

*Experiences of Diverse Women in Postgraduate Studies in Accounting Sciences in Brazil: A Trioethnography*

**Vivências de Mulheres Diversas na Pós-graduação em Ciências Contábeis no Brasil: Uma Trietnografia**

*Experiencias de Mujeres Diversas en Estudios de Posgrado en Ciencias Contables en Brasil: Una Trietnografía*

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**Abstract:** *Gender studies in Accounting expose acts of violence committed by cisgender men against diverse women, including cisgender and transgender women. The profile of the white, cisgender man without disabilities has historically been constructed as the “ideal profile,” resulting in discrimination, exclusion, and marginalization of people who do not possess these characteristics. Given the above, and considering that Accounting is patriarchal, macho, and sexist toward women, we aim to present a trioethnography on the experiences of female identities with different personal characteristics in a graduate program in Accounting Science in Brazil. To this end, we draw on the methods of Reflexivity and Intersectionality Theory to gain an in-depth understanding of the performance of our personal identities within the Accounting academy, as well as to recognize and name the intersectionalities that intersect us and our privileges, showing the oppressions we experience in our academic trajectories in Accounting and the oppressors. As for the results, our accounts revealed feelings of not belonging to the doctoral program, instances of moral and sexual harassment, as well as various forms of prejudice perpetrated by fellow students and faculty members, particularly by cisgender white men. There are methodological contributions, with the presentation of trioethnographic narrative research, in a movement of documentation and reporting, as well as practical contributions through the proposal of institutional actions to ensure access and retention of diverse women in undergraduate and graduate programs and in university teaching in Accounting Science in Brazil.*

**Keywords:** *Women. Diversity. Accounting.*

**Resumo:** Estudos de gênero na contabilidade denunciam violências praticadas por homens cisgêneros contra mulheres diversas, cisgêneras e transgêneras. O perfil do homem, branco, cisgênero e sem deficiência foi historicamente construído com o imaginário de ser o “perfil ideal”, resultando em processos de discriminação, exclusão e expulsão de pessoas que não

possuem tais características. Diante do exposto, considerando que a contabilidade é patriarcal, machista e sexista contra mulheres, objetivamos apresentar uma trietnografia acerca das vivências de identidades femininas com diferentes características pessoais em um curso de pós-graduação em Ciências Contábeis no Brasil. Para isso, utilizamos como suporte o método da Reflexividade e a Teoria da Interseccionalidade, para a compreensão em profundidade sobre a performance das nossas identidades pessoais na academia contábil, bem como para o reconhecimento e nomeação das interseccionalidades que nos atravessam e dos nossos privilégios, denunciando as opressões que vivenciamos em nossas trajetórias acadêmicas na contabilidade e os opressores. Quanto aos resultados, emergiram a partir dos nossos relatos sentimentos de não-pertencimento ao curso de doutorado, ocorrências de assédio moral e sexual, além de diferentes tipos de preconceitos, praticados por colegas discentes e docentes, sobretudo por homens brancos cisgêneros. Há contribuições metodológicas, com a apresentação da pesquisa narrativa trietnográfica, em um movimento de registros e denúncias e contribuições práticas por meio da proposição de ações institucionais para o acesso e permanência de mulheres diversas em cursos de graduação, pós-graduação e na docência universitária em Ciências Contábeis no Brasil.

**Palavras-chave:** Mulheres. Diversidade. Contabilidade.

***Resumen:** Los estudios de género en Contabilidad exponen actos de violencia cometidos por hombres cisgénero contra mujeres diversas, incluyendo mujeres cisgénero y transgénero. El perfil del hombre blanco, cisgénero y sin discapacidad ha sido construido históricamente como el "perfil ideal", resultando en la discriminación, exclusión y marginalización de las personas que no poseen estas características. Ante lo expuesto, y considerando que la Contabilidad es patriarcal, machista y sexista hacia las mujeres, nuestro objetivo es presentar una trietnografía sobre las experiencias de identidades femininas con diferentes características personales en un programa de posgrado en Ciencias Contables en Brasil. Para ello, nos basamos en los métodos de la Reflexividad y en la Teoría de la Interseccionalidad para comprender profundamente el desempeño de nuestras identidades personales dentro de la academia contable, así como para reconocer y nombrar las interseccionalidades que nos atraviesan y nuestros privilegios, evidenciando las opresiones que experimentamos en nuestras trayectorias académicas en Contabilidad y a los opresores. En cuanto a los resultados, nuestros relatos revelaron sentimientos de no pertenencia al programa de doctorado, instancias de acoso moral y sexual, así como diversas formas de prejuicio perpetradas por compañeros y docentes, particularmente por hombres blancos cisgénero. Existen contribuciones metodológicas, con la presentación de la investigación narrativa trietnográfica en un movimiento de documentación y denuncia, así como contribuciones prácticas a través de la propuesta de acciones institucionales para asegurar el acceso y la permanencia de mujeres diversas en el grado, el posgrado y en la docencia universitaria en Ciencias Contables en Brasil.*

***Palabras clave:** Mujeres. Diversidad. Contabilidad.*

## Introduction

Accounting is a field that has historically been viewed as belonging to and serving white, cisgender, heterosexual men without disabilities – the image of the “ideal standard” for accountants, leaders, and Accounting professionals (Círico, 2024; Círico & Silva, 2024; Galvão & Círico, 2025; Ghio & McGuigan, 2021). Thus, access to Accounting for marginalized groups – who are oppressed and socially disadvantaged (Mota et al., 2022) – is restricted and challenging, because the field is oppressive toward women (Haynes, 2017), toward Black women (Silva, 2016), transgender and transvestite individuals (Círico et al., 2021; Círico, 2024, 2025; Galvão, 2023; Santiago et al., 2019), people with disabilities (PwD) (Souza & Silva, 2023), and people with non – heterosexual sexual orientations (Ghio & McGuigan, 2021; Rumens, 2016), restricting the access and inclusion of dissident groups in the discourse (Círico, 2025; Círico & Silva, 2024; Galvão, 2023; Santiago et al., 2019).

