"Bring your true self to work": the minority groups experience in auditing firms

Autoria

João Paulo Resende de Lima - jp.resendelima@hotmail.com

Curso de Pós-Grad em Controlad e Contab/Facul de Economia, Admin e Contab – PPGCC/FEA/USP - Universidade de São Paulo

Ricardo Goncalves de Sales - ricardodesales@gmail.com

PPGCOM/ECA USP

SIMONE CRISTINA DANTAS MIRANDA - simonedantas@usp.br

PPGCOM/USP - Universidade de São Paulo

Silvia Pereira de Castro Casa Nova - silvianova@usp.br

Curso de Pós-Grad em Controlad e Contab/Facul de Economia, Admin e Contab – PPGCC/FEA/USP - Universidade de São Paulo

Resumo

The literature about diversity issues in auditing firms demonstrates the phenomenon of superinclusion; that is, it ignores aspects of intersectionality. Filling this gap, our study contributes to the literature by deepening the discussion about the inclusion of different minority groups in external auditing firms. Our research question is "What are the main challenges faced by minority groups working in auditing firms to advance on their career, reaching partnership?". In order to answer the research question, we adopted a qualitative research and conducted six in-depth interviews with partners belonging to minority groups. We analyzed our evidences using thematic categorization. The results show that with the adoption of actions that promote respect to diversity, the interviewees have gained the possibility of growing, taking into consideration the fact that all of them already occupy leadership positions. It is interesting to notice that our interviewees report that, in their perception, even though inclusion and diversity policies deeply altered auditing firms' professional culture, they understand that there are many issues yet to be addressed. To most of the interviewees, the exceeding effort they expend in their activity to prove their competence, knowledge and skills is linked to the fact that they belong to social minorities.

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ABSTRACT

The literature about diversity issues in auditing firms demonstrates the phenomenon of superinclusion; that is, it ignores aspects of intersectionality. Filling this gap, our study contributes to the literature by deepening the discussion about the inclusion of different minority groups in external auditing firms. Our research question is "What are the main challenges faced by minority groups working in auditing firms to advance on their career, reaching partnership?". In order to answer the research question, we adopted a qualitative research and conducted six in-depth interviews with partners belonging to minority groups. We analyzed our evidences using thematic categorization. The results show that with the adoption of actions that promote respect to diversity, the interviewees have gained the possibility of growing, taking into consideration the fact that all of them already occupy leadership positions. It is interesting to notice that our interviewees report that, in their perception, even though inclusion and diversity policies deeply altered auditing firms' professional culture, they understand that there are many issues yet to be addressed. To most of the interviewees, the exceeding effort they expend in their activity to prove their competence, knowledge and skills is linked to the fact that they belong to social minorities.

Keywords: Intersectional theory. Minority groups. Diversity. Audit firms.

1. INTRODUCTION

In a capitalist society, such as the one we live in, the unequal distribution of power and income are, like poverty, a part of everyday life, and they end up perpetuating structures of inequality. Accounting, being intimately linked to capitalism and to the financial markets, also contributes to the perpetuation of existing power structures (Haynes, 2017).

Furthermore, accounting is seen as a historically male environment, marked by patriarchal practices (Castro, 2010). One of the possibilities of professional exercise in the field is external auditing, which is seen as an area of prestige, and which is, like accounting, marked by a professional image represented by the male heterossexual man (Lehman, 1992; Haynes, 2017; Edgley, Sharma e Anderson-Gough, 2016).

Facing the predominantly male environment of the auditing companies, various studies have analyzed the experience of women in this area of work, mainly in regards to issues linked to wage and compensation gaps between the genders (Ittonen & Peni, 2012; Brighenti, Jacomossi & Silva, 2015; Durso, Nascimento & Cunha, 2016), the institutional, moral and sexual violence that women suffer (Tremblay, Gendron & Malsch, 2016; Cruz, Lima, Durso & Veneroso, 2016), motherhood-related issues (Dambrin & Lambert, 2008; Kokot, 2014, 2015), and career growth (Lupu, 2012; Castro, 2012).

One might see, then, that the literature that discusses gender and diversity issues in external audit companies demonstrates the phenomenon of superinclusion (Crenshaw, 2002); that is, it ignores aspects of intersectionality. Our research question is "What are the main challenges faced by minority groups working in auditing firms to advance on their career, reaching partnership?". Aiming to answer the research question this study seeks to comprehend the professional development of members of minority groups who work in external audit companies and who have reached the top of their careers. As specific goals, we will analyze three different moments of their careers: (i) entrance; (ii) rise; and (iii) permanence.

This work contributes to the literature by deepening the discussion about the inclusion of minority groups in external audit companies, well as broadening the scope of the

discussion to include other groups besides women, obtaining a deeper and more complete view of the companies and giving a voice and a chance to those who are usually silenced in the professional environment and in the scientific research regarding the theme.

