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Diversity, dialogic pedagogy and intersubjectivity in the classroom: Contributions from the Global South

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ABSTRACT

Diversity of voice is contentious in accounting education with marginalised groups remaining on the periphery. This study reflects on significant issues of diversity, dialogic pedagogy and inter-subjective exchanges by investigating an unpleasant teaching experience between Miguel, a Black, gay early career accounting educator, and his students in a classroom in Brazil. The study draws on collective biography methodology to analyse Miguel's memories of his teaching experiences. Three main findings emerged. First, the lack of institutional support and the feeling of not being recognised by the institution, peers and students impacted Miguel's confidence, educational strategies, and ability to facilitate the learning process among his students. Second, Miguel's educational changes had almost no impact on students' motivation and willingness to engage in dialogue, where the students responded with silence and absence during the lectures and seminars. Finally, assessment emerged as a key point of resistance where students confronted the educator. Paulo Freire's critical pedagogy, originating from the Global South, informs our analysis of intersubjective exchanges between the educator and students, dialogic pedagogy and emancipation in a diverse classroom. The results highlight the importance of institutional support for diverse faculty members, not only for their academic development but to enhance students' learning and diverse experiences in the classroom. Drawing on Freire's dialogue and intersubjectivity, we further reflect on how the lack of intersubjective exchanges between educator and students, due to diverse backgrounds, constrain dialogic pedagogical approaches, and argue for further consideration of this topic by accounting researchers advocating for more diverse accounting practices.

1. Introduction

*People are opting out of vital conversations about diversity and inclusivity […]. Choosing our own comfort over hard conversations is the epitome of privilege, and it corrodes trust and moves us away from meaningful and lasting change (*Brown, 2018*).*

Investigations about diversity in accounting education are scarce (Bishop-Monroe & Garcia, 2023; Booker et al., 2023; Dawkins, 2023), despite the growing relevance of discussing and constituting diverse university spaces and plurality within classrooms. Prior

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studies on diversity discuss both the positive and negative effects of engaging, including important challenges that need to be overcome such as "reduced interpersonal liking, psychological commitment, intergroup communication, and group cohesion and its increased group conflict" (Lau & Murnighan, 2005, p. 1). Challenges like this can significantly impact classroom micro dynamics, and pedagogical strategies focused on dialogue, student engagement and participation.

Therefore, diverse faculty members and multiple educators' experiences in the classroom, shared in a broader national context and geographic plurality – as the Global South – are paramount to advancing the topic of diversity in accounting education (Arthur-Kelly et al., 2013). Despite this, there remains a significant lack of literature at the micro level of classroom analysis and lifeworld experiences of diverse faculty and students.

Furthermore, understanding the relationship between educator and students, especially when the educator is from a lower socio-economic class background (in a majority middle-class student background context) and is distinctly different from the heteronormative ideal subject – a white and heterosexual male – is a substantial step forward in progressing difficult conversations about diversity in practice (Brown, 2018). In the case of early career academics, the challenge is even greater and emphasises the institutional role needed in supporting junior faculty members to develop and progress professionally (Comunelo et al., 2012; Farias & Araujo, 2016; Ferreira & Hillen, 2015; Ferreira et al., 2020; Lima & Araújo, 2019; Lima et al., 2024; Nganga et al., 2022).

To address this gap, this study investigates an unpleasant teaching experience of a Black, gay early career accounting educator in the classroom in Brazil and critically reflects on issues of diversity, dialogic pedagogy and intersubjective exchanges between the educator and his students. In order to provide an in-depth analysis of diverse educator lifeworld experiences, we employed collective biography to unravel and critically reflect on Miguel's memories of past events. Collective biography is a method that seeks to get as close as possible to the details of a memory event by revisiting and exploring collaboratively within a larger theoretical context that addresses themes of being and becoming (Basner et al., 2018). Paulo Freire's critical pedagogy informs our analysis of intersubjective exchanges between educator and students, dialogic pedagogy and emancipation in a diverse classroom.

Our findings demonstrate the lack of institutional support and the feeling of not being recognised by the institution, peers and students negatively impacted Miguel's confidence, reduced the range of educational strategies used, and reduced his ability to facilitate the learning process among his students. Second, Miguel's educational changes had almost no impact on the students' motivation and willingness to dialogue, where students responded with silence and absence during lectures and seminars. Finally, the formal assessment process and tool emerged as an important point of resistance where students actively confronted the educator.

This research contributes to the literature in three significant ways. First, this study expands our comprehension of an under-researched accounting context, the Brazilian, South American world, through the shared teaching and life experiences of a Black, gay, early career accounting researcher in Brazil (Gómez-Villegas & Ariza-Buenaventura, 2024; Gómez-Villegas & Larrinaga, 2023; Husillos et al., 2024; Ocampo-Gómez & Ortega-Guerreiro, 2013; Sauerbronn et al., 2024), with critical application of Global South theorist Paulo Freire (Ambrosio, 2013; Ferreira & Sauerbronn, 2021; Freire, 2016, 2017; Thomson & Bebbington, 2004, 2005). Second, this study contributes to an under-represented area of accounting education literature by critically analysing teaching and educator experiences (Apostolou et al., 2022; Powell & McGuigan, 2020; Silvia, 2019). The narrative provided throughout this article is original and conveys aspects of personal accounts often veiled and difficult to share: an embodied, open-heart narrative of an early career academic with diverse characteristics. Finally, we add to the equity, diversity and inclusion (EDI) accounting literature. The narrative of a diverse faculty member's teaching experiences highlights issues of diversity in accounting education, still not being openly discussed in accounting literature. Through Freire's critical pedagogy, this account explains how diversity challenges emerge in the classroom, and dialogic pedagogical tools become impractical.

The article is structured as follows. Prior literature on diversity in accounting education with a particular emphasis on teaching experiences of early career academics within the Brazilian context is discussed next. This is followed by a discussion of Paulo Freire's notion of dialogic pedagogy and intersubjectivity. Section three discusses the collective biography research method and its application to this research. The key findings of this work are then presented through illustrative quotes from Miguel's narratives in section four. Paulo Freire's critical pedagogy is used to inform a discussion in section five of the key findings and their impact on accounting education. Finally, we present our conclusions clearly articulating the research contributions to accounting education and the challenges these present to diversity, dialogic pedagogy and intersubjectivity exchanges among diverse participants.

2. Diversity in accounting education: teaching experiences, early career academics and dialogic pedagogy

2.1. Diversity in accounting education

Diversity studies in accounting literature have gained significant attention in recent times (Kyriakidou et al., 2016; Özbilgin et al., 2015). In accounting education, business schools have started to address these problems. Unfortunately, as a number of studies demonstrate, these institutions continue to reproduce racist (Brown-Liburd & Joe, 2020; Dar et al., 2021) and heteronormative (Rumens, 2016a) behaviours.

Besides the advancement in the discussion of equity, diversity and inclusion (EDI) topics, accounting education still has much work to focus on. For instance, questions that remain open include how to address diverse students' needs; how to prepare faculty members for changing socio-political contexts; how to take into account the diverse context and characteristics of both students and faculty members when designing pedagogies and educational strategies; how to best support diverse faculty members; and how their experiences may vary in the classroom. We therefore consider diversity in accounting education as an important research topic that needs to be clearly addressed by our community.

In accounting, the issue of a representative workforce and the investigation of their diverse experiences is paramount. This is

demonstrated in other professions, such as medicine, where Patel et al. (2022) emphasise the importance of those who treat, the healthcare workforce, as representative of those being treated. Patel et al. argue why diversity in the workforce is an essential component of their profession. Buery-Joyner et al. (2023) provide further support, writing a guideline for diversity and inclusion and advocating for a medical education free from racism.

L'Estrange et al. (2023) and Bishop-Monroe and Garcia (2023) both highlight that although there is a recognition of the lack of staff development and training for diversity, the understanding of educators' pedagogical decisions in the context of the diverse classroom is still not well understood. As such, there is a gap in the accounting education literature that addresses both the teaching experiences of diverse faculty members and the micro-dynamics that occur within the classroom.

The 2023 special issue of *Issues of Accounting Education* discussing diversity in accounting education makes valuable contributions (Ghio et al., 2023). Dawkins (2023) published a compelling personal narrative of his life experiences as a Black student and subsequent professor in the United States of America (USA). He emphasises the importance of faculty members' training, initiatives and programs in EDI that facilitate more inclusive education of future generations in accounting. In addition, Bishop-Monroe and Garcia (2023) shared their experiences as diverse accounting educators and reflected on further directions within a North American context. Critical reflections and sharing of diverse experiences by accounting educators in the Global South are rare. Silva and Lucas (2018) highlighted the urgency in furthering the discussion of diversity and representation in the classroom in Brazil. They argued students have started this debate, where students' "collectives, bloggers and YouTubers have gained a lot of visibility" in the Brazilian context (p. 6), emphasising a need for educators' lived experiences in addressing important EDI concerns.

2.2. Embodied and lived teaching experiences of early career academics

Learning and teaching experiences of educators are rare narratives in accounting education (Lucas, 2011a, 2011b). This is especially true for those diverse educators, from the Global South and other marginal areas of the world, who also have diverse sexualities and identify as early career academics. Overall, teaching experiences in accounting education have only been addressed slightly in prior literature in the Brazilian context (Silvia, 2019) and broader international context (Apostolou et al., 2017, 2022; Powell & McGuigan, 2020).

Prior work has, for the most part, concentrated on case studies and experiences published by well-recognised and award-winning professors, sharing their experiences (Stout & Wygal, 2010; Stout, 2016) predominantly from the Global North. The topics discussed focus more on their experiences with the educational strategies and methodologies adopted, for example, changes from face-to-face to online teaching during COVID-19 (Powell & McGuigan, 2020; Sangster et al., 2020), than on their personal accounts and experiences in the classroom.

