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Queering Accounting Spaces: Lived, Embodied, and Violent Experiences of a Gay and Black Accounting Brazilian Lecturer

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ABSTRACT

The objective of this paper is to critically reflect upon queer experiences in the academic workplace, answering how the intersectionality of a gay and Black accounting lecturer encounters the presence of his body in a capitalist workplace. Drawing on collective biography methodology, we undertook a two-and-a-half-year engagement, working by critically and collectively (de)constructing a narrative of how an accounting lecturer has borne his gay and Black body into a violent academic workplace. The collective biography recites memory fragments from Miguel, focusing on the paradox of queer bodies (in)visibility and described how a capitalist workplace embedded in a heteronormative framework crafted Miguel's identity, oriented his body, and by making queer bodies vulnerable shaped Miguel's violent experience, which escalated from ethical forms of violence to symbolic and fear of experiencing physical violence, both from his academic peers and students of the university. Drawing on queer theory(ies), Judith Butler's and Lélia Gonzalez's works, this paper contributes to making a unique contribution to the literature on workplace, race, and sexuality from the subaltern and underrepresented Brazilian perspective. It also contributes to the diversity accounting literature, adding to the limited body of empirical work on diverse sexualities and their experiences in accounting academia. In doing so, we question the status quo, and the norms of accounting academia from Miguel's experiences, aiming to bring more diverse lived experience to be reflected upon, advancing the queer political project.

1 | Introduction

> My body
> Is not a project
>
> How can you judge my body
> When all it does it keeps me alive?
>
> Imagine if you liked me, imagine who I could be
> Feel no fear from the voice in my ear
> Imagine if you like me, imagine where I would be
>
> —Seann Miley Moore (2021)

The objective of this paper is to critically reflect upon queer experiences in the academic workplace, specifically answering how the intersectionality of a gay and Black accounting lecturer encounters the presence of his body in a capitalist workplace. In

doing so, we aim to navigate and explore this under-researched area within the Brazilian higher education context.

Prior research has demonstrated that the accounting academia has its roots firmly planted within heteronormativity (Rumens 2016a, 2018; Ghio, McGuigan, and Powell 2022). Heteronormativity is defined as a set of norms, structures, and institutions that establish the superiority of the male, White, and heterosexual body, thus, socially organizing this "ideal" subject as privileged and controlling bodies. It promotes heterosexuality as "normal." Butler employs the term "heterosexual matrix" to describe a "masculine economy", which establishes gender and sex categories that support heterosexuality, allowing certain identifications to the set of norms while denying others who do not conform to heterosexuality (Butler 1990; Tyler and Cohen 2008).

Ahmed's (2006) construction of the term "capitalist space" (5) within queer theory(ies), expands this prior work by questioning "how bodies are gendered, sexualized and raced by how they extend into space." The capitalist modes of production lead to the construction of spaces that best align with male, abled, straight, and White working bodies in the division between laborer and consumer (Vitry 2021, 939–941). Vitry (2021, 938) points out that within queer theory(ies) and studies of gender and sexuality, "the relationship between space and the body, especially the way organizational capitalist spaces might shape queer bodies, remains under-explored." The term capitalist space is particularly relevant here within the context of a business school and EDI discussion. It sheds light on a major problem where EDI—including gender, race, and sexuality, and other forms of discrimination of the body—are embedded in the capitalist logic often reproduced by business schools (Rumens 2016b). Therefore, capitalist space/workplaces are used throughout this paper to refer to the spaces that create many forms of discrimination and exploitation of queer bodies, where being queer includes everyone who does not conform to the normative framework of society.

This research objective is achieved by critically and collectively constructing a narrative of how an accounting lecturer has borne his gay and Black body into a violent academic workplace. The collective biography recites memory fragments from Miguel, focusing on his experience of ethical and symbolic violence as well as his ultimate fear of experiencing physical violence, both from his academic peers and students of the university. Our main findings mirror the lack of space for diverse sexualities worldwide (Rumens 2016a; McGuigan and Ghio 2018), in the Brazilian workplace (Lima 2021; Lima et al. 2021; Lopes and de Lima 2022) and more specifically within Brazilian business schools (Galante 2022).

There are four main contributions this paper seeks to address. First, we contribute to practical change in queer realities. The objective of this paper is to expose queer lived experiences in accounting academia, following queer theory(ies) and the political project (Parker 2002; Kornak 2015; Rumens 2016b, 2018; Ghio, McGuigan, and Powell 2022). Therefore, by exposing, unveiling, and laying bare Miguel's lived experience as a queer accounting academic, we contribute to queering accounting spaces by supporting queer narrative and political projects and exposing the oppressing and exclusionary heterosexual matrix. This contribution should not cease to be enough; as Butler (2024) highlights, the political struggle for rights is ongoing and should be kept alive within democratic discourses.

Theoretically, we contribute to expanding on queer experiences and violence in the capitalist workplace literature. Prior studies pointed out that we still do not fully comprehend how capitalist workplaces organize and orient queer bodies and their experiences (Vitry 2021). Besides, queer violent experiences are rarely narrated in the broad organizational context, and even less common specifically within the financial and accounting sector (Kenny and Fanchini 2023). Our findings add to this debate by narrating the violent experiences of a queer accounting lecturer in academia, particularly exploring the escalation of three different forms of violence, ethical, symbolic, and physical, as a result of queer bodies lived experiences in and out of the workplace.

Third, we further contribute to expanding diversity studies and queer experiences' comprehension of the relevance of contextual and cultural aspects of diversity (Gonzalez 2018). Through theoretically contextualizing a Black, gay, Brazilian accounting lecturer's experiences, we expand the understanding of and claim to address three relevant issues. First, we contribute to understanding the under-researched Brazilian reality in business-related academies, contributing to Galante (2022), as diversity studies should be contextualized, and knowledge about diverse lived experience varies greatly around the world and through intersectional approaches (Rumens 2016a; McGuigan and Ghio 2018; Hammond 2018). Second, we contribute to diversity in accounting literature by adding to the limited empirical works on diverse sexualities and their experiences in accounting academia (Rumens 2016a; Hammond 2018; Ghio, McGuigan, and Powell 2022). Traditionally, the accounting profession is very conservative and conveys a "respectful image of an accountant" (Carnegie and Napier 2010), which reflects the social norms accepted in accounting spaces. We achieve this by questioning the status quo and the norms of accounting academia through Miguel's lived experiences. We, then, further contribute to the expansion of queer accounting theoretical possibilities, extending through an intersectional lens to investigate the experiences of marginalized groups in accounting spaces (Rumens, Souza, and Brewis 2018). Hence, this adds to the scarce research on intersectionality in diversity accounting literature (Ghio, Occhipinti, and Verona 2024).

The fourth contribution is methodological. The paper contributes by employing a collective biography methodology and, through creative writing, making the possibility to convey and celebrate Miguel's embodied experiences and emotions feasible. Collective biography offers a form of queering academic hegemonic masculine writing and, by putting forward emotions and hard situations experienced in the neoliberal academy, further contributes to exposing the opposing structures, being written differently as a form of academic activism (Ridgway, Edwards, and Oldridge 2024).

The remainder of the paper is organized as follows. In the next section, we develop our queer analytics and intersectional Brazilian lens, focusing on Butler's concept of queer, body, and violence and bringing forward the main findings of

organizations and accounting studies on diversity and sexuality. Next, we detail the collective biography methodology. We then present the findings about the embodied violent experiences of a queer accounting lecturer. We conclude by discussing the theoretical and practical implications of this paper.

2 | Literature Review

Miguel's account of his experiences is grounded on issues of embodiment and many forms of violence. We draw on queer theory(ies) and Butler's work to discuss Miguel's experiences of the (in)visibility of his body and forms of violence in a heteronormative and capitalist academic workplace. Key concepts of queer theory(ies) and Butler's understanding of queer and its political character will now be discussed, dissociating the word queer from exclusive issues of sexuality to expand and allow for intersectional queer analytics. This will then be followed by further discussion of Butler's work on body and violence, two main constructs in which to support our analysis. The intersectionality of race and sexuality in the Brazilian context will then be explored and critically discussed followed by a more nuanced discussion on the specificities of diversity in accounting academia and literature.

2.1 | Queer Theory(ies)

> We build on queer theory(ies) to conceptualize our statements aiming to rupture norms and open spaces in accounting. As the idea of queer theory as a monolith would go against its own nature, this theoretical framework is instead multifaceted and complex.
>
> (Ghio, McGuigan, and Powell 2022, 4)

Queer theory(ies) has been developing since the beginning of the 1990s, when many theorists were influenced by Foucault's studies of sexuality, initially growing a body of knowledge around gender and sexuality. One of the key assumptions of queer theory(ies) is the opposition to an essentialist view of identity (Tyler and Cohen 2008). Therefore, it is influenced by the notion that identity is not in "essence" but rather the result of repeated performance (Butler 1990, 1993). This Butlerian concept influenced queer theory(ies) and is paramount to unbinding gender and sex roles from established normative binary positions, letting these concepts be fluid and free from any definition (Tyler and Cohen 2008; Pullen et al. 2016; De Souza, Brewis, and Rumens 2016). Thus, gender is a performative act. For Butler, gender performativity is the act by which we act out and portray the reality in which we all live, within a social, historical, and cultural set of norms constructed over time, and by which the consecutive performance constructs the identity (Butler 1990).