The rest of this work is organized as follows: in the next section, we will present the theoretical foundation, strongly built upon Intersectional Theory; following, we will discuss the methodology of the research, detailing procedures and decisions on method; then, we follow with the analysis and discussion of gathered evidence; and finally, we will give our considerations.

2. THEORETICAL FRAMEWORK
2.1. Intersectional Theory: main concepts and definitions

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

Intersectionality can be defined as "[...] a conceptualization of the problem which seeks to capture the structural and dynamic consequences of the interaction between two or more axles of subordination"(Crenshaw, 2002, p.177). Though it is based on questions of identity, intersectionality is also about power, about how

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

Furthering the discussions on intersectionality, Collins (2000) introduces the "matrix of domination". According to the author, this matrix describes, in a general manner, the social configuration in which intersectional oppressions arise; it also highlights how each and every matrix of oppression should be analyzed within a social and historical context. To build the matrix of domination, Collins (2000) discusses four spheres of power: (i) The structural sphere, which is related to arenas such as professional occupation, government, and education. In this sphere, power is exerted via laws and public policies. (ii) The disciplinary sphere, related to bureaucratic hierarchy structures, the power of which is exerted via techniques of control and surveillance. (iii) The hegemonic sphere, in which groups who have their own ideas and ideologies work to depoliticize ideas which are contrary to their own. And finally, (iv) the interpersonal sphere, which is related to everyday racism, daily experiences, the discriminations, and the reactions of opposition and resistance to these acts.

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

dimension encompasses issues regarding "processes of subjectivation or of formation of identities with different points of reference" (Kerner, 2012, p. 57).

In the next topic, we will briefly discuss the environment and the job market of external auditing, presenting data and findings from previous studies in order to try and answer the question of whether there is diversity in this space.

2.2.   The environment and job market of external auditing: is there diversity?

Accounting, as a field of professional exercise, was historically built by men and for white middle-class men (Lehman, 1992; Haynes, 2017). Therefore, men of lower social strata, women, and people who do not fit the accountant stereotype built throughout the years, have found (and still find) difficulties in entering and growing in accounting professions.

Confirming the profile presented in literature, the report written by the Association of International Certified Professional Accountants (AICPA) presents that only 23% of the partners in accounting firms are women. In the context of ethnicity, the report shows that 95% of the partners are white, 2% are asian, 2% are latinos, 0,3% are black, and 0,7% belong to other ethnicities. In Brazil, data from the Federal Council of Accounting (CFC) does not discriminate by position; however, among all of the professionals registered in the Council as of July 2018, women were 42,72%, while men were still the majority, totaling 57,28%.

One of the more traditional professional fields within accounting is that of external auditing. Among the factors which characterize this sector, we highlight the fact that a small number of companies hold a large global market-share. Currently, that market is concentrated in four large worldwide auditing companies known as the Big Four; those are PricewaterhouseCoopers, (PwC), Deloitte Touche Tohmatsu (Deloitte), Ernst & Young (EY) and KPMG. In the year of 2017, these four companies together employed around 940.000 professionals worldwide (Miranda & Lima, 2018).

Another trait of service companies, such as external auditing companies, is the discourse about ascension being based purely on meritocracy, with the idea of a "clear path to the top of the career" and the possibility of not only becoming a manager, but also a partner and leader in the company (Empson, 2007). This scenario demands that the professionals who work in auditing companies become ever more technically specialized (Lupu & Empson, 2015), in other words, experts.

Historically, the field of external auditing has valued homogeneity in the profiles of their employees, their ability to "fit in", and long work hours as determining factors in reaching success in their careers (Lupu & Empson, 2015; Edgley; Sharma & Anderson-Gough, 2016). Another historical trait of external auditing companies – especially the Big Four – is the male environment marked by patriarchal traits (Edgley; Sharma & Anderson-Gough, 2016). Despite this historically male and homogenous profile, external auditing companies have shown themselves to be opening up to diversity via the creation and dissemination of inclusion policies.

Such policies, when analyzed, seem to be related more to economic and commercial interests than to social interests or the promotion of organizational justice and equity of opportunities, even reinforcing gender barriers (Kornberger, Carter & Ross-Smith, 2010; Edgley, Sharma & Anderson-Gough, 2016). Based on this scenario, the experiences of women in auditing companies gains increasing importance for both scientific research and for the practice. In spite of the various studies which analyze the professional experience of women in accounting and external auditing firms, we note that these works do not analyze the phenomenon of professional diversity in an intersectional manner. Furthermore, there are few works which analyze the accounting professional environment in the context of sexualities and race (Haynes, 2013; Rumens, 2016).

2.3. Gender, race, sexuality, and accounting

In a capitalist society, such as the one we live in, the unequal distribution of power and income are, like poverty, a part of everyday life, and they end up perpetuating structures of inequality. Accounting, being intimately linked to capitalism and to the financial markets, also contributes to the perpetuation of existing power structures (Haynes, 2017).

