An Exploration of Queer Spaces and Worldviews in the Accounting Profession

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Abstract

This paper explores LGBTQI accountants’ worldviews to rethink the relationship between agency and structure for LGBTQI accountants. Drawing on queer theory and Lefebvre sociological approach to space, we dismantle the perceived apparent high level of normativity and the heteronormative dominating style in accounting firms by unravelling queer spaces. LGBTQI accountants’ life experiences shape the way they live, perceive and conceive the world. Their views contribute to questioning the current system of decisions, generating opportunities for counter-hegemonic and innovative processes. Our findings, thus, suggest that gender appropriation of alternative views, such as queer ones, has contributed for a long time to the idea of a unique heteronormative space within accounting firms. Finally, we provide evidence that accounting can also paradoxically create comfort to LGBTQI accountants by generating an apparent sense of order, expanding the spaces of accounting as a lived experience.

**Keywords**: LGBTQI, Accountants, Queer Theory, Lefebvre, Heteronormativity.
1. Introduction

I think being a member of the LGBTQI+ community, it plays a big role in that, I don't like to put people, colleagues or anything, into a category. I guess it makes my way of thinking more fluid, if that makes sense [R19].

Workplaces are the result of social processes between structure and agents. Inhabiting this workplace is a negotiation practice which inevitably reproduces and embeds individuals’ worldviews (Dale, 2005). Gender and accounting-related literature extensively documented the presence of gendered norms, structure and practices that affect agency and voice of accountants different from older straight white males from Western cultures (e.g., Anderson-Gough, Grey, and Robson (2005); Kornberger, Carter, and Ross-Smith (2010); Dwyer and Roberts (2004); Sian, Agrizzi, Wright, and Alsalloom (2020); Haynes (2008); Dambrin and Lambert (2008)). Past research mostly adopts a Manichean gendered division of space, that is, masculine/feminine, thereby ignoring the potential influence of queer worldviews on the accounting workplace. More specifically, LGBTQI accountants have been portrayed with a limited agency, oppressed and dominated by the prevailing heteronormative structure found within the accounting profession (Link & Phelan, 2001; Stenger & Roulet, 2018).

The study of the LGBTQI accountants’ worldviews provides the additional opportunity to challenge the general belief that LGBTQI is a stigmatised social identity an accountant needs to hide in the accounting space. An understanding of the LGBTQI accountants’ worldviews is connected to the idea that ‘gender performance at work is inextricably connected to identity formation’ (Carmona & Ezzamel, 2016) (p. 3). Indeed, we need to be mindful of the passive representation of LGBTQI accountants in the workplace to avoid contributing to an artificial image of a binary profession and society. This study, therefore, examines how the life experiences of LGBTQI accountants shape their worldviews and thus provides evidence of non-normalization within heteronormativity in the accounting profession. Furthermore, we aim to understand the role of accounting as a lived experience for LGBTQI accountants. This allows us to further subvert the heteronormative alignment in the workplace and to disrupt the idea of binary space separation, work vs. personal, for LGBTQI accountants.

This research is novel because it provides insights into how LGBTQI accountants view the world - not through a heterocentric lens - and to what extent these different perspectives are embedded in the accounting profession. Prior literature is silent on LGBTQI accountants’ views and how their struggles, e.g. difficult life experiences associated with coming out, identity construction, societal norms, may lead them to think alternatively in terms of diverse perspectives to norms and processes. LGBTQI worldviews have often been overlooked and assimilated as part of the overall accounting profession, thus needing to conform to traditional heterocentric norms (Stenger & Roulet, 2018). This approach resulted in perpetuating an idea of the absence of queer spaces in the accounting profession. By arguing that accounting spaces are conservative and completely heteronormative, accounting researchers provide assurance and comfort that everything continues to fall within traditional ideals and expectations of the accounting profession and society more broadly. In this way, accounting researchers are often heterocentric in their perpetuation of the apparent status quo. Our broader approach to LGBTQI accountants’ worldviews is relevant to identify queer spaces in a highly normative workplace. We can thus disrupt the norms about the perception of gender and
identity in the workplace. At the same time, the large amount of time spent at work in a neoliberal-based society has the potential to affect individuals’ identities (Dale & Burrell, 2007). Indeed, the existence of a clear separation (or not) for LGBTQI accountants between the workplace and personal lives has yet to be established.

Moreover, diversity in accounting firms has also in recent times become an increasing area of concern for accounting firms. This has resulted in the setting up of support mechanisms within firms, for instance LGBTQI Ally programs, external reporting and benchmarking on diversity activity and the development of national support organisations and networks. In this context, the accounting profession is appearing to change its image from a highly masculine, heteronormative profession, where a range of activities reflect pre-determined processes and social norms (Anderson-Gough et al., 2005; Haynes, 2017; Ikin, Johns, & Hayes, 2012). In the current context of a fast-changing economy and society, accounting firms face a challenge in acting on such socio-cultural changes. Being a social practice, the accounting profession is expected to reflect differences in society. The changing and progressive social norms around queer issues may, therefore, start contaminating more conservative social norms traditionally associated with the accounting profession.

Our empirical material draws on LGBTQI accountants’ worldviews on creativity, innovation, and leadership. We focus on the multidimensional constructs of creativity, innovation and leadership because these concepts span multiple domains from art to business to science and beyond as well as multiple life aspects (M. Hammond, Clapp-Smith, & Palanski, 2017; Kurtzberg, 2005). They open the possibility to explore LGBTQI unique views across professional and personal life, shedding light on queer spaces in the accounting profession as well as to understand accounting as a lived experience. We thus challenge the general belief that LGBTQI is a stigmatised social identity an accountant needs to hide by positioning different perspectives as critical to accounting firms. Similar to prior research on gender, sexuality and accounting (Haynes, 2013, 2017; Rumens, 2016), we use an inductive qualitative research approach to gather data. In particular, the focus is on an exploratory methodology that aims to investigate the LGBTQI accountants’ worldviews (McGuigan & Ghio, 2018). We collected data through focus groups and semi-structured interviews, and our analysis was further informed by multiple informal conversations during ad hoc LGBTQI accountant-dedicated events across Australia over the period December 2017 – January 2020. This is a relevant time for an investigation of this kind, with the Australian LGBTQI community having recently gained significant media attention. The public debate on Marriage Equality Law in 2017 provided an interesting context for this work. Nonetheless, the social acceptance of the LGBTQI community in the workplace is a recent and ongoing process which is questioned in this study.

To make sense of our empirical material, we mobilise queer theory with Lefebvre’s notion of social space. Queer theory allows us to unpack and challenge the sites for heteronormativity and to shed light on a non-heterosexual perspective of accounting. Rumens (2017) argues that queer theory (or queer theories) is generally used ‘to problematize, rupture and reconfigure the field of norms through which organization sexualities are currently constituted and conferred recognition’ (p. 1). We further examine the different social spaces emerging for the LGBTQI accountants’ worldviews by relying on Lefebvre’s notion of social space. Lefebvre’s dialectic approach to structure and agency highlights the fluid dimension of the social space. Space is both a material product of social relations (concrete) and the manifestation of relations (the abstract).
This study contributes to the understanding of accounting as a multi-gendered profession through questioning the dominant heterocentric lens. It provides insights into the LGBTQI accountants’ worldviews by deconstructing the dominant hetero-masculinity within accounting firms. Queer life experiences are rarely aligned with the current heteronormative system and shape the way they operate within accounting firms. By fostering and empowering queer voices, we document the ongoing changes and the multiple spatial connections of LGBTQI accountants. Whereas past literature (Rumens & Kerfoot, 2009; Stenger & Roulet, 2018) focuses on LGBTQI as a stigma, we show that LGBTQI can bring different perspectives to the accounting profession with regards to human connections, empathy, resilience and diversity. Further, we respond to Carmona and Ezzamel (2016) call to address the role the accounting workplace has on shaping lived experiences by pointing out that accounting provides comfort and order for some LGBTQI accountants, thus documenting a blurring between work and personal experiences.

Following Rumens et al. (2018) call for research on queering queer theory, this study further contributes to the organisational literature by unfolding spaces for non-normative behaviours. LGBTQI exhibit views not aligned with the current heteronormative systems found in accounting firms. Our heuristic process to observe queer spaces relates to the discussion on deconstructing the gendering mechanisms within accounting firms. We, therefore, add that LGBTQI accountants can act as disruptors to the highly hetero-normative space of accounting firms (Anderson-Gough et al., 2005). LGBTQI accountants provide alternative perspectives to question the current system of decisions, generating opportunities for counter-hegemonic and innovative knowledge development.

The remainder of the paper is organised as follows. In the next section, we examine the notion of accounting as a gendered profession. We then open a discussion on prior literature about LGBTQI in the accounting profession. Next, the paper draws on queer theory and Lefebvre notion of social space to challenge normative identities and spaces. The research method and findings are then presented. The paper concludes by discussing queer spaces in accounting firms as well as the impact of accounting on LGBTQI lived experiences and suggesting potential avenues for future research.

2. Accounting and Gender: a Focus on LGBTQI Accountants

2.1 Accounting as a gendered profession

Workplaces, including accounting firms, are not neutral to gender (Carmona & Ezzamel, 2016). The masculine dominance within the accounting profession is well-documented, in particular with regard to the binary distinction between men and women (Anderson-Gough et al., 2005; T. Hammond & Oakes, 1992; Haynes, 2017). Gendering processes are the results of the interaction between structures and agents and are connected to identity construction (Carmona & Ezzamel, 2016). Acker (1990) recognises five processes in which gendering takes place in organisations, namely gendering practices/structures, gendering cultures, gendering interactions, internal gender constructions, and the creation of gendered social structures. In turn, these processes tend to model appropriate behaviours to individuals and thus shape individuals’ worldviews.

