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Career internationalization strategies by women in brazilian independent external auditing

Estratégias de internacionalização de carreira por mulheres na auditoria externa independente brasileira

Estrategias de internacionalización de la carrera de las mujeres en la auditoría externa independiente brasileña

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ABSTRACT

Background: Corporate expatriation has become a recurrent practice in global service firms, as these organizations increasingly demand professionals aligned with their internationalization goals. However, there is still a scarcity in the national literature regarding women's expatriation in external audit firms, a field of activity admittedly marked by the glass ceiling phenomenon. Hence, we depart from the premise that Brazilian independent auditors must undertake distinctive strategies to overcome the unequal access to expatriation opportunities provided by the firm, which determine their career progression.

Purpose: The aim is to examine the career internationalization strategies of five Brazilian senior auditors.

Method: This exploratory qualitative study collected data through remote narrative interviews, whose transcripts were analyzed according to Creswell and Poth (2018).

Results: Both active and passive strategies are undertaken. Active strategies included socialization and the strengthening of technical skills. The passive ones included career withdrawal and self-initiated expatriation.

Conclusions: The essentially masculinized nature of the independent auditor profession plays a negative role in women's identity capital, despite allowing for accelerated career capital growth as a compensatory element.

Keywords: gender inequality; international mobility; career management; female expatriation; identity capital.

RESUMO

Contextualização: A expatriação corporativa tornou-se uma prática recorrente em firmas prestadoras de serviços globais, visto que essas organizações demandam um perfil de profissional alinhado aos seus objetivos de internacionalização. Entretanto, há ainda uma escassez na literatura nacional sobre expatriação de mulheres em firmas de auditoria externa, uma área de atuação reconhecidamente marcada pelo fenômeno do teto de vidro. Assim, parte-se da premissa de que as auditoras independentes brasileiras têm de empreender estratégias diferenciadas para superar a desigualdade no acesso às oportunidades de expatriação proporcionadas pela firma, determinantes para sua ascensão de carreira.

Objetivo: Pretende-se examinar as estratégias de internacionalização de carreira de cinco auditoras seniores brasileiras.

Método: Trata-se de um estudo qualitativo exploratório que coletou dados por meio de entrevistas narrativas remotas, cujas transcrições foram analisadas conforme Creswell e Poth (2018).

Resultados: São empreendidas tanto as estratégias de natureza ativa, como socialização e fortalecimento de competências técnicas, quanto as de natureza passiva, tais quais abandono da carreira e expatriação autoiniciada.

Conclusões: O caráter essencialmente masculinizado da profissão do auditor independente exerce um papel negativo sobre o capital de identidade das mulheres, não obstante permita um crescimento acelerado do seu capital de carreira como elemento compensatório.

Palavras-chave: desigualdade de gênero; mobilidade internacional; gestão de carreira; expatriação feminina; capital de identidade.

RESUMEN

Contextualización: La expatriación corporativa se ha convertido en una práctica recurrente en las empresas que prestan servicios globales, ya que estas organizaciones demandan un perfil profesional acorde con sus objetivos de internacionalización. Sin embargo, sigue

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siendo escasa la literatura nacional sobre la expatriación de mujeres en empresas de auditoría externa, un área de actividad reconocida por el fenómeno del techo de cristal. Por lo tanto, partimos de la premisa de que las auditoras independientes brasileñas tienen que emprender estrategias diferenciadas para superar la desigualdad en el acceso a las oportunidades de expatriación proporcionadas por la empresa, que son decisivas para su progresión de carrera.

Objetivo: El objetivo es examinar las estrategias de internacionalización de la carrera de cinco auditoras senior brasileñas.

Método: Se trata de un estudio cualitativo exploratorio que recogió datos mediante entrevistas narrativas a distancia, cuyas transcripciones se analizaron según Creswell y Poth (2018).