Although gender and sexuality are often Butler's objects of study, the use of the term queer is relevant because it challenges traditional categories of identity and sexuality constructed within a normative framework. In other words, queer is not only about gender or sexuality. It is a way to subvert, challenge, and disrupt the norms around any discrimination and oppression, be it gender, sexual, racial, economic, or cultural. Kornak's work (2015) endorses this interpretation. He conducted a critical examination of Butler's work to identify their use of the word "queer." He states, "Butler does not ascribe any specific meaning or limit the references of the word 'queer'" (1), concluding the word queer being used as an open signifier to analyze and politicize issues of identity, race, class, and their relationship with sexuality. The intent of the word queer is to challenge and disrupt the norms, be made political and rearticulate the concepts of sex and body in democratic discourses (Butler 1993). For, "Queer thinking is necessarily political, as it presents an "attitude of unceasing disruptiveness" to any suggestions of a "norm" or an "other" (Parker 2002, 148).

Queer theory(ies) and political projects are therefore important because they allow one to envisage new imaginings, realities, previously undefined possibilities and democratic spaces, allowing us to think outside normative frames (Pullen et al. 2016). This is the functional act of "queering" ideas. Similarly, therefore, the active queering of spaces requires an openness to everything that is outside of the norm, be it gender and sex roles, but equally in accounting and organizations, thinking about new forms of fighting neoliberal reason, exploitation and its "capitalist spaces" (Parker 2002; Rumens 2016a; Vitry 2021, Ghio, McGuigan, and Powell 2022).

Rumens' (2016a) invites accounting scholars to explore the political potential of queer theory(ies) in undertaking investigations that aim to disrupt and deconstruct anything that constrains "alternatives to the norm" from emerging. By challenging and looking to the margins of the heteronormative matrix, we have significant space to unveil the "abnormal" Black and gay accounting lecturer, using its potential to recreate social and political norms in higher/accounting education (Rumens, Souza, and Brewis 2018; Ghio, McGuigan, and Powell 2022). Hence, queer theory(ies) allow us to apply a critical reflection upon Miguel's embodied experiences centered in a capitalist space.

Adopting a Butlerian approach, we too define queer as anyone who does not fit, conform, adapt, and appropriate to the social norms of recognition (Butler 2005). The term queer is political and includes issues beyond gender and sexuality, such as race and other forms of oppression. The queer analytics—or as Rumens (2016a) states, the process of queering/exposing—supports our analysis of Miguel's collective biography.

Although not commonly applied as an intersectional lens, queer theory(ies) can provide valuable insights into discussing intersectionality, including issues of race and class (Rumens, Souza, and Brewis 2018). It does so by focusing on questioning what it is to break away from the "norm", laying bare what the normative aspects of a context or event are. In capitalist spaces, and in the Brazilian public university where the events take place, the norm is being able, heterosexual, White and from the middle class. In this sense, Miguel disrupts this space by presenting as a Black and gay body rising from a lower socioeconomic class.

2.2 | Body and Violence

Bodies that talk, invisible bodies. The first part of this section delves into Butler's performativity theory's consequence on the body in the capitalist space. We, thus, bring insightful contributions from organizational theory and workplace literature around gender and sexuality to support our understanding and drive our analysis of Miguel's embodied experience. In the sequence, we discuss forms of violence that can emerge as denial and capitalist resistance to queer bodies.

The discussion of the body in Butler's work and within queer theory(ies) is mainly in relation to gender and sex roles and the effort to detach gender from social and cultural norms. For Butler, gender norms work through the heterosexual matrix and ask from us the embodiment of idealized characteristics, such as ideals of (but not limited to) gender, sexuality, race, age, and related behavior. Within these norms, gender performance creates a body that becomes intelligible and "known." These norms socially organize the body, dictating its place and position and establishing its limits (Butler 1990, 1993). This understanding has thus informed organizational theorists to explore why feminine bodies, bodies of color, and deviant bodies became excluded from some workplaces and allowed in usually marginal labor (De Souza, Brewis, and Rumens 2016).

The body also represents a place of resistance and declaration of its political conditions (Rumens 2016b). Clearly, Butler's notion of performativity, the individual act of redo, or in other words, socially construct of a gender through performances, gives space to (re)negotiate with the norms and subvert them, as "the body that does not 'adjust' to gender intelligibility enables us to recognize bodily characteristics of the 'true' man and woman" (Rumens 2016b, 8). Although Butler focuses on gender and sexuality as an object of study, her theories can be applied to any deviance from the norms and the norms' capacity to organize socially. For instance, Asad Haider has applied Butler's theory to discuss racial divide in the United States of America.

Vitry (2021) explored the relationship between the body and capitalist spaces, particularly how the space, as a form of organizing, shapes queer peoples work experiences. Here, space is defined as "the field of action where bodily encounters occur" (939). Vitry's (2021) understanding of "capitalist space" as a "capitalist background" shows us there is already a specific way of organizing bodies and orienting them in the space when a queer and/or Black body arrives. For her, this comprehension is paramount in realizing the need to "find the potential of queering space, imagined as organizing space in which bodies are not presumed to follow specific lines, where they can move "freely" rather than "easily" (Vitry 2021, 940).

In capitalist spaces, bodies are oriented along certain lines, creating boundaries of what is accepted and what is not. Some bodies are therefore much more "readily" accepted to occupy capitalist spaces as they fall into the expected categories already established, such as a man, White, and able-bodied. These lines comprise intersectional aspects of the body and indicate which bodies will easily pass and which bodies will be made visibly "queer." Ahmed (2006) discusses the phenomenon of passing reference in white spaces, where she describes a repeating act of passing of White bodies in capitalist spaces and not in others. This reinforces the social norms of which the body is accepted and, at the same time, makes some bodies disappear within capitalist spaces. Similarly, De Souza and de Pádua Carrieri (2015) describe how trans people are also excluded from the labor market because of how their bodies are perceived by others. This phenomenon will be further discussed as the paradox of queer (in)visibility.

Moreover, queer bodies can experience several forms of violence in the workplace due to their lack of recognition and queer visibility. One of the main sources of violent experiences is the vulnerability of bodies (Butler 2002; Galante 2022; Kenny and Fanchini 2023). Butler (2002) asserts that vulnerability and violence can come from the question of "who counts as human and whose lives count as lives." Therefore, queer visibility leads some of us to experience violence due to the social vulnerability of our bodies and the root denial of queer bodies being recognized as "normal" humans (Butler 2002).

Violence can take various forms, including ethical, symbolic, and physical. Ethical violence emerges from the lack of fit to the social norms accepted within an ethical or normative framework. In Butler's work, "a norm becomes violent and, in turn, legitimizes violence when it is naturalized; when it imposes a pattern of normality that is portrayed as being natural, objective, ahistoric, and universal instead of being cultural, constructed, and contingent" (Ingala 2019, 191). This understanding thus supports the claim that queer people experience ethical violence within the capitalist space (Vitry 2021). Symbolic violence occurs in small actions or inactions, and it is committed by others to conform the "queer" to the existing social norms, therefore, exposing the other's inability to accept differences. Doshi (2021) demonstrates symbolic violence as a key instrument for reproducing dominant forms of organizing society. These symbolic forms of violence are perceived as acts that create a distinction between two groups. In the context of this research, symbolic violence are the "acts committed by others that create distinction, other and exclude the queer individual." In contrast, ethical violence remains in the individual and mental level of struggle with the norms of recognition.

Physical violence can emerge because of the escalation of ethical and symbolic forms of violence. A few studies have investigated domestic abuse violence against women and in care work (Rodriguez, Power, and Glynn 2021; Wilcox et al. 2021; Garcia de Oliveira, Pereira, and de Pádua Carrieri 2022) or in prison and police work (Ward, McMurray, and Sutcliffe 2020). However, physical violence is rarely addressed in the organizational and accounting literature more broadly. Butler addresses issues of violence in several of their works and questions how the social vulnerability of queer bodies, silences and erases the grieving and visibility of queer death, critically asking: all lives matter? As examples, they discuss the invisibility of queer bodies during the AIDS epidemic in 80s and 90s, the NY Times erasing some people's oral histories from the 9/11 list, and more recently the necropolitics of the COVID-19 pandemic.

Vitry (2021) explores the research gap of queer experiences in the capitalist workplace, arguing that the way capitalist spaces organize and "create" queer bodies is still significantly

underexplored. In addition to our lack of understanding of how the capitalist workplace organize bodies, Kenny and Fanchini (2023) highlight the importance of discussing violence in the workplace. Engaging with Butler's notion of vulnerability, they identify three areas in need of further investigation, namely, how the individual suffering violence makes sense of the "scene" of interaction, how ethical or normative violence disciplines "transgressive" workers and, what occurs when transgression gives rise to violence? We aim to contribute to addressing these gaps by exposing a queer's embodied experience and issues of violence within the Brazilian accounting academia workplace.

2.3 | Intersectionality: Race and Sexuality in Brazil

An intersectional discussion, specifically focusing on race and sexuality from a Brazilian context is paramount since issues of identity diversity are complex and hard to isolate, and intersectionality is culturally situated (Heilborn and Cabral 2013; Moutinho 2014; Gonzalez 2018). Hence, understanding a specific context, such as a country, an organization, or industry, is key to understanding the experiences of queer individuals and comprehending how a complex cultural and normative space, and its specificities, can create and orient queer bodies in particular ways (Vitry 2021). In Brazil, these issues are further compounded by the colonial heritage of what is valued, who is recognized as a human, dating back to slavery and the influence of Christianity.

Lélia Gonzalez was the first intellectual to address the intersectionality of race and sexuality, contextualized in Brazilian history and culture, mainly focusing on issues of Black women (A. C. A. Oliveira 2020). Her thoughts are powerful. She argues for a Latin America that replaces the White Western references for a "*Ladinidade*," specific Latin American values and normative framework that embraces its African roots (Gonzalez 2018). Gonzalez (2018) develops an intersectional approach to gender embedded in the double phenomenon of race and sexuality and affirming Brazilians' identity linked to colonial logics. In this sense, she describes the racial hierarchy and the "myth of a racial democracy" that (re) produces White privilege while hiding the dynamics of racial exclusion. This "myth of a racial democracy" naturalizes Black people on the margin of society and the labor market, such as cleaners and servants. This myth has constructed Black identity over time and is founded on a colonial epistemic. For Gonzalez (2018), the political discourse, race, and sexual dynamics worked for the "good" development of capitalism in the Brazilian nation.