Accounting educators' embodied and emotional accounts of their teaching experiences are rare and often not documented, presenting an area yet to be fully explored. Negative experiences are rarely shared, and the metaphorical discussion of a classroom as a battlefield is hard for an educational audience to digest. For example, Bloom (2000, p. 413) wrote about "an unusual teaching-related incident" of being heckled in the classroom. His lived experiences occurred while occupying a senior-level position at a Canadian university.

Even rarer is the account of difficult situations lived in the classroom and shared by early career accounting educators. Early career academics are individuals entering a system of established norms, and, as such, they seek to be recognised and accepted by the academic community (Butler, 2005). Thus, the act of narrating a conflicting educator–student negative experience could be seen as a weakness for those young professionals. Early career academic experiences in accounting education are a topic beginning to be explored in the Brazilian accounting literature. These investigations are a result of growing interest amongst academics and the profession in the increasing number of accounting courses (Comunelo et al., 2012) and postgraduate programs being offered in accounting (Nganga et al., 2022), resulting in greater numbers of early career academics entering the Brazilian higher education system (Nganga et al., 2016). The Brazilian context presents several challenges for early career academics due to the political and institutional contexts of higher education.

First, the national culture and higher education environment in Brazil presents significant challenges. Slomski (2007) documented the unprofessionalism of Brazilian accounting education, where she stated accounting was seen as a "vocation" and not as a respected profession across the sector, requiring specific training and reformation. Historically, the corporate experience was considered the most valuable context in which to educate undergraduate accounting students compared to broader pedagogical, practice and political development (Ferreira & Hillen, 2015). Several Brazilian studies therefore highlight that few initiatives of pedagogical formation and development were undertaken during accounting educators' formative processes, both as postgraduate students and early career academics (Nganga et al., 2022). As a result, the Brazilian accounting education community has begun to investigate early career academics' perceptions, practices and needs to create suitable professional development (Andere & Araújo, 2008; Comunelo et al., 2012; Farias & Araujo, 2016; Ferreira & Hillen, 2015; Ferreira et al., 2020; Lima & Araújo, 2019; Lima et al., 2024; Nganga et al., 2016, 2022).

Second, the standardisation found across postgraduate programs and universities' professional training and development opportunities presents additional challenges. For master's and doctoral programs in Brazil, Lima et al. (2020) argued that these programs remain similar in nature to other Anglo-Saxon programs, having the effect of reproducing oppressing structures and bias, making it difficult to prepare a human-oriented and dialogic pedagogy. Nganga et al. (2022) showed that institutional support for faculty members remains totally absent from practice. Educators are therefore responsible for their own professional development and pedagogical training (Nganga et al., 2022), where Lima et al. (2020) liken this to falling asleep as an accountant and waking up a professor. Importantly, Ferreira and Hillen (2015) position accounting educators as "liberal professionals" without adequate initial

training and development during their postgraduate studies. Consequently, Brazilian teaching experiences and the implementation of learning activities are sudden, usually without institutional support. Lima and Araújo (2019) therefore see a real and urgent need for early career academics to experiment with pedagogical approaches, framed from chosen mentors, that assist in forming one's professional identity.

There is a growing body of literature within the global context that is demonstrating early career academics do not feel prepared to educate in diverse contemporary classrooms (L'Estrange et al., 2023). Thus, early career academics need support, training and direction in their entry into the academy, especially for those of diverse backgrounds and identities. We believe that by openly sharing the lived educational experiences of an early career, diverse accounting educator, we shed light on EDI issues rarely discussed across the international accounting community. We believe the insights gained from these lived experiences can affect international business schools, which in turn face the integration of diverse students and staff.

2.3. Paulo Freire on oppressing structure, dialogic pedagogy and intersubjectivity

Paulo Freire (2016, 2017) concepts of oppressing structure, dialogic pedagogy and intersubjectivity provide a critical lens in which to view the teaching experiences of diverse accounting educators, especially during their socialisation process in the initial years of their career development. Paulo Freire concentrated on local education, experiences and pedagogical possibilities in the Global South and has had a defining influence on Brazilian accounting literature (Andrade et al., 2019; Ferreira & Sauerbronn, 2021; Lima & Araújo, 2019; Nganga et al., 2022). These local and well-developed contextual perspectives can provide valuable insights to the international accounting community. As Rodríguez-B (2019) stated, Freire's contribution extends beyond educational frontiers to further shape communication theories that focus on dialogue (Ferreira & Sauerbronn, 2021; Thomson & Bebbington, 2004, 2005).

Freirean education is inherently connected to ethics, and its political character emphasised (Ambrosio, 2013). In the pedagogy of the oppressed, Freire (2017) points out that educational practice is about querying the very social values and norms on which the educational context is built. It is through the inquiry and critical reflection of our social values and norms that ethics is contested, and the political and ideological bias of education is emphasised. Freire could not see neutrality in education, learning materials, or knowledge production. Hence, emancipation from a Freirean perspective is based on the active questioning of our social values and norms embedded in the knowledge we all bring into the classroom; students and educators alike.

Freire criticises what he called 'bank education', in which students passively accept the information conveyed to them by educators, and, in this process, they adapt to society's social and political norms. Instead, Freire (2016, 2017) sees knowledge as socially constructed, based on the respectful debate between educators and students encompassing fundamental human attributes such as courage, love and empathy. His dialogic pedagogy and emancipatory education models have significantly impacted minority groups all around the world. Therefore, adopting a Freirean lens can further inform business schools and accounting educators on creating educational EDI policies and practices that effectively aid and support diverse peoples from minority backgrounds.

2.3.1. Pedagogy of the oppressed and oppressing structure

Freire (2017) critiques the socio-economic system, in which, by the means of a 'bank education', the educational and political system reproduces inequalities and the interests of the oppressor class. Freire writes within the Brazilian and Chilean context about the domination of the oppressing class, and education as a formidable means by which to achieve it. Therefore, from the Freirean lens, the notion of an "oppressing structure" is paramount to developing the individual dynamics taking place in the classroom.

In our article, instead of focusing on the economic inequalities (re)produced by the capitalist system, we are addressing issues of diversity in the accounting education context. As the "oppressing structure", we analyse the heteronormative system, which is a set of norms, structures, institutions and practices that establish the privileges white and heterosexual men (Ghio et al., 2022; Rumens, 2016a, 2016b). Hence, the "root" of oppression within our study is the fact that the educator differs significantly from what is expected by heteronormativity.

Rumens (2016a) argues that heteronormativity is firmly planted in accounting spaces. The oppressing heteronormative structure is arduous and unbearable for those who diverge from the social norms. Consequently, this struggle impacts individuals' identities, selves and relations in accounting spaces (Rumens, 2016b). Hidden structures like this shape human relations and socially exclude people of colour and non-heterosexual individuals. Hammond (2018) claims that the avoidance of accounting scholars in engaging with heteronormative structures contributes to reproducing the oppressing structure.

Ghio et al. (2024) corroborate Hammond (2018)'s argument, arguing that, despite growing interest in the topic, studies that question the heteronormative structure are rare, and the diversity studies mainly accommodate aspects related to gender and the accounting and auditing profession (Asare et al., 2024; Svärdsten & Tamm Hallström, 2024), such as reporting, without critically investigating the oppressing structure of heteronormativity. Critically reflecting on diversity issues, Egan and Voss (2023a–2023c) published on the topic of the auditing profession and recognition of LGBT rights in 2010 in Australia. They revealed the central role of client-commercial logic in the diverse staff experience and claimed that support to diverse staff was still precarious, despite positive discourse spread by auditing firms.

In classroom and university spaces where heteronormativity is dominant, the "root" of the oppression lies in the fact that the individual has a bodily feature and/or characteristics that diverge from the pale, male, straight middle-class accounting educator. In the next section, we describe the role of educators, students and institutions in heteronormative university spaces. In line with Freire (2016, 2017), we discuss the actors within the oppressing structure: on one side, the oppressor; and on the other, the oppressed.

2.3.2. Role of educators, students and institutions

Freire (2016, 2017) clearly distinguishes the role of educators and students in the classroom between oppressors and oppressed. In classroom dynamics, usually the educator is seen as the oppressor who reproduces the root of the oppressing structure by acritically enforcing upon students a neutral knowledge closed to contestation. Students are oppressed and thus not able to question the structures of the society in which they live. In this sense, education becomes meaningless and reproduces the interests of the oppressor class. When looking at diversity issues in the classroom, where the educator's background is the root of oppression, we see three differing categories opposing the traditional educator–student oppressing system: educator oppressed; student oppressors and students oppressed; and institutions as oppressors.

We theorise that when the educator comprises of diversity characteristics', there is a shift in the oppressing structure, where the root of oppression is diversity. Educators who are in a diverse background group will be oppressed and suffer resistance from a classroom mainly comprised of the intersectionality of male and female white, heterosexual and middle-class students. This resistance experienced by oppressed educators is often a result of educators being different from their students, not educators' choice of learning strategies adopted. For instance, Dawkins (2023) narrated his experiences in the academy as a Black student and subsequent professor in the USA, emphasising the heteronormative structure of accounting. Further, there is still a complex relationship between the identities of educators as oppressors and those oppressed by heteronormativity that needs to be further understood.

Students can be seen as both oppressors and oppressed (Freire, 2016, 2017). The student oppressors are privileged by the norms of society, usually being a combination of white students, male, from a middle-class background, who hold a position in a prestigious institution; as such, they believe they are entitled to privileged societal positions. Freire (2016, 2017) claims that oppressors want to maintain and hold this privilege at any cost and use it to persuade, manipulate and control the oppressed. Therefore, oppressors keep a 'silent culture' where prejudices are silenced, and oppressors' privileged origin, differentiating them from the oppressed class, is also silenced.

