



(In)Equality regimes in auditing: are we allowed to bring our true selves to work?

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text (article)

Analítica

The literature about diversity in accounting demonstrates the phenomenon of superinclusion in that it usually focuses on women's experiences as a universal category but focuses on white women's experiences. In this text, we argue that intersectional theory is a possible way to address that issue since it is a theory based on considering the interactions between sex, gender, race/ethnicity, and sexuality and how those elements and their interactions give rise to an "inequality regime". Embracing this framework, we aim to comprehend the professional development of members of non-hegemonic groups who have reached the partner position in auditing firms. We adopted a qualitative research approach, conducting six in-depth interviews with Big Four partners. We analyzed our evidence using Acker's (2006) "bases of inequalities" and "organizing processes that produce inequality" categories, proposing the empirical category "(un)changing inequality regimes?". This work expands the literature about diversity by deepening the discussion about the inclusion of minority groups in auditing firms, bringing a Latin American view of diversity practices

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