With regard to women, Lima et al. (2023) concluded they are constantly excluded from academic Accounting environments because they are objectified and, in particular, they have become mothers. We observe the absence of cis – male otherness in this context. Nganga et al. (2023) identified that female graduate students in Accounting play various roles in society, roles traditionally assigned to

women, and, due to the high demands of graduate school, personal and/or academic matters are interrupted or postponed, such as motherhood, marriage/relationships, or entering a doctoral program.

Thus, strategies of resistance are necessary for the access and retention of non – hegemonic groups in the field, through the construction of support networks and defiant practices to make their voices heard and demonstrate their value (Lima et al., 2023). Faced with an oppressive and exclusionary Accounting landscape, female identities must resist in order to exist within Accounting (Círico, 2025; Círico & Silva, 2024; Silva, 2016; Nganga et al., 2023). The resistance of female identities to the patriarchal and sexist Accounting environment represents an opportunity to envision alternatives in academic settings beyond those that are masculine, sexist, cisheteronormative, and neoliberal (Lima et al., 2023).

Practices of resilience, persistence, and resilience are evident in the career paths of women in graduate programs in Accounting (Nganga et al., 2023), with the development of diverse women's networks to facilitate access to and retention in the field. This reality supports the scenario highlighted by Nganga (2019), where the author notes that as the level of education and academic career advances, the percentage of women's participation decreases. This fact is also present in graduate programs in Accounting, as the study by Bernd et al. (2017) shows that there are fewer female students than male students in graduate programs in Accounting in Brazil.

These findings corroborate Nganga et al. (2023), who note that graduate programs in Accounting have limited diversity, making it necessary to rethink academic environments to make them equitable and inclusive, fostering the admission and training of individuals with diverse personal characteristics, and resisting monoculturalism through welcoming institutional spaces that respect and value differences (Souza et al., 2024).

Círico's (2024) study highlights the challenges faced by trans women, transvestites, trans men, transmasculinities, and non – binary individuals in undergraduate and graduate Accounting programs due to the prejudice and discrimination present in Brazilian Accounting environments. Given the above, and considering the intersecting factors that impact diverse individuals in Accounting academic environments, including female identities (Nganga et al. 2023), our study poses the following research question: How can we narrate and reflect on the experiences of three diverse women in a graduate program in Accounting? Thus, to address this issue, the objective of this research is to present a trioethnography on the experiences of female identities with different personal characteristics in a graduate program in Accounting Science in Brazil.

As for the study's impacts, our research offers methodological contributions through the presentation of trioethnographic narrative research, which involves presenting our individual and collective records that span the trio, as well as reports of abuse, as well as practical contributions through the proposal of institutional actions to ensure access and retention of cisgender (cis) women, transgender (trans) women, transvestites, Black, white, Asian, and Indigenous women, with and without disabilities, of different ages, backgrounds, and cultures, in master's and doctoral programs in Accounting Science in Brazil.

To this end, we invite cisgender men – undergraduates, master's students, master's degree holders, doctoral students, PhDs, and professors in Accounting – to read this article, reflect, and take action, recognizing the privileges of being a cisgender man in the field and in Brazil, opening doors, and fighting together against machismo, misogyny, sexism, racism, ableism, and transphobia, so that we may have more women with diverse personal characteristics accessing and remaining in academic Accounting environments – whether in undergraduate and graduate programs or in university teaching – where they are included, valued, and respected.

## **Theoretical aspects of the research**

Studies reveal a change in the institutional environment is necessary, achieved by updating the regulations governing graduate programs, social norms, and the behavior of those involved (Círico, 2024; Nganga et al., 2023; Santos & Costa, 2020), through investments in faculty training (Santos et al., 2017) with a focus on inclusive education in Accounting programs (Santos & Costa, 2020; Souza & Silva, 2023) and on ensuring effective accessibility in the process (Souza & Silva, 2023), in order to minimize barriers in this inclusion process (Dias et al., 2021).

The theoretical lens we employ is of intersectionality (Akotirene, 2019; Collins, 2019; Collins & Bilge, 2021; Crenshaw, 1989: 2002; Gonzalez, 2020), an analytical tool that identifies and exposes the intersections and overlaps of oppressive situations regarding the human condition in terms of gender, race, ethnicity, socioeconomic class, affective – sexual orientation, disability, religion, among other social markers, which are discriminated against in Brazilian society – a society that is capitalist, sexist, racist, ableist, classist, patriarchal (Akotirene, 2019; Teixeira & Zamora, 2019), and transphobic (Nascimento, 2021).

Thus, intersectionality – a term coined by the American legal scholar Kimberlé Williams Crenshaw – emphasizes that different social categories complexly shape people's identities and experiences, and that the oppressions associated with their social markers intersect in their lives (Crenshaw, 1989, 2002). For this reason, according to the intersectional perspective, these social markers are interconnected and cannot be examined in isolation (Carbado et al., 2013).

Silva (2016) highlights the need for inclusive policies and practices to promote gender and racial equity in the Accounting field. There are “glass ceilings” that hinder the advancement of women and Black people in Accounting careers in Brazil (Silva, 2016). Gonzalez (2020) highlights the intersection among the social markers of race, gender, and class, reflecting on the myth of Brazilian racial democracy and denouncing the oppressions that impact the lives of Black women in the country.

Intersectionality as a critical practice involves using knowledge gained from real – world experience to guide actions aimed at solving problems and promoting social justice, integrating theoretical thought with practical action. It seeks to transform power relations, resisting social inequality and serving as a tool for empowering people (Collins & Bilge, 2021). In our study, we applied this theory in a process of deep reflection and dialogue regarding our intersectionalities, privileges, and the impacts of oppression on our experiences in graduate Accounting programs in Brazil.

In qualitative Accounting research, reflexivity allows the researcher to question their own ontology, choices, and values. This leads to a critical stance that challenges structures of gender domination and other relevant issues in the Accounting field (Haynes, 2023). By adopting a reflexive research stance, researchers can critically observe power dynamics and contribute to more inclusive, transformative, and socially responsible organizational interventions (Cunliffe, 2003).