The oppressed students are the ones who Freire (2016) theorised as the oppressed who host the oppressor inside, by admiring and desiring to be like the oppressors. They assimilate the oppressor and reproduce the oppressing structures, such as heteronormativity, as a consequence of becoming "meek" (Freire, 2016). As a result, the oppressed students are attracted to the life standards of the oppressor. They also have a sense of inferiority, and that is why they believe and reproduce the oppressing structure, even though they too are part of minority groups, such as women, people of colour and non-heterosexuals.

The role of institutions is not theorised by Freire, once he believed the institutions also reproduce the inequalities and interests of the dominant class. In the higher educational context, there are also suggestions that business schools reproduce racist and heterosexual norms and exclude bodies that do not conform to the expected ethical behaviour (Brown-Liburd & Joe, 2020; Dar et al., 2021; Galante, 2022). Hence, we theorise institutions as oppressors that need to be equally accountable for the oppressing structure of heteronormativity.

The acknowledgement of the complexity found within ethical and political classroom interactions together with the partiality of education, across multiple actors, such as educators, students and institutions all playing different roles in the oppressing structure and maintenance of hegemonic order, leads us to the discussion of dialogic pedagogy. In the next section, we present dialogic pedagogy as an alternative to bank education and a means to enhance awareness of heteronormativity and produce transformative changes.

2.3.3. Dialogic pedagogy

Dialogic pedagogy relies on three aspects: words and dialogue, intersubjectivity and awareness of the oppressing structure (emancipation). Words and dialogue are one of the most studied aspects of Freire's theory in accounting literature (Thomson & Bebbington, 2004, 2005). In contrast, intersubjectivity and emancipation are rarely addressed. However, both are crucial aspects of comprehending dialogic pedagogy's constraints and potentials.

Dialogic pedagogy is fundamentally democratic, placing dialogue as the basis of the educational process and considering the background, knowledge and experiences of all actors involved (educators and students) as equally relevant. Thus, a dialogic pedagogy aims to emancipate students through active problematisation and dialogue (Freire, 2016, 2017). In these recursive exchanges between educators and students, the knowledge students bring to the classroom is as equally relevant as the educators, which makes the "authority argument" invalid (Freire, 2016, 2017). Hence, critical thinking, reflexivity and understanding of differences through dialogic pedagogy is an open path, leading future accounting graduates to truly accept diverse backgrounds, value them, and increase empathy towards others (Freire, 2016, 2017).

An important aspect of dialogic pedagogy is intersubjectivity, which is often less explored in accounting education literature. Intersubjectivity refers to the social exchanges that occur between educators and students in the classroom. Intersubjective exchanges represent comprehensive emotional, attentional, reflective and behavioural experiences and the relevance of respect, love, empathy and courage in order to effectively dialogue in the classroom (Soares & Verissimo, 2010). This is of particular importance in inclusive education, where educators bring to their daily interactions with students a range of values, beliefs, attitudes, skills and knowledge (Arthur-Kelly et al., 2013).

Awareness of oppressing structure, change in practice and emancipation were the primary objectives of Freire's dialogic pedagogy. As an example, Booker et al. (2023) adopt an emancipatory strategy emphasising the importance of actively including EDI foci within pedagogy through applying a reflexive writing exercise that asks students to evaluate their own awareness and attitudes towards racism. Bishop-Monroe and Garcia (2023) further support this practice, urgently calling for accounting faculty members to create more inclusive and equitable student experiences. Hence, dialogic pedagogy provides a methodology that has the potential to enhance heteronormative awareness, and change staff and student discriminatory practices, positively impacting the accounting profession and broader society. Emancipation highlights the shared responsibility of different actors in humanistic approaches and EDI roles.

2.3.4. Intersubjectivity

The ultimate emancipatory objective cannot be reached outside of a collective. Freire says, "no one becomes aware separately of others" (2016, p. 20). Therefore, problematising the oppressing structure requires an intersubjective exchange of two or more people that inaugurates the possibility of a dialogue, inquiry of oppression and reflexive and critical rethinking of societal norms. Intersubjectivity exists prior to any verbal communication, and it is present during human interactions, dialogue and exchanges.

According to Freire (2016, 2017), intersubjectivity comprises love, humility and faith in human capacity or lack thereof. All of it may translate into trust. For Freire, intersubjectivity comes before the educator-student interaction and dialogue. Prior to such an interaction, both students and educators should come to the classroom embedded with love for others, humility to accept that no one is superior, and faith that the other is capable of doing and understanding anything. During the interaction, they should maintain respect and the ability to dialogue.

In the context of a diverse staff member and the oppressing structure of heteronormativity, we theorise that the lack of empathy comes before any possible interaction with the students. The embodied characteristics of the educator who does not conform to heteronormativity constrain students' willingness to interact; students block intersubjective exchange, consciously or not, due to the educator's diversity background. The intersubjectivity is only possible if all members of the classroom share love, humility and faith in each other. In the absence of intersubjective exchanges, dialogic pedagogy is non-existent, and the educator's ability to dialogue, problematise and construct knowledge is compromised.

Several aspects of intersubjectivity can be studied in Freire's theory, since it refers to the educator–student relationship, such as emphasising the role of educators, the role models and reproduction of ethical values, the dialogical dimension of intersubjectivity, the ethics and subjectivity production, all in the context of multiple levels of education, from children to postgraduates, among other issues that involve educator–student relationships in the political, social and ethical context (Soares & Verissimo, 2010).

In the context of this research, we rely on the understanding of heteronormativity as the oppressing structure underpinning issues of diversity in accounting education. We then problematise the role of educator, students and institutions alike. We close by examining the intersubjective exchanges, or lack thereof, between an educator and students in the micro-dynamics of the classroom. In particular, we focus on how intersubjectivity brings the negative aspects of EDI to the fore. By negative, we mean the conflict that can occur from the coexistence of multiple perspectives and diverse backgrounds in a classroom, the difficulties of forming connections amongst diverse individuals and the impossibilities of intersubjective exchanges. We do this through the use of collective biography.

3. Collective biography methodology

The narratives conveyed throughout our study are part of a significant set of memories collectively constructed by three authors. This section outlines the use of collective biography as a research method used to both collect and critically analyse memory data (Davies & Gannon, 2013).

Personal accounts, impressions, shared experiences, biographies and auto-narratives are not often collected for research purposes in accounting studies. However, they have substantial potential to shed light on hidden problems and theoretically explain the nature of specific events. This research draws on collective biography methodology to explore educator–student experiences shared by an accounting early career academic, his struggles, feelings and emotions experienced in and outside of the classroom.

Collective biography aimed to investigate an educator, with the pseudonym "Miguel", and his lived experiences and personal memories of events in the Brazilian higher education context. Davies and Gannon (2013) define a collective biography as a research methodology that seeks to get as close as possible to the details of a memory event by revisiting and exploring collaboratively within a larger theoretical context that addresses formative aspects of being and becoming (see for example, Davies and Gannon (2013) and Basner et al. (2018) for further detail). This was achieved by the three researchers engaging in a collective biography writing process that drew heavily on the collaborative work of the memory-holder, while the authors acted as critical memory-allies throughout the process. The authors worked collaboratively to critically unpack and (de)construct Miguel's lived experiences and personal memories by recapturing precise details, remembering images, sensations, and physical and emotional feelings, asking further questions, and deepening the remembrance of the memories over time.

The memory-holder completed the initial collective biography work through free-form writing documenting their lived experiences and personal memories within the context of working for a Brazilian higher education provider. The memories themselves underwent many iterations during the collective biography writing process, where they were adopted, adapted, and collectively rewritten. All memory narratives were initially recorded in the memory-holders original language of Portuguese and subsequently translated into English at each state of the iterative process. This process was facilitated by online interactions where four working meetings took place, as well as eight interviews with the memory-holder lasting approximately an hour each.

3.1. The collective biography work

The longitudinal collective biography work was undertaken over two and a half years between 2019 and 2022. It was an extended and detailed process of reflection, construction, deconstruction and deepening of Miguel's memories for building empirical material and analysis. The research timeline is discussed below.

First, the research was created after Miguel shared some of his experiences with a Brazilian ally who became a memory-ally. After several conversations, we met a further memory-ally at a Brazilian accounting conference in São Paulo in 2019. In this opportunity, we participated in a presentation by the professor whose research interests were aligned with previous conversations about questioning the heteronormative structure in the accounting academy.

That event provided an opportunity to share the work and common interests together. An initial meeting took place where we began to problematise the heteronormative structure in Brazil, discussing the possibility of constructing Miguel's experiences. We followed up by arranging an online meeting to formulate our research processes on 26 October 2019, when we held our first formal meeting.

26 October 2019 – First Online Meeting: Formulated an initial discussion around the research project and aims. After this initial discussion, the memory-holder developed first attempts of the narratives.

20 April 2020 – Second Online Meeting: To critically unpack the narratives, in this meeting, a significant amount of time was spent delving into specific details, deconstructing and exploring the affective and emotional properties of the memories. After this initial analysis the memory-holder was asked for a more detailed written description of the memories with further emotional and embodied elements provided. Second, we combined the deepening of theoretical perspective by simultaneously reviewing prior literature on accounting and sexuality.

23 April 2021 – Third Online Meeting: A careful examination of the memories related to accounting education, the workplace and the dominant heteronormative accounting academy took place. The memory-holder was asked to recollect specific classroom events, how it was, and how he felt in the moment, focusing on his embodied memories and writing them down.