Brazilian colonial and postcolonial history is constructed by dynamics of European reference—as a former Portuguese colony. After slave abolition, the independent nation faced "a challenge" where the majority of the population was Black, while there was a Western-European view of White superiority (Macedo 2006). The White elite adopted two main strategies: miscegenation to create a White society and, as a result, the myth of racial democracy, which supported the discourse of making former Black slaves accountable for their own social and economic rise (Macedo 2006).

The miscegenation strategy supported the myth of a racial democracy, which comprises the discourse that we are all a united nation, despite race. However, this myth hides and reproduces specific forms of racism (Gonzalez 2018; Machado 2021; L. Oliveira 2022). In this sense, Gonzalez points out that there was a complex logic behind these racism strategies in Brazil. For instance, after the abolition of slavery, countries such as the USA, adopted a racist strategy of segregation. In Brazil, the racism strategy was by degeneration, where through miscegenation and racial democracy, the Black population was led to believe that they were being treated equally (Maeda 2020). According to Maeda (2020), this strategy was used in Portugal and Spain when fighting the Arab invasion of the Iberian Peninsula to ensure adherence to the social hierarchy. Similarly, in Brazil, the Black population was kept under the tutelage of White people, being told and made to believe that they deserved lower places within the social hierarchy. The strategy was to deny racism and lead discrimination practices to an unconscious level.

Miscegenation was based on the elite's idea of whitening the country. This enabled a socially and historically constructed discourse about sexuality and Black bodies to disseminate the idea that there was harmony in sexual relationships between (White) Portuguese and Black women, which led to the whiteness of Brazilian society. Gonzalez critiques this false harmony and describes it in terms of sexual assault on Black women and the consequent view of the sexualization of Black bodies. Hence, stereotypes of Black people involved adjectives such as exotic, body without mind, sexually insatiable, promiscuous, and wild (Gonzalez 2018). Simultaneously, the Black man is conjured up as dangerous, violent, and a thief, contributing to the violence suffered by Black men (Peixoto 2018).

The historic racist structure of Brazilian society creates (in)visible barriers to the social rise and inclusion of Blacks. Around 130 years after the abolition of slavery in Brazil, the so-called law "Lei Áurea" has not brought anywhere near the same opportunities to Black people. Social rise and inclusion for vulnerable communities continue to be challenging (Haynes 2017). The Brazilian population comprises 54% Black (IBGE 2019). Despite this majority, the Brazilian workplace is composed of a hierarchy of privileges, where White men, followed by White women, are at the top, and the Black man, followed by Black women are at the bottom of the job market (Borsatto Junior, Zabotti, and Araújo 2020), clearly impacting the positions Black people occupy in Brazilian society, salaries, quality of life, opportunities, and so on. Moreover, in Brazilian public universities, only 16% of lecturers declare themselves Black (IPEA 2017).

A further historical aspect that influences workplace dynamics is the idea that intellectuality was meant for White people. Such a norm aimed to reinforce to Black people, descendants of slavery that their place was in manual work. For a long time, Brazilian universities were a place only for White people. This logic was important to the capitalist economic development of Brazilian society, where Blacks continued to occupy the manual workplace after the abolition of slavery in 1888 (Gonzalez 2018).

Gonzalez (2018) did not detach her intersectional analysis of race and gender from the context, capitalist modes of

accumulation, and labor market logic. She was writing during the 80s, a period influenced by decades of military dictatorship where the country's economic development was dependent on the hegemonic industrial capital and jobs, which led many (Black) people to work in precarious conditions with low wages (Sanz and Mendonça 2017). To her, complex social relations should be comprehended from a "capitalist background," in Vitry's (2021) terms, and within ideological and political dynamics, including racism and sexuality.

Sexuality does not escape the colonial logic and the Black slavery in Brazil. The social construction of gender, race, and sexual roles is part of a historical process and the needs of the independent nation to create values around the concepts of nationality, family, civilization, culture, progress, and development (Gonzalez 2018). These signifiers define the limits of who is represented and included and who is not (Butler 2015) and establish the social place of each group of individuals. Even though in Gonzalez's work, sex is still understood within the preestablished binary notion of male and female. However, many elements of her work can be linked to Butler's notion of sexuality, body and desire, especially how hyper sexualization of Black bodies occurred within an ethical and normative framework that aimed to orient bodies within the capitalist space.

Peixoto (2018) discusses this, as well as racism structures, where LGBTQIA+ phobia is not only about individual discriminatory actions but it is equally a system of symbols, inferences, references, and language that, under the power of social relations, create structures and norms of what is accepted in terms of sex. As a result, she describes that violence against LGBTQIA+ in Brazil is not a phobia but a historical, social, and cultural phenomenon. Influenced by Butler's ideas, Peixoto (2018) states that the term phobia lacks theoretical and political understanding, claiming that violence against LGBTQIA+ people in Brazil is not only beyond individual acts but also evolves an ethical and moral frame of what is accepted socially. By theorizing the understanding of phobia, she opens and reinforces a venue brought by Butler of ethical and normative violence.

The sexualization of Black bodies can also explain the seemingly paradoxical phenomenon described by Heilborn and Cabral (2013, 33) that Brazilian society is liberal for sexuality but conservative for gender roles. They argue that "a view of a society free from sexual constraint coexists with rigid forms of family organization as well as a rigorous system of gender relations." This sexual freedom is commonly associated with female Black bodies and exposes intersectional forms of discrimination addressed by Gonzalez (2018). While White women were historically within the idea of "woman for marriage," which dislocated them from hypersexualization and attached them to ideals of family and religion. Gender roles were fixed and "the structure of power and prestige was grounded in men's control over women's morality and sexual conduct." In this fixed notion of gender, there was no space for deviance from heteronormativity.

Historically, the colonial period also brought Portuguese's hegemonic culture and religion to the country. Catholic Christianism was spread in Brazilian culture as well as the ideals of family and binary sexual positions. Peixoto (2018) describes that the Jesuits order that came to Brazil had as one of its main objectives the control of bodies and of hypersexualization. The colonial view about Brazil was that in the colony, there were all types of "debauchery," which attracted travelers from all over the world to explore local people sexually—a view that is still spread within the Brazilian culture today (Heilborn and Cabral 2013). The ethical and moral frame further allowed for the legal punishment of deviant behavior toward women and nonheterosexual individuals. Violence was therefore necessary to keep the order of the colony and, subsequently, the nation (Peixoto 2018).

This ethical and normative frame is responsible for the continued violence LGBTQIA+ peoples experience today. Teixeira et al. (2021) state that Brazil is one of the leading murderers of transgender and transsexual people: every 19 h, one LGBTQIA+ is killed or commits suicide due to LGBTQIA+ phobia and the lack of adaptability to the ethical norms. For Collins (2022), racism and LGBTQIA+ phobia have many similarities, arguing that in both cases, there is a binary system of normal/deviant that categorizes individuals and creates the view of sexualization and "debauchery" for both Black and LGBTQIA+ people.

2.4 | Diversity, Race, and Sexuality in Accounting and Organization Studies

Teixeira et al. (2021) argue that the organizational discussion of diversity management first came to Brazil as a result of USA company's subsidiaries. However, the policies and practices they adopted were ineffective, failing to include an ethical–moral reflection, managerial commitment was low, with prejudice deeply rooted in organizational dynamics. The Brazilian management academy was slow in including diversity research within its operations. The academy further points out that although there is an increase in diversity studies, mainly empirical, in some academic spaces the main organizational spaces resist to include these topics. Diversity issues can equally be observed in many Brazilian management schools and their academic environments, where staff bodies are often represented by the male, White and privileged, and a high proportion of student bodies remain White and privileged.

In Brazilian organizational literature, issues of race have been explored by several scholars, as well as the intersectionality of gender and race, mainly focusing on the marginalization and discrimination of Black women. Teixeira (2021), for instance, explores the situation of Brazilian housemaids in the context of COVID-19, theoretically drawing on the Brazilian history of Black women dating back to the colonial period. Teixeira (2021) further discusses the vulnerability of Black people and how during COVID-19, those women were highly exposed and at risk, as virtual work was not possible and because of their economic situation their income needed to be maintained.

Nascimento et al. (2015) reflect on racial discrimination and spatial segregation in organizational spaces through a case study of shopping malls. They conclude that there is a discursive dimension in which color demarcates who is included in the

organizational space and who is not, resonating with Gonzalez's earlier work. Gouvêa and Oliveira (2020) argue for politicizing race and its social relationships. They draw on Fanon to argue that whiteness is seen as a universal and neutral category, the human race, whereas Black is racialized and can only speak for their interest. In this direction, Teixeira, Oliveira, and Carrieri (2020) emphasize that the universality of White discourse is based on a biological understanding of race, but we should analyze race under a social concept and avoid silencing this discussion, which only supports racial segregation and discrimination. Therefore, the demarcation of whiteness as a White race and those who attend to their own interest is important to discuss racialization in Brazil.

Body is often a key aspect of the discrimination reported in organizations in Brazil. For instance, Rezende, Mafra, and Pereira (2018) undertook a study in an ethnic beauty salon that discusses Black hair and its importance to Black identity and self-esteem. They argue that the Black body is perceived and made visible in the workplace and that "standard appearance", lying on the heteronormative matrix, increases possibilities of better integration in the labor market and promotes upward mobility. Mesquita, Teixeira, and Caroline (2020) explores the (re)signification process Black women faced during the transition from straight to natural hair, issues of identity, and body acceptance in the workplace. Their findings are positive and relate to Black women's empowerment and acceptance of their Black identity, a process that is reinforced by collective movements and groups.

