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Pride against Prejudice?

The stakes of concealment and disclosure of a stigmatized identity for gay and lesbian auditors

Sebastien Stenger
Institut Supérieur de Gestion (ISG), France

Thomas J. Roulet
(corresponding author)
King's College, London
150 Stamford St, London, SE19NH
Thomas.roulet@kcl.ac.uk

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ABSTRACT

How do individuals choose to conceal a stigmatized attribute and what are the consequences of such choice? We answer this question by looking at how gay and lesbian employees make sense of their homosexuality in the highly normative context of audit firms. As a first step, we unveil the subtle pressures exerted on those who possess concealable stigmatized identities. Homosexual auditors engage in partial or full concealment of their sexuality. They live in the fear of being misjudged and casted out of a context in which male values are tantamount. However, the efforts required to conceal create a situation of unrest, which eventually interferes with their social integration at work. We draw on rich ethnographic material in French audit firms, benefitting from the exogenous shock of a gay marriage bill. The study's findings shed new light on audit as a gendered profession and the cost of concealing stigmatized invisible identities.

Keywords: Audit firms, Diversity, Sexuality, Stigma.

Introduction

The notion of stigma has attracted significant scholarly interest since the foundational work of Erving Goffman (1963) but modern organizational contexts and newly affirmed forms of identity have brought about the emergence of new categories of stigma (Link & Phelan, 2001), especially with regard to 'conduct stigma' (Goffman, 1963) or stigma caused by behaviours that transgress perceived and established norms. A number of invisible characteristics such as religious affiliation, sexual orientation or values and beliefs can become sources of stigma and because these attributes are not overtly seen, are in this sense 'concealable' (Jones and King, 2013). Considering the discriminations, status loss and rejection suffered by stigmatized individuals (Link and Phelan, 2001), it is assumed that individuals would prefer to conceal a stigmatized attribute to avoid these negative consequences.

However, Goffman (1963) argued that hiding a potential source of stigma just acts as an expression of defect, and ultimately contributes to further stigmatization. Whether to disclose is not a straightforward, "shall I, shan't I?" decision but rather a collection of more complex processes that are not necessary deliberate (Woods, 1994; Letkemann, 2002). How do individuals decide deliberately or unconsciously, to conceal a stigmatized attribute and how is this path of action affected by their social context? Further research is required to understand not only how individuals conceal or reveal their stigmatized identity but how the process of making this decision, in itself, affects the way individuals interact in the organizational context. We specifically explore the nature of the discomfort that can be generated by concealing stigmatized identites. Thus, our aim is to further unveil the negotiation of concealable stigma in the work context (Jones and King, 2013), and ultimately provide a nuanced view on the ramification of concealing a negatively perceived attribute, in

particular for interpersonal dynamics in the work context. We chose to empirically explore the case of homosexual individuals in the highly normative context of French audit firms.

Although homosexuality has overall become more broadly accepted in modern societies, the heated debate around gay marriage in France in 2013 suggests that the attitudes towards this minority remain disparately sympathetic. In professional settings, and especially in the context of the accounting profession, the integration and acceptance of homosexuality has received limited attention. Previous research has however shown how crucial it was to not only explore gender but also sexuality to understand male-dominated work settings (Wright, 2014). Homosexuality is perceived as deviant in numerous organizational contexts (Anderson, 2002), and heterosexist environments, systems that deprecate non-heterosexual behaviour (Herek, 1993; Waldo, 1999), are particularly conducive to this kind of stigmatization. Audit firms are a male dominated environment in which heterosexuality is the norm (Anderson-Gough, et al. 2005; Kirkham and Loft, 1993). In this context, Grey (1998: 577) postulated the 'exclusion [of homosexuality] from professionalism'. The context of audit firms therefore provides us with an appropriate arena within which to study how individuals make sense of their homosexuality when it is likely to be stigmatized.

To further our understanding of perceptions of, and attitudes towards homosexuality in this context, but also the rationale of auditors who identify as gay and lesbian for concealing their sexuality, we employed a qualitative approach based on an exploratory semi-covert participant observation in one audit firm in Paris and a set of semi-structured interviews with 18 homosexual auditors, and 20 staight ones in the Big 5 audit firms. At the same time as our interviews, the French government was passing a gay marriage bill, which elicited a reaction to homosexuality within organizations and gave us a useful in to discuss this topic with our informants. Paradoxically, while France is usually believed to be a liberal context, both the level of acceptance (77% of positive opinion) and the level of rejection of homosexuality

(22% of negative opinion, above the United-Kingdom, Italy, Germany or Spain) are high.[1] During the demonstration against the gay marriage act, numerous homophobic reactions were observed among the opponents to the bill.