Eight Interviews: Throughout January 2022, we collectively undertook a series of eight interviews with the memory-holder, aiming to delve even deeper into the memories, which had been unpacked and deconstructed during our third meeting, and subsequently rewritten. The objective of these interviews was to deepen two out of five memories. The memories selected were focused on the academic environment, bringing details of Miguel's experience as an early career academic. In conducting the interviews, the memory-allies studied the memories before the interview, highlighting emotional and embodied elements to be discussed. Then, during the interview, the memory-holder read the full memories aloud. After each paragraph, the memory-allies asked questions in a conversational tone, trying to get new insights and perspectives from Miguel's recollections of his feelings and emotions. After the interviews, the memory-holder took the audio records and reconstructed the memories, adding details and expanding the two memories selected.

28 March 2022 – Fourth Online Meeting: Closing the memories and directing the research paper. Our last collective biography work took place in March 2022, where we ended in constructing two memories focusing on Miguel's experiences in the classroom. These two memories were analysed as follows.

3.2. Data analysis

Data analysis was undertaken to focus on Miguel's memories of embodied and lived experiences. First, the narratives were organised in MAXQDA 2022 software. It enabled a clear structure of Miguel's lived experiences in different phases of his socialisation process as an accounting educator. In this sense, the first round of analysis was to categorise the free-form writing into six events presented by the memory-holder.

Second, the authors collectively coded the data according to the opinions, thoughts and feelings found within the written narratives. This was done independently by each researcher and then commonly verified together. At this level, the software also enabled us to recognise that the embodied teaching experiences were at the centre of all events narrated in memories two and three, where we based our primary analysis.

The third coding round was implemented in a similar way, based on fixed constructs, such as silence and dialogue, that could theoretically influence the categorisation process. Finally, the authors re-analysed the coding system built during the previous rounds above, applying an iterative process to further check for any inconsistencies or variations. This entailed a re-reading and coding of previously categorised data. For instance, the parent code "feelings" comprised nine sub-codes, and in this stage, 14 excerpts were found to be classified as "feelings" without being attributed to a specific feeling, such as "shame", "disrespect" and "anxiety", among others.

The next section presents the analysis divided into three relational parts: Miguel's intersubjective exchanges with his students; adapting pedagogical tools and strategies; and Brazilian institutional experiences. These are presented and discussed below. Section 5 sheds light on Miguel's narrative, from Freire's theoretical perspective.

4. Miguel's account of his early career academic experiences in Brazil

Born in Brazil, Miguel moved away from home to a different Brazilian city for his studies in 2011. The city Miguel moved to has historical roots in European immigration, resulting in a predominantly white population, in which as a Black gay man, it was difficult for Miguel to see himself reflected in others and others unable to see themselves in him. Miguel completed his undergraduate degree in accounting in 2014, and in 2017 commenced his PhD studies at the same Brazilian institution. A year and a half into his doctoral studies, Miguel was hired to work for two semesters in a teaching position. Miguel's class cohort comprised of 114 students, with an approximately equal gender split, allocated across two class offerings. Upon hiring, Miguel was not introduced to the department, support or a mentor was not provided, and appropriate time was not given to help him prepare for classes and adapt to the education function and discipline. Miguel's presence was imperceptible.

4.1. Miguel's intersubjective exchanges with his students

> After the first class, the look of disinterest on people's faces was remarkable, the look that they were waiting for the first failure to throw me to the wolves. And this lack of interest makes us, as educators, totally unmotivated. The construction of knowledge is a two-way path.

This section conveys Miguel's narrative of his intersubjective exchanges with his students and the difficult episodes following Miguel's first day of classes: the dialogue, or lack thereof, between the educator and the students, the veiled struggles and "battles", and the exposure of Miguel's unacceptance by the students during the first examination assessment task. The learning environment was very hostile during the assessment process, notably the first and final examinations. In this sense, the assessment became the students' critical moment of resistance, where the educator–student struggle was most evident and ended in confrontation.

4.1.1. Stepping into the classroom for the first time

Miguel's first day at the university, in an assistant professor position, saw him not yet officially hired. He was waiting for the employment contract and its procedures when he received a call from the head of the department asking him to go into the university as he was required for teaching.

> The first day was a real party. I was not expecting to enter the classroom that day because I had not yet been called to take the position officially. So, that day, I was doing a heart test called Holter [as part of a regular health checkup]. Because of that, I was wearing clothes not so appropriate for the classroom. […] I was poorly dressed, with a black shirt, jeans and trainers. Reviewing the clothes I was wearing, make me feel a certain pity. I don't know if it is self-pity for this whole process, of how hard it was, or not. However, I was invited by the head of the department to teach the class that evening. I did not answer "no" because I saw myself in the position of assuming the process to which I had been approved. There was turmoil among the students because, I think, they did not believe that I would be the real professor of the discipline.

Miguel was not emotionally and educationally prepared for his first day of classes. Without an employment contract, previous warning, or time to prepare the content, syllabus and lecture itself, he was considerably unsupported by the institution and his colleagues. This equally manifested in his physical appearance, where coming straight from his physical, he looked more like one of the students than an educator. This is especially important in the context of Brazil:

> My entry into the classroom did not generate silence. It was as if my presence there was not perceived. I had to ask for silence. It seemed like a high school classroom. I don't remember professors in my undergraduate course asking for silence on the first day of class. Respect has to be something natural. The expectation for the new, for what the new professor has to say, was something I didn't notice. […] The students barely listened to me.

Miguel comments on the party-like atmosphere of the classroom, where students were not ready to learn. In 'asking for silence' he used a physical gesture of closing the classroom door, to have a ritual in which to start the class. After Miguel then asking students a number of times to be quiet, the students settled, and he was able to present the overall structure and assessment design of the subject. When he asked students to introduce themselves, the behaviour returned:

> On the first day, I asked the students to introduce themselves and tell me where they work. It was then that a student replied "I sell panties". When he said it, the whole classroom started laughing at me, and I didn't understand what was happening.

Miguel was being challenged by the student whose intention was to embarrass him and see how he would react. At this time Miguel was in silence, and waited for the laughter to stop, before continuing with the next presentation. Miguel was completely lost as to what was occurring and how to engage. Consequently, these initial experiences affected all the following classes during the first semester and the interaction with those students. As Miguel remembered strongly, his embodied experiences in the classroom were terrifying:

> The entrance into the classroom generated a butterfly in the stomach, even a concern about how this receptivity would be. I created positive expectations because I was a doctoral student in the same institution, and in a certain way, there is an exchange of experiences about this. […] However, when I enter the classroom, and I see that mess, that excess of parallel conversations. Soon comes that feeling of not dominating the situation. The faces and mouths were the most varied, which can already be assessed as a reception.

The acknowledgement of Miguel's diversity and exclusion appears for him when comparing himself to the experiences of other white and heterosexual colleagues:

> When I compare my experience with that of other teachers, I immediately look at my body. What makes me most sad and at the same time embarrassed is the fact that the students did not express any expectations regarding my arrival, expectations in the sense that when a new teacher entered the classroom, in my time we automatically sought to interact with this professor, listening to him, welcoming him into the classroom and it was something that didn't happen with my arrival, my arrival was almost invisible, for the students and also for the department.

Miguel and the accounting department had little formal exchange during the semester and he had few interactions with the professors. He did not have a mentor or someone to talk to about the classroom, share his experiences and receive feedback, or receive tips on how to engage with unexpected situations. Moreover, he was never invited to a department meeting or any gathering where he could feel that he was part of that department, discipline and/or institution: "*At times I even forget that I was a teacher at the institution for 1 year*".

4.1.2. Organised passive aggression in the classroom

> *The students had an unconscious code of mutual support for rowdiness and rioting.*

Miguel had positive expectations for his class that "*[w]hen I proposed a discussion and/or an activity, that the students will respond positively, agree to participate, interact and dialogue as a way of building knowledge. And that was what didn't happen*". Instead, the students closed themselves off and did not allow a dialogue to build, even when Miguel changed his teaching strategy. After the first day of class, Miguel saw the students' resistance grow exponentially. During the semester, he realised the students had a "hidden code of conduct", leading them to maintain silence and avoid getting involved in any participation, discussion or dialogue with him. This was apparent in both the students' overall behaviour, where "*as soon as I started to say anything, I felt the room a little more unsociable*" as well as being noticeable in the students' interactions with other professors.

> *There was a hidden code of conduct among the students. I do not know if they agreed upon it formally or informally, but it was a recurring behaviour from their part. In my seminar classes, after the end of the presentations, I always provided a space for discussion. When I opened this space, the discussions did not flow; they didn't ask each other questions. What usually flowed was silence and that feeling that it was time to end the class, because the seminar had already been presented. I am a professor who likes interactions and dialogues, and this lack of interest from the students limited any progress in the subject. […].*

Miguel adapted the classes to create a dynamic space for discussion, including seminar formats, case studies and prompting discussion, even adapting the examples used to include the companies the students were working for as a way of relating the topic of the class to their own realities. None of these attempts worked in generating discussion. Instead, it resulted in "*an embarrassing situation of silence and permissiveness from the part of the students*". In fact, when students did respond, most of their responses were monosyllabic, their "*tone of voice led me to understand that they were speaking to me out of obligation. There was no motivation in the voices, in interactions with the class at all. Soon, I realised that this desired dialogue between student and teacher would not be built in the discipline*". The students understood that silence would work as a strategy of not building the intended dialogue needed for the teaching methodology. The recurrence of this behaviour during the semester suggests that it was a clear point of organised, passive aggression that left Miguel in an increasingly precarious position.

Moreover, he felt that the students doubted his words. Their body language indicated that the subject taught did not make a great deal of sense to them as they clearly found it difficult to relate to or build context. Instead of seeking clarification, they collectively decided to keep quiet in response to any possible conversations, questions and opportunities to build dialogue. In a few situations in which they tried to interact, it was to "*mock and expose me to ridicule*".