## **Methodological aspects of the research**

Our accounts and testimonies are presented through a narrative, triotnographic study with a qualitative approach. We employ Intersectionality Theory (Akotirene, 2019; Crenshaw, 1989, 2002; Collins & Bilge, 2021; Gonzalez, 2020) so that, through a process of reflexivity (Haynes, 2023), we could document and denounce our intersectional experiences and the oppressions we endured in a

graduate program in Accounting in Brazil. The decision to include three diverse women in the study is justified by the unity, support, and sisterhood we built throughout our doctoral program in Accounting. Since we did not have close ties with other female classmates, we chose to write, document, denounce, and propose actions for the inclusion and respect of women with diverse characteristics, based on our experiences and the intersectionalities that shape us.

The practice of reflective research, as presented by Haynes (2023), involves an awareness of the researcher's role in the investigative process. According to the author (Haynes, 2023), reflexivity helps researchers recognize how their own experiences, values, and perspectives can influence the research process and its outcomes.

In our work, we discuss our experiences and lived realities in the doctoral program in Accounting, taking into account the following dimensions of our identities: i) gender, ii) race, and iii) affective – sexual orientation. We recognize the importance of a reflective and intersectional approach to understanding the challenges we face in the context of a graduate program in Accounting in Brazil.

The methodology used to design the study was trioethnography. It is a qualitative research methodology in which three or more researchers establish a collaborative dialogue by sharing their experiences, perspectives, and interpretations of a specific phenomenon to understand and represent complex social and educational issues, emphasizing reflexivity, dialogue, and the exploration of multiple voices (Sawyer & Norris, 2015).

Tri-ethnography has become increasingly prevalent in academic studies (Rogers – Shaw et al., 2021). We have observed the development of trioethnography research in the field of graduate studies, as exemplified by the study by Paniago et al. (2022), who conducted a trioethnography involving collaborative dialogues regarding a graduate – level research project carried out during the COVID – 19 pandemic. This approach facilitated an understanding of the convergences and divergences in the participants' conceptions, as well as an appreciation of their diverse contexts and life histories, thereby contributing to the research process.

Participatory methods in qualitative research facilitate the inclusion of diverse voices, collaboration, and cooperation among researchers, contributing to a richer, more inclusive, and reflective investigation (Norris & Sawyer, 2012). Thus, in trioethnography, the researchers also serve as sites of investigation, and data are produced and analyzed simultaneously (Burleigh & Burm, 2022). Consequently, we believe this method is the most appropriate for the development of our study.

To this end, our study was divided into three stages: 1) Recording of individual experiences; 2) Recording of collective experiences; 3) Reflective discussions about the experiences. To share information, we created a group on WhatsApp to carry out stages 1 and 2. In the first stage, we wrote our individual accounts; then, we discussed the experiences shared by two or all three of us in the doctoral program in Accounting.

In stage 3, after the accounts were written, we held four virtual meetings via the Google Meet platform to discuss our individual experiences and those shared collectively, reflecting on our characteristics and performance in the field, as well as the forms of support among the trio and the challenges faced. The meetings were recorded, and the information was transcribed using Reshape software.

To present our individual and collective experiences in the graduate program in Accounting, we chose to use pseudonyms, in honor of women who contributed to the development of society during different periods of history. To this end, we sought permission from three women whose struggles and resistance inspired cis, trans, and transvestite women not to give up on their lives and to build their own stories.

Tereza de Benguela, a cisgender Black woman, led the Quilombo do Piolho, located in the municipality of *Vila Bela da Santíssima Trindade* in Mato Grosso. Under her leadership, the Black and Indigenous community resisted slavery for two decades. Tereza de Benguela's struggle and history brought visibility to the role of Black women in Brazilian history and contributed to the reflection on and fight against racism, sexism, and inequality among gender identities.

Zilda Arns, a white cisgender woman, pediatrician, and public health specialist, helped save the lives of thousands of children in Brazil, joining forces in *Pastoral da Criança*. Through her social and humanitarian work, she inspired me to pursue research in the Applied Social Science.

Maria da Conceição de Almeida Tavares, a white cisgender woman, a Portuguese – Brazilian professor, economist, and former federal deputy. Her career in Brazil is recognized for her struggle for democracy, equal opportunities, and economic, social, and environmental development (Sicsú & Portari, 2010).

### **Our characteristics: between similarities and differences**

We are diverse women, with different characteristics, backgrounds, experiences, and life paths. However, there are similar social markers that run through us, where intersectionality occurs and our identities converge (Barbosa et al., 2021). Because we are women, all three of us are affected by machismo and sexism – forms of oppression perpetrated primarily by cisgender men. Through a movement of mutual support, via “doloridade” (a term coined by Piedade, 2017), we are able to understand some of each other's pain, as it is similar and affects us all.

Furthermore, as women in a machista, sexist, heteropatriarchal Brazilian society (Akotirene, 2019), our capabilities, skills, and attitudes are judged by cisgender men. Given the above, we must constantly reinforce how capable we are of performing our Accounting duties, having to prove our competencies to ourselves and to others, particularly to male figures in positions of power and decision – making, such as in the classroom, to professors, and to colleagues participating in workgroups (Malacrida & Yamamoto, 2023).

#### **Maria**

Given that the main focus of our article is the intersectional challenges we face as women in graduate programs in Accounting, it is only right that I begin by acknowledging my own privileges. I am a 31-year-old cisgender woman, white and thin, heterosexual, single, and originally from the interior of Minas Gerais state. In addition, I hold a civil service position in the administrative department of an educational institution, and this stability is also a privilege.

My initial degree is in business administration (2015) and my master's degree is in public administration (2018). Despite this, I always wondered what it would be like to pursue a career in Accounting. In 2021, I completed my bachelor's degree in Accounting online. That same year, a friend encouraged me to apply for the doctoral program in Accounting Science where she was a student. I was overjoyed to receive the news that I had been accepted to begin the program in March 2022.

Among my defining characteristics, my gender and my background are my primary intersectionalities (Akotirene, 2019). I come from a poor family in rural Minas Gerais. My dream has always been to study, and that has always been my greatest challenge. Because of these intertwined intersectionalities, I was invalidated many times, but I kept resisting. Even though the same strange looks that my female colleagues face aren't directed at me, being a woman in graduate school remains

a challenge. The master's program was not an easy experience, for reasons that include but go beyond gender, making me feel incapable of continuing in an academic career – a difficulty I had to overcome in order to establish myself in the Accounting field (Círico & Silva, 2024).