The discussion of sexuality is limited compared with race issues in Brazilian organization and accounting literature. Pompeu and Souza (2018) developed a literature review on the topic and argue that sexuality in organizational studies in Brazil is still under-explored. The seminal work of Siqueira and Zauli-Fellows (2006) thematic analysis highlights discrimination, stigmatization, and phobia in the workplace, career development, the dilemma of coming out and remaining closeted, together with equal civil rights are of significant concern. They point out the need for these to be further understood by the Brazilian academy.

Galante (2022) is an important contribution in this direction. The author gives an account of his experiences in the management academia within the Brazilian context as a PhD student. He defines himself as a "light skin black gay cis man in Brazil" (2). Galante (2022) exposes pain, rejection, and exclusion during his professional experience in organizational spaces, such as banking and real estate, and as a student in a Brazilian elite business school, as well as love, affection, and empathy, as he emphasizes the role of allies in supporting his experiences. Theoretically, he argues that the normative space of a business school reproduces three accepted manners: hegemonic masculinity, subordinated masculinity, and misogyny. His analysis sheds light on the importance of discussing the concept of feminine as a rejected behavior within organizations for gay men, which can resonate with other identities.

Finally, we move to the specificities of the accounting field. Even though it is recognized that heteronormativity affects people across society, organizations, and within the workplace, it does so differently, depending on the social norms accepted within each profession. This is particularly true for accounting, which is conservative, seen as stable and respectful, where such conservative values drive behavior of accounting and academic professionals (Carnegie and Napier 2010).

Ghio, Occhipinti, and Verona (2024) conducted a systematic literature review on diversity in the accounting literature. They argue that diversity in accounting mainly focuses on gender and on questions related to corporate governance. Four main areas include diversity in accounting profession, corporate governance, auditing, and accounting process, as well as reporting of information on diversity. LGBTQIA+ studies in accounting literature are in their infancy with a few having emerged in the past years. These studies can be related to aspects of the profession and contribute to the understanding of the accounting field and norms that orient bodies in the workplace.

Egan and Voss (2023a) highlight that the discourse of greater support for LGBTQIA+ staff in auditing firms, offering greater safety, visibility, connection, and acceptance in the workplace, was still precarious in practice as the most important issues (including promotion) were hardily addressed. This was especially the case for intersectional individuals, including those with a diverse ethnic and female background. In addition, Egan and Voss (2023b) expose how the client–commercial logic was central to shaping the workplace experience for LGBTQIA+ staff. These findings suggest the strong capitalist background that is already in place orienting queer bodies, as suggested by Vitry (2021).

Rumens (2016a, 2016b) highlights how arduous and unbearable heteronormative spaces are in crafting identities, selves, and relations. He argues, the avoidance of accounting scholars in engaging with heteronormative issues contributes to reproducing it, which brings disadvantages not only for LGBTQIA+ people but also for everyone who does not conform to heteronormativity. He claims that accounting scholars should engage with queer theories and projects, exposing the norms of the accounting spaces. This paper contributes to Rumens (2016a, 2016b), Hammond (2018), and Ghio, McGuigan, and Powell (2022) calls for a deeper understanding of the norms of the accounting academic environment.

As Hammond (2018), Stenger and Routlet (2017), Egan (2018), and Unerman (2018) claim, investigations that describe different realities are essential once the LGBTQIA+ policy varies worldwide. At the same time, we believe that Rumens' (2016b) call for more LGBTQIA+ investigations are coherent in the Brazilian environment since we perceive a lack of data and academic research about the diverse constitutions of accounting and business-related academia (Galante 2022). Although this silence contributes to maintaining heteronormativity, it has been excluding queer people in the Brazilian accounting academic context.

Race is a further under-researched area in accounting studies (Annisette and Prasad 2017; Lehman, Hammond, and Agyemang 2018). Annisette (2003) reflects on the Trinidad and Tobago Black experiences in the accounting profession and describes how, despite a Black majority, Black accountants face the same fate of exclusion and under-representation in the

profession compared with their USA or English counterparts. Annisette and Prasad (2017) further reflect on race in the accounting research field, exposing the silence of the accounting community to many racial dramas of our times: "why the critical silence on race? They emphasize the hidden forms of racism in our times and calls for critical accounting scholars to unveil "contemporary enactment and its ideological work" (16).

In Brazil, we also see very limited accounting research on racism. Silva (2019, 121) makes an account of her Black body circulating in Brazilian accounting academia, echoing the voices of marginalized Brazilian academics:

> [...] of my wanderings as a black woman through places always pointed out as a non-place for women and even less for black women.

Ghio, Occhipinti, and Verona (2024) argue that there is a significant research gap of intersectional identities in accounting studies, shedding light on how it reinforces forms of discrimination. It resonates with Egan and Voss (2023a), whose findings expose that intersectionality is not addressed by the accounting profession who instead hides discriminatory aspects. For instance, depending on the capitalist space and norms of acceptance, issues of identity have been addressed but in isolated contexts. Female inclusion has led to White women acknowledgment, LGBTQIA+ inclusion has mainly privileged White gay men. Therefore, intersectionality remains an important aspect for future investigation. This paper contributes to this intersectional narrative by sharing Miguel's embodied experiences through a process of collective biography.

3 | Collective Biography Methodology

A collective biography methodology was mobilized to explore Miguel's lived experiences and personal memories. Davies and Gannon (2012) discuss collective biography methodology as a way of getting as close as possible to the details of a memory event through a collaborative revisiting and exploring of the memory within a larger theoretical context addressing formative aspects of being and becoming.[1]

Collective biography methodology effectively facilitated the research objective of getting closer to Miguel's lived experiences and therefore unpacking his personal memories within the Brazilian higher education workplace. This was achieved by the three academic researchers engaging in a collective biography writing process that drew heavily upon the collaborative work of the memory holder, whereas the other two authors acted as critical memory allies throughout the process. They worked collaboratively to critically unpack and (de)construct Miguel's lived experiences and personal memories by recapturing precise details, remembering images, sensations, emotions, and physical feelings, answering further questions, and deepening the remembrance of the memories over time.

The memory holder did the initial collective biography work through free-form writing of his lived experiences and personal memories within the context of working for a Brazilian higher education provider. The memories themselves underwent many interactions during the collective biography writing process, where they were adopted, adapted, and collectively rewritten through collective critical analysis. This process was facilitated through online interactions where four working meetings took place, together with significant reflective work facilitation through email exchange and eight times 1-h interviews with the memory holder.

3.1 | Working Through Collective Biography

The collective biography work was undertaken over two and a half years between 2019 and 2022. The extended length of time facilitated a deep process of reflection, construction, deconstruction, and deepening of Miguel's memories for building empirical material and analysis. The research was problematized after Miguel shared some of his experiences with the Brazilian ally. After several conversations, we met the third memory ally at a Brazilian accounting conference in São Paulo in 2019. Alignment was found across the researchers interested in questioning the heteronormative structure in accounting academia. The research process is now outlined below.

An initial discussion took place in October 2019, reviewing Miguel's experiences and the process of capturing these. After this initial conversation, the narratives were developed by the memory holder. In November 2019, we presented the first iteration of these narratives at the Gender, Work, and Organization (GWO), South American Workshop, held in São Paulo. This collective discussion was then further fed back into the reflective process.

This was followed up in April 2020 by engaging in a reiterative unpacking of the narratives. Further collaborative discussion occurred leading to a significant amount of time being spent unpacking and deconstructing the memories. This included firstly, the memory holder engaged in deeper reflection, guided by facilitative questioning that led to more detailed written description, uncovering more emotive and embodied elements of the memory. Secondly, guided by Butler's (2005) work, we deepened the theoretical perspective and made connections with previous literature on diverse sexualities and race in accounting studies. After months of reiterative reflection and analysis this led to the advancement of memories into five distinct episodes, namely "seven points in my head," "the assistant lecturer application process," "they silenced my voice," "being a queer subject," and "performing in heteronormative spaces." The five episodes inductively emerged from the collective biography process and comprise different life moments of Miguel's experiences.

As the objective of collective biography methodology is to get as close as possible to a memory event, it was paramount that we narrowed the events analyzed to progress in creating meaning and unpacking details. In this sense, we selected episodes two, "the assistant lecturer application process," and three, "they silenced my voice," both taking place during his experience as a lecturer in a Brazilian public university to conduct deeper collective analysis. Therefore, we continued to analyze the

memories relating to accounting education, workplace, and the heteronormative accounting academia through April 2021. The memory holder further advanced specific memories of classroom events, how they occurred, and how he felt at that moment, focusing on his embodied memories and documenting them.

During January 2022, we undertook a series of eight interviews with the memory holder to dig even deeper into the memories, which had been deconstructed and rewritten subsequent to our third meeting. The objective was to deepen the two memories selected. The memories selected focused on the academic environment, bringing details of Miguel's experience as an 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 reflective questions in a conversational tone, facilitating new insights and perspectives from Miguel's remembrance 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.

In March 2022, we closed the memories. Our last collective biography work constructed two deep narratives focused on Miguel's memories of his experiences in the classroom. These memories were analyzed as follows.[2]

3.2 | Data Analysis

Data analysis was undertaken to focus on Miguel's embodied memories and lived experiences. Throughout this process, the theoretical concepts of body (in)visibility and violence emerged. Firstly, the data were organized in MAXQDA 2022 software. This enabled a clear structure of Miguel's experiences in different phases of his socialization process as an accounting educator. In this sense, the first round of analysis was to categorize the free-form writing into the events presented by the memory holder.