Students actively worked to undermine Miguel's ability in the classroom in several ways. They used facial expressions, such as rolling their eyes, to constantly treat with contempt his "*conduct, on the way I gave practical examples about the concepts*" as well as to disapprove of and question what Miguel was saying; "*looks of disapproval, a look of 'are you sure of what you are saying?' A look of disagreement with what I was saying, with the way the class was going. It was an uncomfortable atmosphere that gave me the feeling that I needed to end the class out of nowhere for the situation to end*". Students constantly talked during his explanations and broke Miguel's concentration with jokes or irrelevant discussions that were unrelated to the topic: "*While I was explaining the content, I could always hear laughter from the students, looks of questioning about what I was saying, and looks that even made fun of what I was bringing to the discussion in class*". He even remembers, "*one of the most undisciplined students who would laugh in my face during classes, and he always had his back turned when I explained the material, and never interacted with me when directly asked to do so*".

His interactions with the students left Miguel particularly unmotivated, where he had a feeling of intimidation. This was not reflected in the experiences of Miguel's colleagues, where, when comparing his own performance to that of his colleagues, he cannot recollect any such comments about students being made. "*For my colleagues, they were students of this institution as well* [like Miguel], *recently arrived at the department and who were instead seen as authentic teachers at the institution*".

4.1.3. Examination as a point of student resistance

After two months of weekly classes and passive-aggressive struggles between the educator and students, the day of the first examination assessment had arrived. This assessment process formed a significant moment of resistance for the students, where they seemed to dismiss Miguel and the process of examination:

> *The day I was most angry and upset was when a student scribbled out my title of "master" on the header of the test, as a way to not recognise my title and my qualifications. Naturally, a test heading should properly identify the subject, the teacher, and the university, among other data. However, when I got the exams to correct them, I realised that my master's title was scratched in one of these exams. A title that came with hard effort.*

The striking out of Miguel's masters title on the examination script meant that the student disregarded him as either a master in the discipline or as a doctoral student in the institution, having little presence as an educator, where "*having my master's title crossed out was something very conscious that gave me a clear message, that I didn't belong in that space*". This was further reinforced to Miguel when he began to grade the examination scripts.

> *The day after, when I started correcting the exams, I suddenly noticed the excess of violence there. In this test, the students circled elements and questions from the test and left messages for me such as 'pointless question', 'nonsense question', 'did you read what you wrote?', and 'the question doesn't make sense'. Reading these statements in the first evaluation of the class made me rethink my teaching*

role and even my stay in that class. I couldn't finish it. I just put the exams back in the locker because I needed to understand what that episode would mean in my career and the possibilities of staying as a professor in the department. Once again, I felt a lot of shame and self-hatred. I felt like an ass. However, I felt a little peace when I convinced myself we were not taught to develop a proper evaluation. We should have been taught how to be a lecturer. It's all a matter of practice, technique and experience.

Here, Miguel demonstrates his concern about his career. He wondered if he would be considered for a permanent position in this institution if he had visible 'troubles' in the classroom. It shows Miguel's fear of not being recognised, a common preoccupation for early career academics. He stated, "*I convinced myself*", trying to find a way out of all those feelings of guilt and shame. In the narrative, he is seen actively trying to convince himself, stating he had no support, no training during the doctoral program, no institutional training as a student, or support as an early career academic. So, in that sense, he could feel better about himself once it became clear that it is "*a matter of practice, technique and experience*".

The students needed a space to express all that anguish that Miguel's presence caused, and the examination provided that space.

The evaluation was a critical turning point for the students because I had taken a difficult test, exploring the entire content of the semester and there were no interactions between me and the students. This resistance from the students was something clear, because they didn't validate me as a teacher. All of this generated this conflict.

The students' resistance resulted in Miguel being even more afraid to develop his own educational style and gain the security needed to really operate within a classroom. He tried to convince himself that it was a structural problem within Brazilian universities.

So, to mitigate this lack of confidence and insecurity, I looked for role models, which means professors and classes that I had during my undergraduate course regarding quality and commitment. […] My role models influenced my classes. They were professors that I had experienced as examples, and most of the time, they applied techniques and forms of assessment that were popularly known among students in the institution. They inspired me. Following them was my choice to break the anxiety that new disciplines and new forms of assessment cause in people. But, for me, there was no positive response despite replicating these educational techniques and procedures.

Miguel tried to replicate his role models' way of teaching and assessing students to control the classroom and be legitimised. However, other professors' educational methodology did not work for him. He questioned if an academic career would be his best option: "*is it worth all this emotional stress in the classroom?*" The fear of negative or aggressive feedback from students made him close himself up as an educator, narrating embodied emotions such as anger, demotivation, stress and anxiety. Miguel turned against himself again and again, going further and trying to change his persona and educational strategies to catch the students' attention, motivate them and regain their respect.

4.2. The dialogic pedagogy and educational changes

Miguel felt he needed to change the educational methodology he used in order to facilitate a dialogue with the students. Interestingly, he narrates that for his own emotional, and psychological safety, he needed to create coping mechanisms that allowed him to gather strength to be able to physically come into the classroom.

Specifically, I believe that it is a natural process to change my teaching strategy, since the students are different, the generations are different and what served me as appropriate methodologies may not work today, with today's students, since that the public has changed and the expectations and way of learning of these new students may be different. However, when I compare it to other professors, who do not change their archaic methodologies, and to whom there is a consensual agreement not to question them, the feeling of exclusion is even more incredible.

4.2.1. Adapting pedagogical tools and strategies

Regarding educational strategies and methodologies, Miguel illustrates that the lack of student contribution, discussion, and even the silence during the exposing of topics and attempts to discuss them, was the trigger point in his mind to change methodologies and try something more dynamic, in which the students would see an obligation to speak or contribute, reflecting on accounts from business professionals willingly giving up their time to share multiple stories and experiences.

As difficult as the problem was, I tried to bring in many external experiences to guarantee the students' best experience. I brought professionals from the market to present their stories of the importance of accounting information systems for decision-making.

Miguel further introduced a more participative, active educational methodology using seminars. This meant that students took a more active role in developing and presenting learning materials, while Miguel became a spectator within the classroom, ready to engage in dialogue when needed.

I started to give seminars, which held more attention, exercises, and discussions, but the students' attitude towards me was zero. […] A class demands exchange. And this exchange did not exist. The silence was a measure. And I had to try to decide which way to go in terms of methodology. When this silence is dominating, the class doesn't happen. Your message needs to reach the student to have a constructive dialogue. This silence causes discomfort, mainly because there is no exchange. There is no life in the classroom.

Miguel discusses how the changes in methodology aimed to make him feel comfortable, more confident and secure. He needed to "impress" the students by showing greater commitment. Besides, being confronted with the reality of no trust in the educator–student

relationship, Miguel needed to create coping mechanisms that would allow him to continue as the professor of that subject.

> *The change of methodology was a strategy for me to cope with the situation. I needed to impress the students with greater commitment. Throughout the course, I noticed that the students did not commit to the discipline, even in the face of the changes I made. Realising this was one of the terrible things to continue as a professor of this discipline.*

4.2.2. Creating a character

Miguel needed to find a way to increase students' commitment and participation that went beyond the initial set up of classes. "*It is true that I needed to be tougher. […] However, this 'being tougher' required me to create a character that was not me. Even a little apathetic and full of rules and schedules*". Miguel felt he needed to construct a new persona to be accepted, and respected, "*realising that my body would only have space in that scenario if it was not me, not my own body, was something very sad. I needed to become a tougher person and more distant from the students. I mean a more mature person, trying to look like someone more mature, older*". As a result, Miguel created a character that constrained, even more, the possibilities for dialogue.

> *That scenario did not allow me to be insecure in my answers or even in conducting a discussion with the students. This situation distanced me from any methodology that would enable interaction and playfulness with the students because the space did not allow for it. The result was a greater distance between students and the teacher. I do not know if I felt more confident in front of this new reality, but I tried to feel more secure. Creating an intellectual space of security was my priority at that moment.*

Miguel created this character and it became a "safe place" for his sense of psychological safety and wellbeing, enabling him to persevere with his teaching. He needed to feel more confident, secure, and less uncomfortable.

> *Creating a character was a strategy to create a safe space. There was no time to perform a happier Miguel, a friendly Miguel, a Miguel that cares about people. It was a bad thing since this kind of attitude is not part of me. It's not like me to have that kind of attitude. However, to cope with this, there were a few ways out, and one of them was to create this character.*

Simultaneously, it was difficult for Miguel to maintain this character as it went against his own nature and led to a sense of disappointment: "*When I took up a tougher stance to gain the respect of the students, I felt disappointed, because, for me, this tougher stance should be for life. I need to be a different person than who I am to gain their respect*". Over time, this took its toll on Miguel:

> *Taking a more traditional stance for a Black and gay person who doesn't have any more traditional behavior is something strange. It was a stance that I was forced to take in order to survive in this white environment. There is a huge cost involved in this process, and this cost involves our mental health.*

Miguel's pedagogical changes and persona had almost no impact on improving the students' motivation and willingness to dialogue during classes. Instead, the students reacted mainly by choosing to silence themselves, and not show up for the final examination.

4.2.3. Students' re(in)actions: lack of response, connection, empathy and recognition

Silence and inaction were mechanisms of resistance by the students, delegitimising the educator in the classroom, ensuring that higher learning and discovery was not possible. The students lacked empathy and recognition towards Miguel, making it impossible for the educator to form any sense of connection with the students.

> *I wasn't able to connect with the students, and at the beginning of my teaching career I always had it in my head that I would be that teacher who was a partner with the students, that mentor teacher, because I had that figure in my life and it was always something positive. This lack of connection frustrated me a little and it happened because the students weren't open to building a connection. I noticed this non-openness during the seminars that they barely connected with me through the proposed discussions.*

Miguel felt like he had failed the students: "*I felt like a failure when faced with the lack of interactions and dialogue with the students, because I know that this was important to me and the continuity of the module as well*". This became particularly evident to Miguel, when he asked a white, male colleague to step in and take his class due to an alternative academic engagement.