### **Tereza**

I am a 32-year-old cisgender woman, Black and of size, single, and originally from the interior of Mato Grosso state. I come from a family of subsistence farmers; since I was a child, I helped with farm work. Up to 14, I attended a rural school. In 2006, I moved to the city to live with my sisters, to attend a better school and begin to prepare for the college entrance exam.

In 2009, I passed the entrance exam for the Accounting program at a public state university; I began the program in 2010 and graduated in 2013. I was the first woman in my family to earn a bachelor's degree. In August 2014, I began teaching as a substitute professor in the Accounting program at the university where I graduated, remaining in that position until February 2018. In 2021, I returned to teaching at that same university.

I really wanted to pursue a master's degree, but there are no programs in that field in Mato Grosso, and I couldn't afford to move to another state. The alternative was to pursue a master's degree in a different field, so I moved from the countryside to the capital. I began my master's degree in economics in 2018 and completed it in 2020. In 2022, I finally began my PhD in Accounting.

My privilege is being a cisgender and heterosexual person, and because I live in Brazil – a country where racism is structural – for me, a Black woman from a humble background, pursuing a PhD in Accounting means squeezing through the cracks of an academic Accounting system that is racist (Silva, 2016), patriarchal, elitist, and classist. I am intersectionally situated by gender, race, and socioeconomic class because I am a woman, Black, and poor in a structurally oppressive and unequal country (Akotirene, 2019; Bueno, 2020; Collins, 2019).

### **Zilda**

I am a 31-year-old transgender woman, white and pansexual, with Autism Spectrum Disorder (ASD) requiring Level 1 support, married to another transgender person, and originally from a town of 35,000 in the interior of Paraná state. In a structurally racist Brazilian society, my privilege is being white, and my intersecting identities that intertwine and overlap (Akotirene, 2019) are: gender, gender expression, affective – sexual orientation, disability, and class – as I am a woman, trans, pansexual, a person with a disability (PwD), and a member of the working class.

I entered the Accounting profession at age 16. I worked as an office assistant at an Accounting firm. At age 23, I graduated with a degree in Accounting from a state university in Brazil. I traveled 240 km by bus every day to attend classes, since the program was in another city. I pursued a master's degree in business administration because the institution where I earned my bachelor's degree did not offer a master's program in Accounting, and due to financial difficulties, I could not afford to relocate to another state.

I completed my master's degree in 2019 and spent two years unable to gain admission to a doctoral program.

In 2020, I was at the beginning of my gender transition process. I applied for a spot in a doctoral program in Accounting at an institution in a major city.

The admissions process was brutal; during the interview, nine cisgender male professors who were in a small room began laughing at my rural accent. Furthermore, a male, white, cisgender professor with a PhD threatened to tear my thesis proposal in my face, shaking the printed document and

shouting, “Let me see what’s written here – it’s just blah blah blah.” While he humiliated me, the other professors mocked me, condoning the institutional violence. I remember leaving the room in tears, questioning and doubting my abilities.

In 2021, I applied to a graduate program at another university and was accepted in third place. Since it was far from the city where I lived, I had to sell all my furniture to raise the funds needed to move to another state. In 2022, classes began remotely due to the Covid – 19 pandemic and returned to in – person three months later, at which point I traveled to the city where the program was located

## **Women's Experiences in the Doctoral Program in Accounting**

In this section, we discuss our individual and collective experiences, marked by intersectionality and oppression within a sexist, cissexist, transphobic, racist, and classist environment. The following accounts are our experiences as women with diverse personal characteristics in a graduate program in Accounting in Brazil.

### **Orientation Week**

Our orientation week took place in March 2022; we were still in the midst of the COVID–19 pandemic, and our first contact with the program’s faculty and students was through emergency remote learning, which required the use of various tools and teaching – learning methods (Oliveira et al., 2023).

During the first week, the program held the orientation week; however, in my view, few moments were actually dedicated to integration and interaction with students. As a result, I did not feel fully included and integrated. I imagine this may have occurred due to the format and the way the activities during that time were organized by the faculty (Tereza).

This corroborates the information shared by Maria, specifically regarding how that week was conducted.

The only orientation activity was a meeting among incoming students and current students in the program, coordinated by the student representative. The limited time available meant the session was brief. While it was important to see that there were other women in the program, it wasn’t possible to exchange experiences or hear words of welcome. We were merely spectators and listeners (Maria).

Finally, Zilda shares her thoughts on orientation week and the transphobia she experienced from her very first week in the program.

I only felt welcomed on the last day of that week, when my advisor gave an inclusive presentation, using all pronouns and acknowledging all gender identities. I remember being mistakenly addressed with masculine pronouns and the judgmental looks when I turned on my camera to speak. As the only trans student in that environment and because there are no trans faculty members in Accounting in Brazil, I did not feel represented or that I belonged in the doctoral program in Accounting (Zilda).

In addition to the accounts shared, we observed that our orientation week seemed more like a week of introducing the program and the faculty, something rather distant from us students. Of the 10 lectures, 8 were given by cisgender white men, corroborating studies that indicate that Accounting research in Brazil has lower participation by women as authors in recognized journals (Homero Junior & Said, 2018) and with studies that highlight Accounting as a predominantly male and masculinizing field (Bernd, Anzilago & Beuren, 2017; Haynes, 2017; Lima et al., 2023).

In addition to the above, according to Mehnaz and Yang (2025), women face various challenges in entering and remaining in the Accounting field, driven by patriarchal systems and gender stereotypes that view only cisgender men as suitable candidates for professional careers in the field. We observe that these challenges are also present in university Accounting environments, in undergraduate and graduate programs, and in university teaching.

### **Online and in-person experiences in graduate programs**

Our experiences with online learning and the subsequent transition to in – person classes were marked by various challenges, including technological limitations and moving to a different state and city, which required support from the three of us.

My experience as a graduate student with online classes presented several challenges; I found the activities very tiring. Additionally, I had difficulty adjusting to the class schedule due to the time zone difference, since my hometown is one hour behind the city where I was pursuing my doctorate, as well as issues related to technological tools and internet connectivity. I also consider the lack of integration and socialization among the class to be a negative aspect (Tereza).