Secondly, 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 recognize that the body's experiences were a common thread running through all events. Consequently, data analysis comprises quotes from Miguel's account of himself, including the relationship he has with himself and his feelings toward and fears of a lack of recognition and violence.

A third round of coding was then undertaken reanalyzing the coding system built during the previous rounds, applying an iterative process to further check for any inconsistencies or variations. This entailed a rereading and coding of previously categorized 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. As a result of this in-depth process of coding and months of collective reflection on the reconstructed memories, Miguel's embodied experiences were formulated into three distinct but interrelated contribution narratives of "corporeity: my gay and black body", "lack of recognition and ethical violence," and "symbolic violence and fear of physical violence." Each of these will now be presented.

4 | The Embodied Experiences of a Queer Accounting Lecturer

What comes first is my body, black, gay, effeminate, in some situations, poor and peripheral. All of these come before, before our voices, our stories.

Miguel's account of his queer and embodied experiences in the workplace is navigated through deep narrative. In the center of these events is the encounter of his gay and Black body, existing within a Brazilian university as he recounts his teaching experiences. The internalization of his body as he reflected in his mind carried feelings of lack of recognition, not belonging, disconnection, fear, and shame. As these feelings exponentially grew with each new experience, in and out of the classroom, it led Miguel to fear symbolic and even physical violence.

4.1 | Corporeity: My Gay and Black Body

This digestion process was a demand that started the very moment I entered the classroom, and the students realised that my body would be there as the discipline lecturer. What comes first is my body, black, gay, effeminate, in some situations, poor and peripheral. All these come before, before our voices, our stories.

In the center of the narratives, Miguel recursively confronts the presence of his gay and Black body. In this sense, his image and physical appearance were the primary concern in his experiences.

On my first day in the classroom, I was poorly dressed, wearing a black shirt, jeans and trainers. Reviewing the clothes I wore that day, and my condition, makes me feel pity. I do not know if it is self-pity for this whole process because of how hard it was.

Miguel's physical appearance had a strong and recurring presence within his account of his teaching experiences. In particular, his body became a source of disconcertment in two critical ways: the worry he had about how others would perceive his physical image and the feeling he carried that his body was not accepted. Thus, he was apprehensive about his body image, physical appearance, and the outfit he wore, and how these interrelated elements negatively resonated with his gay and black body.

Brazilian public universities are designed for students to have classes with the best lecturers. When they enter the classroom and come across a subject belonging to two vulnerable minority groups, the black and the gay, surprise is inevitable. The faces and mouths are the most varied, providing a disconcerting reception.

The receptivity of the students toward me was not high. The students barely listened to me. I heard much laughter in parallel in some classes. The first day proved difficult to maintain. [...] There was turmoil from the students because, I think, they did not believe that I would be the real lecturer of the subject.

Reflecting on the whole process, it became apparent that Miguel was searching to construct a meaning for everything he had experienced, this proved paramount to ease his pain of lack of recognition and legitimation in the classroom. In the end, Miguel still returns to his body as the source of detachment and absence of belonging.

Digesting the situation of non-receptiveness from the part of the students was part of my mission. The very silence of the students, when they resisted, denied participating in the group work and activities, by agreeing with the non-integration, dialog, contribution between them, and the same silence of the department in front of my body and my arrival, made me believe that this challenge was something conditioned to my body, my person.

In many aspects of Miguel's memories, the feeling of his gay and Black body being perceived as not belonging to the space was constantly present. During the process, he internalized that his body was not accepted, that his body was the source of a lack of recognition and discontentment. This is best illustrated when he was approved to be a part of faculty staff at a well-recognized Brazilian university.

When my turn came, I was not well received, my black and gay body was not received, and the structure did not receive me because my body was not designed to be there. It is a process of silencing and erasure. It felt like there was no reason to celebrate.

After my approval, I was not presented in the department. Things just happened, like a hurricane, and I often observe this passage as a silenced passage. [...] Such a reaction was different from that experienced when white lecturers were approved. I did not observe any similarity between the experiences of these lecturers and my own. I have never gotten to talk effectively with these lecturers.

My insertion in the department led me to have different experiences because I was the first openly gay lecturer in the department. And still a black teacher with my causes, activist performance, anti-racist, anti-homophobia, etc. Among other reasons, that is why my body screams.

Miguel was not "received" because the heteronormative structure excluded him, shut him down, and isolated him as "the other." Unlike other lecturers, he was not introduced to the department during the year, and he has never been invited to any department meeting. As narrated in the episode below, the final test, his voice was entirely denied by his peers.

4.1.1 | The Final Test

In the final test of this discipline, I had a student who did not answer a question correctly. The student was absent throughout many of my classes. He was disengaged and did not care about the discipline or take his study seriously. In this context, the student came to talk to me. I explained his situation and mentioned that he had failed and that the grade was it, but he would have the right to appeal through the department's internal process.

Appeal to an exam correction means that the student automatically questions the grade taken and asks for a formal review of the grading carried out by the lecturer. The procedure consists of the following steps: the student makes a written request directed to the head of the department. Then, the department should notify the lecturer, and the test must be corrected again. If the errors and grades remain and the student still feels that the correction was unfair at the time, a second request can be made, which opens space to commission a new test review.

When Marcelo, a white student, maybe middle class, constantly missing classes, and when present always silent in the face of my requests for interaction, a student who was waiting for the call to leave the room, learned about the grade, he tries to raise an emotional issue. [...]Marcelo was a final-year student. In the previous year, we had a case of another final-year student failing in a white lecturer's course, a substitute lecturer like me, where his voice and decisions were respected. Only we lecturers know what goes on inside our classrooms, and we deserve respect. There must be respect; there must be autonomy.

The student then appealed to the department asking for further correction. The department's decision-making committee, consisting of three lecturers, one not openly gay white man and two white women, 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 terrible. How am I going to go out in the hallway now? How can I face my colleagues? What will students now be saying? The hallway chat would be: "enters with an appeal that other lecturers will grant a new evaluation."

This experience made me feel like shit, a fake, like walking down the hall and being laughed at by the students. At that moment, the feeling that came to my body was the lack of support and concern with my teaching training from the department. [...] My voice was not respected. The lack of respect I experienced in the face of Marcelo's approval by other lecturers marks my career. It is something that I will always remember and often come back to. It will determine my teaching methodology decisions because I now know the taste of the gall to provoke a white space.

Here what I felt was a lack of encouragement. There was no emotional and collegial support. There was no sharing of experiences. Furthermore, oddly enough, I observed that there was support from the department toward other people understood as ideal subjects, hetero, white people. The support I expected was a direction.

I found out about the result of Marcelo's appeal because my doctoral advisor, a lecturer at the same institution, informed me. The only thing I thought "for God's sake." Having not formally received the information marginalized me too much, too much, too much. Moreover, in a way, they expose a lack of respect from the department toward me. For many, this fact seems insignificant, but when

you seek approval, any attitude that shows exclusion, disrespect and detachment throws you so low that it makes you rethink your place.

I was totally out of this whole process. The only communication I had, was via an advisor. In my advisor's room, my mouth dried up, turning pale, and I just waited for what would happen to me.

As much as I had resources and arguments to question the commission's decision, I was instructed not to "mess with it." I was told to be quiet. I remember sitting in my advisor's room, trying to formulate arguments to justify and digest everything I was experiencing. However, I could not. I was silenced.

What remains is the lack of support, the silence. And most of the time, these are attributes that kill us. Yes, they kill us little by little because they make us invisible in a space that often remains elusive and inaccessible to many minority groups. The feeling is that they are choking me. It is a way for society to recognize that my arrival is not essential and that my story is not well regarded. This is very complicated.

The lack of engagement, inclusion, and receptivity within the university is a physical erasure and reinforces in Miguel's mind that his screaming body is silenced, growing feelings and perceptions that he would not be accepted. The heteronormative accounting structure oppressed Miguel accentuating his fears and materializing the lack of recognition in many events. It turned Miguel into self-beratement, self-blame, and internalized guilt.

Most of the time, I blamed myself for the fact that I was occupying that space. My question was to understand if I could be there. The feeling of guilt is constant for us participants of non-hegemonic groups. Sometimes I wondered if I was crazy, questioning all this. I even doubted myself in terms of deserving to be there.

I am a good lecturer, organized, and committed to my classes. I always want to be happy so that the students feel inspired, motivated and engaged. But there is a part of a commitment that I cannot assume and that my body and habits cannot replace. All this is a racist structure that consciously or unconsciously creates barriers to expel these bodies from the spaces of whiteness.

The visibility of Miguel's body is discussed as a queer manifestation. In section five, we discuss further his perceptions, experiences, feelings, and sensations of his gay and Black body within the heteronormative workplace in relation to the body's visibility.

4.2 | Lack of Recognition and Ethical Violence

Miguel begins to turn against his body, blaming it for being the reason he was not accepted. He internalized, knowing now he should not be there as his body was being disregarded. He perceived that his body makes people uncomfortable in and outside the classroom. The feelings and emotions that emerged were attached to the lack of recognition, not belonging, disconnection, fear, and shame. This is illustrated below, where Miguel shares how he was fraught with feelings of lack of acceptance and was sure the students did not want him there. Shame filled his heart and mind, and being silenced, these emotions grew even more.

I asked a doctoral student, a colleague, to replace me in class. He is a straight white person who would be my substitute that night. I had prepared the material for the lecture. The content and process of facilitation were all prepared, and all that was needed was for him to come to the room and lecture it. The situation happened better than we expected. After that, the doctoral student/lecturer 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.