The system of values and norms composing the accounting workplaces also contributes to defining the lived experience at work (Ezzamel, Robson, & Stapleton, 2012). Accounting often appears reinforcing gender domination and perpetuating gender divisions. In accounting firms, the reproduction of gender domination is often the result of informal and formal organisational
processes (Anderson-Gough et al., 2005). For instance, Jonnergård et al. (2010) document that evaluation schemes influence differently the career ambitions of male and female auditors. In a similar fashion, Dambrin and Lambert (2008) show that accounting firms place both implicit and explicit obstacles to women accountants, making motherhood costly and ultimately excluding women from senior management levels. Kamla (2012) shows that dress codes generate well-defined gender identities for men and women at work. While the expectations to perform according to their gendered identity is assumed for men and women in the accounting profession, the human gaze has for a long-time created a veil on LGBTQI accountants’ worldviews.

In gendered-centric workplaces, such as accounting firms, feminist literature highlights the relevant role of ‘bounded spatiality’, meaning that people other than men fear a masculine authority as they operate in ‘their’ space (Young, 2005). Spaces appear indeed the result of materialisation of cultured gender and thus reproduce gender performance (Tyler & Cohen, 2010). People other than the traditional dominant straight white middle-aged male may feel deficient and inferior to masculinity (McDowell & Court, 1994). However, this does not mean that such masculine spaces cannot be dismantled or that variability within accounting firms is not detected. Indeed, observing non-normative behaviours makes it possible to overcome the creation or reaffirmation of a normative gender view of the accounting profession. Such awareness may foster alternative opportunities for gender-appropriate behaviours (Acker, 1992).

Gender domination processes can be counter-acted by opening up the spectrum of investigation. Considering that professionals live and operate in a socially constructed environment, their worldviews shaped outside the workplace are likely to play a role within the workplace. We could, therefore, observe permeability across spaces experienced by professionals. This is particularly important as gender influences social structures underpinning work organisations and actions (Clegg & Dunkerley, 1980). The presence of gender domination processes inevitably influences professional worldviews outside the workplace. At the same time, the presence of queer worldviews could manifest in organisational procedures in accounting firms which are currently assimilated within predominant heterocentric lenses. The understanding of micro-processes at the margins of accounting (Miller, 1998), such as those reflecting queer identities, has the potential for macro-consequences within accounting firms. Indeed, it would further dissolve the boundary between spaces internal and external to the workplace. The connection between this spacial multiplicity, in particular between private and public spheres, may potentially result in assertion or resistance to gender divisions.

2.2 LGBTQI in the Accounting Profession

This research focuses on the accounting profession because of the apparent high level of normativity and the dominant masculine-style (Anderson-Gough et al., 2005). The study of sexuality in the accounting profession has for a long-time been neglected. The need for accounting to provide a traditional image of itself compared badly with sexualities other than heterosexuality. The accounting professional literature focuses on the pressure on LGBTQI accountants to conceal their sexuality, generating situations of unrest and limited integration (Rumens, 2016; Stenger & Roulet, 2018) or the need for human resource policies of inclusion from a heteronormative perspective (Egan, 2018). Burrell (1987) argues that the accounting profession even uses sexuality as a source of domination. Similarly, Rumens and Kerfoot (2009) state that ‘dominant professional norms and discourses of heteronormativity treat sexuality and professionalism as polar opposites’ (p. 765).
Stenger and Roulet (2018) show the stigma associated with being LGBTQI in French accounting firms. LGBTQI auditors fear being misjudged and cast out due to their sexuality.

More recently, accounting firms appear to have started changing their narratives around LGBTQI staff and diversity through their external representation. Egan (2018) provides evidence that the online discourses in May 2017 of the Big 4 (Deloitte, Ernst and Young, KPMG and PwC) and two second-tier firms (BDO and Grant Thornton) refer to diversity initiatives for LGBTQI staff. He highlights that the firms’ repositioning reflects a balance of needs between more conservative clients and LGBTQI staff needs. In a similar fashion, Unerman (2018) is optimistic with regard to the recent progress made to support LGBTQI with in accounting firms in certain countries. These innovative changes may also lead to further social justice as accounting firms begin to operate as agents of change. However, T. Hammond (2018) highlights that the firms' repositioning reflects a balance of needs between more conservative clients and LGBTQI staff needs. In a similar fashion, Unerman (2018) is optimistic with regard to the recent progress made to support LGBTQI with in accounting firms in certain countries. These innovative changes may also lead to further social justice as accounting firms begin to operate as agents of change. However, T. Hammond (2018) highlights that the firms' repositioning reflects a balance of needs between more conservative clients and LGBTQI staff needs.

The understanding of LGBTQI worldviews is critical in understanding whether the public display of diversity and inclusion couples with internal behaviours in accounting firms (T. Hammond, 2018). In her literature review, Haynes (2017) argues that diversity initiatives are often tokenistic and have little on redistributing status. Initiatives calling on professionals to bring their ‘authentic’ self to work have the very real possibility of clashing against the persistence of traditional cultural and social dominance that may result in assimilating, hiding and/or retaliation of diverse staff. McGuigan and Ghio (2018) reinvigorate the need for accounting firms to connect to LGBTQI accountants and that rather than a process of integration in heteronormative spaces, accounting firms should ‘come out’ and arrive at a shared understanding. In his call for research, Rumens (2016) argues that ‘heteronormativity can silence LGBT[QI] voices and befog the presence of LGBT[QI] people in society. One counter-strategy is to engage in research that disrupts the ‘natural’ and normative status ascribed to heterosexuality, by exposing the sex and gender binary as a cultural construction that is historically patterned and thus susceptible to change’ (p. 115). In this light, the exploration of LGBTQI accountants’ worldviews intends to disrupt the well-documented notion of heteronormativity in accounting workplaces and to potentially reveal queer spaces (Haynes, 2017; Rumens, 2016).

3. Queer Spaces: a Framework for Exploring LGBTQI Accountants’ Worldviews

3.1 Queer Theory

This study relies on queer theory to conduct a non-normative analysis of LGBTQI accountants’ worldviews. Rumens, De Souza, and Brewis (2019) define queer theory as ‘a set of intellectual claims, practices and political actions which - broadly speaking - challenge normative knowledge and identities’ (p. 597). Queer theory challenges the usual binary gender vision and normative social relations. As such, this theoretical framework enables a critique of the well-documented notion of heteronormativity in the workplace by deconstructing binary gender and sexual formations (Haynes, 2017; Rumens, 2016). In its post-structuralist epistemological approach, queer theory questions the sexual categories considered as ‘normal’ and ‘natural’ in the ‘heterosexual matrix’ (Butler, 1990). Gibson-Graham (1996) documents that queer theory supports the analysis of anti-normative regimes and creates the opportunity to identify new organisational phenomena. In disrupting what is
considered the norm, queer theory’s ‘key move is to question the existence of the boundary, not simply to demonise that which lies on one side and to celebrate that which lies on the other’ (Parker, 2002) (p. 156).

Seidman (1996) criticises prior work on queer theory for an excessive abstraction rather than focussing on lived experiences associated with this theoretical framework. Rumens (2016) responds to these critiques by arguing that queer theory challenges researchers to undertake meaningful and relevant inquiries on the LGBTQI identity. Furthermore, he states that queer theory encourages researchers to think in a non-normative way to sexual identities in the accounting profession. However, the theoretical development of sexuality within the accounting profession is still in its infancy. To unlock opportunities in exploring the LGBTQI accountants’ worldviews, we recognise reflexivity among LGBTQI identifying accountants. We believe that the use of Lefebvre notion of social space as a result of social processes between structure and agents complements queer theory in exploring alternative ways of thinking and doing in accounting.

3.2 Lefebvre Notion of Space

The LGBTQI accountants’ worldviews constitute the world in which one exists and lives within, everyday (Husserl, 1970). Spurling (1977) describes how the ‘… life-word is the setting of our common-sense, daily activities; it is the world of familiar objects, routine tasks and mundane concerns’ (p. 9). The exploration of LGBTQI accountants’ worldviews, therefore, connects to the notion of spaces (Acker, 1990). Spacing is both physical and behavioural, reproducing and reflecting elements of the structure and the agents. The space in which LGBTQI accountants operate contains the social relations of reproduction, i.e., personal and sexual relations, family, reproduction of labour power, and the relationships of production. As such, spacing is not gender-neutral (Carmona & Ezzamel, 2016).

We build on the Lefebvre notion of space based on the idea that it incorporates social relations at all levels, and therefore it is the result of a process. Specifically, ‘the ‘object’ of interest must be expected to shift from things in space to the actual production of space’ (Lefebvre, 1991) (p. 36-37). The polyvalence of space means that structures are both a precondition and a result of space. Agents influence the production of space, but they are also inherently bound by it. Space allows individuals certain actions, whilst suggests and/or prohibits others. In the concept of ‘production of space’, Lefebvre argues that space is both a medium of social relations, but also the material product that affect social relations. In this way, society not only materializes itself, but also reproduces its key characteristics.