Resultados: Se emplearon tanto estrategias activas, como la socialización y el refuerzo de las competencias técnicas, como estrategias pasivas, como el abandono de la carrera y la expatriación por iniciativa propia.

Conclusiones: La naturaleza esencialmente masculinizada de la profesión de auditor independiente desempeña un papel negativo en el capital de identidad de las mujeres, aunque permite un crecimiento acelerado de su capital de carrera como elemento compensatorio.

Palabras clave: desigualdad de género; movilidad internacional; gestión de la carrera; expatriación femenina; capital de identidad.

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1 INTRODUCTION

Thanks to the legacy of patriarchy in the world of work, it is well known that the higher the education and technical specifications of a position, the greater the gender inequality (Lemos Junior, Santini & Silveira, 2015). Data from the Brazilian Institute of Geography and Statistics (IBGE, 2021) corroborates this statement: women occupy only 37% of management positions. In the executive committees of large companies in the country, they represent only 10%. On average, they earn 76% of men's salaries; in leadership positions, this proportion drops to 68%. So could the process of career internationalization, which is often pointed out as an increasingly sought-after asset on the CV of senior executives (Pohlmann & Valarini, 2013; Weihong *et al.*, 2019), balance this inequality between gender and representativeness in modern organizations? If so, what are the strategies women adopt to achieve this internationalization, given that access to these opportunities is demarcated by a gender segmentation in which the perception of performance is linked to the social division of labor in postmodern societies (Hirata & Kergoat, 2007; Hirata, 2010)?

These provocations motivated this research, given that there is currently an ideal career model to which men and women in general need to aspire (Bühlmann *et al.*, 2018). This heteronormative model is centered on the process of organizational, corporate or traditional expatriation, i.e. sending employees to work in another country for a certain period of time (Baruch *et al.*, 2016). This model differs from other key categories in the career internationalization process, such as voluntary, self-expatriation, self-initiated expatriation, immigration (occurs for an indefinite period), or repatriation (occurs when the expatriate or immigrant returns home) (Baruch *et al.*, 2016). Thus, organizational expatriation is presented as a strategy – sometimes the only one possible – to reach the highest positions within a company (Cohen *et al.*, 2020), one thing the authors Bühlmann *et al.* (2018) have called 'Top Management Career Pattern'.

As their study suggests, this phenomenon stems from the frequent process of internal mobility between countries in the Global North, specifically in Europe, which ended up imposing internationalization standards on the career models adopted in other countries outside the continent, such as Brazil. This is because the competition for labor transcends national borders and can even reach a market without geographical demarcations, as is the case with digital companies. In this context, international managers do not constitute a particular homogeneous group, but rather integrate the career patterns inherited from their country of origin and, at the same time, pursue complementary strategies necessary for career consolidation on foreign soil (Bühlmann *et al.*, 2018).

This scenario becomes even more challenging when

we look at the internationalization process of professional service firms (PSFs), which depend on the competence of their employees to develop and maintain the business (Pinnington & Sandberg, 2014). In this regard, there is a distinction between which employees can enjoy international mobility beyond the value added to the company's key operations, such as "employee tenure" and subjective factors in the analysis of individual performance. This kind of assessment can hinder or even undermine the long-term goals and aspirations for the career progression and development of employees who are not afforded an international opportunity (Pinnington & Sandberg, 2014).

When we turn specifically to external auditing, the reality experienced by women who seek to internationalize their careers as a way of raising their professional performance, achieving personal goals, or simply expanding their cultural capital, remains invisible in the scientific literature. This occurs even within a segment in which the knowledge of international accounting standards, such as US GAAP and IFRS, is imperative to meet the demand for global projects, making the mastery of foreign languages and technical competence notably the only means for career development (Itani *et al.*, 2015).