The first part of our empirical investigation unveils how homosexuals feel their sexual orientation is perceived within the firm. How does this perception affect and impair their professional interactions? We focused on the meaning given by our respondents to the perception of their sexuality and how this justifies their behaviors in particular when choosing whether to conceal or disclose their sexual identity. This perception and its interpretation by homosexual auditors do not appear to be the sole determinant in choosing to conceal or disclose their sexual identity, but it is a crucial one. More specifically, what are the elements through which homosexuals feel depreciated? Building on this area of investigation, the second part of our study explores the way homosexual auditors manage and handle the disclosure or the concealment of their sexual identity.

Our work offers multiple contributions. We point out the consequences of male domination in gendered organizations not only for women but also for sexual minorities. Secondly, we contribute theoretically to the emerging literature on the management of an invisible stigma. We look at the cost of hiding an identity that can incur discrimination. Finally, our research informs the sociology of professions and specifically audit firms. Auditing, as a markedly gendered occupation, excludes those who deviate from a normative ideal of masculine 'success' along the lines of other connected dimensions of personal identity, such as sexuality.

Stigma, homosexuality and gendered professions

[1] http://www.pewglobal.org/files/2014/05/Pew-Global-Attitudes-Homosexuality-Report-REVISED-MAY-27-2014.pdf

Stigma relies on the stereotyping of individuals and on negative labelling of adversely perceived attributes, characteristics, or identities (Link and Phelan, 2001; Letkemann, 2002; Nath, 2011). These individuals are socially discredited because they do not conform to what is accepted as normal by the rest of the society (Goffman, 1963). Stigma causes people surrounding stigmatized individuals to cognitively adapt to avoid them (Kurzban and Leary, 2001) making the stigmatized individuals' social network shrink (Carter and Feld, 2004). Discrimination and status loss are the direct consequences of stigma (Link and Phelan, 2001). In addition, stigmatization is a self-reinforcing process: the more stigmatized individuals feel excluded, the more they may come to believe themselves in the inferiority of their social identity (Goffman, 1963). This has important repercussion on careers in professional occupations where evaluation partly relies on subjective accounts, and selection and advancement themselves depend upon those evaluations. Considering these negative consequences, concealing a stigma may appear as preferable. In this study, we challenge this assumption and explore the cost of concealing a stigmatized identity.

Studies on stigma have looked at a wide range of perceived 'deviances' such as national origins (Nath, 2011), body modification (Timming, 2015), or sexual orientation (Anderson, 2002). Some of those attributes cannot be seen (Jones and King, 2013) and individuals can manage those invisible social identities in the workplace by engaging in concealment strategies (Woods, 1994). But even in those cases, the existence of stigma alone triggers a perception among minorities that they will be misjudged on their behaviour and performance because of potential stereotyping (Beatty, 2011). Goffman (1963) stressed the adverse consequences of concealing a negative characteristic: living under a false identity might backlash when the truth blurts out, and concealing then appears as the evidence that stigma is justified (Letkemann, 2002). Indeed, this 'defensive response' is a 'direct expression

of [the individual's] defect' and 'hence a justification of the way we treat him' (Goffman, 1963: 6).

This study extends research on a stigmatized 'category' extensively featured in Goffman's work, namely homosexuality. While the legislative framework has made significant progress to fight discrimination based on sexual orientation (Colgan & McKearney, 2012), homosexuality remains a stigmatized social identity in some professional contexts (Link & Phelan, 2001). In particular, Pringle (2008) has stressed the interreletadness of the questions of gender and sexuality: contexts can be "gendered" and this may naturally lead to the exclusion of some forms of sexuality. While "heteronormative" environments favour heterosexuality as a norm (Ward & Schneider, 2009) and can hamper homosexuals' interpersonal relationships (Rumens, 2008), "heterosexist" work contexts rely on the conscious or inconscious idea that heterosexuality is superior (Waldo, 1993). Heterosexist environments such as the military (Herek, 1993) or athlethism (Anderson, 2002) are more propitious to the stigmatization of sexual minorities. In such contexts, virile attributes are prejudicially attached to this occupation and homosexuality is perceived to be at odds with virility (Herek et al. 1996). Emphasis on masculinity generates "sexuality regulation" (Ward & Schneider, 2009:437) or the need to conceal or disguise one's sexuality when considered as diverging from the norm. In the meantime, at the organizational level, gay and lesbian workers, because they are not necessarily out in the work place, are a silent and invisible minority (Colgan & McKearney, 2012). In contexts where virility is a key element of the performance rethoric, homosexuality can be both silenced (individuals refuse to talk about it) and also discredited (by being presented as an obstacle to individual performance) (Anderson, 2002; Rumens, 2008).