Tereza's account corroborates the findings of Círico's (2024) research on the challenges faced by dissident groups in graduate programs in Accounting, which hinder access to and retention in master's and doctoral programs in the field.

The beginning of the course was very challenging. The field change was a challenge in itself. Although I met with my colleagues, the authors of this paper, to carry out activities for one of the courses, I felt very alone at the beginning of the program, as our friendship had not yet grown strong. The person who welcomed me at that time was another cis woman, a friend who always encouraged me to continue studying and not give up on my goals (Maria).

As they learn to walk together, women are able to establish bonds of sisterhood, encouraging, supporting, and forming research partnerships with one another, challenging gender – based violence (Moraes & Nascimento, 2021).

With the return to in – person classes, I had to move to the city where the university is located. It was my first move and a very complex time. My doctoral studies became more intense, the rest of the class kept their distance, and it was a shock to observe some prejudiced behaviors continued to be reproduced by privileged people, despite their attempts to disguise them (Maria).

Maria's accounts reveal the hostility and violence prevalent in the graduate Accounting program, as well as the persistence of these oppressive conditions in the absence of any official stance from the program or concrete actions to address the prejudice and discrimination present in that environment.

I faced challenges ranging from remote classes to in – person classes. It was hard to be away from my family; I moved to a different city and state, and a month after moving, my maternal grandfather passed away, and due to financial difficulties, I couldn't say goodbye to him. Those were difficult times, filled with sacrifice, challenges, and hardships (Zilda).

We observed that our experiences, both in the online classroom environment and upon returning to in – person classes, were marked by challenges, sacrifices, physical and psychological suffering, violence, and discrimination.

With the return to in – person classes, there was greater interaction among the class, faculty, and the program. The faculty were attentive and approachable. The program provided a study room for master's and doctoral students with internet access. Although it was a period of learning, new knowledge, new friendships, and partnerships, factors such as being far from family and friends, a

change of environment, a new routine, and the pressure of graduate school caused me several anxiety and stress crises starting from my first year of the doctoral program in Accounting (Tereza).

Mental health in graduate school is a recurring concern among health experts and researchers, given that graduate students are more likely to develop anxiety disorders, depression (Evans et al., 2018; Levecque et al., 2017), burnout, and/or physical and emotional exhaustion (Levecque et al., 2017) compared to the general population (Coelho et al., 2022).

In order to study in person, I had to resign from the university where I worked and move to another city/state to fulfill my dream of pursuing a doctorate in Accounting (Tereza).

This situation corroborates the findings of the studies by Nganga et al. (2023) and Nganga (2019), which indicate that women constantly have to make difficult choices, giving up and choosing among their professional careers and academic life

Whether in an online or in – person setting, I remember the first day of class, when I introduced my gender identity and my feminine pronouns. Prejudiced stares were directed at me and my body. In one class, I remember mentioning to a male, cisgender, white, heterosexual professor that my personal pronouns are feminine (she/her), and he asked me, “What are pronouns?” and then followed up with, “Okay, and what am I supposed to do with that?” I had asked him to note this on the roll call, writing it next to my name, so that I wouldn’t be addressed with masculine pronouns, but only with feminine ones. In class, there was a classmate who sometimes called me “man” and “boy,” even though I made it clear to her that I am a woman. Many times, I asked myself: how can I feel like I belong in the graduate program in Accounting when the most basic of basics is violated? (Zilda).

Zilda’s account corroborates the findings of Scote and Garcia (2020), who documented the oppression faced by trans women and transvestites at Brazilian universities, perpetrated by cisgender individuals who violated them through prejudiced behavior, invalidating and disrespecting the students’ gender identities. The trans and transvestite population in Brazil is constantly rendered invisible and violated; thus, when these individuals access environments previously unseen and not designed for them, there is a historic breaking down of oppressive, cisnormative barriers, contributing to visibility and representation, both at the undergraduate level and in master’s and doctoral programs (Rios, 2022).

## **Diversity in Graduate Programs**

In the Brazilian context, representativeness is linked to a legal and political concept. It takes into account the mechanisms of exclusion and social inequalities present in the country and refers to the capacity of a representative body to represent a given community aesthetically, politically, and socially (Dess, 2022). This representativeness is even more important with regard to marginalized groups who face social disadvantage, such as people with disabilities, women, Black people, Indigenous people, transgender and transvestite individuals, people aged 50 and older, among others (Mota et al., 2022).

Since there were no other trans people or people with disabilities in the graduate program in Accounting, I had to be my own representative as a trans person and a person with a disability. Most of the cisgender female professors welcomed me over the years and throughout the doctoral courses. Despite this, I felt a distance and a lack of acceptance from two faculty members, who showed no empathy toward the needs of a trans woman with a disability and autism. When I asked for support, they tried to downplay my pain and suffering, saying it was something “normal” (Zilda).

The lack of representation of transgender and transvestite individuals in higher education institutions remains a reality in Brazil (Oliveira, 2023). The lack of faculty support and the exclusion

of trans women and transvestites in public universities are also highlighted in Ávila's study (2016). The Brazilian higher education landscape is hostile, oppressive, and exclusionary toward non – cisgender and disabled students (Souza & Silva, 2023) and manifests itself through transphobic and ableist practices and bureaucratic processes that, rather than including them in institutions, expel them, casting them to the margins of society (Ávila, 2016; Nascimento, 2021; Souza & Silva, 2023).

At the beginning of the program, our doctoral class consisted of ten people: nine cisgender individuals and just one transgender person with a disability. Six women, four of whom were white and two were black. I confess, because there were more women, I imagined our interactions would be closer. I would be among others who understood the challenges of being a woman in this academic context. Unfortunately, I observed that the class did not form bonds beyond the classroom, and the competitiveness (regrettably not in a positive sense) was high. I noticed that there are still some women who exhibit outdated behaviors, trying to “sabotage” us, as if there were not enough room for all of us in the academic environment of Accounting (Maria).

The lack of solidarity among diverse female identities is a reality also highlighted by Nascimento (2021) when she describes the multiple experiences of womanhood and femininity, which are lived by outsiders whose bodies are impacted by white cisnormativity in Brazilian society.