The experience of the lecturer who replaced me was killing me little by little because, then, I realised that the problem was me. I prepared the lecture. All that changed was the persona that communicated the knowledge, from a black and gay body to a straight and white body. Listening to this feedback was bad because I could realise behaviors that I had previously mapped out about my persona. It felt like he was talking about another classroom. All this leads me to constant questioning.

This episode conveys how Miguel internalized daily events, interactions, and communications with "the others," that his body screams. For him, his body was the source of discontentment, the uncomfortableness that was generated in the classroom. The only thing that he could not replace.

4.2.1 | The Paradox of (In)visible Queer Bodies

The lack of recognition is experienced by Miguel even though "my body speaks." It is an intriguing paradox. His body screams, but he is not seen or heard. The speech of his gay Black body is paradoxically silenced by his lack of recognition from his academic peers and students.

I realise that my entrance into the classroom in a public institution generates countless sensations. My entry into the classroom does not generate attention nor respect. It was as if my presence there was not perceived. I had to ask for silence. It seemed like a high school classroom. I do not remember lecturers in my undergraduate course asking for silence on the first day of class. The anticipation for the new, what the new lecturer has to say, was something I failed to experience.

In this sense, he describes the first day of class as fraught with insecurity and fear of students' reactions to his body, highlighting his need for acceptance in the workplace.

I fear how students will react to my body, my class, and my way of conducting a discussion. A kind of insecurity. These are things I take to therapy.

Miguel shows how this feeling comes from his perception of how Brazilian society and Brazilian public universities receive queer and Black bodies.

Even though today in Brazil, we already have public policies, which facilitate the entry of marginalized groups into universities, it is arresting that the entrance of a gay and black body in

positions other than those of manual services causes some uncomfortableness amongst the students. This entrance into the classroom creates 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. When I compared it with other white colleagues who followed the same path, there was tremendous respect for them. However, when I enter the classroom, I see that mess, that excess of parallel conversations. Soon comes that feeling of chaos, not dominating the situation nor being able to command respect that other colleagues take for granted.

Once again, the paradox of silencing Miguel's speech/visibility was exposed when students chose not to comply. They had the opportunity to do a recovery test for the course, but as a group, they decided not to. Many of them failed by choice. Students do not have to pay for the course. Even if they do not pass the discipline, they do not pay anything else. They usually do not even have to delay their graduation in this case since most of them could do it again in the next year without much trouble.

Students' lack of commitment was the most evident when many of them chose to fail the discipline, not showing up for the final test. Instead of "giving the arm" to a black, gay lecturer who is there in front, teaching, bringing insights, determining, and facilitating them.

Many students went to the final test of the subject, which means they did not reach the grade point average to be approved and had to go to the recovery test. Here the point is, "it is much easier for me not to give in, to fail and not recognize this subject as a lecturer."

The student's resistance against him was further demonstrated when they decided to keep silent after many of them had failed in the discipline. There was no space for dialog. What happens when accounting classrooms are activized, against the teacher?

After posting the final grades on the wall, I waited for reactions even when there was no class. However, there was a grave silence from the students: only one student tried to express himself to understand his grade. This was not surprising since they did not even look at me during the semester; a space for dialog or anything that would allow me to get close to these students was not possible.

Finally, the uncomfortableness of his body reaches the learning process. The students refused to participate, speak, or contribute. They tried to do the minimum required not to have more trouble, to just fulfill their obligation as students, to be there physically, and not so much in person or character.

A class demands exchange. However, 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 does not happen. Your message needs to reach the student to have a constructive dialog. This silence causes discomfort, mainly because there is no exchange. There is no life in the classroom. For example, I tried to create interactions between students in many work presentations, but this interaction did not flow. Once again, a pact of silence allowed the obligation of being in the classroom to be fulfilled as quickly as possible, that is, without questions, without dialog, then, the class ends, and automatically I, as a student, have fulfilled my obligation.

In this section, we consider the crossing of his body and the lack of recognition from his academic peers and students, where, the speech of his queerness and blackness is silenced. This paradox will be further explored in the discussion section, as well as the effects of Miguel's internalization of the lack of recognition and the feelings and emotions that resonate negatively with his experiences. This lack of recognition reinforced his feelings and fears of facing symbolic and physical violence within the workplace.

4.3 | Symbolic Violence and Fear of Physical Violence

The fear of suffering symbolic and even physical violence was a powerful shared experience that emerged from Miguel's memory due to his lack of recognition, acceptance, support, and prior lived, embodied memories.

I feared coming into the classroom as my sexuality could be questioned. I feared entering the classroom and seeing bad words and questions about my sexuality and body written on the board.

My biggest fear at the time was, and still is, that I would arrive in the classroom and be verbally attacked. Honestly, this is a constant fear. I reflect that when I have to enter a classroom I have never been in, I am always afraid. I fear how students will react to my body, my class, and my way of conducting a discussion. A kind of insecurity.

Miguel's account of the day the first test was applied narrates the symbolic violence he suffered. In one of the tests, a student scribbled out his title of master, conveying the message that his knowledge and his intellectuality were not recognized. Following this, several written messages scribed on other tests confirmed his perception that students did not consider him worthy of being there.

4.3.1 | On the Day of the First Test

The day I was most angry and upset was when a student scribbled out my title of "master" on the header of the test. Naturally, a test heading should properly identify the subject, the teacher, and the university, among other data. However, when I got the exams to grade, I realised that my master's title was scratched out in one of those. A title that came with high personal cost and sacrifice.

Also, in this same test, I received notes from students writing next to the question: "nonsense question", "did you read that here?" I was pretty bewildered by then and embarrassed to return to the classroom. Shame was the feeling that overcame me. I felt that the structure was trying to expel me from that place. I wanted to stick my head into a hole and never come out of there again. A tightness in the chest that puts your own competence in check, there is a point where you do not understand what you are really feeling.

The next day, when I started grading the exams and noticed the excess of violence there, I could not 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 my stay as a lecturer in the department. Once again, I felt a lot of shame and self-hatred. I felt like I was nothing.

The symbolic violence experienced on the first test amplified his shame, guilt, and fear of what was expected from students. It started to grow exponentially. The ethical and symbolic violence experienced throughout classroom interactions transformed Miguel's emotions into a deep fear of suffering physical violence in the academic workplace.

Even the mannerisms, faces, and mouths I observed in the classroom scared me. I fear being attacked and that the students would literally hit me. My biggest fear was leaving the university, and the students would be waiting for me outside to beat me up. It felt like I would constantly be attacked both emotionally and now physically.

My fear increased when I informed the students about who was supposed to do the final exam. Then I thought, "now I am really going to get beaten up." I always looked forward to providing a justification or other reason for each student's grade.

So, the stories and experiences I have lived through prepare me for my classes in my head if any physical or symbolic violence happens. I created this ghost that I take with me. At the same time, I get help in my therapy to manage these ghosts. These strategies to survive symbolic and physical violence are something we should have up our sleeve to overcome these situations that may generate hatred, sadness, and feelings that do not allow us to remain in these public university spaces and higher education more generally.

Miguel is a victim of homophobia within another Brazilian public university. Although this event was not disclosed here, he shared this episode during our collective biography work. He was attacked during the night, returning home, when he was a student, with a glass bottle in his head. As a result, he had seven stitches in his head. These lived experiences are painful and have been hard for him to revisit.

Of course, there are determinants to feel this way behind this fear. I have already suffered physical violence within a university space. This episode made me think that I will constantly be exposed to it in the academic environment, no matter how much time passes. The awareness of my body leads me to believe in this possibility. However, in the conflicts I experienced with these students, I was terrified of going through situations that made me feel insecure, which automatically led me to believe in the possibility of being subjected to physical violence.

In addition, the fact of being located in an environment that is darker and "suitable" for the practice of physical violence. The path between the university campuses and my home is relatively dark and, in a certain way, recalled to me the scenario of another public university where I suffered a cut on my head due to a glass bottle attack. This path is a dark space, with a low light that connects the university campuses of applied social sciences and polytechnic center. Finally, my fear of being attacked is closely linked to not belonging to the space I was occupying. My beliefs did not allow me to belong in that space.

It is clear that fear is a consequence of everything I have been through. I needed to give new meaning to this fear. I have experienced situations that made me believe that there is the possibility that you can live in violent situations.

5 | Discussion of Body (In)visibility and Violence

Combined by Brazilian intersectional analysis of race and sexuality, we deploy queer theory(ies) as a background to guide us in the process of critically reflecting, deconstructing and unveiling the paradox of (in)visibility of queer bodies and the vulnerability of queer bodies, ethical form of violence, and its escalation to symbolic and fear of suffering physical forms of violence in a heteronormative and capitalist academic workplace (Vitry 2021). By drawing on Judith Butler and Lélia Gonzalez's works, we expose the capitalist mechanisms of body control and orientation (Ahmed 2006) in a Brazilian accounting department and classroom and its established conventional norms of an ab/normal human being (Butler 1990, 1993; Rumens 2016a; Ghio, McGuigan, and Powell 2022).

5.1 | Orientation of Queer, Black Bodies Within the Brazilian Capitalist Background

Miguel's memories describe his experiences in a Brazilian public university, during which he perceived subtle forms of discrimination. Many different interactions with his peers and students demonstrated a lack of recognition, belonging, and acceptance from others. The narratives convey his perception of being discriminated against, with the main source being his body, image, physical appearance, and clothes. He mentioned that his Black, effeminate body was the source of disconcert within the classroom and department corridors.

Reflecting upon Miguel's workplace experience, the existence of a capitalist background which orients and organizes bodies within a heteronormative framework becomes visible (Vitry 2021; Butler 1990, 1993). The notion of a capitalist background states that when a queer body arrives into a space, or workplace, there are already norms that organize, control, and orient bodies in the space, as such, these norms will establish the intelligible bodies, those who are able to adapt to the norms of the space.