As seen, Intersectional Theory affirms that there are different types of oppression, these being related to social stratus, gender, race, sexuality, among other traits of the individual. For this work we will adopt the definitions proposed by Haynes (2013) for sex, gender, race, and sexuality. According to the author, the concept of sex is widely related to biology and to the man-woman binary. Gender, on the other hand, is considered an effect of the social definitions of what it is to "be a man" and to "be a woman". Sexuality, finally, is related to aspects of desire and eroticism. Race, in turn, is also socially constructed as a result of a racialized society, where the difference is also built based on the color of skin, meaning allowing (or not) entrance and permanence (Annisette, 2003; Davis, 2011; Silva, 2016).

In spite of their different definitions, Haynes (2013) affirms that there is a common element to these three concepts: identities and power relations. To Haynes, gender and the sexualities all become spaces for power relations based on the social concept of what is "natural", be it in the personal or the professional context.

Rumens (2016) criticizes the lack of works which discuss sexuality in the context of accounting since this absence would perpetuate the stereotype that says that this is not a relevant research theme in the area, as well as leaving out the differences between men and woman – and among women and men. Rumens (2016) highlights the efforts made by the Big Four companies to expand their diversity policies to LGBTQ professionals, but emphasizes that the label of LGBT-friendly does not prevent companies from continuing to discriminate people based on their sexuality. Thus, the lack of works about sexuality in the are of accounting, in addition to having the already discussed effects, also perpetuates the idea of heteronormativity in the area (Haynes, 2013, Rumens, 2016).

In the context of race, Annisette (2003) shows that accounting companies have excluded black people in favor of white people. Silva (2016) points out the main barriers faced by black women in the academic field of accounting and documents, in her literature review, the phenomenon of closing. This phenomenon happens when, via a series of exclusionary strategies, a self-selected professional elite differentiates itself from other professionals, who are considered less qualified or competent (Silva, 2016; Zabotti, 2017). In this way, according to Annissette (2003), a lack of services for the market is created and then granted a condition of monopoly by expertise, which establishes the professional status of that group.

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

2.4. Becoming an expert: the path to professional ascension (?)

Though there is the possibility for professional ascension in the external auditing companies, various works have shown that this path is more tortuous and less clear for professionals who do not fit the historically constructed and expected profile.

Among the main phenomena which explain the difficulties of female professional ascension is the Glass Ceiling, which is made up of subtle barriers which impede the ascension of women into positions of higher prestige and social value, well as maintaining sexual inequalities. According to Pinto (2017), these barriers may manifest themselves via 'jokes', administrative policies, metaphors, use of language, etc.

According to Cotter, Hermsen, Ovadia, and Vanneman (2001), in order to characterize the Glass Ceiling, it is necessary to find four factors: (i) differences in the conditions of access to professional progression; (ii) gender and race differences wider in the higher echelons than they are in the lower hierarchical levels; (iii) inequalities of opportunities in ascension opportunities; and (iv) increasing gender and race inequalities throughout the career. The work of Silva (2016) analyzed the Glass Ceiling in the trajectories of academic black women in Accounting via the processes of sexualization and racialization and proposed substituting the concept for 'Stained Glass Ceilings' in this context.

Pinto (2017) shows, based on data from Brazil's National Registry of Independent Auditors (CNAI) that the female presence in the field of auditing in Brazil is of around 20.09%, going so far as to be 0% in some states, pointing to a possible occurrence of Glass Ceilings. The author also highlights that, in order to maintain their registration in the CFC as an independent auditor, one needs to accrue at least 40 points in the Program of Continued Education; this highlights the importance of constructing expertise to the profession. It is a possible aggravating factor which may help explain the low number of women in the profession considering that one needs ample availability of time in order to accrue those points.

Another metaphor used to explain the professional ascension of women in the job market is the image of a labyrinth. Lupu (2012) builds that idea in the French Big Four companies from 23 interviews and based on the concept of "vertical segregation", which limits women's access to higher positions. Lupu (2012) also argues that the metaphor of the labyrinth is more apt to explain the phenomenon because it depicts the rises and falls, the dead ends, and the confusing path to the top of the career, as opposed to the clear path filled with invisible barriers presented in the Glass Ceiling metaphor.

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

In the next topic, we'll present the methodological choices of this study, explaining the trajectory we followed in order to reach our research goal: comprehending the professional trajectory of minority groups who work in external auditing companies and who have reached the top of their career.

3. METHODOLOGY

In order to reach the proposed goal, we adopted a qualitative research approach anchored on the interpretivist paradigm (Gephart, 2004); and, as as a strategy, the basic qualitative study. Both the research approach and the strategy are justified by the goal: to comprehend an experience. According to Merriam (2002), the primary reason of a basic qualitative study is to reveal and interpret the meanings constructed by people. In this study specifically, we have revealed and interpreted the meanings constructed during the professional trajectory of the research participants.

The gathering of qualitative data can occur in different manners: from documental analysis, analysis of videos and images, observations, interviews, among others. For this

study, the chosen data gathering strategy was the semi-structured interview. According to Qu and Dumay (2011), the main advantages of semi-structured interviews are the fact that they are flexible, accessible, and capable of shedding light on important facets of human existence and of organizations, as well as allowing the interviewer to build up their line of thought as the interview goes on.