I was extremely happy when I saw the number of female faculty members on the program. The program's faculty is mostly composed of white cisgender women and men, but most courses are taught by cisgender men. I was the only Black person in my doctoral class, and in the master's class there were only two Black people: me and a cisgender male colleague. I noticed that the cohort that entered the program was a bit more diverse. But overall, thinking on a national level, I realize that there is still a lack of representation regarding racial and gender diversity and people with disabilities in graduate programs in Accounting in the country (Tereza).

Silva and Takeiti (2023) discuss the challenges faced by Black people in pursuing graduate studies in Brazil. There is a barrier that is constantly reinforced in Brazilian society, limiting the Black population in the country from accessing and remaining in both the labor market and higher education (França & Portella, 2023; Silva & Takeiti, 2023), in undergraduate, master's, and doctoral programs.

Most extracurricular activities were also coordinated by cis men; they occupy all positions of power and decision – making in the Accounting academy. Of all the courses I took, I only felt truly welcomed in three, which were taught by cis women who were already mothers and who also felt the same pressure exerted by society on us, diverse female identities (Maria).

Graduate programs in Accounting in Brazil often follow a pattern of race, gender, age, and social class, within a historical process of selective diversity that benefits them – men, white, cisgender, and non – disabled individuals (Bernd et al., 2017; Círico, 2025; Nganga, 2019; Nganga et al., 2023).

Therefore, institutions must promote effective accessibility and inclusion for marginalized groups by investing in teacher training to develop the pedagogical skills needed to teach diverse classes with varying needs (Santos et al., 2017). Furthermore, it is necessary to provide support staff, such as sign language interpreters, and support tools for the inclusion of students and faculty with disabilities (Dias et al., 2021; Santos & Costa, 2020; Santos et al., 2017; Souza & Silva, 2023).

Thus, we understand the importance and urgency of a literacy movement on diversity, equity, and inclusion in undergraduate, master's, and doctoral programs in Accounting, so that acts of violence committed by Accounting students and faculty can be identified and reported, and so that, through pedagogical actions aimed at individual and collective awareness, Accounting environments become inclusive, humane, respectful, and welcoming.

## Accounting violence

The academic Accounting environment is violent towards female identities, who are discriminated against throughout their academic careers (Círico & Vieira, 2025). This violence occurs through attacks, sexist, transphobic, and aggressive comments, mainly perpetrated by cisgender men who try to justify their violence as "jokes," causing harmful effects on women's lives (Silva et al., 2021).

The patriarchal and sexist system in Accounting can result in a feeling of non – belonging for female identities in the field (Mehnaz & Yang, 2025) and the expulsion of women from postgraduate studies in Accounting Science (Lima et al., 2023).

One of my biggest difficulties was regarding belonging to this environment. More specifically, the challenge of having my voices and positions recognized. Being a woman in a doubly oppressive environment (postgraduate studies and the Accounting field) is very exhausting. We have to fight twice as hard to have our voices recognized, our knowledge considered relevant. Cisgender men belittle and invalidate our knowledge, and many women treat us only as competitors to be defeated, as if there were no "place in the sun" for everyone (Maria).

This type of teacher behavior can also be observed in the study by Lima et al. (2023). Several subtle practices of teacher behavior show that machismo and sexism permeate the Accounting academy, which is still seen as a "boys' club" (Lima et al., 2023), cisgender, conveying the message that women, cis and trans, are not welcome.

Furthermore, professional success in Accounting is attributed more significantly to cisgender men (De Luca et al., 2011). Given this scenario, the man's image as the ideal profile for working in the Accounting profession persists, distancing women from the possibility of considering Accounting as a promising career option (Bergamini, 2020; Círico & Vieira, 2025).

The greatest difficulties I experienced in graduate school were a result of my basic educational process. My previous training did not prepare me to conduct research and write scientific articles. Before my master's degree, I had never taken an English course (Tereza). This situation corroborates what was stated by França and Portella (2023), who emphasize that the lack of access to quality education results in serious effects regarding social and racial inequalities, harming access and performance in Higher Education.

My first year of doctoral studies was marked by fears and crises. At the beginning, I was afraid of the new, of change, of not being able to get a desirable advisor. In addition to it, we were still living through a pandemic, in a context of social distancing, and to make matters worse, in the first semester several classmates and I tested positive for Covid – 19, and this time I was far from my family and without a support network (Tereza).

In this context, people with less social contact may suffer more psychological impacts in a pandemic (Zhang et al., 2020), in addition, the fear of Covid – 19 contamination is associated with stress and lack of well – being (Silva & Leal, 2022).

I perceive the doctoral course in Accounting Science as a space full of exclusion; it's a lonely environment that involves many dilemmas and sacrifices, a scenario that led me to have several anxiety and stress crises. One of these crises occurred in the classroom, and on that occasion, I couldn't hold back and started crying (Tereza).

Coelho et al. (2022) highlights that anxiety is higher among female students in master's and doctoral programs in Accounting Science. In parallel, Silva and Leal (2022) analyzed the stress and well – being levels of postgraduate students in Accounting Science, finding that female students with lower academic performance have higher stress and lower well – being.

Coelho et al. (2022) also emphasize that due to the scenario of greater demands and multiple roles, women find themselves in a process where they need to deal with professional, personal, and academic tasks, limiting them from having a full and enjoyable academic education.

The biggest difficulties I faced during my doctoral studies in Accounting Science were being addressed correctly with feminine pronouns, the lack of support and accessibility for people with disabilities and being academically recognized despite my high scientific productivity. Every time I published a scientific article in a high – impact international journal, I had little or no recognition and visibility from the graduate program. When I published my first article in a top international journal with a high impact factor, it took a mobilization for the course to recognize this achievement; I had to humiliate myself to be minimally recognized. Being a trans woman and a person with a disability in this cisnormative and neurotypical environment means being constantly made invisible, silenced, and excluded (Zilda).

The account presented corroborates Pereira and Sartori (2023) regarding the institutional disrespect towards trans and transvestite students in Brazilian universities, with violations of personal pronouns and names, often being addressed with other pronouns and called by their former names.