In a search to tie together the physical, the mental and the social, Lefebvre describes the presence of a tripartite space (Gottdiener, 1993). Namely, perceived space (spatial practice) is ‘the association between daily reality and urban reality’ (Lefebvre, 1991) (p. 38), lived space (representational spaces) is ‘the space of ‘inhabitants and ‘user […] who describe and aspire to do no more than describe’ (Lefebvre, 1991) (p. 39) and conceived space (representations of space) is ‘the relations of production and to the order imposed by such relations’ (Carmona & Ezzamel, 2009) (p. 139). Whilst the conceived space is the dominant space because it represents the mode of production, the lived space is the dominated one which the imagination constantly tries to change.
Another fundamental concept for Lefebvre is the distinction between the abstract space and social space. The intersection of knowledge and power constitutes abstract space and it concerns those aiming at controlling the space. Practices, such as everyday lived experience, constitute the social space. They transcend conceived boundaries and regulated forms (Gottdiener, 1993). The dialectic of the space is both spatial and temporal. As such, subjects can move across the lived, conceived and perceived spaces without confusion. However, these three spaces are not necessarily coherent, they interpenetrate one another and their relationships are never either simple or stable, especially in the absence of favourable circumstances. In this regard, Lefebvre’s theoretical framework highlights the importance of minorities’ struggles to deconstruct static oppositions and dualism. We can thus observe a fluid dimension to social processes which may prevent the abstract space reinforcing existing power and knowledge structures and rather foster differentiation not always intrinsic to the dominant heteronormative and neoliberal views.

Interestingly, Lefebvre argues that to ensure the ‘social existence’, individuals need to produce their own space. As such, given today’s (and previous) presence of LGBTQI accountants, it is justified to expect to discover identifying queer spaces within the accounting profession. Moreover, society experiences a paradox where an overall homogeneous framework splits among multiple heterogeneous spaces. By mobilising Lefebvre and its notion of space together with queer theory, the analysis of LGBTQI accountants’ identities aims to uncover queer spaces in accounting firms. Also, Lefebvre’s notion of multiple spaces encompasses a broader understanding of the consequences of accounting as a lived experience.

4. Research Methods

4.1 Data Collection
This qualitative study employs a programme of dialogues with LGBTQI accountants working in Australia. The main issue concerns the recruitment of participants to the study because of the potential social sensitivity of the topic analysed. A flexible research design was created in order to successfully enter and uncover the lived experiences of LGBTQI accountants. Through attendance at diversity conferences and professional workshops and personal ties with the LGBTQI community, we initially recruited 8 accountants willing to participate in the study. Similar to prior studies in this field (e.g., Stenger and Roulet (2018)), we have then adopted a snowballing approach to identify additional participants.

Our study was initially informed by informal conversations during five ‘Pride in Accounting’ workshops ran across major Australian cities, i.e., Brisbane, Canberra, Melbourne and Sydney (average attendance: 80 people). We then performed three focus groups (average time 2h:00m:33s) and twenty-six interviews (average time 1h:09m:48s). We thus collected a large bank of data to the extent additional data collection would have provided limited additional significant insights. Our data are particularly rich relative to empirical past studies in this field that were based on less than 20 interviews or web-based discourses (Egan, 2018; Stenger & Roulet, 2018) and consistent with the median number of interviews in leading accounting qualitative research (Dai, Free, & Gendron, 2019).

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1 The study received approval from the Human Research Ethics Committee at the researchers’ institutions.
The ‘Pride in Accounting’ workshops conducted in collaboration with a professional accounting body contributed to creating a sense of trust between the accounting LGBTQI community and the researchers, facilitating their participation in the focus groups and/or interviews as well as the sharing of personal stories.

The focus groups assisted in further gathering explorative issues, topics and concepts requiring further investigation. Focus groups were also used to provide research participants with the opportunity to reflect more broadly with each other in order to draw out deeper and richer information. The focus group aimed at uncovering participants views of creativity, innovation and leadership through collage, drawings, post-its, group discussion and reflection. We conducted 6h:01m:40s of focus groups, with 133 pages of focus group transcripts obtained. The duration of each focus group varied from a minimum of 1h:54m:32s to a maximum of 2h:05m:49s.

We also asked participants to bring to the focus groups five photographs of what creativity looks like to them. These could be images participants have taken themselves (and printed out) or they can be images from a magazine/newspaper. We asked them to write a short reflection on a post-it note that explains the story/meaning of each image and its link to creativity, which they can place on the back of the image. Finally, we asked them to select the most meaningful/significant image from the five and we used them as a basis of participant reflection within the focus group. An example of a participant’s images is illustrated in Figure 1 below.

[Insert Figure 1 Here]

Visualisation assists individuals to deconstruct abstract thoughts by providing opportunities that encourage the creation of links between the individuals own experiences and the imagery they are sourcing through photograph documentation, drawing or images taken from magazines or other sources. Visual imagery provides a creative process that can make something abstract, such as cultural identification, more concrete and therefore visible to the individual. It, therefore, draws on aspects of the individuals’ experience they may not have thought about prior. By encouraging LGBTQI accountants to ‘play around’ with their experiences, interpretations, understandings, perceptions or conceptualisations from differing perspectives to create varying means of expression, participants were able to engage more deeply in reflective practice. The use of visual imagery is a powerful way for people to communicate their personal stories and perspectives in all their richness and complexity ensuring a researcher an ability to embrace the complexity of the worldviews. This is particularly the case when such photodocumentation (Rose, 2007) is then storyboarded and reflected across multiple individuals (Figure 2). The reflective process offers a deeper level of access into the worldviews resulting in ‘thick description’ (Geertz, 1973) of critical importance in any anthropological work.

[Insert Figure 2 Here]

The semi-structured interview focused on LGBTQI accountants’ worldviews. If a participant had not previously participated in a focus group than the first part of the interview was a sharing of their photos as discussed above. Interview questions concerned both their views at work and outside their workplace. Another important component of these interviews was how their identifying as LGBTQI plays a role in how they see creativity, innovation, and leadership. The duration of each interview
varied from a minimum of 43m:01s to a maximum of 2h:09m:06s. We conducted 30h:14m:43s of interviews, with 532 pages of interview transcripts obtained. All focus groups and interviews were conducted by the researchers involved in this study, digitally recorded with the explicit permission of the interviewees, and then transcribed. To preserve the anonymity of the interviewees, we associated each person and related quotes to a code, e.g. R1, R2.

We tried to ensure diversity across sexuality, gender, cultural and linguistic background, and age among the identifying LGBTQI accountants participating in this study to avoid representing only middle-age white gay male voices in our study (T. Hammond, 2018). Table 1 presents further details concerning our data collection. 27 percent of the interviewees work in Big 4 accounting firms, 46 percent in other accounting firms, 15 percent in industry and 12 percent for the government.

The Australian setting is particularly interesting to our study due to recent legal and social changes (McGuigan & Ghio, 2018). The Australian LGBTQI community has gained increased exposure and significant media attention due to recent public debate and the 2017 plebiscite on Marriage Equality Law. Furthermore, the well-regarded and highly publicised Australian Workplace Equality Index (AWEI) determines the top employers for LGBTQI people. Large corporations, including all major accounting firms, attend and sponsor LGBTQI-related conferences and events. In this light, large Australian accounting firms are making apparent efforts to support being your ‘authentic self’ at work, evidenced in part by changing their web-based discourse (Egan, 2018).

4.2 Data Analysis

We analysed the data as follows. We first read the minutes of the focus groups, interviews, notes from the workshops and analysed the pictures brought by the participants. We examined the worldviews of LGBTQI accountants with regard to creativity, innovation, and leadership. The focus on these concepts allows us to expand our analysis on LGBTQI accountants’ worldviews as they concern multiple life aspects as well as multiple domains from art to business to science (M. Hammond et al., 2017; Kurtzberg, 2005). Moreover, the discussion of these concepts is particularly topical for accounting work and workplace in a period of substantial technological disruptions. The latter highlights the need for insights about unique human contributions to ensure the relevance of the profession (McGuigan & Ghio, 2019). We focused on the understanding of their life experiences through experiential description. This resulted in an initial bank of data on lived experiences of LGBTQI accountants as well as on their worldviews around creativity, innovation, and leadership. In a second stage, we built on the first round of analysis to develop a thematic-focused analysis aiming to uncover LGBTQI accountants’ worldviews. We searched for queer spaces in their workplaces. We also attempted to gather further insights into accounting as a lived experience for LGBTQI accountants. Finally, we adopted an abductive method (Peirce, 1978) to connect our data analysis to our theoretical model. This stage of analysis resulted in identifying patterns in the data (Miles & Huberman, 1994) and we categorised the tensions into three areas: (i) life experiences; (ii) accounting (in)tolerance; and (iii) space interactions. Table 2 provides the scheme of codes used where we filled the three areas with specific instances. The categories, written up as ‘thick narratives’ to offer the reader a connection with the fieldwork (Patton, 2002), were the result of

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2 We report summary statistics about the type of industry to avoid the identification of the interviewees.
typification of different experiences and situations in relation to queer theory and the Lefebvre notion of social space as a result of social relations.

[Insert Table 2 Here]

All elements that emerged from the analysis were the result of a recursive reflective procedure aiming to effectively apply the theoretical framework and to provide a resonant and invocative account (Baxter & Chua, 1998). Our spectrum of evidence also includes a diversity of voices to simultaneously enhance the validity of the findings (Lukka & Modell, 2010) and to highlight potential divergences among LGBTQI accountants.

Lastly, the process of crafting this study was also relevant to the identity of the situated researchers (Bell & Willmott, 2019). The struggles in the production of knowledge about LGBTQI accountants had the potential to conflate with our emotional journeys and potential vulnerability as LGBTQI-identifying researchers. We thus engaged in a reflexive journey which further helped to explore the narrative around being and working as LGBTQI (Nelson, 2020). This connection with the participants’ stories also led to retraumatisation of personal experiences and deep connection. Sharing experiences and emotions was pivotal in understanding and ruminating the data.