The interviews were conducted in the period between April and July of 2018 based on an interview guide developed by the authors. The interview guide was initially elaborated with basis on literature review and on the personal and professional experience of the authors. After the construction of the initial guide in the form of a research methods matrix, two pilot interviews were conducted, and the guide was presented to and discussed with specialists in a graduate-level class about qualitative research methods. After the presentation and discussion, we conducted modifications on the guide to improve it.

In order to conduct the interviews, it was necessary to intentionally select people who fit the intended profile. Thus, the participants had to fit two criteria: (i) be a partner in an external auditing company; and (ii) be part of a minority group.

To conduct the pre-test interviews, we chose a homossexual former auditor and a black former auditor, both of which have reached the management level. The choice for former auditors was based on the idea that former auditors would be able to be more open about their experiences as auditing professionals. The final group of interviewees is presented in Table 1. We have used pseudonyms based on the members of pop music bands.

Table 1 - Research participants

Participant	Michael*	Kelly*	Victoria	Emma	Melannie	Gerald	David	Virgilio
Sex	M	F	F	F	F	M	M	M
Length of professional experience	12 years	06 years	13 years	24 years	30 years	30 years	31 years	02 years
Length of interview	52:02	64:53	77:46	73:46	67:43	90:17	58:39	59:53

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

In the group of interviewees there are a transexual person, a homosexual person, a disabled person, and a black person. Seeking to preserve the anonymity of the participants, pseudonyms were adopted, and the reports presented in the analysis section will not be identified.

The analysis and interpretation occurred via thematic categorization. For such, the interviews were recorded with the authorization of the participants and transcribed from audio to text. With the transcriptions in hand, readings were conducted, seeking to identify sections which dealt with similar experiences and which could be grouped together, using a template as a grouping tool.

According to King (2004), in this approach, the data is analyzed based on the production of a list of codes which represent the themes dealt with in the research, with such codes being defined either *a priori* or *a posteriori*. The analyzed data is then organized in a hierarchical manner into first-order categories and second-order categories, with the former representing more general themes than the second. For this work, the first-order categories were defined *a priori* and correspond to the specific goals of the research (entrance, permanence, and ascension), and the second-order categories were defined *a posteriori* based on the analysis of the data.

4. ANALYSIS OF THE RESULTS

In this section we present the templates that were built based on the thematic categorizations. Some of the categories, due to encompassing more than one process, are

analyzed in more than one moment of the professional experience of the participants, such as, for example, the "(In)visible barriers" category. For each of the lower order categories is indicated the number of references to which it corresponds, or the number of interview sections which were classified into that category. For example, in the "Ascension" category, the subcategory "Buying respect" had 12 interview excerpts linked to it.

4.1.   ENTRANCE

Table 2 - Template for the analysis of the "Entrance" category

Higher Order Code	Lower Order Code	No. of References
Entrance	(In)visible Barriers	29
	Prejudice, Discrimination, and Unconscious Biases	15

Source: elaborated by the authors based on research data

Though 'discrimination' and 'prejudice' are not synonyms, it's not unusual for them to be treated as such in daily usage. In this research, some interviewees experimented with distinguishing these two concepts.

> *Prejudice, to me, is… it's… **it's got everything to do with me not being considered equal to any other person.***
> *Prejudice… It's when you, based on… without knowledge, without you… effectively understanding the [other] side, the story, concluding that… **for some reason, due to some condition, this person might be more or less apt, might have more or less benefits**...*
> *Discrimination. Treating differently. **So, there, it's treating in a way that is… unequal, or… or, anyway, offering less opportunities, offering less reward, offering less rights, offering less possibilities.***
> *Discrimination… It's when you're really excluded from some… because of your living condition, right? No one chooses to be born gay, no one chooses to be born blind, no one chooses to be born black, no one chooses… yeah… woman, right? So, in this way… then, because of the conditions, it is concluded that you're less capable.*

When asked if they had ever been through any situations of prejudice or discrimination, some interviewees relativized the situations or oppression, attributing them to unawareness or ignorance on the part of the agents involved.

> *Prejudice? **I think I… I never suffered it...***
> *[...] I want to believe that in… the majority of cases, [it was] due to, to… **ignorance, right? You don't know… sometimes you don't know… and you fear it.** Or you don't know and you try to… push it away.*
> ***I do think I [faced] some… prejudice,** because I worked in… in [STATE], right? [NATIONALITY] customers, mostly, yeah? So then… you saw some… I won't say discrimination, but a certain… curiosity or even discomfort.*

Phrases like these appeared in the interviews alongside claims that the environment of the auditing firm has at times been home to substantial prejudice, which shows incoherence in the view of some interviewees – or, further, denial of prejudice, which, for Alves and Galeão-Silva (2004), is one of the biggest challenges faced by the diversity programmes of Brazilian companies.