In terms of work context, our study focuses on audit firms. Previous research has shown the existence of a specific "habitus" and mind-set in the field of audit (Spence &

Carter, 2014), as it is ruled by a set of well-entrenched dispositions (Bourdieu & Wacquant, 1992). This habitus in particular relies on the gendered social identity of auditors (Anderson-Gough, et al. 2005; Kirkham and Loft, 1993). Anderson-Gough et al. (2005) showed how the masculine identity acts as a pillar of auditors' social interactions and relies on deeply sexist attitudes: women can be excluded from conversations with demeaning comments, targeted by sexist stereotyping and more often blocked in their career progression (Dambrin & Lambert, 2008). The main causes of such discrimination are the fact that the auditor's work is defined with masculine values, and the "prevailing model of success" is inspired by virile stereotypes (Kumra & Vinnicombe, 2008: 66).

Masculinity brings antagonism between sexuality and professionalization to the fore in the auditing context (Grey, 1998). Because gay and lesbian auditors precisely differ by their sexuality, they diverge from the idealized male auditor, and they might face more challenges when building interpersonal relationships at work (Rumens, 2008). Considering that one of the key determinants of career progression in audit firms is work socialization, because it is conducive of positive evaluation (Fogarty, 1992; Grey, 1998), homosexual identities in an audit firm can create a social discomfort that will negatively impact their career prospects. In a context where masculinity is overvalued, individuals tend to engage in overcompensation and extreme demonstrations of virility when facing threats to their masculinity, one of which is being confronted with homosexuality (Willer, et al. 2013). In heterosexist environments, heterosexual individuals do not hesitate to state their sexual orientation, while gay and lesbian individuals are perceived as revealing intimate and inappropriate information when they do the same (Herek, et al. 1996). Previous research has shown that an emphasis on male values in the workplace creates some sort of impunity with regards to sexual harassment (Quinn, 2002). The "performative requirements of masculinity" emerge as the virility attributes and male domination can be threatened by alternative

sexualities. Sexual harassment is a typical exercise of power (Wilson & Thompson, 2001) and as such can be used as an instrument of male domination not only against women but also against sexual minorities.

When a stigmatized social identity is unseen, there is a continuum between fully revealing and fully concealing one's identity (Jones and King, 2013). For gay and lesbian auditors there is a multitude of realities between fully exposing their difference and staying 'in the closet' (Rumens, 2008). There are various and potentially mixed implications at both ends of the continuum. Hiding a sexual identity might be said to involve paying close attention to one's own behaviours and interactions in a way that others do not have to (Goffman, 1963). This can create a situation of social unrest in which individuals who choose to conceal their homosexuality have to be constantly on the alert. For gay and lesbian auditors, what are the difficulties and challenges of living under a false identity?

Research methods

The study employed an ethnographical approach based on a partially undercover exploratory participant observation and a set of semi-structured interviews with auditors identifying as homosexual. In France, there are five major audit firms that dominate the market (hereafter denoted as firms A, B, C, D and E). Four of those five firms are also world leaders at the global level but there might be some idiosyncrasies specific to French culture, which makes the situation probably only partly generalizable (Spence, et al 2015). The Big 4 all have around 200 000 employees worldwide but between 4 000 and 8 000 in France. The fifth audit firm has around 40 000 employees worldwide and 2 700 employees in France. According to their sustainability reports, those firms all employ roughly 50 % of women overall and at the entry level in audit but usually less than 20 % at the partner level. Those

figures confirm the gendered nature of audit firms (Kirkham & Loft, 2013). In terms of timeline, the participant observation was carried out during the first half of 2011 and provided us with the initial thoughts and experiences regarding the issues we decided to further investigate. Colgan & Wright (2011) show how equal treatment towards sexual minorities in the workplace is contingent upon the regulatory policy at national levels and the evolution of the industry: we took the opportunity of a society wide debate on gay marriage in France to move to the second step of our data collection and conducted semi-structured interviews in the first half of 2013.

Exploratory semi-covert participant observation

The first part of our empirical exploration is based on participant observation in one of the major established audit firms in Paris. The objective of this exploratory phase was to obtain preliminary insights and lived experience of the working lives of sexual minorities to guide the second phase of data collection. One of the authors was himself recruited as an assistant auditor to one of the five firms for four months. Participant observation relies on full immersion of the researcher, which involves participation in the daily activities and interaction with the setting (Morales and Lambert, 2013). Comparing situations and identifying patterns are central mechanisms in qualitative research (Glaser and Strauss, 1967), and the data collected during this observation was aimed at offering us a preliminary account of the treatment of sexual minorities in the audit context and giving us clues to conduct the interviews rather than concrete data.