A search on the international database Scopus®, for instance, yielded 23 results using the Boolean operators 'women' and 'external audit'. Of these, only eight were relevant to the business area, dealing with the inclusion of women in corporate governance and administrative boards to optimize the costs involved in providing auditing services, or to increase the perceived quality of financial reports (see e.g. Miglani & Ahmed, 2019; Alkebeese *et al.*, 2021; Fernández-Méndez & Pathan, 2022). In the Web of Science® database, 39 articles published between 2019 and 2024 dealt with female career expatriation, using the operators 'women' or 'female' and 'expatriation' or 'women' and 'international assignments'. Most of the publications focused on female expatriation experiences in specific countries (e.g., Rodríguez & Ridgway, 2019; Elkouss *et al.*, 2022; Salamin, 2021), expatriation in higher education (e.g., Przytuła, 2023), and motivation to expatriate (e.g., Nery-Kjerfve & Polesello, 2023; Despotovic *et al.*, 2022).

In line with international publications, the majority of studies over the last five years, found in the SPELL and SCIELO databases, as well as in the annals of ENANPAD and ANPCONT, focus on company internationalization strategies from a macro-organizational perspective (see Soares, 2020; Ribeiro & Carlo, 2020; Winckler & Armando, 2020; Lugoboni *et al.*, 2022; Rosa *et al.*, 2022; Querino *et al.*, 2022) or universities and their academics (see Gazzoni *et al.*, 2018; Maia & Medeiros, 2020; Oliveira *et al.*, 2020; Romani-Dias *et al.*, 2021; Lourenço & Petenuci, 2022; Souza *et al.*, 2022). Thus, there are few empirical studies that actually focus on workforce internationalization, apart from a few exceptions within a well-defined sample of male senior executives (see Gallon *et al.*, 2013; Pohlmann &

Valarini, 2013; Guimarães *et al.*, 2016). There is also an article involving traditional career constructs for accounting professionals, but without a focus on internationalization (Feijó *et al.*, 2021).

Consequently, to fill this theoretical-empirical gap, this study aims to examine the career internationalization strategies of five Brazilian senior auditors, based on an exploratory study (Swedberg, 2020). The analysis approach is qualitative, following the line of critical studies in accounting (Gallhofer & Haslam, 1997; Haynes, 2017), and contributing to the understanding of the relationship between expatriation and career capital management from a gender perspective in one of the main niches of the accounting profession in Brazil and abroad (Mendes, Silva, & Rodrigues, 2007).

2 THEORETICAL FRAMEWORK

2.1 Women in External Auditing

Using a database of 30 million user profiles, the American recruitment company Zippia (2022), together with the country's Census and current job vacancy data, estimates there are more than 210,928 senior auditors currently employed in the United States, 37.3% of whom are female against 62.7% male. The average age of a senior auditor employed on American soil is 43, and the most common ethnicity in this segment is white (65.9%), followed by Asian (13.1%), Hispanic or Latino (10.4%), and black or African-American (8.6%). Only 8% of all senior auditors declared themselves to be LGBT.

In Brazil, the heteronormative and Caucasian reality of this market is not very different. According to a survey by Mendes, Silva, and Rodrigues (2007), 43% of accountants working in independent auditing firms are women. Of these, 92% are single and 81% have no children. The majority of men are also single (54%), but a large number (52%) have children by the time they reach the average age of a senior auditor in Brazil, which is 45. In addition, 63% of women are in functional positions (intern, audit trainee, audit assistant or equivalent), 17% in supervisory positions (senior auditor, supervisor and equivalent), 13% in management positions (senior manager and equivalent), and only 7% in directorship positions (partner/partner-director auditor or equivalent).

Academia has approached the inequalities present in the segment from an interpretivist perspective, based on the theory of sexism and the glass ceiling phenomenon to explain the gender problem involving excessively masculinized careers such as external auditing (Crestani, Rodrigues & Rodrigues, 2017; Cruz *et al.*, 2018; Cordeiro *et al.*, 2018; Garcia, Nardi & Lima, 2019; Lima *et al.*, 2021; Santos *et al.*, 2021). The term glass ceiling emerged in 1978 as a reference to the invisible barriers faced by women in reaching high command positions in organizations (Chávez & Rios, 2014). Due to the attention given to the phenomenon

by Marilyn Loden in the USA, the concept became a national concern for the US Secretary of Labor, who began to look for alternatives to regulate the market and break down the "invisible wall" of barriers to career progression that separate women from men, although much still needs to be done (Santos *et al.*, 2021).