4.2.   PERMANENCE

Table 3 - Template for the analysis of the "Permanence" category

Higher Order Code	Lower Order Code	No. of references

Permanence	Displacement	14
	Confrontation or Avoidance	4
	Walking towards diversity	8
	Defending inclusiveness	10

Source: elaborated by the authors based on research data

One of the main consequences of having a highly standardized and stereotyped environment is that any individual who doesn't 'fit' that pattern may end up being excluded from the others and may develop a feeling of **displacement**, which keeps them from being able to build up their professional identity in that environment. In auditing firms, the majority of jobs are done by teams; therefore, excluding some people based on their individual traits becomes even more problematic.

> *I remember that in the beginning it was weird; I would arrive at the office and none of the boys would talk to me, sometimes when another girl came along it would be like "**let me talk to this different person**"*
> *[...] generally, **I have seen few homosexuals in the profession. But not because they don't exist**, but I really think people don't feel comfortable [enough] to be themselves, to come out.*
> *Look around. **Where are the black people**? A black person in Brazil is simply marginalized [...]*
> *At the same time, like I told you, I have a relationship problem in Brazil. **I have no doubt that this is influenced by the fact that I'm an LGBT person**.*
> *I think that the culture of the Big four has, for many years, been a culture of fitting into, of putting people in a box, a process of standardization… which, for business, I even think it was good, for a while. Because **the market itself demanded standardization** not only of the practice, but of everything.*
> *… Because **I fought so hard for the right to be myself**… And wear more colorful clothes, and wear more feminine clothes [...] Even though everyone kept telling me that women shouldn't cry because it looked bad [...]*
> *[...] at the same time, as **I was in a huge inner conflict**, diving into work was a great way out of it all, **especially in an extremely masculine career that kept me within what was understood as being a man.***
> *"Look, we're here representing an organization that behaves this way, you need to behave like this". **It was normal to say that the firm shapes your behavior**. And the auditor, at that time, was almost an investigator, you know? That person who doesn't show up, blue suit, that stays in a secret back room, you know?*
> *So, **this idea that you have to disguise who you are to fit in** has always bothered me a lot in my... microverse... of gender.*

The excerpts above led us to two main meanings built from the feeling of displacement. The first one refers to invisibilization, in which the traits that are inherent to the interviewees' identities are denied by themselves and by their peers as an attempt to fit into the standards required by the profession. The second meaning is, in a way, a consequence of invisibilization, because upon having their identities denied, these professionals begin to have inner conflicts, trying to redefine who they are. That feeling of displacement is also found in women during a phD course in accounting (Lima, Vendramin & Casa Nova, 2018)

In order to either ascend professionally or stay in the profession and seek that feeling of belonging, minority group members who are inserted into predominantly stereotyped areas need to develop strategies - or alternative paths, as pointed out by Lupu (2012). Upon analyzing the experience of women who occupied positions of leadership in Brazilian universities, Casa Nova (2014) argues that there are two main strategies used by these women: **confrontation and avoidance**. The confrontation is defined by the author as a strategy that "makes it clear that the attempt to disqualify the interlocutor is being noticed (p.

190)", while the avoidance strategy aims to "diminish the differences and include [oneself] into the group. Or, perhaps, to make the differences unnoticeable, minimize them. (p. 192)".

> *The partner who was hosting us in [a foreign country] looked at me and said… "Oh, we've got a problem!" I asked him "which problem?" - "The place I booked for lunch is in my… club" "So…?" "It's a gentlemen's club, so **women are not allowed**". So, I stared at him and said "**Well, so YOU'VE got a problem, because I'm going to attend the lunch.**" [Laughter]. What he'd have to do, change the place, I don't know, but there was no other way; I was there, I was a part of the project.*

The speech above not only shows the confrontation strategy adopted by the interviewee, but also illustrates the lack of spaces for women in highly masculine spaces, which is shown to be a factor in the field of Accounting by the works of Casa Nova (2014), Lima, Vendramin e Casa Nova (2017) e Bernd, Anzilago e Beuren (2017).

As pointed by Rumens, (2016) auditing firms have stood out in many international indexes for their LGBTQ inclusion and diversity policies. However, some papers have questioned such policies, arguing that they exist purely for economic reasons (Kornberger, Carter & Ross-Smith, 2010). Therefore, we question: are auditing firms really **walking towards diversity**?

Talking to our interviewees about these policies, we found two meanings constructed around it: (i) the demand for firms to become more inclusive, and (ii) the challenge of reaching the ideal of diversity.