## **Our encounters**

In May 2022, we had our first presentation as a female trio; it was a project for a mandatory doctoral course. Coincidentally, it was the class's first in – person class. The shift from remote to in – person learning was fraught with insecurities due to the context of the Covid-19 pandemic, which was still a global reality. Between fear and anxiety, we were very eager to meet each other in person. For safety reasons, we were still wearing masks, and it was challenging to present ourselves. Speaking and breathing with the mask on was challenging at first, but we knew it was necessary. The three of us were afraid, but these were fears on different levels.

One thing that encouraged me was the social contact; I missed that part. At first, we hoped that the contact would be more harmonious, but it was a completely different reality than what happened (Tereza).

Maria highlights the strengthening of the trio upon returning to in – person classes and the lack of support from other people.

With in – person classes, I observed that in – person support was stronger only among our trio of women. I still felt like I didn't belong in the academic Accounting environment (Maria).

So, Zilda highlights the negative feeling of fear due to transphobia present in Accounting environments, corroborating with Círico (2024) when presenting the challenges faced by trans and transvestite people in academic and business Accounting environments.

I was afraid of being judged, because it was right at the beginning of my social transition, I was still in the process of requesting the use of my social name at the university. Some colleagues intentionally treated me in the masculine and called me a man. I constantly had to repeat my identity; it was challenging to insist on being recognized as a woman in the classroom. Even more so because I performed outside of a standard read as feminine, because at the time of my doctorate I didn't have hair (Zilda).

In addition to what has been said, in the disciplines where there were master's and doctoral students, the three of us helped each other even when we participated in different groups; we were very close. We acted with sisterhood towards each other, through the construction of female network and alliance ties (Garcia & Sousa, 2016), which was fundamental to our resistance and permanence in the

doctoral course in Accounting.

Alongside the two of them, I felt safer to study, research, present work in front of cisgender colleagues, and be in that academic space in person, even being the only trans person with a disability in such a cisnormative environment (Zilda).

Before the activities returned to in – person, some professors gave feedback with words that were disapproving; we felt insecure and sad, even though we mastered the topics presented. In these moments, we identified attitudes that refer to a lack of sisterhood on the part of cisgender women professors. In face – to – face classes, we felt the difference in recognition regarding cisgender male students; their statements were more validated, even when they said the same thing as us women. They were applauded.

It was a pressure of the type "if I learned that the area works this way, you will have to learn this way too. Although we know that we don't need to learn through pain and suffering" (Maria and Zilda).

Next, Tereza recounts a series of prejudices and discriminations on the part of colleagues in the master's and doctoral programs, especially those practiced by cisgender men, therefore, we observed the lack of support and positioning on the part of the postgraduate program to reduce these cases and hold the oppressors accountable.

In the classroom, I remember a white cisgender gay male colleague who commented that, in his opinion, there was no need for racial quotas and that these people performed worse than other (white) students. In other moments of interaction with cisgender male colleagues, I witnessed cases of harassment, racist comments, and objectification of women. In addition to lesbophobic comments directed at two other women, students at the university. When applying a qualitative research questionnaire in an Accounting Science class, I received invalidating comments from another cisgender male colleague. On the same day, cisgender male colleagues questioned the inclusive way of writing the questionnaire that I chose to use, as if it were not necessary (Tereza).

In parallel to what Tereza stated about the prejudices practiced by students in the master's and doctoral courses, Zilda adds:

One of my postgraduate colleagues made a transphobic post, claiming that I was not a woman; Furthermore, I have also been harassed on my social media by a cisgender male professor in the field who questioned what I had between my legs and said he wanted to see it through photos (Zilda).

Based on our experiences in graduate school, we observed that the prejudices we suffered in that environment were also practiced by dissident people, such as cisgender women and cisgender gay men.

Through intersectional analysis and reflexivity, we identified a lack of representation in graduate Accounting courses (Oliveira, 2023), specifically regarding Black people (Silva, 2016), transgender people (Círico, 2024), and people with disabilities (Souza & Silva, 2023), often making us our own representation in the courses.

During the graduate program, the comments made by some white cisgender male professors were sexist and prejudiced. When Zilda suffered transphobia inside and outside the classroom from colleagues and teachers, she received support only from the two of us, Maria and Tereza. The resistance came from the support of the trio; we called ourselves super powerful women, with words of welcome, affection, and affirmation. Our conversations, beyond topics about classes, were very important. We built a network that strengthened us and helped us not to give up on the course and our dreams (Zilda).

Women resist and persist in postgraduate studies in Accounting Science (Círico & Vieira; Nganga et al., 2023). In addition to practices of personal resilience, our experiences showed us that having a support network is fundamental for survival in a non – diverse and oppressive environment. "Without help, perhaps resilience would not be able to overcome injustices" (Silva & Casa Nova, 2018, p. 139).

In addition to the difficulties we faced, there were also moments of learning among us, with openness to learning and sharing knowledge related to the doctorate, our personal lives, and diversity.

There were positive exchanges among the trio and some moments of positive experiences with colleagues. Living with people with different characteristics, cultures, and regions of the country provided us with a lot of learning.

My contact with a transgender person and a person with a disability occurred during my doctorate (with my friend Zilda), demonstrating once again how access for diverse people to postgraduate studies is hindered by prejudices still rooted in Brazilian society. I learned a lot from her (Maria).

Living with diverse people added a lot to our academic journey. So, considering the benefits and learning, we observed the need for postgraduate programs in Accounting to be more diverse and inclusive. Beyond postgraduate studies, there were many moments of support and exchange among the three of us; the learning was constant and very important for our personal and professional growth. By acting with empathy towards one another, we had space to get to know ourselves and each other, opening more and more doors to diversity, as Rodak (2020) points out in her study.

Throughout the development of our study, in a process of reflection, questions emerged about the lack of respect, empathy, acceptance, inclusion and representativeness in doctoral studies in Accounting.

I didn't feel represented in the doctoral program because there weren't other transgender and disabled people, master's students, doctoral students, PhDs, and professors in Accounting Science (Zilda).

Unlike Zilda, Tereza showed a feeling of happiness at seeing some Black people in the master's and doctoral programs in Accounting Science.