> *A classic example of this situation was on one occasion when I asked a doctoral student, a colleague, to replace me in class. I had left the material for the lecture. The content and way of delivering were all prepared, and all that was needed was for him to come to the room and facilitate the content. The situation happened better than we expected. After that, the doctoral student/professor who replaced me came to me all excited and told me that the class had gone well, that the students had interacted, and that they had talked to him after class.*

Miguel questions this experience: Was it really his class? His students? He could not understand "*[w]hat happened between the participation of the white, straight teacher and me, my Black, gay body was not well received and I feel that personally, that I feel clearly. The content taught by the white, straight professor was mine, and particularly in terms of teaching, this white assistant professor and I have similar classroom practices because we were socialised in a similar environment for conducting classes in higher education.*

This example highlights the students' resistance towards Miguel. The silence was an always present, hostile feature within his classes. However, when another educator, an early career academic, similar to Miguel, substituted in the classroom, the students made the conscious decision to talk, to participate, to say something.

4.2.4. Final examination

In Brazilian public universities, students do not pay for their courses or tests or pay any kind of fee, even where they are required to sit a final examination or if they fail a subject. In this context, deciding to postpone the subject, and therefore reenrol and complete it again under another professor is the students' choice and an active resistance movement.

> *Students' lack of commitment was the most evident when 19 % of them choose to fail the discipline, not showing up for the final test. […] Many students did not attend the final test of the subject, which means they did not reach the grade point average to be approved.*

This process of student self-sabotage impacted Miguel, where "*experiencing this process as an educator took some away from my self-efficacy beliefs that I was capable of being a university professor, this was the main legacy of this process*". Despite this, Miguel continued to help students by providing constructive feedback and consultation on their grades:

> *After posting the notes on the wall, I waited for reactions even when there was no class. However, there was grave silence from the students: only one student tried to express himself to understand his grade, but he was unsuccessful. I explained what he was wrong about, and the acceptance was natural. After the presentation of the averages, no more students spoke. This was not surprising since they didn't even look at me during the semester; that is, a space for dialogue was not created or anything that would allow me to get close to these students.*

4.3. Brazilian institutional experiences

Miguel's memory of the final examination shows a significant breakdown in the communication process with long-lasting consequences in recognition, confidence and independence, as well as a real lack of institutional support from the department.

> *I prepared a test with about 15 questions for the final exam. […] on that occasion, I had a student who did not answer one question correctly. This student didn't even show up in many of my classes. […] in addition to this question, he made some other mistakes that would not pass him in the discipline. And I would not approve a student or give a grade for him. In this context, the student received the [fail] grade and came to talk to me. I explained the situation and mentioned that he had failed and that the grade was it, but he would have the legal right to appeal to the department.*
>
> *The procedure consists of the following steps: the student makes a written request directing it to the head of the department. Then, the department should notify the professor, and the test must be corrected again. If the errors and grades remain and the student still feels it is unfair, a second request can be made, which opens up space for creating a commission for a new correction of the test and subsequent deliberations.*
>
> *When Marcelo, always silent in the face of my provocations for interaction in class, a student always eager for class to end so he could leave the room, heard about the grade, which would lead him to failure he tried to raise an emotional issue. My stance was firm, in order to maintain quality and ensure standards, to say no.*
>
> *The student subsequently appealed to the department asking for further correction. The department's decision-making committee, consisting of three full professors of the department, granted him the grade for that question. They did not follow the standard procedure. I did not have the opportunity to evaluate the appeal. I was not even heard by the committee. They decided to give the question to the student without even wanting to know what was happening. I was denied. I felt like shit. How am I going to go out in the hallway now? The hallway chat would be: "student enters an appeal and other professors automatically grant a new evaluation".*
>
> *This fact made me feel like shit, a fake, a shit, like walking down the hall and being laughed at amongst the students. At that moment, the feeling that came to me was the lack of concern with my teaching training as an early professor from the department. […] The lack of respect from colleagues I experienced in the face of Marcelo's approval by other professors marks my career. Here what I felt was a lack of encouragement. There was no emotional support. There was no sharing of experiences. As much as I had resources and arguments to question every committee decision, I was instructed not to "mess with it". I was told to be quiet. I remember sitting in my doctoral advisor's room chair, looking for arguments to justify and digest everything I was experiencing.*

Miguel's dialogue with the department did not exist. The phrase "*I was told to be quiet*" by more senior professors demonstrates that the department did not want to hear him, his argument, or his voice. It highlights Miguel's lack of authority and autonomy in the face of students, making all the problems faced in the classroom somehow insurmountable. The department erased Miguel. Therefore, when he was not heard, the feeling of not being recognised, accepted, and worthy automatically grew, increasing his self-doubt and making him question his own value. It impacted Miguel's confidence and caused insecurity in leading the students in their learning journey.

The lack of teaching support, especially for early career academics, is emphasised significantly. This experience has clearly left a mark on Miguel's career development, leading to his discomfort with and lack of confidence in being in front of a whiteboard. In his words, *it is something that I will always visit* when entering a new classroom. The lack of institutional support for early career academics can strongly impact their perception of their psychological safety, own value, and interest in pursuing an academic career, even more so in the case of Miguel where he presents as diverse and of a marginalised minority. Furthermore, the lack of institutional support affects the educator–student relationship, hence the quality of classes being delivered, the learning that occurs, and the interaction present.

In this final memory, Miguel confesses that he was tired and needed to find a way in which to "*digest everything that had happened effectively and, in a way, all the ill-mannered stories and narratives that crossed me during the period*". In this sense, reaching out for institutional support was never an option. He internalised that he needed to handle it himself so not to look weak, or to fail.

At the end of the term, I was actually tired. I just needed to find the strength to reject at some point all this ill-will that I was exposed to and deal with the discipline. The most important thing at that moment was to take care of the discipline. Because when you are in unreceptive environments, giving up makes you weak. Because when you're in the space of little and/or no empathy, they think you're weak, and you can't handle it.

Miguel had to face his early career experiences, reflecting on them, on his perceived lack of success, and his responsibility. In the end, he could not build a space for dialogue, exchange of knowledge, and experiences with his students.

At this point, the students' reaction was that they did not react. In my view, this space for dialogue ended up not existing because I didn't have this opening with the students. [...] Usually, I talk and dialogue with the students in the class, which changes the construction of interaction. I am particularly aware that each classroom is unique and comes together in unison like an orchestra. Different persons' stories intersect, so this construction of dialogue is much more a concern that the class was built from the stories of the classroom members. Without this dialogue, I felt that my classroom was neutral, lacking in personality, dead, as the students did not leave their mark on the discipline, and neither did I. I was unsuccessful in this dialogue because the students' lack of interest in not building a conversation is noticeable.

5. On dialogic pedagogy and intersubjectivity in the diversity context

Miguel's embodied collective biography powerfully reinforces issues of diversity in an accounting classroom. Miguel self-identifies as a diverse faculty member, differing considerably from his students' backgrounds. In Miguel's case, the classroom comprised mainly white, middle-class students occupying a heteronormative space (Rumens, 2016a). Thus, as a minority, early career academic, Miguel's identity contrasts heavily with those students.

Freirean concepts of dialogic pedagogy, including dialogue, intersubjective exchanges and emancipation, not only shed light on Miguel's teaching experiences in the classroom but equally inform business schools, staff and students looking to increase diversity in accounting classrooms.

5.1. The oppressing structure and heteronormativity

Miguel's narrative is embedded in the oppressing structure of heteronormativity, and by unveiling its mechanisms, we can problematise issues of diversity in accounting education. One of the key aspects to comprehending Freire (2016, 2017) dialogic pedagogy is to bear in mind that society comprises oppressing structures that reproduce the privilege of the oppressor class. In terms of diversity, the oppressing structure is heteronormativity, which is a set of norms, structures, institutions and practices that establish the privileges of male, white and heterosexual individuals (Ghio et al., 2022; Rumens, 2016a, 2016b).

This means that any analysis that aims to understand diversity in context should also acknowledge heteronormativity as an oppressing structure (Ghio et al., 2024). In Miguel's narrative, we display his diversity as the root of oppression within the heteronormative. Rumens (2016a, 2016b) argues that heteronormativity is firmly planted in accounting spaces, and its hidden structures exclude people of colour and non-heterosexual individuals. The episodes narrated in Section 4.1.2 of organised passive aggression in the classroom demonstrate students' hidden and recurrent discriminatory practices against Miguel, which, when analysed outside of a heteronormative framework, would hardly be identified as a diversity issue.

In comparison, the narrative conveys the experiences of a white and straight early career academic lecturing to Miguel's class. Miguel's colleague had a completely opposite experience in the classroom: while Miguel's experiences were unbearable, the white educator had a pleasant dialogue and interaction with the same set of students. The sharing of contrasting experiences also supports the comprehension of the effects of heteronormativity, where a white and straight body is easily accepted, and a gay and Black body is unrecognised.

5.2. Intersubjective exchanges in the classroom

Issues of diversity and the oppressing structure are embedded in all of Miguel's memories. However, special emphasis was given to intersubjective exchanges throughout the presentation of Miguel's narrative. Paulo Freire (2016, 2017) argues a dialogic pedagogy is only possible when the educator and students are mutually open to truly sharing intersubjective exchanges, where human attributes such as respect, love, empathy and courage are present within the learning space (Soares & Verissimo, 2010).

Miguel's collective biography conveyed quotes that emphasised the lack of connection, respect and empathy, among other emotions and behaviours, between him and his students. Intersubjective exchanges are predominantly based on fostering those emotions and behaviours, that connect and enhance dialogical forms of communication with each other. Dialogic pedagogy is, therefore, not enacted without deeper intersubjective exchanges between educators and students.