> *It used such a traditional culture. **That started to change both in the market and inside the firm**… So, nowadays, we really already have another culture… more open to diversity…*
> *Of course it's still a challenge; we're going through a big transformation, we have different people from different generations that must… learn to get along [...] **but I think that it's a change isn't only internal, right?***
> *The market itself wants it, the young people who come in to work with us want it, the people who are already here want it…*

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

According to the literature, as observed by Wood Jr. (1992), in order to reach higher levels, organizations must adapt and understand that changes are important, but the strictly structural view of change must be left behind in favor of a humanist view, such as, for example, one turned towards social issues. In his study about organizational change, Pettigrew states that questioning old beliefs can provoke some changes and, in this scenario, proposes some factors that may facilitate cultural adequacy, factors which he calls 'key administrative activities'. Among these, we highlight the importance of having an external context that is receptive to change, such as the greater movement for respecting diversity, as well as the engagement of leaders and "the liberation of paths and energies for change through the displacement of people and portfolios" (p. 152), factors observed in the interviewees' speeches when they talk about projects aimed at minority groups in the organization.

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

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

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

This second group of excerpts emphasizes the importance of firms reflecting the society they are a part of, but also remind us that a lot of work is required in order to achieve this goal. It is important to note that nowadays, in accounting undergraduate programs – the main course entering into the auditing career – more than 60% of entrants are women (Nganga, Gouveia & Casa Nova, 2018), but as shown by Pinto (2017), women represent only 20% of certified auditing professionals.

In this group of excerpts it is also worth noting that in the view of the participants, in the firms for which they work, the inclusion policies leaving the realm of ideas and being put into practice. This perception goes against the findings of Edgley, Sharma and Anderson-Gough (2016). This divergence of results can be explained by the difference in the research methods once our study takes into account the views of the partners themselves, while the work of Edgley, Sharma and Anderson-Gough (2016) analyzes documents and social media.

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

In order to ensure the effectiveness of diversity policies and actions, it is necessary for members of the firm to engage in the cause and, regardless of whether they are part of any minority, become allies in the struggle for inclusiveness. In that sense, it was noticed that the firms for which the research participants work have appointed partners to lead committees aiming to discuss, elaborate and implement policies for diversity and inclusion.

*ic**I'm part of a leadership, it's also my role to work towards it.** So I find it interesting, [COMPANY]'s policy that **the LGBT leaders are LGBT**. Because I understand that there are people... I'm not saying that you have to be LGBT to be a leader, but in a way I do think that, or at least feel that, it's easier when you have an LGBT person watching over the cause.*

*So I think that sometimes **I'm excluded or discriminated for being an activist**... I think that's a **price that we pay**. It's a part of it, but I don't mind it.*

*[...] I think that I was fairly respected despite **having been discriminated many times**. I even think that sometimes I end up, well, **bearing the burden of being an ally**, that is, of defending the cause [...]*

The excerpts show the construction of two main meanings found in this category: place of speech and price one has to pay for fighting. In the first excerpt, we observe the importance of representativeness in the leaderships of initiatives because despite the exercise

of empathy, it is very difficult for a person who differs from other in the matrix of domination (Collins, 2000) to understand the processes of oppression that someone suffers.

In the second excerpt, on the other hand, it is observed that, in the professional environment of external auditing, people who engage in actions that seek to promote diversity are discriminated and even excluded from some professional moments.

4.3. ASCENSION

Just like in the process of entrance, during the process of ascension, minorities face barriers which are not always visible. Such phenomenon has already been found in the works of Pinto (2017) and Lupu (2012). This section aims to discuss the process of career ascension of the interviewees, all the while taking these barriers into account and how they influenced the interviewees' career progression.

Table 4 - Template for the analysis of the "Ascension" category

Higher Order Code	Lower Order Code	Qtde de Referências
Ascension	(In)visible barriers	29
	Joke, or ingrained discrimination?	4
	Work and Family	10
	Masculinization	5
	Buying Respect	12

Source: elaborated by the authors based on research data

As discussed earlier, the professional environment has its own rituals, rhythms, and symbols that are tied to the process of professional socialization. In the auditing career, that process was centered around the male audience, leading some of these rites, rhythms, and symbols to become visible and invisible barriers to minorities.

The dress code, allied to other factors such as language and other observed behaviors, are important for the socialization process of the "newcomers" in the auditing firms (Carrington, 2010). However, when an image is naturalized into a standard, it becomes a barrier for people who don't fit in this profile, which not only hinders their ascension, but sometimes even their access into the career.

> Life in the office was quite funny because [COMPANY] had, at the time, in '89, this restriction that **women were required to wear skirts to work and weren't allowed to wear pants**.
> And then, **I'd stay the whole day stuck in a room working with papers**, and I think after a month I wanted to quit. I said "look, this is really boring, I don't like it." Then, at lunch time, this supervisor I had, who I said was very patient, she took me to a store, pointed to this little shoe from [BRAND], a skirt, a blouse, and said "**look, buy these this month, start coming to work wearing this, and I'll let you out of that room." And then, I started to leave that room and interact with people, and then I became an effective employee, and my career started to move forwards**.
> But in fact, I mean, after reflecting, there were indeed prejudices I experienced. So, to begin, for example, **I was only allowed to wear skirts to work, which, in cold days, for example, was… It was very complicated. At the time, there weren't any thick stockings, we had to wear two pairs [over each other], and there were limits about which colors of lipstick we could wear**… Even after quite some time, I mean, ten years after that, when I came to [COMPANY], the culture still didn't allow, for example, tattoos or piercings.