5. LGBTQI Accountants’ Worldviews: A Mix of Spaces

We begin our analysis by considering the life experiences of LGBTQI accountants. Our approach aims to highlight the importance of space formally outside accounting workplaces, but that inform the views of LGBTQI accountants. Dimensions previously analysed mostly concern forms of gender domination and repression in the accounting profession (Rumens, 2016; Stenger & Roulet, 2018). We of course also pay consideration to these elements in exploring the LGBTQI accountants’ worldviews, but we provide particular attention to the agency of LGBTQI accountants in queering accounting spaces and their experiences outside the workplace.

5.1 Life Experiences: An Emotional Rollercoaster

You can imagine how coming out to a country where it’s illegal being a lesbian or a homosexual, and I’m out and proud there, but I couldn’t come to my parents and my relatives because of risk because I was saying, just let me go away from them once, and then when I’ll better handle it my way, my position. Then I’ll come out to them. So now when I came out to them last year, I’m like that’s it. I’m done for it. I’m done. I’m done. [R9]

As indicated by the above quote, LGBTQI accountants arrive at work with a large baggage of societal pressures and often traumatic life experiences. Indeed, as we further elaborate below, LGBTQI accountants often experience unique situations before becoming accountants, but also during their employment. The way they react to such life experiences, in particular, the coming out, tends to persist over time. Being LGBTQI is one of the very few minority groups whose culture does not mimic the family unit. Moreover, coming out is not limited to a one-time situation and it is challenging not only within conservative environments.

LGBTQI live in a world of constant expectations concerning their sexualities. LGBTQI have to continuously come out, both at work and outside work. Sexual preferences appear central to many
discussions that would usually be considered as informal and not crossing any personal boundaries. This pressure concerns not only the prejudice towards the LGBTQI but also the common expectations that all the LGBTQI community identifies as either gay or lesbian. As R1 highlights, the fight against the human tendency to simplify human relationships is particularly vivid among those belonging to the broader spectrum of gender and sexual orientations.

I went home and sat my mother down and told her about my first girlfriend, she thought I was going to be coming out to her then. She goes, ‘Oh, that’s not what I thought you were going to say.’ And I’m like, ‘What do you mean?’ And she said she thought that I was going to tell her I was gay. [R1]

The LGBTQI accountants’ life experiences here appear related to a sense of resilience towards hardship. Whereas straight people are not asked to come out as straight in their life, LGBTQI often face difficult situations. First, the personal realisation to ‘not’ fitting within the dominant gender and sexual models. They often experience the ‘acceptance of failure’ [FG3], meaning that they need to accept being different from societal expectations. Then, they put substantial effort into communicating their gender and sexualities to people, without knowing the reaction they will need to face or the potential long-term consequences on the relationship with those people. These hard conversations forge the resilience of a person and their motivation to achieve a certain objective:

As an LGBTQI person we are used to being in front of rage and in front of all those tough situations that we get immune to it, and we just handle it’s appropriate for us. Does it make sense? [R9]

Because you know, you go through a situation that makes you be more confident, more persistent, and they want this. But also, maybe we take more risk. We need to take risks. I think that also relates to creativity. Different ways to get what you want [R4].

It was found that all these challenges lead LGBTQI accountants in a continuous search to prove themselves. Their actions often tend to show to the non-LGBTQI people that their sexuality and gender do not impair their activities. High expectations concerning multiple spaces, including family, work, and society. As R9 mentions, by being LGBTQI, you feel like being constantly benchmarked.

To prove my worth I had to study a little bit more than them in my society or my family, and I did that because I wanted to prove that I’m normal, normal like any other heteronormative person [R9]

In a highly performative environment as accounting, this may lead LGBTQI accountants to try outperforming other colleagues or at least to increase their time at work. However, a drawback commonly highlighted is the pressure to conform by approaching tasks in a standard way. R22 highlights that the risk of looking different as well as the pressure to perform well to offset the perceived ‘difference’ of not being straight or cis-gender may constrain the ability to innovate and affect personal wellbeing. Personal stress and social stigma are still critical issues in ‘fitting in’ at work. Nonetheless, the ability to finally “be yourself” often arrives after a period of personal exploration and acceptance of “yourself”. This journey requires a realisation that the world around, and not themselves, would need to change. These reflections often concern the idea that the predominant masculine and hierarchical culture of Western society, reflected in accounting firms, needs to open up to, rather than assimilating LGBTQI peoples in the existing cultural frameworks.
I'm wary of using this word, but people describe it as perfectionism. I don't think that's what I have, but since this is a problem I've had since a while ago, so I would say that it was, perhaps, born out of just overcompensating for something. Since I always had to keep my being queer hidden, I always felt I had to overcompensate so that if ever accidentally got “leaked out”. If ever accidentally got leaked out, I would be like, "So what? I'm successful. I'm making huge amounts of money. I'm a billionaire. I have 10 wives. Who cares?" But that's not what's important. The important part is just being myself. And since I've been able to rid myself of those thoughts of needing to be perfect in every way so that nobody can attack me, I live a lot more freely and I'm a lot more happy [R22].

The belonging to marginalised communities exacerbates the common understanding of being ‘diverse’. A passion for diversity, which goes beyond the traditional corporate objectives of having a ‘good’ reputation relative to other firms. LGBTQI accountants exhibit a sense of care and respect, but also empowering towards those communities that have been silenced for a long-time, especially in traditional and conservative spaces, such as accounting. This acceptance of diversity and change for the LGBTQI is symptomatic of the strong importance assigned to human connections. We observe that listening and empathy are recurring topics when the interviewees talk about their relationships with their colleagues. Being part of a minority group emphasizes the hardships to overcome societal stereotypes and prejudice that may arise in the workplace. R20 and R14 are among the multiple interviewees who feel deeply connected to other minority groups:

Because when you belong to a marginalised community, you have more empathy for others that belong to marginalised communities. So you're more likely to empathize with people, even if they're from different communities. You understand the concept of empathy because you've been there. [R20]

I just think that if you're very accepting of different sexualities then maybe you're more accepting of just different ideas in general. Like different ways of doing things. [R14]

Moreover, the care towards other people enhances the idea of creating a safe environment also for different stakeholders. As R18 highlights, the fact of having personally experienced bullying and harassment at high school shaped his mindset and behaviours:

I went to high school in a small country town, so I very much felt the feeling of bullying and harassment. I think because I have been through unpleasant experiences, I can be more empathetic than perhaps, maybe a man who is also an accountant who's never been through those experiences [R18]

This human connection is topical in multiple organisational discussions. Diversity, mentoring, supportive leadership, culture were recurrent themes when discussing organisational innovation in the focus groups (Figure 3). These themes couple with the technological-related themes we would habitually expect in these type of conversations. The use of humanistic terms suggests the relevance human connections have for LGBTQI accountants in their everyday and in their vision of organisational processes. In explaining their motivation to include those terms, participants to the focus groups report that empowerment and valorisation of their uniqueness in the workplace are often key to stimulate creative and innovative processes.

[Insert Figure 3 Here]
5.2 Accounting (in)tolerance: Comfortable and Uncomfortable Changes

The general perception of accounting is of a stale profession, quite anchored to the past and to its compliance duties. Despite the continuous discussions on artificial intelligence and blockchain in professional development workshops, magazines, newsletters, the feeling from participants is that changes are happening slowly and in small steps. R9 highlights the difficulties in changing accounting norms as early as within the idea proposition stage.

The accounting industry is very boring as you know. It's very boring, and so people like to follow the rules a lot. When you go for a new idea, it's very hard to breakthrough. It's very hard to breakthrough if you propose a new idea because you have to really fight for it [R9].

The difficulties to work in the accounting industry are not necessarily connected to a lack of motivation in the profession. Interviewees appear to have joined the accounting profession as a deliberate choice and with a sincere interest towards accounting rather than for the search of a secure job or because of being pressured by their families. Interestingly, they often see accounting as a stable and secure space within their life. Key accounting principles, e.g., year-end reconciliation, time period principle, matching principle, provide a sense of certainty and security which almost seem to offset the emotional rollercoaster that some LGBTQI accountants experience. R13 suggests that accounting creates a material benchmark often missing in the LGBTQI community due to the lack of role models or societal expectations which are not possible to follow:

I liked the certainty with accounting. I think you're given a strict set of guidelines that you're trained to operate within. It sort of gives some sense of surety, and some benchmark to measure myself against in performance of my job. So I know, for example, if this is against accounting standard, I'm not going to do it. I think it's good because I like to be able to plot myself against a benchmark, I suppose, or sort of somewhere physical [R13]

Compliance, and so the reproduction of practices, are key in the accounting profession as they often provide comfort in their structured certainty. Nonetheless, the interviewees also feel the need to rethink how certain procedures are performed within accounting. By challenging the accounting norms, LGBTQI accountants appear aiming to disrupt the status quo in accounting, at least from a social perspective.