In this sense, analysing intersubjective exchanges in the classroom is key in studying emancipatory and dialogic forms of education and enhancing our understanding of Miguel's impossibility of holding any educational strategy. First, we analyse Miguel. He is an early career academic with a temporary contract from a Brazilian public university. His quotes display his persona, bodily speaking, as a Black and gay man, his values and beliefs, attitudes and knowledge needed for an accounting professor (Arthur-Kelly et al., 2013).

Intersubjective exchanges take place in two moments: first, prior to any verbal communication or human interaction; and second, during human interactions, dialogue and exchanges. Prior to communication, intersubjective exchanges exist on an unconscious level.

The pre-intersubjective exchanges are initiated prior to any verbal communication. The narratives presented in Section 4.1.1, stepping into the classroom, highlight the fact that neither the accounting department nor the students trusted and respected Miguel's ability to facilitate the learning process. From the students' side, there was no willingness to bond and dialogue with Miguel to truly learn. This is exemplified by the hard situations and interactions on the first day of class.

Prior to interaction, both students and educators should come to the classroom open to others, with humility to accept that no one is superior, and faith that the other can do and understand anything. During the interaction, they should maintain respect and the ability to dialogue (Freire, 2016, 2017). In a second moment, during classroom interactions, the lack of intersubjective exchanges constrains any possibilities for a dialogic pedagogy, critical learning, and inquiry.

Section 4.2.1 illustrated how Miguel was silenced and how any attempt to introduce pedagogical tools and students' opportunities to dialogue failed. In the end, the lack of trust eroded any possibility for real exchange. Section 4.2.3 further described the lack of connection and openness on the part of students. It summarised how many experiences strengthened Miguel's belief of a lack of acceptance of his body. The unacceptance and exclusion of diverse educators reinforce the presence of the heteronormative structure in accounting spaces and universities.

These unjustified student behaviours bring issues of diversity to the fore. This situation may be common and shared amongst early career academics. However, as a Black and gay minority educator, there is a resonance of Miguel's past experiences that mostly contrasts with dominant heteronormative spaces (Rumens, 2016a). Wang et al. (2024) investigated the reasons for higher rates of turnover of Black accountants in U.S. organisations. Overall, the predominance of whiteness in organisations sheds light on Black people's racial identity, leading to negative experiences, such as stereotyping, discrimination, micro-aggressions and reduced mentorship. Hence, it is important to discuss diverse faculty members' experiences.

These findings also emphasise a need for early career academics to be adequately prepared and trained to deal with diverse classrooms (L'Estrange et al., 2023) as much as to support diverse faculty members. Education is knowledge and communication, and without a secure space to openly share, think, take risks, and be open to change opinions and reflect upon previous knowledge, education is not fully possible (Freire, 2016, 2017). This highlights Miguel's students' conscious decision not to dialogue, interact or participate at all, providing little intersubjective exchange and making such dynamic learning environments impossible to achieve. When diverse early career faculty members bring their own persona to the classroom, they can often experience the brunt of challenges borne from EDI policies: contrasting experiences, enhanced conflict and complexity in connection. Classroom diversity presents a significant challenge for accounting educators.

According to Lau and Murnighan (2005, p. 1), diversity "reduces interpersonal linking, psychological commitment, intergroup communication, and group cohesion and its increased group conflict". Thus, the decisions of diverse staff about pedagogical strategies and human interaction focusing on active participation will be challenging. This is clearly demonstrated through Miguel's implementation and experimentation with dialogic pedagogy borne through a lack of connection and intergroup communication.

5.3. Dialogic pedagogy and issues of diversity

Dialogic pedagogy is an alternative to 'bank education' of educators depositing information and a means to enhance awareness of heteronormativity and create transformative change. It permits students to critically reflect on their realities and transform them (Freire, 2016, 2017). Apart from intersubjective exchanges, this requires spoken word and active dialogue. Dialogic communication thus requires a two-way interaction (Freire, 2016, 2017; Rodríguez-B, 2019; Thomson & Bebbington, 2004). We analyse the micro dynamics present in the classroom in the light of dialogic pedagogy, focusing on the students' response to Miguel's attempt to dialogue.

Miguel's account reveals students' resistance to his diversity. His body contrasts with heteronormative structures and accepted practices. Therefore, different episodes demonstrate varied forms of students' resistance. Section 4.2.3 reflected the silence experienced by Miguel in several attempts to create a safe space for dialogue, including more participative and active pedagogy through using seminars. Section 4.1.3 documented how formal assessment created the moment when students directly confronted the educator and exposed their inability to accept Miguel as a legitimate educator. Section 4.2.4 revealed the extreme act of students' self-sabotage when 19 % of students decided not to show up for the final test and subsequently failed the subject.

The barrier in the intersubjective exchanges faced by diverse faculty members creates challenges in leading a dialogic pedagogy and, in Miguel's experience, led students to resist any form of dialogic pedagogy. In the context of a lack of intersubjective exchanges, only a form of 'bank education' can be held up as an educational strategy.

For dialogic pedagogy to be effective, within the recursive exchanges between educators and students, the knowledge that educators bring to the classroom is seen as equally relevant to that bought by the students (Freire, 2016, 2017). Therefore, Miguel needed to open spaces for students to share their experiences and previous knowledge. However, the dialogic pedagogy was compromised in the face of a lack of intersubjective exchanges, the students' resistance and willingness to participate, dialogue and interact. Critically thinking about the learning material and a conscious sharing of thoughts and opinions did not exist. Miguel's experiences with his students demonstrate that silence was the measure of exchange within the classroom.

The compound experience of Miguel is multifaceted. One component of Miguel's challenge in enabling dialogic pedagogy is his lived experiences as a Black and gay person. With the increased tension between Miguel and his students, he stated that suffering physical and symbolic violence before stopped him from actively developing dialogue because of fear of suffering any kind of violence again.

I Confess that sometimes I am afraid of the students' behaviours, even feedback. I don't ask the students for feedback.

Second, in his need to develop coping mechanisms and his unconscious attempts to address such issues, Miguel increased the

students' resistance even more. He tried to create different mechanisms, such as a tough character and impress the students with higher demands. As a result, Miguel created a character that further constrained the possibilities for dialogue, "apathetic, full of rules, procedures and schedules". He described that the result was a "greater distance" away from his students. Students did not feel a safe space had been created, neither to engage and interact with the educator, nor to dialogue and share their own experiences.

Third, Miguel's experiences were compounded by his diversity and status as an early career academic. We acknowledge that diverse staff experiences are also influenced by their level of experience as educators. More time and experience as an accounting educator can support staff to build the psychological safety and the pedagogical expertise to deal with students' resistance to diversity. Notwithstanding, the substitute educator brings to light how diversity remained the main issue and not experience, as the substitute educator was also a doctoral student at the time with very similar training and experience to Miguel. In this context, with diversity as the root of oppression, student resistance remained towards heteronormativity and not to the early career academic's lack of experience.

In these episodes, two dialogic issues are present and intertwined. On one side, Miguel had problems talking and dialoguing with his students. On the other side, he did not have spaces to exchange experiences and ideas, or have support from his departmental colleagues or broader institutional support. Therefore, the role of institutions in addressing and supporting diversity issues, especially for early career academics, becomes critical in enhancing diversity practices in accounting education.

Miguel's collective biography emphasises the institutional role of supporting diverse staff and early career academics. We have highlighted three main events where this was of particularly strong concern: Miguel's entrance into the classroom, the lack of support during the semester, and the episode of the final examination appeal.

On the first day of classes, Miguel saw himself in a difficult and isolating situation, when he was placed in the classroom by the department without any adequate preparation to assume the role of educator. At the time, the department did not introduce him to anyone, provide him with collegial support and/or a mentor, deliver adequate educational training or professional development or grant appropriate time to adequately prepare for classes, or adapt to the new role as educator and view the discipline in such context. In fact, Miguel's struggle to be recognised in the institution mixes feelings of rejection from both his peers and his students.

Subsequent lack of support during the semester seemed to exacerbate the problem. Miguel stated that, as an early career academic, he did not receive a mentor, training, support, or even minimal guidance. In this sense, Slomski (2007) declared that in Brazilian accounting education, the academic profession is seen as a "vocation", and as such, there is no need to train and develop. Further, Miguel was not invited to attend departmental meetings with peers, leaving a strong sense of isolation and helplessness.

Finally, the assessment appeal and lack of consultation with Miguel invalidated his performance as an educator. Consequently, it increased Miguel's personal struggles, his embodied experiences, and the silence became a measure, not only as an indicator students did not want to commit to the discipline but equally as a measure of how legitimised he was within the institution.

Miguel is a gay, Black, early career academic who needs institutional support to deal with a racist and heteronormative space (Buery-Joyner et al., 2023; Dar et al., 2021; Rumens, 2016a). According to Arthur-Kelly et al. (2013), educators need to be developed and trained to undertake plural and diversity-driven teaching methodologies, and the importance of having hard conversations to increase diversity and inclusion in business schools (Arthur-Kelly et al., 2013). The role of the institution in enacting this is highly significant and needs to be actively acknowledged, engaged with and acted on by senior administrators.

5.4. The collective responsibility of educators, students and institutions

Miguel's unpleasant experiences bring to the fore the collective responsibility of three main actors when enacting EDI within university classrooms: faculty members, students and higher education institutions. Freire (2016, 2017) lens highlights Miguel as the oppressed agent, and students and institutions as the oppressors. In this case, Miguel remained isolated by his diversity contrast with heteronormativity. It is also a common experience felt by many early career academics, where the onus is often placed by institutions on the individual to effectively transition from PhD student to educator. This comprehension is crucial in our analysis of the role and joint responsibility of each group in bringing awareness to heteronormativity and promoting transformative change.