Any form of participant observation relies on some form of deception considering that no research context enables observees to provide their full consent (Leo, 1996). Observations are thus placed on a continuum between fully overt and fully covert (Roulet, Gill & Stenger,

2016). The participant observation on which this study builds up is right in the middle of this continuum as it was semi-covert: no mention was made of the investigator's research motivations to his co-workers, although the Human Resource Manager and the recruiter knew that the researcher was carrying out an exercise of data collection for the purpose of a research study. The people whose behaviours were being studied were unaware that a research inquiry was being carried out. In the French academic system, ethical approval is not required for such an empirical approach. Although it can help preserve the 'naturalness of the setting' (Denscombe, 2010: 217) there can be some deontological issues to such a research approach (Morales and Lambert, 2013). However, deception can be justified on the basis of a cost-benefit analysis and consequentialist approach (Oliver & Eales, 2008) when (i) the behaviors being unveiled are themselves condemnable (ii) they need to be pointed out for the greater good (iii) they would not be observable in a setting "contaminated" by the presence of an outsider (Lauder, 2003). As researchers, we unveiled organizational failures, but remained harmless observers to the observed in the sense that we did not judge nor report any of the misbehaviour we document in this study. We point out organizational and contextual issues but refuse to blame individual behaviors.

Semi-structured interviews

The analysis of the participant observation revealed the importance of a research enquiry regarding the perception of homosexuality in audit firms, as field notes revealed homophobic jokes and remarks. The core of our data is based on semi-structured interviews specifically targeting the members of the minority we wanted to study. We accessed these respondents through the LGBT community and network rather than through the audit setting itself, knowing that most of them were not 'out' in the workplace. For this part of our study,

we benefitted from the exogenous shock of the gay marriage bill in France that elicited more overt reactions from auditors towards homosexuality. This helped us collect relevant data and at a time when attitudes to homosexuality where induced in the workplace because of the national context of the gay marriage act, the topic of whether our informants were homosexual or straight was an easy topic to raise. Although we partly used 'snowball' sampling to enlarge our pool of participants, our set of respondents was limited because of the rarity of the convergence of our two criteria (i.e. homosexual auditors), and because we were finding them through the social world of their sexuality rather than through their professional affiliation. For the same reason, we focused on Paris. We thus had a set of 12 gay and 6 lesbian auditors, totalling a group of 18, for interviews lasting from 90 to 115 minutes. In parallel, to enrich our data, we also interviewed 20 'straight' auditors (11 men and 9 women) to build a better understanding of how gay and lesbian auditors are perceived by heterosexual individuals. While this second data collection effort was not specifically targeted at the question of homosexuality in audit as it was part of another project, it enabled us to get the perspective of individuals that did not belong to the stigmatized group and could give us an external perspective on the treatment of minority sexual identity.

Using as a starting point the empirical insights collected during the participant observation, we elicited individual narratives using open-ended questions. Gay and lesbian auditors were asked how they lived their difference in their professional world, how this difference was perceived and how they managed it depending on the social context. We established how they concealed or revealed their homosexuality in the workplace, and then asked them to elaborate on the rationale and the consequences of this choice. Heterosexual auditors were asked fairly similar questions, to elicit their perspective on homosexuality within the context of their audit firm from an 'outsider's' perspective. We asked whether they had observed demeaning behaviors, had colleagues out in the work place, and if they had

noted any discrimination against suspected gays and lesbians. In addition to those interviews, we followed up with our respondents and some of them voluntarily kept us updated with the homophobic behaviours they observed through their daily work interactions.

Data analysis

To begin with, the authors collected all the notes obtained during the participant observation and used this platform as a basis to conduct the semi-structured interviews, as this data source could provide us with more detailed accounts on the topic of interest. The analysis of the semi-structured interviews was built on regular shifts between our theoretical lens and the raw data (Glaser and Strauss, 1967). As the data was in French, the analysis was initially written in French and then translated. Our analysis built on three interconnected questions aimed at achieving a level of objectivity, in particular by questioning our theoretical assumptions. Why and how is the homosexual identity concealed and what are the consequences of such concealment?