Because I think the accountants I have seen in my firm they just like to follow the rules whatever the procedure is and whatever your boss asks you to do to complete this task. I did actually [ask] why people just follow the procedure. Oh my God. It was the funniest conversation I ever had. I did actually. And they said, ‘Why not?’ They said, ‘I don't want to be criticized or I don't want to be in the spotlight for asking this kind of questions. And if they are saying something I just blindly follow because that's how you are supposed to do or they will ask more questions, and if I don't know the answers then what I'm going to do.’ [R9]

The willingness to change and to find more contemporary ways of doing business is palpable. These tireless efforts necessarily require LGBTQI accountants to review the processes performed in accounting and to use lenses alternative to those used in the past. As R12 argues, accounting needs
to think and act differently, but he is not without any hope. Passion and excitement for change are often shared among interviewees as exemplified by R3. Their intrinsic motivation to fight for a better profession mirrors the historical efforts of the LGBTQI community to have a more diverse, creative society that is open to change:

There are times when it can get bogged down in the whole compliance side, but at the same time, as a profession, we’re still looking at how you can meet that compliance, but do it differently, more efficiently, more effectively, so I think [...] While we’ve still got a long way to go, I do definitely see that a lot of that bringing together will mean we will end up being quite innovative in how the business is moving forward. So we’re a bit early yet to say how I feel about the outcome, but certainly excited and motivated are two words that spring to mind throughout this process.[...] I guess I see life in a more colourful way. [...]I think maybe for me, it’s a combination of a number of things, but part of it’s just being part of the minority. So, there’s that wanting to be louder, to be seen and to be acknowledged and to be heard, so I think that’s part of it [R12]

It’s really ironic because I do work in an accounting firm, but I also do work, I guess, as a consultant. And I guess daily I push my team and I push myself to, rather than have paragraphs and paragraphs of words, how do we turn three pages of words into something visual? So, when it plays back to the board or the senior management group, then it’s easier, more palatable, or easier to digest [R3]

The LGBTQI community has traditionally a culture grounded on colourfulness and non-conformity to heteronormative spaces (Irvine, 1994). Many interviewees report the importance of experimenting, which have often been perceived outside the LGBTQI community as deviance. For instance, R1 argues that Drag Queen experiences, historically part of the LGBTQI culture, challenge the fundamental principles on which society tends to be based, such as the dichotomy between man and women and what constitutes a woman, while R12 highlights the importance of the LGBTQI legacy in terms of pushing boundaries.

For me, being LGBT has meant that I'm just a bit more open to different ways that others express creativity. A great example of what I brought in one of my images was a drag, and I guess that's something that even within the gay community has been quite controversial. And then there are conversations about what does and doesn't constitute drag, and so, can a woman do drag, and should drag be political or just for fun? But I think exposing yourself to something like that, which is so varied in the way that people do express creativity through it, it just sort of opens your mind a little bit [R1].

I think it allows me to test the boundaries more than straight men because there's so much ... my experience with the LGBTQI community is that they like to push boundaries a lot more, they traditionally have had to. I also wear it as a badge of honour to be different, and not fit into the box of corporate working person over there. And I found initially in my career it was not something that ever really came up at work. But now I find it is a source of ... it helps me challenge the status quo of, 'We do this because we're told to.' Well, lots of people were told to do a lot of other things over the last 100 years and a lot of people got hurt because of that. So maybe we need to think about how our actions and our decisions are going to impact the broader community than just this [R12].

The mode of dressing and appearing is continuously reported as key in expressing some participants identity. Whereas there is no unique uniform, it is recognised that the choice of clothes often reflects
their worldviews and they spend a great deal of effort and time on it. Interestingly, this can collide with the more traditional expectations of professional dressing ‘appropriately (that is, in conservative versions of contemporary business attire, such as, for male trainees, a dark suit and shirt and tie that is stylish rather than garish)’ (Anderson-Gough et al., 2005) (p. 477). For instance, the ‘casual Friday’ policy often adopted by large corporations tends to reproduce new professional dress codes, namely a polo shirt and dark jeans. R13 is aware of this effort and he purposely chose to move to an accounting space that creates a brave space for all employees to wear what they feel most comfortable in.

Can you think of any accountants that are as hip? I mean, I'm covered in tattoos. I'm dressed like this. I'm the antithesis of that, realistically. I'm not a very stereotypical accountant. I'm comfortable with the way I dress, for example. I'm comfortable with - I like the things that I like. Of course, I understand there's a whole plethora of psychology that goes into that, naturally, as to why I would choose to look the way I look, etcetera, etcetera. [R13]

This demand for diversity does not mean that everything needs to be pre-determined. Conversely, the appetite for unexplored and thus often uncomfortable spaces is demanded as a way to enhance accounting’s relevance in today’s fast-changing world. The risk of introducing new standard processes, including on diversity, creates the risk of establishing norms which may create new forms of exclusion and oppression. This reflects the general pressure from society to conform to well-defined frameworks in which LGBTQI rarely fit in. As R7 and R9 affirm, accounting firms aiming to change need to create and then manage uncomfortableness:

If you're in a role in any accounting organisation, if you're too comfortable, you're complacent, you're not growing. So sometimes being uncomfortable is a good thing 'cause it helps you learn ... You learn to manage that uncomfortableness. And that becomes the new norm, or you kind of grow from that, if that makes sense [R7].

Where the society tells you something that it should be done in this way and this is how it's done forever, I go a little bit out of my comfort zone and do things in a different way because I don’t follow that norms, heteronormative norms [R9].

The presence of an age-based hierarchical system anchored to traditional accounting conservative value-systems and metrics often represents a major barrier to change, in particular concerning social matters. This is also echoed in the concept of diversity in accounting organisations. The interviewees found that colleagues and senior management often tend to have a superficial view of diversity. R18 highlights how even small steps, for instance the organisation of an internal workshop on diversity for their senior executives, can break perpetuating misconceptions.

I feel very uplifted. When one particular person, his view of diversity was, he was also a straight middle-aged man, his lived experiences are obviously very different from that of a female person or a gay person. He thought diversity was opening up and being more diverse in the workplace with just recruiting more, or being more welcoming of people who identified as part of the rainbow family. That was his view of diversity, but when he walked away from it he had this completely changed, or challenged belief. His beliefs were challenged and changed. Everyone is diverse, your fingerprints are unique and diverse. Diversity can be a single-parent family, a blended family, a non-English speaking background, different religious beliefs, different values, different aspirations,
different goals, and that is diversity, not just someone's sexual orientation. I found it very uplifting [R18].

5.3 Space Interactions

Many LGBTQI accountant participants are aware of and feel the intersections between the workplace and spaces outside it. Whilst prior studies exclusively focus on LGBTQI accountants in the workplace, our empirics show a continuous crossover between the different spaces. This crossover is often ambiguous and highly personal, especially concerning explicit references to sexuality and gender. R1 describes how his personal life and work-life cross-fertilize and are mutually informed, ultimately resulting in similarities, but also divergences:

I guess a lot of my creativity is expressed or is inspired by things that aren't in the workplace, so it almost takes place separately, but then I do find that my personal life and work life do cross over a lot and that, I guess, through interest or whatever, I do find similarities in the workplace, as well, but I don't think it's all-encompassing. [...] whether it be things like being involved in LGBT events, in the LGBT committee in the organisation, or just water cooler discussions about events and things that are happening. So I think that there is a crossover there [R1].

Furthermore, the understanding of social structures associated with gender and sexuality increases the awareness of the relationship between structure and agents. This connection often leads to challenging the fundamental elements of accounting as it becomes clearer that accounting workplaces are not neutral. R20 points out how the detection of social boundaries enables actors to be freer and as such, more creative:

If you recognise a social construct, you can do a lot of things. If you don’t know, you can’t do anything. Or you just keep a veil because you feel comfortable. Being queer enables you to see things from outside. Being bi enables you to see boundaries. You know, you say gender is a social construct and you see the boundaries. Same for accounting. Whether it is gender or accounting you see they are social constructs. And then you are free. It enables you to see possibilities and thus being creative as the boundaries have been taken away [R20].

The level of people comfort to express sexuality and gender is still substantially different between social spaces outside work and accounting spaces. For a long time, the two spaces were aligned in the repression of LGBTQI identities, considered an illness and deviating from what a good citizen and worker should have been. However, society appears to be moving forward, creating safe spaces for LGBTQI people where, for instance, same-sex partners are part of everyday life. A few of the interviewees and participants to the focus groups create their own ‘little space’ [FG1] where they decide to come out and connect in a more meaningful way with people in their workplaces. This means running ‘risks’ in their representation at work and compartmentalising their social spaces. It means to simultaneously feel to share themselves in certain spaces and being excluded and segregated in other. In this regard, R7 argues that the mistrust towards the accounting workplace leads to an occasional reluctance to share a part of their identity:

Some people I know, even at my work, there are people that are, I wouldn't say openly gay, but they're obviously gay, but you don't talk to them about it. You respect that at work. So there's this particular colleague, he is obviously gay, but you never talk to him about it because I think he just
wants to keep work and personal separate. But then outside of work if we catch up for a drink, he will openly talk about a partner, or like we know he's got a partner, same sex partner, but it's almost like you've got to respect that. You keep that outside of work. So you can't force people to come out, but I think it's about creating an environment to allow them to know that it's okay and it's safe [R7].

The adaptation of behaviours to the accounting work environment concerns not only explicit mentioning of sexuality and gender but also one’s implicit actions. The topics discussed and the language used tend to be filtered in the corporate environment. However, this silence has both social and economic consequences. Accounting firms may overlook existing socio-cultural issues and areas which are an inherent part of their activities, but also of their clients. The following quotation is from a gay man discussing the difference in language between work and personal life, but still noticing underlying similarities in how he manifests himself:

*For an accounting organisation, for example, there's always going to be an element of personality that will come into it. For example, like clashes in personality, behavioural psychology, etcetera. Multiple interactions within that sphere will be different and less regimented than something personal. So, for example, the language I might use with my friends, etcetera, will be a lot more flamboyant, a lot more easy, relaxed, and not as calculated as it would be in an organisational sense. So I think they manifest themselves differently, but there's still that element of my expression coming through [R13]*

Accounting appears to lag behind some other similar conservative professions, such as law. Whereas it appears having undertaken a constructive path towards diversity, it is still preserving a conservative culture. The reasons for such delay appears mostly connected to the intrinsic nature of accounting. Compliance and reproduction of procedures consolidated over time often lead members of the profession to avoid challenging any norm, including diversity aspects in the workplace.