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

female workers has gone through a process of masculinization. This process doesn't refer only to the dress code, but also to the invisibilization of women in some male-dominated environments such as meetings.

> *[...] when you get there and become a partner, then…* **you become a boy, oh, you're a boy-woman**. *So they feel free and treat you like an equal. Then, from time to time, we remember them that we're women [...] And like, sometimes they make this trade.*
> *[I said] "Wow! The way you're talking, it's like I'm not here, yeah? Because you're talking about a girl [as if you've forgotten that] I'm also a woman." Then a partner turned to me and said "Oh, but you don't count" and I kept wondering "why don't I count?"* **It was as if I wasn't a… woman.** *It was like… I had turned into something else, something different.*
> *[...]* **people often talked about women had to masculinize themselves to reach the top of the career**. *I think this was the first thing I heard that... when it started... began the discussion about women in… leadership positions in a very… incipient way, here, there...*
> *They often said that, back in the day, the women who succeeded in the executive career hadn't gotten married and didn't have children… that is,* **they had to give up their personal lives and masculinize themselves so they could… belong**.

As observed in the excerpts above, we found two different processes of masculinization: one, imposed by men, which makes women invisible and denies their professional identity and presence; and the second, which is masculinization as a strategy for belonging. The second case is supported by Casa Nova (2014, p. 175) in which one interviewee states that "dressing in a too-feminine way makes you differ from the group". The last speech also refers to the sexual division of work, in which the man is supposed to be the provider while woman is assigned to family care and housekeeping (Lehman, 1992; Haynes, 2017).

Among the visible and invisible barriers, we also highlight the **conflict between career and family**, felt more strongly by women.

> *We found out about it and even tried to treat it, but there's a short term enemy that is the* **anguish related to family issues**.
> *So we notice that women, about five years before motherhood and having their children,* **they start to self-sabotage**. *They start saying "I don't know if handling this client will be good for me, because if I ever get married and have children, it may become too many trips." Then, [because of] this fear of the "if I ever want to", she starts to sabotage her career, ends up losing steam many years before [motherhood comes].*
> *[...] there comes a time in a woman's career in which it's very tempting for a husband who's not in a Big Four career, or maybe even for one who is, to tell her* **"but this small amount of money that you make, I'll give it to you, and then you take care of the children."**
> *But the fact is:* **it's a lot harder**. *Because* **you've got a huge pressure from your boyfriend, your husband, your mother in law, your children, from the ETs, God, everyone and then some…** *that you're working too much, you're not taking care of the other, because the woman is supposed to take care, right? So she has to take care of her husband, take care of her house, take care of her children, she must pay attention to her family, mother, father...*

The excerpts above show that the pressure for women to stay at home to care for the family is both intrinsic and extrinsic, relating once again the sexual division of work. In the case of auditing firms, the work-family conflict is intensified by the long work hours and the trips demanded by the profession (Lupu & Empson, 2015; Edgley; Sharma & Anderson-Gough, 2016).

Another barrier highlighted in the interview was the cultural aspect of jokes made in the workplace, which, despite their seeming innocence, are used to perpetuate prejudice and stereotypes and barriers for the ascension and permanence of some groups.

*It was a comment that **even sounded a lot like a joke**, but I remember that it bothered me a lot. At the beginning, I don't know if is because I… maybe… didn't have such self-confidence… I felt a lot more, you know? Not today, since i'm in a partner position and all [...] but when I was in an earlier stage of my career, I used to feel uncomfortable because, you know… sometimes **people make tasteless jokes**...*

*Jokes, you know? Those jokes like… **"the difference between a black person and a can of whatever..." You know, those jokes** that… Yeah, but it was only a few people, it wasn't generalized… But this other client, especially, I think that at the time… in the region I worked in, which had more [NATIONALITY] descendants… You could see that there was some… [there were] some situations, yeah?*

*Everything was very sexist, everything… people used to demand a lot from me, I'd constantly hear **"come on, man up! A man doesn't behave like that"**. The trainees didn't hear this from the partners and managers, but heard it a lot from their peers. **"Look at how you cross your legs, look at how you move your hands"**. So, like that, I started to mold myself into that [ideal of] man, right?*

In that manner, we see that these "jokes" once again refer to the denial of femininity and overvaluation of masculine images and attitudes which end up shaping behaviors, as well as racist jokes which compare people to objects. Therefore, we question: **are these really 'just jokes', or forms of ingrained discrimination?**

Facing so many visible and invisible barriers which made it harder for these professionals to ascend, the way they found was to prove their value to the company in various manners and in different situations even when their competence was put in check.