Findings

Our empirical data reveals that among the 18 homosexual auditors we interviewed, only four are fully 'out' in the workplace, meaning that they have openly and widely disclosed their sexuality in the social context of the firm. All of the other participants were at least partially (and most of the times, fully) concealing their sexuality, including all six of the lesbian auditors we interviewed. Some of this group had disclosed their homosexuality to a limited circle of close colleagues, making them fear the threat of uncontrolled spread of this personal information. Most avoid situations in which they would have to disclose their homosexuality, for example when their co-workers discuss the activities they take part in as a

couple, or when they speak about their partners. The majority elude, or decline to answer questions on their intimate life at work, but refuse to lie. Some gay people even claim voluntary concealment of homosexuality ("*I'm discreet [about my sexuality]*"), and justify it as a willingness to separate professional and personal life.

Two respondents, however, employ Herek et al.'s (1996) 'fabrication' strategy and create a purely falsified identity, inventing themselves as being part of a heterosexual couple and family. This is aligned with the fact that, due to their activity, audit firms are *normalizing* organizations: self-conduct and standardized behaviours are encouraged (Grey, 1998; Anderson-Gough, et al. 2005). During the participant observation, the researcher was not part of, or witness to any discussions with gay or lesbian employees in which they talked openly about couple activities, or their partner. This was in marked contrast to heterosexual employees whose discourse frequently involved talking about their partners.

Individuals facing stigma in work contexts have to cope with the fact that their professional merits are blurred and sometimes even occluded by their stigmatized identity. Discriminatory tendencies take many forms. However, the participant observation helped establish that there is no explicit discrimination based on sexual orientation. Discrimination based on sexual orientation is clearly acknowledged as being illegal. In particular, our respondents do not report any obvious consequences on gay and lesbian auditors' careers, wages or advancement, although they sometimes suspect their sexual identity may play an adverse role in the way they are professionally evaluated. Ostensibly, homophobic behaviours in the office seem censored, and stigmatizing behaviours are subtler. Although direct discrimination is legally banned, they are limited in their ability to quash the stigmatization of homosexual social identity, and thus to eradicate the potential antecedents to inequality. Because of a range of stereotypes, we explore hereafter, sexual difference is perceived as

humiliating or shameful and this continues to place homosexual individuals in vulnerable and uncomfortable situations.

The treatment of homosexuality in audit firms

Our 20 heterosexual respondents fall into two categories: those who believe that homosexuality is not a problem and those who think homosexuality is a stigmatized invisible social identity. A large majority of them however openly use the word "taboo*"* to speak about minority sexual identities. The difficulty of being gay is explicitly denied (some interviewees felt that there is no reason to be "*hypersensitive*" about it and that "*homosexuality was not a topic of enquiry within the organization*"). This denial seems to be a way to regain control of an uncomfortable situation. Although gender diversity is put at the forefront of audit firms' corporate social practices (as pointed out by a number of heterosexual respondents when asked about the integration of homosexuality), sexual minorities seem to be the poor relation even within diversity practices:

> *Concerning gender diversity, they were doing great. They were open, even precursor. Concerning homosexuality, not at all. Nothing.*
>
> (Heterosexual female junior auditor, Firm B)

Ignorance of discrimination and difficulties related to homosexuality seem to be closely related to the lack of exposure to the homosexual experience of the firm. The respondents who express the strongest concerns about integration of homosexual employees know personally a gay or lesbian employee in their professional environment. Their concern is thus motivated by indirectly or directly witnessing the social integration (or not) of gay and lesbian auditors.

I knew some homosexuals, I mean, not publicly homosexuals though. Honestly, I never witnessed any coming out. Obviously you always have some, "Ah this guy, he is gay!" But these are only rumours, it's not openly said. The ones I know, even if I was their friends, they waited a long time before telling me. There is a fear of revealing this, in particular to associates because it's a different generation. They are 50 or 60 and they have a different mind-set. But more generally, homosexuals are afraid of being badly perceived, of being badly rated, denigrated.

(Heterosexual female manager, Firm A)

The invisibility of colleagues being openly homosexual is a deterrent for someone who wants to reveal his or her sexual orientation. In a setting where sexual difference is a source of social awkwardness or taboo, talking about it becomes riskier. The individual cannot compare his/her coming out with previous experiences that would give him/her an indication of the social acceptance or otherwise of sexual difference.

The treatment of homosexuality is often reduced to rumours; which suggests that it is seen as a deviance. Rumours are informal and hidden exchanges of information about the sexual identities of workers and are reported in high number in our data, as they are the only sources of information on the existence of homosexual individuals in the firm. We found that, although gay and lesbian auditors are not necessarily directly exposed to the rumours, they fear their existence, and also that information about this aspect of their identity will circulate beyond their control. In those firms where each individual is in competition on the basis of reputation, homosexuality can become part of one's reputation and be feared to have an adverse effect. This informal flow of information is not neutral; it is clearly demeaning:

People talk about it with a smile. But you do not want people to speak of you with a smile. As if they were happy because they are not homosexuals.