To better elucidate the glass ceiling phenomenon in external auditing, the barriers to women's salary progression are commonly classified according to their sphere of origin (Cruz *et al.*, 2018). The first sphere, of an individual nature, is related to women's perceptions of the profession and their satisfaction with their careers being different from men's due to the patriarchal system, which positions women as wives and mothers, and not as professionals (Mzenzi, 2023). The author illustrates this by revealing how the career progression of female auditors in Tanzania is limited by decisions involving pregnancy and maternity leave, as well as domestic and care responsibilities. As a result, very few women reach senior positions in auditing firms in the country (Mzenzi, 2023).

The second barrier, of an organizational nature, is related to policies, culture, institutionalized business practices, and the very preference of clients to work with male professionals, assuming that they are more competent (Groenewald & Odendaal, 2021). In this regard, the authors point out that many women in South Africa leave the auditing profession because of the lack of transparent discussions about progression opportunities and because the local companies' management is contaminated by an excessively macho, exclusionary, and backward culture. Likewise, unfair treatment linked to prejudice and work overload prevents them from becoming audit partners (Groenewald & Odendaal, 2021).

The third barrier, of a social nature, refers to the gender stereotypes found in society around the figure of the independent auditor, perpetuated by the organizational sphere (Agrizzi *et al.*, 2021; Sian *et al.*, 2020; Dambrin & Lambert, 2012). In this respect, Sian *et al.* (2020) show how patriarchal societal norms and practices, rooted in a specific interpretation of Islam and enshrined in legislation, are carried over into the workplace and impact the daily lives of Saudi female auditors. Due to the interaction of gender with local religious and cultural norms, widespread inequality is observed, centered on the reabsorption of the female audit workforce into "female-friendly" areas, which potentially hinders career progression (Sian *et al.*, 2020).

In a similar study, the third barrier manifests with the creation of an exclusive space for Saudi women in the workplace (Agrizzi *et al.*, 2021). This space, although maintained under the "well-intentioned" discourse of favoring female inclusion in the profession, represents the forced homogenization of the political-religious reasons that legitimize the domination and control of women's work by both the state and company managers. From there, female auditors experience the physical manifestations of

prohibition and division, the impediment to progression and productivity, and constant anxiety about non-compliance with cultural dictates. Thus, the "gender spaces" created in the workplace can also reflect macro-social relations between professional activity and subjective processes of female participation or exclusion (Agrizzi *et al.*, 2021).

When we include the issue of the internationalization of the careers of women from the Global South in this problem, another social dimension stands out. There is the colonial hegemonic discourse that expatriation represents a new level of career progression in the face of the overvaluation of what comes from the Global North, of what is foreign, which is so common in Brazilian culture (Sauerbronn *et al.*, 2021). It is not uncommon to find the organizational discourse that the trend towards companies' internationalization helps to prevent traditional attitudes of machismo. There is a belief that the expatriate professional can assimilate less unequal values from this "idealized foreignness" and simply return to the country of origin with a more open mindset, decolonizing those who remained there.

To exemplify this dynamic, Hermans' *et al.* (2017) quantitative study tested the relationship between perceived machismo, proactivity to internationalize and greater female participation in a sample of 973 Latin American respondents from Argentina, Bolivia, Brazil, Chile, Colombia, Dominican Republic, Ecuador, Mexico, Panama, Peru, and Venezuela. This study confirmed the strong belief that internationalizing curbs machismo and increases female participation in companies.