One of these embodied norms is the heteronormative framework, which established the privilege of male, White, straight bodies as readily occupying the workplace (Rumens 2016a, 2016b; Ghio, McGuigan, and Powell 2022; Galante 2022). Within the Brazilian context, intellectual work and university workplaces, were recognized as a workspace for White people, while manual labor for Blacks (Maeda 2020). Further isolating bodies like Miguel's and reinforcing our interpretation of Brazilian public universities as places with a capitalist background operating within a heteronormative framework that reinforces the hidden orientation and control of bodies. As such, Miguel's

narratives unveil the university as a place not prepared to welcome queer, Black bodies.

The myth of racial democracy in Brazil supports the understanding of Miguel's exclusion in the academic context (Gonzalez 2018). This myth creates a discourse that we are all a united nation. However, it also spread the idea that Black people are led to believe that they were being treated equally, but due to their perceived lack of intellectual capacity, they ultimately deserve lower places in society as their bodies were meant for manual work (Maeda 2020). As a result, racism is denied, and discrimination practices take place at a dangerously unconscious level.

Brazilian heteronormativity was constructed over time as part of a colonial logic that led to the hypersexualization of Black bodies and control of sex within European reference (Gonzalez 2018). This created the stereotype of exotic, body without mind, sexually insatiable, wild promise were attributed to Black people, especially women. Black men were defined as dangerous, violent, and criminal (Peixoto 2018). The sexual notion of purity and punishment of deviance from the ethical and moral norms remains within the Brazilian imagination and impacts considerably on the LGBTQIA+ communities.

Moreover, the spaces that accounting occupies reproduce its conservative social norms (Rumens 2016a, 2016b). Miguel was a lecturer in the accounting department where many of his peers were socialized in the accounting profession, migrating from the profession to academic positions is common in the Brazilian context (Slomski 2007). Further, students in Brazilian university accounting courses start to work in accounting-related employment within their first or second year, therefore impacting their perception of what is considered acceptable based on the norms they experience in the accounting profession (Carnegie and Napier 2010). Within the norms of this social reality, including the accounting profession, the capitalist workplace, and Brazilian heteronormativity, Miguel's body is made visibly queer. His body becomes the "project" (Moore 2021), a source of social exclusion and vulnerability to many forms of violence, as we will discuss in the following sections.

5.2 | The Paradox of Queer Speech and Queer (In) visibility

Miguel's account of his teaching experiences in a Brazilian public university is paradoxical. On the one hand, his body screams. It is so discordant with the context that his presence creates sensations, facial and body expressions from his students, making his body visible (Rumens 2016b). On the other hand, his body is too uncomfortable for "the others" that it creates a grieving silence and exclusion. Thus, made invisible.

In this section, we reflect upon Miguel's experiences and how they were centered on his body's (in)visibility. First, his queerness screamed and generated an uncomfortableness because it deviated from the norms of what was expected in higher/accounting education in Brazil. His body was too effeminate, and his Black features, hair, and skin color were uncompliant with the heteronormative norms found in the workplace. Miguel's queer visibility is also a form of resistance and declaration of his political condition as his lack of fit to the norms of the workplace reveals his queerness and the "truth" of diversity (Rumens 2016b).

Heteronormativity is the norm dominating accounting spaces and the profession (Rumens 2016a; Rumens, Souza, and Brewis 2018; Ghio, McGuigan, and Powell 2022; Egan and Voss 2023a, 2023b). As Rumens (2016a, 111) highlights, the lack of attention afforded to sexuality within heteronormative spaces "reproduces a distorted view of accounting firms and places of work as asexual," occurring similarly in accounting academia. Furthermore, Rumens (2016a) and William and Giuffre (2011) discuss how LGBTQIA+ employees must continuously negotiate heteronormativity at work. The work and emotional labor needed to decide how to perform with their body to be considered "normal", "acceptable", "desirable", such as "dressing professionally, being apolitical, monogamous, family oriented and so on" (Rumens 2016a, 5) is visible through Miguel's constant struggle and uncomfortableness experienced when his body does not conform to the heteronormative.

Haynes (2013, 392) makes the point that "when sexuality is involved, the distinction between what is acceptable and what is offensive may be very subtle," indicating that some different mannerisms, body features, and expressions can indeed lead to a lack of recognition in the workplace. She departs from woman accounting professionals and maternity, another perspective from marginalized groups, to reflect on the relationship between self and body. The findings of this study, that places these two concepts in intimate dialog with each other, lends significant support to Haynes earlier work.

In spaces that are deemed asexual and neutral, such as that of Brazilian heteronormativity, career success is constrained by what is deemed acceptable, and as such measured by indicators of masculinity (Haynes 2013; Rumens 2016a). The body paradox is revealed again in the idea of masculinity as a neutral feature. Therefore, as extensively demonstrated by many gender studies, the subject is welcome in the workplace when matched with heteronormative and masculine bodily and behavioral features. Whilst at the same time, excluding any deviation from a masculine and White body in the workplace. Is the body invisible or visible in the workplace? If the body is masculine, White, able, straight, and middle class, it complies with what is expected from the accounting workplace, and so is invisible—in this context, asexual and neutral, as "it should be." But when the body deviates in plain sight, such as the case for Miquel, the body stands out in plain view as starkly visible. The queerness only appears when we put the individual against the frame of norms (Butler 2005).

Prior accounting research gives little insight on the intersectionality of sexuality and race. It would seem an imperative to share such experiences in order to dismantle the structures that try to exclude such bodies from accounting spaces. By conveying Miguel's narrative, we can contribute to the contextual aspects of diversity in three dimensions: intersectionality, the Brazilian context and the accounting profession. In Brazil, Miguel's queerness is a source of hidden forms of discrimination

and forms of orientation and control of bodies in the capitalist workplace (Gonzalez 2018; Vitry 2021). For instance, when Miguel narrates that the "structure want to expel us (queer people) from these spaces," he is describing the hidden racist and LGBTQIA+ phobic structure that operate in Brazil (Collins 2022). The cultural apparent openness to diversity is hidden in ethical, symbolic and fear of physical forms of violence. In this sense, the way that bodies are oriented in the Brazilian space assumes a specific configuration influenced by the "myth of racial democracy" (Gonzalez 2018).

The speeches of Miguel's body were made invisible through the mechanism of silence in his interactions with students and workplace exclusion in his interactions with peers. In this discussion, we understand that by negotiating his queerness, the subject can be exposed to unpleasant situations, similar to those Miguel espoused, including ethical, symbolic, and even physical violence. This confirms Ghio, McGuigan, and Powell (2022) argument that queer subjects are expected to conform to heteronormative spaces. It reinforces the heteronormative structure of White and masculine/or feminine "gay," those accepted in gay-friendly spaces. In such a way, heteronormativity, in fact, does not touch on sexual or racial issues. It only incorporates these subjects in an asexual environment. In fact, the tentative is to silence queer bodies.

5.3 | Violence Escalation of Queer Bodies: Ethical, Symbolical, and Physical Violence

> The topic of sexuality in accounting workplaces has often been seen as controversial. In the past, sexuality was considered to be a private matter with little relevance to workplaces. For queer people, this situation often led to a choice between staying in the closet to remain employed or coming out and facing shaming and ostracism.
>
> (William and Giuffre 2011)

The (in)visibility of queer bodies leads us to our final discussion: ethical or normative violence and its escalation to symbolical and fear of suffering physical forms of violence. Miguel's narrative conveys the vulnerability that queer bodies are exposed (Butler 2002; Galante 2022; Kenny and Fanchini 2023). As Galante (2022) asserts, his vulnerability of being a PhD student is amplified by his blackness and queerness. The body is a main source of vulnerability in the workplace.

Body stereotypes thus affected the perception of students and peers around Miguel and the accounting profession (Egan and Voss 2023a). The "mouths and faces" of students in the first day of class reflect the imaginarium of what an elite university professor should look like within the heteronormative matrix. His blackness contrasts with his profession: a Black person should not occupy an intellectual position in the higher education labor market (Gonzalez 2018). While his sexuality contrasts with the respected and conservative image of the accounting professional (Egan and Voss 2023a, 2023b). In fact, Brazilian society is very conservative and has its values construct around Christianity morals and comprehension of family, civilization, culture and, therefore, fixed gender roles within the binary heteronormative matrix, which in turn impact the Brazilian workplace and Miguel's interaction with his peers and students.

Therefore, the violence begins with an ethical form, by which the lack of fit to the social norms leads to social exclusion in the workplace (Ingala 2019; Vitry 2021). The lack of recognition experienced by Miguel's body, his emotions, and feelings made him feel invisible, unaccepted, or in his words, like "shit." These unpleasant experiences were internalized in his mind. This invisibility, then, creates ethical violence. Miguel's experience of ethical violence is theorized by Butler (2005) as a lack of fit to the social norms and its social and even psychological consequences for queer people, which is everyone that cannot appropriate and adapt to the normative framework. In this research, we discuss the heteronormative framework embedded in the capitalist workplace (Rumens 2016b; Vitry 2021) where the violence is exercised by the norms.

Miguel experienced a massive denial from his students at varying moments as well as from the accounting department. The erasure lived by him was internalized in his mind. Ethical violence consists of a set of norms that do not allow a subject to be "normal" without following the normative structure that is in place. In Miguel's case, it is presented in his exclusion and isolation from the department because of his blackness, his queerness, and his body which does not fit what is expected from a heteronormative structure. The ethical violence occurs by making his body insignificant, invisible, unheard, and unrecognized.