(Homosexual female manager, Firm B)

I heard a manager was gay before I had ever met him. So then I thought: ah yes, this is a subject. But what you hope for is indifference.

(Senior homosexual male auditor, Firm D)

In the competitive environment of audit firms, where employees are expected to follow a normed behaviour and avoid standing out from the crowd, stigma isolates and rumour condemns.

The negative perception of homosexuality in the audit context

The context of auditing reinforces the negativity of the representations of homosexuality: auditors perform accounting certification and ensure the firms' accounting reports meet fixed standards (Spence & Carter, 2014). Auditing firm culture is also largely structured by a prejudicial set of male values: emotional self-control, high achievement, physical and intellectual strength demonstrated through resistance to work overload and technical expertise (Grey, 1998; Anderson-Gough, et al., 2005). By contrast, the assumed feminine character of gay men is a well-known and internalized preconception: "*I don't think it's an issue [to be gay in the workplace]. But for sure you should not be a cream puff.*" (Homosexual male auditor, firm B). The compliance expected in the application of accounting rules is projected from the professional-self to the personal-self, and likewise, sobriety is expected from auditors (Anderson-Gough, et al. 2002). The narratives we collected indeed suggest that the auditor must be compliant, meticulous, straight and obedient, while homosexual identities might be viewed as deviating from these ideals. Finally, there is a virile

representation of power in the firm, power which is naturally associated with so-called masculine qualities which homosexual men are seen as lacking. So in this very specific environment, it is clear how the pervasiveness of masculine values can nourish hostile prejudices and stigmatizing attitudes towards homosexuality.

The social acceptance of homosexuality seems to have considerably reduced the expression of homophobia (Štulhofer & Rimac, 2009). Nevertheless, our informants report a number of demeaning comments and remarks towards homosexuals as a category of persons. Although these are not direct insults targeting individuals, but homosexuality in general, as the authors of those remarks are usually unaware of the presence of an individual that possesses the attribute they are degrading, they bring gay and lesbian auditors back to their difference and their perceived inferiority. Homosexuals that have hidden this part of their identity have to passively face those affronts. Our data makes references to a number of jokes among colleagues. Some clearly target sexuality "*this guy (about a client) must have been sucking kilometres of dick to get there*", a sort of demeaning comment that could have been targeted at heterosexual women too. Some other remarks clearly antagonize homosexuality and performance in the workplace directly ("*it's not a faggot' audit*") or indirectly by discarding interpersonal relationships with colleagues suspected of being gay (*"I won't show my back to him"*, "*you saw how he straddles*"). Gay and lesbian colleagues are then placed in an uncomfortable situation of uncertainty and tension: they must arbitrate between their sexual identity and their integration in the group by faking appreciation for this bonding moment, thus betraying their true selves and the category to which they belong. One respondent wondered: "*[A colleague] is mocking gay men... What can I do, do I have to laugh or not?*".

Despite the limited number of lesbians in our sample, we might draw similar conclusions regarding this population. While previous research has shown that lesbians could

enjoy an advantage in some male dominated work contexts (Wright, 2011), it seems that in our case, the masculinity that is often prejudicially associated with female homosexuality does not appear to outweigh the stigma of homosexuality. It is as if the stigma around homosexuality is more due to the perceived transgression of gender norms rather than the actual perceived qualities of the desired gender. For lesbian women, rather than their perceived masculinity being valued in a male world, there is instead a double penalty: in addition to being homosexual, a lesbian remains a woman, and therefore associated with undesirable feminine characteristics.

Concealing stigma and consequences on integration with the wider group

As pointed out by Goffman (1963), and later on by others (Woods, 1994), there is a repertoire of actions for avoiding stigma that can be broadly divided into three kinds of action, namely *shamming*, *distance* and *normification.*

Shamming: A majority of our informants hide or lie about their sexuality, by omission, avoidance or outright pretence. Homosexuals engage in shamming when they falsely present something as the truth. Rather than complete falsification, shamming is rather a 'bending' of the truth. For example, the majority of our respondents lie by omission: they never mention their partner and therefore appear as single or are assumed to be straight. On the other hand, information can also be falsified: being unclear or lying about the gender of one's partner is common practice. For example, some respondents report that they avoid using a pronoun that will give away the gender of their partner. One of our gay respondents reported a situation where he went to a professional event with a female friend, knowing she would be assumed to be his partner. Such strategies are challenging for the stigmatized individual. This puts the individual in a permanent position of self-censorship and personal compromise. Manipulating

the information related to his sexual identity occupies a large part of of the individual's social interaction. The homosexual also lives in fear of being discovered, of betraying him or herself or being betrayed by others. A lesbian supervisor from Firm A mentioned a 'Freudian slip' she had to correct immediately. When talking about her partner, "*Once I said "she came with me". Right away my colleague pointed out this mistake and I corrected it immediately*." The use of the words "*mistake*" and "*corrected*" suggests the internalization of a norm violation.