2.2 Career and Identity Capitals in Female Expatriation

Career internationalization can be defined as the movement of qualified individuals who leave their home countries and go to other nations for professional reasons, either for a certain period or permanently (Gonzales & Oliveira, 2011). It differs from corporate expatriation in that the latter is marked by a specific temporal categorization, i.e. the expatriate is "repatriated" to the country of origin to apply the knowledge acquired abroad back to the sending organization (Vieira *et al.*, 2022). When investigating international human resource strategies, this terminological distinction is necessary, as it determines two biases in the strategies undertaken.

While expatriation strategies advocate looking at the policies and actions implemented at the firm level at any stage of international mobility, including during repatriation, career internationalization strategies comprise a change in theoretical and empirical perspectives. Here, the company is admitted as a participant in career development, but not solely responsible for it. Therefore, this change implies that there is a shared responsibility between employer and employee in the construction of the career context, in the construction of the required technical skills, and in the relational network created by living abroad. Consequently,

when it comes to "career internationalization strategies", great emphasis is placed on the activities undertaken by the employee to foster the accumulation of skills beyond the walls of the firm, which can happen even before expatriation (Inkson & Arthur, 2001).

To explain this relationship, the foundational literature often turns to the various types of capital that qualified professionals from developing countries use to deal with the barriers to international mobility in their careers (Al Ariss & Syed, 2010). In the context of female expatriation, these barriers become even more profound, mainly due to their gendered nature: despite being highly skilled, female executives are invariably deprived of receiving managerial duties and experiences abroad (Shortland, 2020). Thus, Insch *et al.* (2008) denounce there has long been an "expatriate glass ceiling" to be broken, both by multinational corporations and by the expatriates themselves. This article is, therefore, part of the discussion on career internationalization strategies and the capital mobilized by Brazilian women to overcome the barriers to a career in external auditing.

Although the mobilization of career capital is based on Bourdieu's (1986) theory of capital, which foresees the interference of micro-individual, meso-organizational, and macro-contextual factors on the strategies undertaken in career internationalization (Al Ariss & Syed, 2010), other seminal theorists have also shed light on a less systemic and sociological perspective on the subject. By defining the constituent elements of career capital – "knowing how", "knowing why" and "knowing who" – DeFillippi and Arthur (1994) contributed to the transition from the firm's perspective (meso-organizational level) to the employee's perspective (micro-organizational level) in studies of competence accumulation. In their view, there are three dimensions or "types of knowledge" through which an employee can build career competencies.

In the first type ("knowing why"), the individual would develop intrinsic motivations inherited from the social and organizational environment, in order to obtain energy, a sense of purpose, a personal identification with the world of work and the career they have chosen for themselves. In the second type ("knowing how"), practical skills would be developed—the know-how, expertise, tacit and explicit knowledge extracted and accumulated from the organizational culture and the institutionalized modus operandi in the workplace. Lastly, "knowing who" would be made up of the emotional-affective ties established during the course of the profession, in the form of partnerships, relationships, reputation gained or desired, networks of contacts for access to relevant information, and shared obligations (Inkson & Arthur, 2001).

Moving closer to the discussion of gender, the concept of career capital has been revisited on the basis of identity capital (Côté, 2002, 2014; Moskal, 2020). Here, not only the accumulation of skills is admitted, but also their

conversion through a continuous negotiation of identity resulting from the relationships of alterity woven abroad (Machado & Hernandez, 2004), a constant search for "becoming and belonging" (Tran, 2016, p. 1273) within the heteronormative business environment. For Peltokorpi and Zhang (2020), identity encompasses the meanings attached to the roles that individuals play in the social structure, indicating that individuals seek different forms of belonging in relation to the groups with which they identify and the unique ways in which they recognize themselves. Identity capital thus combines the tacit and explicit knowledge obtained from expatriate experiences with the psychological and cognitive attributes that make up the professional identity of expatriates (Vieira *et al.*, 2022), allowing women to perform various types of mobility, depending on the capital mobilized at any stage of expatriation and the barriers they encounter.