*So I think law and accounting are probably similar in that respect where they're both traditionally seen as old school traditional prestigious industries. But then you look at where the law firms have gone with the LGBTQI stuff, they're doing all these different things. The fact that they're being all proud in gay if you wanna call it, that hasn't changed that image of the industry, but it's changed in the sense that they're doing something that they haven't done before. So I think accounting's probably going down that path as well. So hopefully, maybe in the next what, one to three years maybe we'll see a lot more space and hopefully they'll go down that similar path to where legal profession kind of gone [R7].*

Key to today’s Australian accounting firms’ communication is the need to ‘bring one’s authentic self with them to work’ (Egan, 2018; McGuigan & Ghio, 2018). The approach of accounting firms to diversity is extremely diversified and it does not necessarily follow a distinction based on Big4 vs non-Big4 firms. Whereas large firms often have the most advanced diversity policies, these are not necessarily reflected in the organisational environment. The opening of LGBTQI networks creates the opportunity to start conversations and break silos spaces, including gender and sexual orientation, cultural background and age:

*When I first saw that invite come through for the Pride in Accounting, I was like, ‘I need to be here.’ Like, just to see what it's all about. I couldn't believe... Going back to my perception of what accounting is, I didn't think that a CPA would ever go down that path, at all. So I thought, ‘Wow.’*
In order to make at least the first move. I would never thought that I would see this happen in the accounting profession in my life.' After that event in Sydney, I was quite surprised by the big Asian turnout too. I was quite surprised also by the mixed age groups. Given it was a pride event, I thought it would be more like Caucasian. So, I was quite, I guess, pleasantly surprised by the turnout. Just from a cultural perspective, as well. [R6]

Nonetheless, scepticism about these approaches to diversity by accounting firms pervades among interviewees. Reflecting on these communication initiatives, LGBTQI accountants expect that such statements go further and be embodied in the fundamental values of the organisation. They question the real underlying motivations, such as real commitment to a change or simply to pursue increased market opportunities as R4 and R20 describe:

It's money, money, money, money. When these people say, ‘Diversity,’ they really care about money. If diversity brings money, they like diversity. They really don't care, they don't care really about most LGBT, or women, or nothing. If my customers are women, they like women there, because they want money. It's money, it's no value, whatever. It's money first thing [R4].

If you are authentic at work, you are not constrained by barriers. But I don't like the way it is communicated. It would be good if everyone would be more authentic at work. More diversity. I am not sure that organisations want to have all people being authentic at work. Because if you show up as Karen From Finance [an Australian-based drag queen], you would not be perceived as appropriate. You would not fit with the conservative environment. Middle-age white straight males are the gate-keepers of the conservative environment. They are the oppressors [R20]

LGBTQI accountants indeed are aware of discrepancies between communication and workplace experiences. In general, accounting firms, especially the large ones, progressively condemn homophobic actions. However, the structure of accounting firms based on a team managed by a partner/senior manager still creates spaces for occasional homophobic behaviours which then have severe repercussions on the wellbeing of the person and on their performance. In the previous quote, R20 identifies the ‘white straight males’ as the perpetrators of the conservative environment in accounting spaces. R18 has a very clear picture of the difficulties experienced in relating to a homophobic executive:

I've been in teams where I've not been allowed to be my best self. Where one particular executive was overtly homophobic, and I was able to see the way she treated other male staff members who weren't part of the rainbow family. That was starkly different than the way she treated me and I knew, and I felt... I couldn't be my best self. That very much diminished my ability to work creatively because it impacted my self-identity, my self-esteem, my self-worth, all of those core values and core beliefs. In a sense, I felt I was going to work to do the bare minimum to leave. That quite undermined how effectively I could do my job [R18].

The potential mistrust often cumulates multiple cultural expectations as individuals are not confined in one specific ‘category’. This means that a person may potentially need to overcome multiple biases concerning their sexuality, gender, and cultural background. In this light, R9 highlights the constant challenges she faces as a proud lesbian woman with an ethnic background in being seriously considered. Nonetheless, she is strongly motivated to keep learning and rethinking accounting.
And I don't do this accounting or do this job to please people and to earn money. I am doing this because I want to learn it. I want to have my own business or I want to do business. I want to help people. I really think that it's very hard for a woman to do and to come to an industry where it's like accounting or finance or any industry. These are the kind of industries where it's very male-dominated. So that's why I don't just do what others do because that's where you don't learn anything. You just become a puppet. You just end up in a maybe six-figure salary or five-figure salary. I don't care. [R9]

Indeed, whilst organisational policies and corporate web communication are often at the centre of research and organisational interests, these do not necessarily reflect the organisational culture and the implications for accountants non-conforming with the traditional accounting firms’ value-system. The pressure to conform with others’ expectations generally limits LGBTQI accountants ability to express themselves. This does not happen only when people are closeted about their gender and/or sexuality, but also the possibility to talk more freely about their interests and their communities:

For me, if I conform like everybody else, I'm not happy. I don't feel like I'm expressing myself in the way that I want to [R5].

LGBTQI accountants progressively search for environments further enhancing their personalities. As such, they can further express their uniqueness, especially in terms of creativity. Changes in careers are therefore motivated not only by professional growth or monetary rewards but also for a search to an environment with shared values. R13 and R18 are two examples of changes in careers in accounting aiming to find an environment better aligned with their individual values:

I've been in the corporate world for nearly eight years. And when you first come into it, you tend to follow the status quo and follow what other people have done. Where things differentiate is when you find that that process may be inefficient for yourself and I think it's understanding yourself and knowing it's the most beneficial process for you and then trying to change that and adopt an approach that does benefit. [R13]

Sure I might not have a stellar career climbing the corporate ladder, but maybe I'll learn something more along the way than just making money for me and other people. And that became a lot more important than making a lot of money or buying a house or fitting into a little narrow-minded box. So, I think having that different perspective has helped me be more creative, and I take a lot more risks and career choices. I'm very picky where I want to work, and why I want to work there. So I think that being part of the LGBTQI community has helped me step out of that box, and actually genuinely think about what I want to do, and how I want to do it, and where I want to do it, and with who I want to do it [R18]

R1 started working in a large accounting firm for the common reasons of prestige and career potential. However, despite extensive effort and the building of rapport, senior managers remained reluctant towards his appearance and lifestyle, substantially impairing his ability to perform. The selection of the current employment was fundamentally based on diverse culture and organisational values, with positive repercussions on his commitment to work:
So I think for me where I work now, I can be much more or myself and I can bring much more of myself to the workplace because there is that commonality between my own beliefs and expressions and then what I do in the workplace [R1]

The change of workplace is also often accompanied by an upfront disclosure of their sexuality. It almost appears that the ‘fresh’ start is accompanied with a coming out at an early stage, primarily in the job application or during the interviews. Carrying the baggage of negative past experiences leads to becoming an advocate for their conditions, even if it requires to ‘educate’ the colleagues on matters that are not necessarily pertinent with the accounting technique, such as the use of language or the fear of the ‘different’. In this regard, R22 fully recognises that being the only trans person in her firm requires additional efforts from both parties to develop a trustful relationship:

I don't feel fearful because this is what I was hired for. This is how I am. I told them that this is how I'm going to be. I'm going to be truthful. I'm going to be real. This is how I want to work in a team that is communicative, trusting, where I can bring my thoughts without judgements to my partners, to my managers. And I joined a team with everyone knowing that I was trans before they even met me. I went in, ‘I want this to be a fully-trusting relationship. I don't want to have to fear you and I don't want you to fear me. If you have any questions about me, anything you want to know. Even if it's the wrong thing to ask, I'll tell you. Just be truthful and real with each other.’ I recognise that I'm from a unique position compared to most people. I uniquely hold the position of being the only openly trans person in this accounting firm. [R22]

When looking at other people as role models, interviewees find that being someone who thinks differently can also be valued and appreciated by others. Interviewees often appreciate leadership figures who care about people, but also people who are able to see the world in a non-conforming way. As R12 affirms, leaders need to embrace a multi-faceted world and they need to be relatable, with the result of a more human and creative view of accounting leadership.

Maybe it needs someone more colourful. Maybe. I think, and this is a rash generalisation, but just that more personable element for me is quite an important part of someone that would be a good leader. Maybe it's that minority thing, but open to more rather than being closed and very focused on a particular area [R12]

Interestingly, in the absence of role models, a few LGBTQI accountants remark that they are willing to step in and disrupt the current norms. This comes with the risk of perpetuating the idea of being different and potential mistrust from their colleagues as well as challenging traditions and beliefs in workplaces. Nonetheless, this may create that safe space for people to break conversations and feel comfortable at work. Actions implemented included a careful use of language, for instance the use of pronouns or of the term ‘partner’, the dressing code, informal chats about Drag Queen shows such as RuPaul’s Drag Race or posting partners’ pictures on the corporate intranet. As two focus group participants clearly state, it is sometimes necessary to set the example to disrupt the long-standing norms within the accounting profession:

You know, so I've spoken to a lot of older male accountants that said they had lessons in how to build trust with clients, i.e., wear a black suit and a white shirt. Because that is anything more exciting than that, and it's, ‘Ooh, we might not trust you’. I mean, I understand where it comes from, but I just don't understand why I need to wear a black suit and a white shirt to do my job properly.
I should be able to wear whatever I want it and still do like my job, you know? So already, I've started wearing chinos on days that are not Friday. I get people staring at me, but I'm like, ‘That's all right. I'm in the post-it note team, I get to do whatever the fuck I want.’ But I think as I get more senior, I would be happy to do that and lead by example. People are, again, close minded to realize that it doesn't matter what you wear or what you look like [FG3].