Finally, the individual concealing his or her stigmatized identity is in a situation of double betrayal: betrayal vis-à-vis his or her colleagues to whom he or she lies and betrayal vis-à-vis himself or herself, his or her partner and the homosexual community. This ultimately induces confusion, inner conflict, self-doubt and low self-esteem.

> *I feel a little bit ashamed, I think if no one takes his homosexuality out of the closet in the firm, things will never change.*
>
> (Homosexual male senior auditor, Firm C).

Distance: When choosing this course of action, the individual steps out of interactions to avoid being faced with embarrassing questions regarding themselves and their sexuality. Where shamming requires a permanent self-control, distance or avoidance instead generates intermittent situations of uncertainty and relational discomfort.

> *For Valentine 's Day, everyone was in a couple. My assistant said she had a dinner planned with her lover. My other assistant said he was sending flowers to his girlfriend. I was mute. I didn't ask any questions about what they would be doing. They were going around the table and they asked "and you, what will you be doing?" I did not want to tell them I had a dinner with my boyfriend, in particular because my assistant did not seem very open, so I said "Nothing, I'm just gonna watch TV"*
>
> (Homosexual male associate auditor, Firm E).

The individual takes the risk of being excluded from the sociability of the peer group, in which sharing in the action of exchanging personal information is part of the daily interactions that support professional relationships. Considering the importance of socialization in audit firms (Fogarty, 1992), being able to establish more intimate ties in the workplace is likely to yield career benefits (Rumens, 2012). Secretiveness around personal information related to hidden identities can therefore be said to have an adverse effect on socialization and therefore bears the risk of negative evaluation from colleagues.

> *I cannot stop thinking that for some people, [my suspected sexual identity] played a role when they had to evaluate me. It is unfair, I have no evidence.[...] It could be because of the fact I was gay, but also because I lacked the network... but both are related.*
>
> (Homosexual male manager, Firm A).

Normification: Normification is the strategy by which stigmatized individuals disclose some elements of their stigmatized identity while trying to present themselves as ordinary people (Goffman, 1963). This strategy was only observed for a minority of respondents, simply because we only had 4 interviewees that were fully out. About half our respondents were partially out (some of their colleagues knew of their sexual identity) and these individuals chose the normification strategy. A number of them reported displaying – to some extent - dominant attributes related to their sexual identity but at the same time downplaying some other elements that could contaminate other dimensions of their professional life. In other words, gay men might for example try to comply with the masculine ideal in order to compensate for perceived feminine features. This strategy however implies a kind of collusion, with a partial acknowledgment and justification of existing prejudices regarding homosexuality. One informant reports that he is proud that *"[his homosexuality] cannot be*

seen in him". It may signal an ambivalent relationship with one's own sexual identity and the internalization of stigmatization, leading to self-depreciation. Alternatively, this could be an indication that work and personal life are being exagerously demarcated to fit with the performance narrative of the audit context.

When the stigmatized identity is disclosed

Despite the choice not to disclose amongst the majority of our participants, our data account for a number of partial and full disclosures of some respondents. For some, this was done progressively (e.g. coming out to a limited circle of colleagues, then to a larger circle, and finally not hiding their sexuality from anyone anymore) and for others more suddenly and fully (one of our respondents was expatriated and decided to reveal his homosexuality in this new setting while he had been 'in the closet' in his home country).

Disclosure can both have negative and positive consequences. Gay or lesbian auditors that have openly reported their homosexuality to some of their colleagues can be directly confronted to prejudice. It can be remarks during a conversation such as "*stop queening around*" or similar references to gendered aspects of the stigmatized sexual identity. One of our homosexual informant reports that somebody repeatedly groped his behind, as a joke with other colleagues. Another reported that while travelling on business, a colleague at his hotel sends him an email one night asking him "*whether [he] wants to come to [his] room ...?*". While the respondent could not tell whether this was said as a joke or a serious offer, this was a confrontation to a prejudiced vision of his sexuality -the assumption that gay men are easily available for sex. These episodes are significant at two levels: for the authors of those behaviours, they function as reassurance of virility (Willer, et al. 2013) without any risk to themselves as the targeted individual is sentenced to silence by the danger of being unmasked,

and they can be used to coerce someone to confess a supposedly shameful truth. This can be assimilated to forms of sexual harassment and a power exercise (Wilson & Thompson, 2001).