Based on the contrast between physical mobility, which effectively enables the subject to cross borders, and the subjectivity inherent in psychological mobility (Sullivan & Arthur, 2006; Kost *et al.*, 2020), Itani *et al.* (2015) observed that expatriates use the linguistic competence acquired by mastering a foreign language as a way of reframing their gender identity in multicultural corporate environments. This stems from contact with new ways of being and expressing themselves, mediated by the languages they learn. Thus, psychological mobility can be interpreted as the identification of structural differences in access to resources for career internationalization, which are translated into advantages for the potential of individual agency in producing transitions and adjustments between intra- and extra-organizational roles during expatriation (Sullivan & Arthur, 2006; Kost *et al.*, 2020).

An example of this dynamic is illustrated by Pudelko and Tenzer (2023). Even without physical mobility, Japanese executives employed in subsidiaries of multinationals in the West confirmed and transformed their professional identity simply by having to use the English language in their day-to-day work. By mastering the foreign language, these women experienced a self-affirmation of gender emancipation, the upgrading of their professional skills, and a more independent lifestyle (Pudelko & Tenzer, 2023). In other words, they mobilized, albeit psychologically, career capital and identity capital, adopting an internationalization strategy geared towards the values of a less conservative Western culture in relation to the role of women in Japanese society.

According to Moskal (2020), the potential for agency in the accumulation of identity capital depends on the passive or active strategies adopted for career development in international contexts. In this sense, active approaches would characterize individuals who are more capable of accumulating resources during their mobility, in terms of personal development and the exchange of identity capital. In contrast, passive approaches would not focus on the

development of identity capital, which would be impacted indirectly and without the individual's awareness of the whole process. The strategies mapped so far in the literature on female expatriation according to this categorization are discussed in the next section.

2.3 Career Internationalization Strategies Before, During and After Expatriation

According to Insch *et al.* (2008), active strategies need to be planned for each phase of expatriation. These include (1) self-awareness and networking, before expatriating; (2) finding mentoring at the destination and recognizing learning opportunities, during expatriation; and (3) using all the expertise acquired and acting as an intrapreneur, after expatriation and during repatriation. Passive strategies, on the other hand, include the attitude of "opting out" of one's career in various ways, because the knowledge acquired during expatriation will not be properly utilized on return, generating incompatibilities between the new capital and the old functions. For Al Ariss (2010), these incompatibilities can be addressed by developing new "ways of engaging" with the career, which we see as one of the many possible strategies to be implemented.

In self-awareness, authors Insch *et al.* (2008) suggest that women should recognize the beliefs, values, and emotions with which they identify based on their upbringing and culture of origin, in order to produce identities that contribute to their professional success. This kind of self-knowledge would help them to intentionally shape their identity based on the values and culture of the organization, making the most of their strengths and abilities. In this sense, women would become "agents of their own careers", planning their personal lives, such as when to get married and have children, in relation to their real professional expectations. According to Janssens *et al.* (2006), the main objective here would be to rework in the female mindset the idea that they are not powerless and trapped in a structural context that penalizes gender.

The networking strategy consists of being proactive in the search for expatriation opportunities (Insch *et al.*, 2008). Even if the company maintains a discourse of gender equality, it is rare for opportunities to be distributed between the sexes (Despotovic *et al.*, 2022); therefore, women would have to make use of a greater perception of their social role to go after mentors and create networks among expatriate women. Actively seeking advice and direction would lead to positive evaluations by their managers and could also serve the expatriate to act as a representative of her team during her stay abroad (Insch *et al.*, 2008).