Then when I posted a photo asking everyone to enrol to the YES vote of me and my boyfriend on our intranet. I got a call, by lunchtime, asking me to take it down. I called the head of our Pride corporate network, and I said, ‘I don't know what to do. I'm really conflicted because I don't want to take it down.’ And he said, ‘What's our slogan?’ And I said, ‘Making the uncomfortable comfortable.’ He's like, ‘Right, so leave it the fuck there. If they're not uncomfortable with it, they can work somewhere else.’ He's like, ‘If I had $1 for every time I had to look at some pictures of male and female bride at a wedding, you know like, kissing on their wedding day.’ Like, just because they're heterosexual. Anyway. [FG2]

6. Discussion

6.1 Queer Spaces in the Accounting Profession

The conceived space is traditionally the dominant one in accounting firms because it represents the mode of production which causes the lived space to become dominated. However, many LGBTQI accountants have shown an imagination that constantly tries to change this. An awareness by LGBTQI accountants of the complexity associated with space, coming up against social structures associated with gender and sexuality and the structural barriers faced within accounting firms, enables a stronger understanding of the relations between structure and agency. This heightened awareness that LGBTQI accountants exhibit within the boundaries of accounting firms challenges fundamental elements of accounting as it becomes apparent accounting workplaces are reluctant to adapt to societal and cultural changes. In this light, the majority of the LGBTQI accountants interviewed exhibit an openness towards change. The unravelling of queer spaces in a non-normative way in the accounting profession thus represents a liberating position. These findings resonate with Lefebvre’s idea that social change can happen only through the production of a changing space (Gottdiener, 1993). We, therefore, observe the need for a more holistic understanding of the everyday in which the development of lived space, space for purposes not specifically concerned with the production of capital, rather than the reproduction of the relations of capital is as essential as conceived space.

Whilst past research in accounting predominantly focuses on the inclusion and integration of LGBTQI peoples, this research queers such a premise, instead focussing its attention on uncovering LGBTQI accountants’ worldviews. The LGBTQI accountants’ interviewed demonstrate agency, thus revealing the presence of queer spaces within the accounting profession. This echoes Lefebvre’s theoretical positioning of space avoiding reductionism that usually results in static contrasts and instead adopts an interconnected ‘triplicite’. Building on this, we can instantly remove static oppositions or dualisms, adding a fluid dimension to social processes (Gottdiener, 1993).

Such fluidity appears key when investigating the LGBTQI accountants’ worldviews and their role in the production of social spaces in accounting. Whereas prior studies mostly focused on the separation of spaces between work and personal life for LGBTQI accountants, our empirics unravel
the emergence of a fragmented space within the accounting profession. Space formally outside the accounting workplace plays an important role, given professionals live and operate in a socially constructed environment. Indeed, such spaces and views shaped outside one’s workplace assist to inform professional ways of thinking, in turn playing a role back in the conceived, lived, and perceived workplace. Most LGBTQI account participants were generally aware of such spacial interactions, where operating across spaces is often personal and ambiguous. This is noted most prominently in references to sexuality and gender. Interestingly, queer spaces, explicitly identified by LGBTQI participants, and the interaction that occurs within and across them are seen as highly fluid. This fluidity transcends the personal and work contexts, where cross-fertilization results in connexion and discrepancy, simultaneously. This may lead to the creation of their own spaces, which ultimately may collide with the conceived reductionist analytical logics of accounting.

Most LGBTQI participants’ place importance on experimenting within queer spaces as evidenced in the arts through drag queen personas or the public act of cruising. Experimentation is a well-developed concept and of historical importance within queer culture. The importance of experimenting can often be perceived outside the queer community as deviant, risk-taking behaviour unpalatable to predominant heteronormativity. Espinoza (2019) shows this in relation to ‘cruising’, an entrenched part of queer history. The very act of cruising challenges traditional societal views rubbing up against heteronormative power, hierarchy and structures designed to oppress and dominate. Ironically, in such an anonymous space, power, dominance and control subside to an equal exchange between strangers where such an ‘exchange would not go through exchange value, commerce and profit’ (Lefebvre, 1991) (p. 147).

Whilst this tension can result in hiding, retaliation and/or assimilation in the lived space, it can equally provide a proactive action of reclaiming conceived space and searching for that which is uncomfortable. In fact, a few LGBTQI accountants seem to relish in this uncomfortableness where they felt that exposing oneself to experimentation opens one’s mind to new ideas and ways of thinking. Not only do they actively search out the unexplored and therefore uncomfortable space, they learn to manage that level of uncomfortableness to the point it becomes their raison d’être. This is of particular interest to accounting firms looking to enhance accounting’s relevance through diversity within today’s complex and rapidly changing business environment.

This proaction can subsequently manifest in many LGBTQI accountants progressive search for conceived spaces that further enhance their own personalities. In this context, accounting career progression appears not always to be motivated by the more traditional hierarchical structural progression and monetary incentives, but by conceived spaces that are culturally vibrant, creative and with shared value alignment. Lefebvre (1996) argues that the satisfaction of social spacial exists outside those spaces designed and planned for overtly commercial purposes, ‘The human being has the need to accumulate energies and to spend them, even waste them in play. … This refers to the need for creative activity, for the oeuvre (not only of products and consumable material goods), of the need for information, symbolism, the imaginary and play. Through these specified needs lives and survives a fundamental design of which play, sexuality, physical activities such as sport, creative activity, art and knowledge are particular expressions and moments, which can more or less overcome the fragmentary division of tasks’ (p. 147).

The materialisation of queer spaces in the accounting profession creates the opportunity for their reproduction. Visible queer professionals may thus represent a medium to affect social relations and
dialectic engagement. These visible queer professionals, for instance through LGBTQI professional networks, events, client activities etcetera, provide a non-normative space that differs from the heterocentric view of the accounting profession and are essential to the maintenance of liberating space. This may support accounting firms to maintain their innovative features and the assimilation with hegemonic heteronormative views which are increasingly losing predominance in Western society due to regulatory and cultural changes (Cox, Navarro-Rivera, & Jones, 2014).

6.2 Accounting as a Lived Experience for LGBTQI Accountants

The exploration of LGBTQI accountants’ worldviews in the accounting ecology sheds light on the role of the human gaze in accounting. Prior studies on LGBTQI accountants have only been analysed within the context of their work activities, without examining the impact accounting has on their lived experience. Consistent with the Lefebvre (1991) idea that humans produce social space in addition to social relations, LGBTQI accountants appear to be redefining their boundaries of accounting workplaces. Comfort and uncomfortable spaces appear connected to the presence of constraints/barriers unique to LGBTQI accountants.

Life experiences, such as the continuous coming out to accounting colleagues, clients and business professionals, and societal expectations of reproducing traditional forms of family structures, appear to be reinforcing resilience and willingness to fight the current social structures amongst queer accountants. Lefebvre discusses how the advance of capitalist structures, something currently at the heart of the accounting profession, can impose abstract space on others, the quantified space (Gottdiener, 1993). However, the social space, the more qualitative aspect of space, fails to be dominated by this movement. Lefebvre argues instead that, ‘it re-emerges when the ‘spaces of consumption’ become the ‘consumption of space’’ (1991, p. 352). The imposition of abstract space can occur when ‘capitalism transforms the circulation of commodities for people into the circulation of people through commodified places’ (Gottdiener, 1993) (p. 133) and this draws significant caution to the insistent development of inclusion policies within accounting firms that are formed out of heteronormative behaviours. We can witness a rebellion amongst several LGBTQI accountants interviewed, manifesting itself both in the appearance, for instance with clothing and associated forms of representation, as well as in the behaviours, for instance by disputing procedural mechanisms and the changing of careers dictated by the diversity culture.

Interestingly, a few LGBTQI accountants interviewed appear to paradoxically appreciate the sense of surety inherent to accounting. The presence of guidelines and established customs in the practices creates a sense of certainty which often is missing outside the workplace. Indeed, LGBTQI accountant participants deliberately choose to work in accounting firms. This is mostly motivated by the need to have a reference point in which to achieve. As societal expectations concerning LGBTQI are still blurred and difficult to relate to, accounting represents a space where they can measure themselves. This finding also resonates with Lefebvre’s idea of social space suggesting actions to individuals (Gottdiener, 1993). Moreover, the sense of comfort provided by the conceived space in accounting appears convoluted and intertwined to the search for uncomfortable dictated by the passion for change. Such paradox is the result of the fact that many LGBTQI accountants move across the lived, conceived and perceived spaces. These three spaces are not necessarily coherent, they interpenetrate one another, and their relationships are never either simple or stable, especially in the absence of favourable circumstances.
The opening of dialogue between marginalised groups and the more formalised accounting structures is of critical importance. Many LGBTQI accountants bring to accounting firms an understanding of the social construction of culture and identity. Their personal experiences have not only induced resilience but also empathy and humanness in their lived spaces. They often appear aware of how their culture opens, connects with and/or reacts to the predominant masculine and hierarchical culture of accounting and accounting firms. Through an open dialogue to sexuality and cultural identification there is significant potential for more meaningful conversations to occur between LGBTQI accountants’ and the longstanding gatekeepers of the heteronormative dimension in accounting firms, which are often identified in male senior white partners.

