah, life brings its own compensations.

I finished my post-doctorate four years, after giving birth to my daughter. With my Master's thesis, I had a son. With my PhD dissertation, I had a daughter. With my Post-doctorate research, I had another daughter. And a career that was advancing at a limp turtle's pace.

#### 4.3. The limp turtle: a woman's career

*I'm so sick of running as fast as I can wondering if I'd get there quicker if I was a man*  
[The Man – Taylor Swift]

When I speak of a limp turtle, it may sound like an exaggeration. But if I make a comparison with my male colleagues' careers, it will be a two-legged limp turtle. If I compare it to the plans I made for my career, the turtle remains limp. Because even when I was planning myself, I invariably forgot that there were few female toilets in my academic career and sometimes they remained locked. The rites and the drivers are all linked to indicators of productivity that are far more difficult for women to achieve. If there is not an environment of cooperation and collaboration, which I only came to experience later in my career, it becomes practically impossible. Failure becomes a self-fulfilling prophecy. And "success" only comes

at the cost of much sacrifice, personal and family life sacrifices. Or, better said, it is a “success” with a very particular meaning, which entails many failures in other dimensions than professional ones.

#### 4.4. Researching gender in accounting: being a bra-burning feminist

*You can become a problem by naming a problem*  
[Sara Ahmed]

In the course of this trajectory, there was the opportunity to apply for the first time for Full-Professorship. Here I have to take a break and take a deep breath. First, to realize, in Brazil, considering some of the public state universities, this is the first situation in our careers, after the hiring process, in which colleagues have to compete for advancing to the next level. And it is an open, public hiring process so that someone external to the university can also apply. Second, to point out that the other three colleagues running for the same position were men, as it couldn't be otherwise, and all with much less time in the university than I had. Back then, I had completed more than two decades working for the same institution. Third, to inform that there was only one woman on the committee, as there was hardly any other female full professor in accounting.

Pause to breathe finished, I've prepared my presentation focusing on the theme that concentrated my actions, activities, and research in the most recent period: the presence of women in Accounting Academia. For me, it was coherent with what I've done lately, even if my career, *lato sensu*, was more appropriately related to accounting education. Here is the point, which I want to reflect on. A person in the audience sent me his notes about the presentation and Q;A from the committee members after it:

Gender: Counterpoint or sum of efforts...  
Does gender divide us or unite us?  
Is gender a boundary?  
Fall in women's enrollment for the undergrad course.  
Increasingly independent women represent a group that cannot be ignored.  
Does the analysis of people as numbers equalize inequalities?  
Gender = Fear, attention, worries, risk.  
Accounting as a tool for social improvement.  
Does teaching need to reflect and understand social movements?

I won't dwell on commenting about this process anymore. I just conclude that it was a unique learning experience. But I only highlight two of the reflections: “Accounting as a tool for social improvement.” and “Does teaching need to reflect and understand social movements?” Even today, when I think again about these reflections, I conclude that we need to (re)found the research stream on human accounting and reinforce that accounting has to be, above all, a social practice.

#### 4.5. Nevertheless, she persisted

Full professor positions are rare and disputed in Brazilian state public universities; as said before, applying for them is competitive, internally and externally. So, I was in doubt about applying for a second time, if the chance appeared.

When it appeared, I dwelled for a long time on this decision, sharing it with close friends and family. On the day before the deadline, I had all the documents prepared to upload into the system but hadn't decided yet. But finally, it felt coherent to apply for it as many times as the chance appeared, if not for me, for those coming after me.

Everything is contested terrain in this process, from the upload of the documentation<sup>i</sup> into the system, going through the committee members' composition decision<sup>ii</sup>, until the days of the selection process<sup>iii</sup>, until the delivery of the decision by the chair of the committee.

When I was preparing the defense of my academic work, I decided to detail my trajectory from being a mainstream scholar until the turning point of investing time and effort in gender issues in accounting. It felt right to be true to myself and the others who accompanied me on that pathway. It was a risky decision, but I thought that if it were to be me, it must be the "real" me, not the "digestible" me.