The ostracism faced by a queer body that does not conform to normativity is common. Egan (2018) alerts for the "correct form to socialize" in the accounting workplace. He raises the issue of careers being dependent on acceptance to grow. In this sense, the subjects need or tend to adapt to the social norms, "paying the price", to avoid getting rejected or facing career failure and exclusion from professional networks and spaces. As discussed, the decision to contrast with the social norms and enforce oneself to conform to heteronormativity is not without cost.

Based on several prior studies regarding LGBTQIA+ people's experiences in the workplace, Rumens (2016a, 4) says that they must negotiate the extent of their queerness in the workplace of how much they want to confront norms: "confronted by multifarious forms of employment discrimination and persecution that have led to harmful outcomes such as job loss, low self-esteem, physical and emotional injury." The paradox of visibility and invisibility of queer bodies and its consequently ethical violence consists precisely of placing the individual into a box, ostracizing them, silencing the body, and speech when contrasted against the set of accepted norms. Thus, queerness faces the lack of recognition that makes the person feel invisible.

Miguel's violent experience escalated from normative to symbolic and fear of suffering physical forms of violence. Symbolic violence was perceived by small actions and inactions committed by others in an attempted to conform Miguel to the norms, therefore creating a distinction between two groups,

normal and the abnormal (Doshi 2021), reinforcing queer workplace exclusion. Miguel experienced several symbolic forms of violence by his peers and students. The student appeal episode reveals the symbolic violence that the department committed by excluding him from the formal process of evaluating the student appeal. In the same episode, he was told not to "mess with it" and to keep silent in the face of the unfair procedure taken by the department; he was told that if he proceeded with a formal complaint against the process, his career in the institution could be compromised.

With his students, many episodes of symbolic violence were conveyed by the narratives. For instance, the first test episode reveals a tremendous movement of resistance when the students left notes and scribbled away Miguel's master title from the test, indicating that he was not accepted or respected as the lecturer of the discipline. We claim that symbolic violence is a key instrument for reproducing dominant forms of organizing bodies in the workplace (Doshi 2021; Vitry 2021) by othering, excluding, and rejecting the queer from the workplace. In the Brazilian Imaginarium, Miguel should not occupy an intellectual position with his blackness, and this is only reinforced by his effeminate homosexual traits, which are even more excluded by the Brazilian workplace (De Souza and de Pádua Carrieri 2015).

As these feelings exponentially grew with each new episode experienced, in and out of the classroom, it led Miguel to fear facing physical violence. Although there are very limited (if any) works on physical violence on workplace within the context of higher education, we address Miguel's experience as a form of vocalizing the vulnerability of queer bodies in the workplace. Social vulnerability that has led to erasement of queers' physical violence experience and death (Butler 2002; Kenny and Fanchini 2023).

Miguel explains that this ultimate form of violence occurs through his fears (in his mind) that anything terrible could happen. The reflection regarding this intense fear of suffering physical violence is very complex. However, as Ghio, McGuigan, and Powell (2022, 8) said, "the process of acceptance, especially externally, is not trivial. The "coming out" process can also be a traumatic experience for queers who experience homophobia, biphobia and transphobia."

We therefore analyze Miguel's fear of physical violence within Brazil's LGBTQIA+ phobic context derived from colonial logics (Peixoto 2018). Peixoto (2018) argues that LGBTQIA+ phobia is, like racism, a system of symbols, inferences, references, and language that establishes what is accepted sexually. Therefore, violence against LGBTQIA+ people is a social, historical, and cultural phenomenon, and the punishment was therefore socially and historically constructed as acceptable. Therefore, the numbers of LGBTQIA+ violence are alarming in Brazil. Teixeira et al. (2021) state that Brazil is one of the leading murderers of transgender and transsexual people: every 19 h, one LGBTQIA+ is killed or commits suicide due to LGBTQIA+ phobia and the lack of adaptability to the ethical norms.

Miguel was a victim of LGBTQIA+ phobia himself in another Brazilian public university during his experience as a master's student. His fears of suffering physical violence are compounded by his personal experiences with the structural violence in Brazil. The numbers of violence against the LGBTQIA+ community support this.

6 | Final Considerations

Miguel's body visibility exposes the truth of a human that does not conform to the social norms of recognition, resisting, challenging the capitalist workplace, disrupting the normality simply by existing outside of the heteronormative framework. Therefore, our first contribution is practical and to the queer political project, by exposing exclusions and violence within an accounting department in the Brazilian context (Butler 1990, 1993; Parker 2002). Queering spaces is to be open to everything outside the norms, queering accounting spaces is exposing the exclusionary spaces that queer people bare when pursuing an academic career in accounting (Rumens 2016a, 2016b; Ghio, McGuigan, and Powell 2022).

Second, we theoretically and empirically contribute to a further understanding of queer experiences in the capitalist workplace. Vitry (2021) argues that the way capitalist space organizes and "creates" queer bodies is still underexplored. In addition to our lack of understanding of how the capitalist workplace organizes bodies, Kenny and Fanchini (2023) highlight the importance of discussing violence in the workplace by engaging with Butler's notion of vulnerability. We contribute to addressing this gap by exposing a queer's embodied experience and issues of violence within the accounting academic workplace.

Our findings advance the understanding of a Brazilian accounting academic experience in the workplace by unveiling how capitalist workplaces under the heteronormative framework make queer bodies visible, and by doing so, exclude them from some workplaces while allowing them in marginalized workplaces. This paradoxical condition of queer (in)visibility is reinforced by the norms of Brazilian society and the accounting profession. We therefore argue that queer experiences in the capitalist workplace is multifaceted and complex and narratives such as Miguel's supports our understanding of how bodies are organized and created in the workplace.

In addition, Miguel's account of violence in the workplace adds to prior literature on body vulnerability (Butler 2002; Galante 2022) and violence (Kenny and Fanchini 2023). His account details how he made sense of the social scenes, violent interaction with peers and students, forms of resistance, persistence, and coping mechanisms. His account sheds light on how the heteronormative frame of the capitalist workplace, embedded in the contextual aspects of the culture and profession, try to discipline his queer body. The episodes are fraught with hard situations that reveal what occurs when physical violence occurs in the workplace. As mentioned, the narratives selected do not convey Miguel's episode of violence within a Brazilian public university, where he was attacked while doing his master's degree. However, the narratives of his lecturer experiences reveal the consequences of such experience and the impact on his career and well-being in the accounting workplace.

Third, we theoretically construct how the specificities of the Brazilian context explain the body and violence experienced by Miguel, culturally situating heteronormativity. By exploring three contextual dimensions, intersectionality of race, sexuality, and national identity, Brazilian context, and accounting profession, we offer a complex account and analysis of intersectionality, exploring the importance of the national context and culture as well as the norms of the accounting profession. Miguel's narrative conveys the hidden forms of racism developed by Brazilian society after slave abolition because of miscegenation strategy and the myth of racial democracy. The collective biography further shares details of the norms and culture of the accounting profession with the lecturer's interaction with students, who already work in the accounting profession, his accounting academic peers whom a few have prior accounting professional experience.

Finally, we believe that the collective biography methodology was able to delve deep into Miguel's memories and bring to the fore complex issues of race and sexuality, which are hard to share and disentangle in a research analysis. We were lucky to have explored Miguel's memories, through creative writing, making it possible to convey and celebrate his embodied experiences and emotions. Collective biography offers a form of queering academic, hegemonic, masculine writing and, by putting forward emotions and hard situations experienced in the neoliberal academy, also contribute to exposing the opposing structures, being written differently as a form of activism (Ridgway, Edwards, and Oldridge 2024).

This paper's limitations can be traced to the collective biography methodology. We acknowledge that Miguel's memories are not "truth" facts, as memories are fluid and change over time. Miguel's opacity to himself constraint his possibility to an objective account (Butler 2005). This paper also relies on the experience of the Brazilian context and universities and reflect upon Miguel's intersectionality of race and sexuality. These limitations are related to a broad body of knowledge and the idea of scientific generalization, which we do not claim.

Future research possibilities are presented around intersectionality and the concept of feminine. Egan and Voss (2023a) acknowledge that although LGBTQIA+ initiatives were addressed in the context of Australia and the auditing profession, intersectionality, and femininity is barely addressed. In this sense, Galante (2022) shared his personal experiences in a Brazilian business school and concluded that there are social and structural forces that make gay experiences softer when they perform masculinity, which forces him to be a more "masculine" gay man. Egan (2018, 6) discusses how queer bodies' "ostentatiousness, in particular, was somehow seen to conflict with the requirement that an auditor should be "compliant, meticulous, straight and obedient" within the norms of the accounting profession. We thus argue for further intersectional investigation of gender roles in the organization combined with characteristics of race and sexuality.

Consonant with the queer accounting manifesto, we call for an awareness of queer and Black professionals' experiences in the higher education context, shedding light on the role of our inactions as much as our actions to engage and support more diverse workplaces. Engaging in queer and black visibility can only be achieved by queer and nonqueer subjects joining one another to dismantle the heteropatriarchy found in accounting academia (Ghio, McGuigan, and Powell 2022). By shedding light on the diverse experiences of queer subjects, we can critically reflect on how those practices are constructed and create possibilities to contest them, producing counter-hegemonic knowledge vital for the diversity and future of professions (Rumens 2016a).

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Data Availability Statement

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

Endnotes

[1] See further, Davies et al. (2013) and Basner et al. (2018) for examples of collective biography works.

[2] We disclose more quotes from Miguel's experiences with his students, in quantity, than his peers. However, diverse experiences are complex and have unknown psychological consequences. Therefore, the number of episodes or quotes selected does not suggest any perceived protagonism from exchanges with either students or peers. Further, power imbalances present within relationships and career development with peers has different weights than with students. We therefore conclude there is no possibility to state about protagonism based only on the number of quotes conveyed in this paper.

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