I was happy to see some representation, even if small, regarding Black people in Accounting Science (Tereza).

Additionally, Maria presented a critical and analytical view of the doctoral course in Accounting.

I couldn't identify that there was a greater number of female professors in the postgraduate program, as most of the activities were conducted by cisgender men. There was no effective female representation in the doctoral program, since, in practice, they are the ones teaching most of the doctoral courses in Accounting (Maria).

As graduate students, we try to establish in our daily lives in Accounting a continuous questioning: how to act to build bonds of sisterhood and partnership among us, taking diversity into account? Rodak (2020) highlights that building a strong sisterhood and sorority requires bonds of mutual support, creating a space without judgment for others to be as they are. We also understand that various efforts are needed to promote and guarantee diversity in graduate studies.

Bernardino-Costa and Borges (2021) emphasize that implementing diversity policies in graduate studies can lead to a more inclusive, diverse, and fair production of knowledge, valuing different perspectives, experiences, and ways of knowing. Our experience in graduate studies has shown us that there is little diversity, representativeness, and visibility of students in graduate Accounting programs in Brazil. In this context, Bernardino-Costa and Borges (2021) question the effectiveness of affirmative action policies in graduate studies. Similarly, Conway et al. (2022) highlight the importance of evaluating the effectiveness of measures implemented to increase diversity and eliminate bias in the admission process for graduate programs.

## **Towards a nonviolent Accounting academy**

In this section, we present a proactive agenda for institutional interventions, focusing on effective solutions and practical actions, for a humane, inclusive, and welcoming Accounting academy. We understand that higher education institutions are also responsible for promoting inclusive actions and policies for the access and retention of diverse students, through the construction of more welcoming and inclusive environments, with the implementation of good practices and effective diversity and inclusion policies.

So, we present specific recommendations for master's and doctoral programs in Accounting in Brazil. To this end, we suggest that institutions position themselves in the media and disseminate information and guidance to all undergraduate and graduate programs on the importance of respecting differences, offering literacy courses, and addressing issues related to the promotion of diversity, equity, and inclusion, in addition to instructions through visual materials, citing the laws that criminalize different types of discrimination/oppression.

Brazilian postgraduate programs in Accounting Science are recommended to implement inclusive actions so that women with diverse characteristics can access and remain in master's and doctoral programs in Accounting in the country, being included, valued, and respected. Inclusive and welcoming actions in Accounting academia may consider:

- Integration of themes on diversity, ethics, and social responsibility within the courses of Master's and Doctoral programs, preparing students to act in a conscious and ethical manner in the labor market, both in organizations and in university teaching;
- Implementation of feedback systems that allow faculty and students to express their concerns and suggestions on issues of diversity, equity, and inclusion, ensuring that all voices are heard and action is taken;
- Encouragement and funding of research addressing topics related to respect and inclusion of diversity in Accounting science, as well as studies that use varied and innovative methodological approaches;
- Offering courses, workshops, and seminars on literacy in diversity, equity, inclusion, and cultural sensitivity for faculty, staff, and students, focusing on specific topics in Accounting Science and the academic environment in general.

We understand that these suggestions for actions, practices, and institutional policies are concrete and can be implemented to improve the inclusion of diversity in higher education institutions and, specifically, in postgraduate courses in Accounting science in Brazil, representing a clear path/direction for change, towards a non – violent Accounting academic environment, and enabling more cisgender men to reflect and act together in the fight against machismo, misogyny, transphobia, and sexism, both within and outside Brazilian Accounting environments.

## **Final Considerations**

The objective of our study was to present a trioethnography about the experiences of female identities with different personal characteristics in a postgraduate course in Accounting Science in Brazil. To this end, we had the support of intersectionality and reflexivity to record our experiences, denounce the intersectional oppressions that affected us throughout our trajectories in the course, also helping us in the presentation of proposals for inclusive academic and institutional actions by an Accounting academy that, in the near future, cisgender, transgender and transvestite women, black, white, yellow and indigenous women, women with disabilities, of diverse ages and sexualities

can be who they are, without fear, feeling like they belong to postgraduate courses, both in Accounting and in other areas of knowledge, being respected and not harassed.

Postgraduate studies should not be violent to our bodies and identities; we do not need and do not want to learn through pain, suffering and discrimination. We want to be respected. Our experiences reveal that, because we are women and have characteristics different from the "Accounting standard" of a white, cisgender, heterosexual man without disabilities, we were oppressed in postgraduate studies in Accounting Science, in a violent expulsion process, corroborating Lima et al. (2023), who denounce oppressions present in Accounting academia.

To remain in the doctoral program in Accounting Science, we had to develop resistance strategies by strengthening our support network as a trio, constantly acting with sisterhood and solidarity, being available to help each other in all the courses we took together. Reflexivity and intersectionality provided us with a deeper understanding of our individual and collective experiences in the Accounting field, which is sexist, cisgender, racist, transphobic, ableist, and classist.

In light of the above, we hope that our study will encourage and empower more diverse women to share their academic and professional journeys in Accounting, and that we can be the protagonists of our own stories, research, and paths, without experiencing pain and suffering caused by prejudices practiced, above all, by cisgender men in the field.

We desire academic and organizational Accounting environments where all of us, diverse women, can access, remain, be represented, and feel a sense of belonging to Accounting. Our study was limited to the experiences of three women in Accounting academia, developed by three women who joined together to persevere in doctoral studies in Accounting. Thus, for future studies, we suggest expanding narrative self – duo – trio – ethnographic research in Accounting science, presenting and reflecting on the different realities, experiences, and lives of people with different characteristics and identities in the most diverse Accounting, academic, and business environments.

In addition to the suggested agenda of institutional and academic actions, we conclude this study by recommending that postgraduate programs in Accounting science in Brazil implement diversity, equity, inclusion, and belonging committees, both for literacy and awareness of inclusive best practices, and for guiding diverse women on measures to be taken against harassment and prejudice perpetrated by cisgender male colleagues and professors in master's and doctoral Accounting courses in the country.

Our study is individual and collective memory, it is record, it is denunciation and proposition, for an Accounting academy that respects and includes diverse women, from undergraduate to university teaching. We continue in resistance.

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