Acknowledging discrimination and exclusion as common experiences of a heteronormative framework, educators and institutions should collectively develop alternative paths and channels to support diverse staff's unexpected and even unbearable situations in the classroom. In doing so, it is important to consider the degree of experience of faculty members, differentiating early career academics from senior faculty and the professoriate, acknowledging their psychological abilities to cope with discriminatory and organised passive aggression within learning, for example, and their need for institutional support. The ultimate objective should allow for the problematisation of the oppressing structure and enhanced awareness at times of students' resistance to diversity.

This alternative does not normalise heteronormativity. On the contrary, it complements the role and joint responsibility of institutions and students. In the higher educational context, there are also suggestions that business schools reproduce racist and heterosexual norms and exclude bodies that do not conform to the expected norm (Brown-Liburd & Joe, 2020; Dar et al., 2021; Galante, 2022). Business schools have the responsibility to enhance diversity and support faculty members, especially early career academics and those faculty members with diverse characteristics. These institutions have addressed EDI as moral values of our society, mainly due to the increased importance within business, organisations and society, of accreditations, the worlds of business today, and the highly internationalised classrooms students and faculty members find themselves in. In this sense, responsibility and emancipation today, and in the future, should be at the centre of EDI policies, supporting both students and faculty members to develop innovative pedagogical approaches (McGuigan, 2021).

In addition, institutions, senior administrators and faculty members should acknowledge the intersubjective exchanges in the classroom and their effects on dialogic pedagogy, where it is paramount to create safe spaces for respectful and comfortable exchanges

among actors (educator and students), considering the contribution, thoughts and discussions of all involved, equally relevant to construct knowledge in the classroom. In this context, educators do not passively convey information, instead they create knowledge collaboratively together with their students (Freire, 2016, 2017). In this sense, the institutional role is to reflect on its heteronormative structure openly and in a transparent manner that makes a constant effort to transform itself into a truly open, plural and diversity-accepted workplace. EDI channels and staff with administrative positions and/or seniority have a great responsibility and should commit to the well-being of all academic staff.

Finally, the students need to take responsibility and adopt an awareness of exclusionary behaviours towards diverse faculty members and students, making students accountable as part of an emancipatory process. Critical thinking, fostering reflexivity and an understanding of differences through dialogic pedagogy is an open path in Freire's dialogic pedagogy. Hence, this leads students and future generations to accept diverse backgrounds truly and value them, increasing both compassion and empathy (Freire, 2016, 2017).

As an example of joint responsibility, Booker et al. (2023) adopt an emancipatory strategy emphasising the importance of actively including EDI foci within pedagogy through applying a reflexive writing exercise that asks students to evaluate their own awareness and attitudes towards racism. Bishop-Monroe and Garcia (2023) further support this practice, urgently calling for accounting faculty members to create more inclusive and equitable student learning experiences.

Dialogic pedagogy provides a methodology that has the potential to enhance heteronormative awareness, and transform staff and student discriminatory practices, positively impacting the accounting profession and broader society. Emancipation highlights the shared responsibility of different actors in humanistic approaches and EDI roles. We then advocate for joint responsibility of educators and institutions in planning educational strategies that further support diverse staff in difficult situations, develop diverse emancipatory strategies in the educational curriculum, awareness of heteronormativity in university spaces and greater responsibility of staff holding positions of power.

Students equally have a moral obligation to end the reproduction of the oppressing heteronormative structure. As Miguel's narrative demonstrates, students' resistance and lack of interest in engaging pedagogically constrain any dialogic pedagogy, and the only safe option is for the educator to adopt a 'bank education' style. Students, supported by the institution, should be aware of the heteronormative structure and discriminatory practices and take responsibility for ensuring consciously intersubjective exchange with educators.

6. Conclusions

This research narrates and reflects on an original, embodied, open-heart, personal account of the teaching experiences of a gay, Black, early career accounting academic in the classroom in Brazil. Notably, negative experiences are rarely discussed, and the description of a classroom as a battlefield is hard for an educational audience to digest. We suggest that diverse faculty members can encounter considerable student resistance within the classroom for dialogue and participation when they differ significantly from the students' backgrounds, impacting dialogic pedagogies.

Through a Freirean lens the intersubjective exchange between educators and students becomes paramount, a fundamental requirement to enable dialogic pedagogy. Reflecting on Miguel's narrative and the concept of intersubjectivity, we argue that diversity in the classroom is more complex than EDI policies and practices, and should be scrutinised by accounting educators and business schools. We close by highlighting three main contributions to the literature and giving direction to diversity in accounting education in policy and practice.

The contribution of this research is threefold. First, this study contributes to expanding the comprehension of an under-researched reality and context, the Brazilian, South American world, discussing its own problems, in its own terms, and at the same time, articulating this context into a broader research problem (Gómez-Villegas & Ariza-Buenaventura, 2024; Gómez-Villegas & Larrinaga, 2023; Husillos et al., 2024; Ocampo-Gómez & Ortega-Guerreiro, 2013; Sauerbronn et al., 2024). Moreover, this research demonstrates the emancipatory potential of Freirean thought through intersubjective exchanges and dialogic pedagogy, and how this can further impact policy construction for diversity in accounting education (Ambrosio, 2013; Ferreira & Sauerbronn, 2021; Freire, 2016, 2017; Thomson & Bebbington, 2004, 2005).

Second, this study contributes to accounting education literature further documenting and sharing educator experiences (Apostolou et al., 2022; Powell & McGuigan, 2020; Silvia, 2019). There is still a lack of teaching experiences and narrative in accounting literature, and even more disparate is the voice of diverse professors and early career academics. While the topic of diverse faculty members and their experiences are barely problematised, this narrative is original and conveys aspects of personal accounts often veiled and extremely difficult to share: an embodied, open-heart narrative of an early career academic, Black, gay, and in the Global South. Brazilian accounting education literature has extensively researched and reflected on the development of postgraduate programs, the education formation process, and the challenges of earlier careers. We add to this specific local body of knowledge (Comunelo et al., 2012; Farias & Araujo, 2016; Ferreira & Hillen, 2015; Ferreira et al., 2020; Lima & Araújo, 2019; Lima et al., 2024; Nganga et al., 2016, 2022) since most of the teaching experiences are published by well-recognised researchers from the Global North.

Third, we contribute to further comprehending the micro dynamics of diverse faculty members and their backgrounds in the classroom. The narrative of diverse faculty experiences in a classroom brings to the front issues of diversity in accounting education that are still not discussed in accounting literature. Through Freire's theory, this account sheds light and explains how diversity challenges emerge in the classroom, and dialogic pedagogy becomes impractical, creating a cold, theatrical stage instead of meaningful exchanges between educator and students. Therefore, we contribute to expanding accounting education theory through a deeper understanding of the minority educational experience. This work further unveils the micro struggles present within the classroom among educators and students, and the lack of dialogue, exposing the importance of paying attention to early career academics,

especially when they are part of under-represented identity categories in the context, as is the case of Black and gay professors in Brazilian public universities. Finally, it adds to the international literature by exposing that the conflictual feature of diverse settings is an issue to be addressed by accounting educators.

The practical implications of this study are, first, in highlighting the significant role business schools play in achieving EDI. Institutions should support early career academics, especially from diverse backgrounds, to enter the social space and the classroom. If accounting departments and business schools want to educate on diversity and inclusion as a capability for behavioural change in corporations, they should start in their own territory. The educator's experience tells us that accounting departments and business schools in Brazil should pay attention to students' behaviour and their interaction with educators.

Furthermore, this research informs business schools of the importance of pluralism and EDI policies and pedagogical strategies based on love, courage, empathy and respect. The difficult conversations, the dialogue, and the intersubjective exchanges should not be shied away from by faculty members, instead, once embraced, the classroom becomes a space in which to experience diversity, enabling individual potential, and collective action and innovation. At the same time, the difficulties of engaging in conflictual and antagonistic ways of thinking that enhance students' experiences highlight the relevance and need for institutions to further develop their policies, training and faculty member development as well as encouraging students' experiences of diverse individuals within their learning journey.

Further, the research contributes to the impact of pedagogies for diversity in accounting education. It problematises how dialogic pedagogical approaches require a deep mutual understanding and human connection developed over time. Freire emphasises the dialogue, empathy and openness in education, which can lead to a freeing of the oppressed (Freire, 2017). We suggest that academics should further investigate diversity in practice and try to move away from discursive forms of diversity in business school and accounting education. In this manner, future research should be open to epistemological, geographical diversity, building a global framework of educators' and students' experiences. Oral histories, biographies and unstructured interviews are particularly welcome, where these methodologies can capture micro dynamics occurring in the classroom from multiple perspectives. In doing so, we hope that this research can shed light on how crucial it is for institutions, especially accounting departments, to focus on the joint development and support of early career academics within the teaching process.

Finally, for an international audience, we highlight how culturally different educational experiences can be within the classroom, learning environment and higher education institutional context. It is important to emphasise that although the memories narrated are a struggle and can be difficult, the flipside is that students and educators often maintain a close relationship and proximity in Brazilian culture, allowing greater dialogue and participation, innovation and learning to occur in the classroom. Because of that, the feeling of not being recognised, as demonstrated here, can be even greater for Brazilian academics.

We are part of a critical accounting academy and hope that Miguel's stories resonate with many of those marginalised people working in accounting departments and vast higher education institutions around the world. It is time to urge for greater diversity in accounting curricula and education. Diversity is a multi-layered concept and, as such, can only be assessed if we are able to investigate it from multiple, diverse perspectives. Bring your humanity into the classroom and be willing to share this with others. Be open to diverse backgrounds and characteristics and imagine just what accounting education could achieve.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

The data that has been used is confidential.

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