There can however be some positive repercussions of disclosure. One of the respondents acknowledges that *"he finally gets to be himself"*. Some of our homosexual informants progressively divulge this personal information, first to an inner circle of co-workers, which potentially helps them build their confidence to then come out to a broader set of people. For one respondent, he "*could tell people that he previously had to push back"* but also realized that *"some people knew [they] were gay, or strongly suspected it."* These respondents no longer had to live in the fear of accidentally revealing their identity, which considerably facilitated personal interactions with their co-workers. One gay auditor explains *"My boss was always talking about women, their breasts, their legs, etc. and I was happy I could simply tell him "You know, I don't care, you know what I think about that" It was liberating, I didn't have to approve those behaviors anymore."*. Beyond the positive consequences at the individual level, our respondents report that they could get direct support from the organization, for example to be able to get a partner supported in case of expatriation.

Discussion and Conclusion

In this study, we show the relationship between homophobic prejudice and the expression of masculinity in the context of audit firms. Audit firms are indeed a context in which (i) self-conduct and professionalism are major components for evaluating the service provided by the organization (Anderson-Gough, et al. 2005) and (ii) gender domination is internalized as a process of control (Kumra & Vinnicombe, 2008; Kirkham & Loft, 1993). As a consequence of those characteristics, homosexuality is perceived as an abnormality. Even

where discrimination may not be intentional, audit firms disqualify and ultimately exclude those with a minority sexual identity (Rumens, 2015) because of a gendered perception of what constitutes professional success.

The risk of stigma bears adverse consequences for the socialization and the self-confidence of auditors who 'stay in the closet'. Our study explores the perception of homosexuality and the cost of concealing that attribute for gay and lesbian individuals in the context of audit firms. In line with Goffman's (1993) argument that disclosing is better than hiding, 'coming out' can have a positive effect on social comfort and interpersonal relationships at work (Rumens, 2008; 2011). In the meantime, in a heterosexist context in which masculinity needs to be performed by individuals to consolidate their status, sexual harassment becomes part of that performance (Wilson & Thompson, 2001) and contributes to a homophobic climate. For this reason, we observed that the acceptance of homosexuality is partial. Because of the widespread contamination of homophobic prejudice, some homosexual employees try to reduce as much as possible the visibility of their sexual identity to preserve their professional lives.

Are our results country-specific? As previously discussed, France can paradoxically be a context in which homosexuality is both well accepted and strongly rejected, as shown by the homophobic behaviors in which the opponents to the gay marriage act engaged in during demonstrations. Beliefs at the country-level can be ambivalent, and contradictory ideas can be simultaneously anchored in popular views (Roulet & Touboul, 2015) despite the fact audit firms share a same habitus across different national contexts (Spence et al. 2015). As part of a follow-up exploration and country-level comparison, we interviewed a partner sponsor of LGBT in the UK branch of one of the audit firms in our study, to discuss the issue of sexual orientation. Our conversation suggests that there is room for best practices exchanges within the same company, across countries, as a lot of the existing structures in the UK are

surprisingly non-existent in France. There can be a gap between the acceptance of practices at the field level and the way they are perceived at the country level (Shymko & Roulet, forthcoming): in France, minority sexual orientation is broadly accepted at the society level, but the negative labelling of the same characteristic at the field level confirms that audit firms constitute a very institutionalized, less permeable and slow-changing sphere (Clemente & Roulet, 2015).

Beyond implications for the French national context, our work yields other broader practical implications for both sexual minorities, audit firms and corporations in general. Our research confirms that professional service firms may promote behaviors that clash with broader social norms (Roulet, 2015). In our case, some of our accounts also point towards "performative masculinity" (Quinn, 2002) as an instrument of domination against gay and lesbian minorities. Despite the existence of stigma and subtle discrimination against homosexuality in the context of audit firms, this study also highlights that members of sexual minorities might choose to assume their real identities, at least with a part of their interpersonal relationships, to avoid the discomfort of a false identity. The queering of organizations, in particular in the accounting field (Rumens, 2015) would imply both the recognition of sexuality as an object present in organizations with symbolic and structural implications as well as questioning the social and historical construction of sexual norms.

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Author biographies:

Sebastien Stenger: Sebastien Stenger is an assistant professor in accounting and management control at Institut Superieur de Gestion (ISG) in Paris. His work focuses on the sociology of professions.

Thomas J. Roulet: Thomas Roulet is a senior lecturer at King's College, London. His work mainly focuses on social evaluations (in particular the negative ones such as stigma and disapproval) and ethics in professional service firms and cultural fields.