The majority of the interviewees tend to argue that diversity and inclusion in accounting firms cannot be about the assimilation of LGBTQI peoples with the heteronormative structural norms currently associated with accounting. This requires an active opening up and connection on behalf of accounting firms that are only achieved through safe, open dialogue that aims to reach one another by a meeting in the middle. For this to occur, accounting firms will need to equally ‘come out’ to arrive at a shared understanding by opening up spaces for non-heteronormative views. They would thus embrace queer spaces from the standing point of queer peoples. This may lead to queering the conceived spaces in accounting firms and ultimately disrupting the persistent remaining heteronormative perceived spaces. We also note that the views of those few LGBTQI accountants privileging a more inclusive approach in the heteronormative space tend to emphasise that search for comfort and compliance that more broadly the accounting profession provides. This also mirrors the fluidity among space and the need for part of the LGBTQI community to identify lived spaces as a partial adaptation of conceived space.

Our study has practical implications in terms of the sociology of professions. Our findings support accounting organisations to incorporate the challenges of the current fast-changing economy and society as we identify sources for breaking the siloed mentality and culture, emphasising the fluidity of space creation. By providing LGBTQI accountants agency, this research challenges the current ‘mainstream’ idea of considering LGBTQI only as a stigmatized social identity in professional environments (Link & Phelan, 2001; Stenger & Roulet, 2018). Empowering queer voices may ultimately lead to more creative and holistic thinking. Our empirics show that diversity in the accounting profession can contribute to the discovery of new perspectives or ways of seeing activities and business opportunities. This is also of particular relevance to other professions, such as law, medicine and engineering, usually considered highly normative and with an apparent heteronormative dominance.

By exploring LGBTQI accountants’ views and beginning to uncover queer spaces within accounting firms, this study evidences a resilient, adaptable, highly empathetic community of accountants where some of their unique experiences can assist accounting firms to gain novel perspectives. It further highlights the positive implications of diversity in accounting workplaces and the need to overcome the well-documented notion of heteronormativity in accounting (Haynes, 2017; Rumens, 2016). This is important as a diverse culture within accounting firms is increasingly being required to ensure they maintain the necessary enterprising capabilities to find relevance within the professions of the future.

The use of Lefebvre’s theoretical positioning of space provides evidence about LGBTQI social space relation and process as fluid, non-conforming and adaptable to social pressures and structures.
By beginning to uncover such queer spaces in accounting firms, this research highlights the need for caution in blindly adopting the reductionist views presented in many accounting firms’ diversity and inclusion policies. Institutional policies designed of heterocentric inclusion of LGBTQI accountants are often ineffective when the space in which they are trying to guide is fluid, unstable and forever changing. Accounting firms should look to avoid such reductionism and rather creating more meaningful forms of dialogue between multiple minority groups and the more formal structured processes that exist.

A limitation of this study is the focus on accountants working in urban areas. Future research could explore the potential impact of rural contexts in the ways LGBTQI accountants’ perspectives shape and are shaped by accounting. It is possible that a general tendency to a more conservative approach would result in being less responsive to societal changes. However, the stronger personal human connections and relations coupled with the average smaller size of the accounting workplace may reduce bureaucratic processes and dominant structures more commonly associated with large accounting firms based in urban areas. It is likely that this could impact on making human connections stronger and more accepting across diverse cultures and minority groups. Whilst this study has implemented rigour in obtaining a diverse data set that represents multiple genders, diverse sexualities and a range of ages and experience, it nonetheless focusses on a single geographic location. Further research that uncovers the LGBTQI accountants’ worldviews across multiple countries, cultures, jurisdictions and individual backgrounds would enable the further uncovering of queer spaces and deeper insights into their worldviews. These represent fruitful areas for further investigation.
Table 1: Description of participants to the study

| Type            | Respondent     | Self-identifying as | Cultural background | Linguistic background | Age group | Duration (h: min: sec) | No. of Pages |
|-----------------|----------------|---------------------|---------------------|-----------------------|-----------|------------------------|--------------|
| **Interviews (twenty-six)** |                |                     |                     |                       |           |                        |              |
| R1              | Pansexual      | Australian          | Anglophone          |                       | 25-34     | 1:34:13                | 29           |
| R2              | Gay            | Australian          | Anglophone          |                       | 45-54     | 0:44:25                | 14           |
| R3              | Lesbian        | Asian               | Non-Anglophone      |                       | 25-34     | 0:58:57                | 15           |
| R4              | Gay            | American            | Non-Anglophone      |                       | 45-54     | 1:26:47                | 26           |
| R5              | Gay            | Australian          | Anglophone          |                       | 25-34     | 0:57:31                | 15           |
| R6              | Gay            | Indigenous          | Anglophone          |                       | 35-44     | 0:43:01                | 17           |
| R7              | Gay            | Asian               | Non-Anglophone      |                       | 25-34     | 1:00:08                | 22           |
| R8              | Gay            | Australian          | Anglophone          |                       | 25-34     | 1:00:50                | 14           |
| R9              | Lesbian        | Asian               | Anglophone          |                       | 18-24     | 1:39:25                | 30           |
| R10             | Gay            | Australian          | English             |                       | 35-44     | 1:22:41                | 26           |
| R11             | Gay            | European            | English             |                       | 45-54     | 1:17:32                | 21           |
| R12             | Gay            | Australian          | Anglophone          |                       | 55-64     | 0:47:47                | 15           |
| R13             | Gay            | Australian          | Anglophone          |                       | 25-34     | 1:00:17                | 16           |
| R14             | Bisexual       | Australian          | Anglophone          |                       | 18-24     | 0:56:36                | 22           |
| R15             | Gay            | Australian          | Anglophone          |                       | 25-34     | 2:09:06                | 37           |
| R16             | Bisexual       | Australian          | Anglophone          |                       | 25-34     | 1:06:29                | 16           |
| R17             | Gay            | American            | Non-Anglophone      |                       | 45-54     | 1:16:14                | 17           |
| R18             | Gay            | Australian          | Anglophone          |                       | 25-34     | 1:26:36                | 25           |
| R19             | Lesbian        | Asian               | Non-Anglophone      |                       | 35-44     | 1:56:52                | 28           |
| R20             | Bisexual       | Australian          | Anglophone          |                       | 45-54     | 0:54:16                | 17           |
| R21             | Gay            | Australian          | Anglophone          |                       | 25-34     | 0:52:53                | 15           |
| R22             | Trans woman    | Asian               | Non-Anglophone      |                       | 18-24     | 1:23:58                | 33           |
| R23             | Gay            | Australian          | Anglophone          |                       | 45-54     | 0:55:55                | 18           |
| R24             | Gay            | Asian               | Non-Anglophone      |                       | 35-44     | 0:58:11                | 18           |
| R25             | Lesbian        | Asian               | Non-Anglophone      |                       | 25-34     | 0:57:45                | 14           |
| R26             | Gay            | Asian               | Non-Anglophone      |                       | 18-24     | 0:46:18                | 12           |
| **Total**       |                |                     |                     |                       |           |                        |              |
| **Focus Groups (three)** |                |                     |                     |                       |           |                        |              |
| FG1             |                |                     |                     |                       |           | 1:54:32                | 42           |
| FG2             |                |                     |                     |                       |           | 2:05:49                | 47           |
| FG3             |                |                     |                     |                       |           | 2:01:19                | 44           |
| **Total**       |                |                     |                     |                       |           | 6:01:40                | 133          |
| **Workshops (five)** |                |                     |                     |                       |           |                        |              |

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Table 2: Coding scheme for LGBTQI accountants spaces

| Theme               | Second-level code                                      |
|---------------------|--------------------------------------------------------|
| Life experiences    | Marriage equality                                      |
|                     | ‘Ideal’ vs ‘reality’                                   |
|                     | Conforming (or not)                                    |
|                     | Attitude towards change                                |
|                     | Mistakes/failures                                      |
| Accounting (in)tolerance | Compartmentalization/silos                           |
|                     | Creative accounting                                    |
|                     | Uncomfortable                                          |
|                     | comfortable                                           |
|                     | Accounting creating order                              |
| Space interactions  | Intersectionality                                      |
|                     | Boundaries and constraints                             |
|                     | Space (safe) environment                               |
Figure 1. Photodocumentation of a LGBTQI accountant’s views of creativity

Reproduction of the pictures text content (clockwise starting from top left picture)

**Picture 1 (top left)**
- Finding your community
- Visibility
- Journey

Creativity is about ‘journey’
In this age, it is about making sense of new discoveries about myself – where my place is in the world. It’s also about finding people in a community where I feel a sense of belonging.

**Picture 2 (top right)**
- Observing
- Story telling
- sharing
- making a connection between ourselves and surrounding with others
Creativity is about connecting different ideas to create something new or to solve a problem. By observing our surrounding, making connection with them, we allow our brain to connect different ideas and form a new pattern of thinking.

**Picture 3 (bottom right)**
- Resilience
- Getting out of your comfort zone

We need to get out of our comfort zone to be able to challenge status quo and traditional ways of thinking/doing things. Yet, we need to demonstrate that there is a new/better approach, but the first step to take is to challenge ourselves and our way of thinking and exploring the unknown territories.

**Picture 4 (bottom left)**
- Bring authentic
- Understanding others
- Human connections

To facilitate creativity, we need to be able to relate to theirs by understanding what they are, what they need, how they think. By making ourselves relatable, we can build connections and trust to communicate our ideas/thoughts.
Figure 2. Photographic storyboard of LGBTQI accountants’ views of creativity
Figure 3. LGBTQI accountants’ views of organisational innovation. This figure is an electronic reproduction of a focus group exercise (FG1). LGBTQI accountants described on post-it notes what organisational innovation looks like to them.
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