*We used to have a very sexist culture. In many occasions, during some meetings with clients – especially because I was young and used to have a prominent position due to being an English speaker – **they'd ask me whether my boss was coming, if I was the secretary, if the partner was going to join the meeting**… So, **I faced a lot of challenges related to people questioning whether I was capable of doing what I was doing**. I remember that during that time I started to, for example, put my hair in a bun, which was a strategy to look older. Yeah...*

*I joke saying that there's no partner in this company who has studied as hard as I did. I don't know about any, I know about various partners with something like two graduations and six postgraduate degrees. **Nowadays I think to myself, did I really need to study so much?** Besides speaking English and Spanish. **Probably, academically speaking, I must be one of the most prepared people in this company. And… I think that I studied so hard to make it up for my insecurities and fears**.*

*But after… well after, when I started to deal with issues of diversity, I started to talk about it and make these reflections… And I was thinking... Like, I always thought it: what if I wasn't me? And when I say that, [I mean], **if I hadn't taken a stance**, in various moments, in the way I did, what would have happened?*

*I think so. I mean, I... thought that to myself, you know? It's that thing... that we're talking about, the issue of, of prejudice, yeah? So... I thought to myself that I couldn't make any mistakes, yeah? **Because.... for example, in [CITY] I was the first black person to be hired. In [COMPANY], I was one of the few. So… I always thought to myself that… you're… yeah, yeah… as if I was opening a door… for the next ones to come in through.***

*I think that every LGBT person has a feeling of… of… "is this real?" We'll never know. It's... because I don't know if my peer... **my friend, the guy who sat next to me on day one, if he had to work less or more than I did. But I know he had an easier life for being straight, married to a woman... because the entrance is always easier, a lot easier.***

*Ok, it's not the normality yet, so [...] **I had to prove myself much more than my peers**. At the same time, I'm someone who always tries to do my best. I don't like being worse than anyone. So, **it's also a natural thing**, maybe not so 'mine'... but **I think we have to prove ourselves much more.***

*[...] **I have no doubt that my masculine identity made it a lot easier**. I don't believe that if was girlier and kept being girly I would have risen professionally so much and so fast. Maybe I would have risen, but not as fast as I did.*

*Step by step, you start shaping, shaping and shaping people, but at the same time you're shaping yourself, **so I had to realize that I would need as much rational intelligence as***

> *possible, and I would need to triple my emotional intelligence to avoid feeling expelled from that environment...*
> *I deliver great results, how can anyone say that they're funding diversity, you know? [...] So no one is funding diversity; on the contrary, I'm an executive and I deliver my own results.*

We observe in these excerpts that all minority groups represented in this study faced many difficulties and that their main strategy was to find alternative paths (Lupu, 2012) through high performances and accumulating intellectual capital. Therefore, we observe that expertise was used as a bargaining chip in order to buy respect and recognition in the professional environment; these factors, in turn, enabled their professional ascension and allowed them to break through the Glass Ceilings (Cotter et al., 2001) and leave the labyrinth (Lupu, 2012), reaching the top of their careers: the partnership position.

5. FINAL REMARKS

Auditing firms have adopted actions to include professionals of different profiles, in the scope of their practices and policies towards inclusion and have gained ever more visibility because of those actions. Based on this point, our research aimed to understand the professional trajectories of minority group members who work on auditing firms and have reached the top of their careers, becoming partners. Our study contributes to the literature by deepening the discussion about the inclusion of minorities in external auditing firms, giving them voice, and offering to listen to those who are usually silenced not only in the professional environment but also in scientific research.

The outcomes show that with the adoption of actions that promote respect to diversity, the interviewees – who represent different groups which are considered social minorities – have gained a stronger footing on which to work in external auditing became able to envisage the possibility of growing, taking into consideration the fact that all of them already occupy leadership positions on their firms.

It is interesting to notice that our interviewees report that, in their perception, even though the inclusion and diversity policies deeply altered the professional culture in external auditing, they understand that there are many issues yet to be addressed. These outcomes bring implications such as the possibility of LGBTQ+ employees being able to put more trust into in the corporate environment in order to assume leadership positions, as well as more faith that gender, race, and special needs will not have mandatory implications on the maintenance of their career, although these factors will still influence it. Based on that, we bring up the central theme of this work, which is the perception manifested by the majority of the interviewees that there's a need to prove their competence and capability in order for them to stay in, and even grow in, the area of external auditing. To the majority of the interviewees, the effort they expend in their activity is linked to the fact that they belong to social minorities.

When we consider that organizations reflect society and that our interviewees showed faith in the diversity policies implemented by their organizations, there is a sense or feeling of hope, as the following quote expresses:

> [...] there is a friend of my... a client, yeah, who works for [COMPANY], and she says that there is a huge sign on the wall there: "**bring your true self to work**". I find that so beautiful! And I think this has so much to do with diversity, that is you can come to work, in the place in which you stay many hours per day, the place in which you deposit your dreams, and where you have… a great deal of recognition being who you are. This is priceless, isn't?

From this starting point, we saw the opportunity that stems from the studies about diversity in organizations, mainly in areas related to accounting, which, as we know, demands

more attention and a greater database derived from research; this paper is a mere prelude on the subject.

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