It was a collective endeavor because I had some of my dearest friends and relatives with me all the time: during many simulated defenses, with time pressing and topics needing to be connected in the storytelling of my decades of academic life. It was like a patchwork blanket, many pieces of fabric which seemed meaningless, but when they were sewn together, they revealed my trajectory, even and mostly to me. One of the more meaningful moments was when I was asked how it was to be me, researching the topics that interest me the most in my work department. An unanswerable question, as the key question should be. I was also asked about the many turns and changes in my career and requested to state what I wanted to pursue in this new stage as a research topic. My answer was that I would dedicate the rest of my career to the quest for a better understanding of how the academic environment, instead of being a nurturing ambiance, sometimes ought to be a violent and unbearable space, expelling instead of attracting: I wanted to study academic incivility. So, this is why this article is so dear to me.

One of my colleagues, a close friend of mine, also applied for the same position. After the application process was complete, I did not want to wait until the committee chairperson announced the final decision. Instead, I left the premises feeling satisfied that I would be happy with either of us being nominated. Later, I received a phone call at home, surrounded by my friends and family, and my colleague was also connected to the call. It was then that I learned that I had been nominated by a single vote of difference. It was unexpected and had a bittersweet taste; moreover, considering that the two nominated in the first concourse had left the department months after the full professorship, taking their positions with them, my colleague and I stayed.

## 5. FINAL REMARKS

The reflections and narratives presented in this paper illustrate the challenges accounting non-mainstream researchers face during their academic careers. Theoretically, we position this study in the tradition that questions the institutionalized academic practices that build "the good accountant academic" (PANOZZO, 1997) based on racist and sexist practices (SILVA, 2016; NGANGA, 2022). Methodologically, we draw upon auto-ethnographic narratives of our trajectories. We believe that by adopting this methodological strategy, we reinforce our agency and voice by contesting the imposed masculinized, voiceless traditional methodologies (O'SHEA, 2019; BONCORI ; SMITH, 2019).

As we presented some critical episodes of our careers, we intended to demonstrate the symbolic and epistemological violence we have faced because we remained true to ourselves as an act of resisting the performativity pressures, competition, and complicity with the violent system that puts academics against each other. In the episodes, it is clear that we were "The one" in many contexts and situations. Peña (2022) argue that academic from non-hegemonic

groups experience academia being “The One” and that universities reinforce that in multiple ways – since the admission process to Ph.D. programs, faculty hiring, and tenure promotions. Being a non-mainstream accounting researcher, being a woman, being a gay man: it all comes with the price of be(com)ing “The One” and having to fight the system to survive and resist when it tells you “You are the exception. You are The One, and being The One comes at a cost” (PEÑA, 2022, p. 18).

In this sense, similar to many other academics from non-hegemonic groups, our “unbelonging to the university shaped my [our] relationship to colleagues, the administration, and the institution to one of tacit, yet mutual, discomfort” (PEÑA, 2022, p. 8). To change that, so the next generations of academics do not have to deal with the same problems, we resist and persist, hoping for better days, for days that academia will have values based on the ethics of caring.

We also hope that the fights we have faced help our peers and future generations be more sensitive about the topics we have presented here so no one would feel marginalized despite being a non-mainstream researcher, a woman, or an LGBTQIAP+. We hope that in the future, the Brazilian accounting academy will be able to recognize other ways of building knowledge and experiencing the world. Until that happens, we will resist and rebel against the system because we believe that caring for one another, building communities, and reclaiming our denied voice and agency is the way to change this masculinized, neoliberal, and normative academia. “[W]e must rebel—collectively, loudly, tirelessly—against the toxic logic of The One that threatens our careers and our lives. Rebelling is a communal process [...] We must thus rebel together, shattering silences, responding loudly to return the discomfort we are made to feel as we exist as strangers within the university” (Peña, 2022, pp. 30-31).

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- i The documents should be representative of the academic trajectory, mainly considering the last five years.
  - ii The committee members must be all full professors and independent in relation to the set of candidates but still representing their research topics.
  - iii The selection process, usually called full professor concourse, comprises a set of exams, or stages, for all the candidates, in the order of their application. It typically involves a thorough evaluation of the candidate's curriculum vitae (called *memorial*, which has to be documented), a simulated graduate class of a topic sorted from a list, a written examination, a public defense of their academic work, and an interview with the selection committee.