With regard to active strategies during expatriation, finding mentoring in the destination would be essential for managing roles in the family-work conflict (Föbker, 2019). Women are expected to retain more responsibilities in the organizational and parental role, in addition to having to manage new interpersonal relationships in which culture

shock may be present (González & Oliveira, 2011). Thus, local mentoring, especially from the same sex, could help them cope with these difficulties (Insch *et al.*, 2008). In addition, when faced with the strangeness of new work culture, it is interesting to manage stress by reframing different situations as a form of learning (Insch *et al.*, 2008). Having an apprentice attitude would increase the women's capacity to absorb local knowledge, performing their duties correctly more quickly and serving as vectors for the dissemination of knowledge at the time of repatriation.

As for active strategies after expatriation, using all the expertise acquired means looking for opportunities, even outside the organization, where the capital mobilized through expatriation can keep being developed. Just as the career capital acquired in a developing country is not always valid in the international market, due to structural and legal barriers (Al Ariss, 2010), choosing to remain in the career after the period abroad means not always putting all the added skills to use, especially the technical-relational skill of "knowing how and who". In this sense, acting as an intrapreneur and engaging in the (re)design of structured repatriation and mentoring programs (if they don't exist) can help these skills to progress, as well as benefit both the organization and future expatriates (Insch *et al.*, 2008).

On the other hand, the passive strategy of "opting out" refers to the feeling of subjective and objective failure in achieving a desirable career outcome after expatriation (Al Ariss, 2010). Narratives of frustration at the moment of return were found in all the articles consulted involving Brazilian male repatriates, who had high expectations for the future of their careers after the international experience. When these expectations were not met, the repatriated professionals ended up opting to (1) leave the company and migrate to a competitor, (2) return abroad in the form of permanent immigration, or self-initiated expatriation, or (3) open their own business in Brazil or abroad, maintaining transnational networks (Gallon *et al.*, 2013; Pohlmann & Valarini, 2013; Guimarães *et al.*, 2016; Fraga & Rocha-De-Oliveira, 2020).

Finally, there are specific strategies – the "4Cs" cooperation, coordination, compatibility, and co-working – for expatriate women who take or accompany their also-expatriate spouses, since they end up assuming a "dual career" (Shortland, 2020). In this interim, the impossibility of continuing with the relationship while managing the desired expatriate career can compromise their willingness to expatriate and limit the development of the necessary skills in the host country. To achieve a more gender-equal expatriation outcome, the active strategy of **cooperation** in maintaining a dual career hierarchy is proposed, so that the professional goals of one do not override those of the other. Next, the active tactic of **coordinating** one's own duties with those of the partner is suggested, in order to promote effective time management, minimize periods of separation and avoid the accumulation of shared duties.

It should also be ensured there is a **compatibility** between the assigned responsibilities with those practiced in the same sector and hierarchical level in the destination country. This active search into the local market is recommended to know how to manage new responsibilities that do not necessarily cover the equivalent position in the country of origin. Finally, **co-working** involves the passive strategy of prioritizing and encouraging joint expatriation opportunities in the same organization. This aims to achieve greater alignment between performance expectations for both partners, the exchange of common relational capital ("knowing who"), the guarantee of assignments appropriate to employee tenure and duties shared among both partners, and the ease of obtaining work visas for couples.

3 METHODOLOGY

This study, of an interpretivist epistemology, is exploratory in nature and takes a qualitative approach (Saunders *et al.*, 2019). An exploratory study is characterized either by a first attempt to analyze a topic that has never been researched before – which fits the context under investigation – or by an already known topic that is revisited to produce new ideas or hypotheses that cannot be properly verified (Swedberg, 2020).

As for the data collection technique, five narrative interviews were carried out (Bauer & Gaskell, 2013), whose brief guiding questions made it possible to identify the participants' profile (see Table 1), learn about their professional careers in general, the difficulties and impressions of a career in external auditing and the internationalization strategies they developed until they reached or surpassed the position of senior auditor. Additionally, in compliance with ethical regulations involving research with human beings, it should be noted that a pattern of codes was created to identify each interview (C01, C02... C05) and thus preserve the identity of the participants.

The non-probabilistic convenience and snowball sampling techniques were used, whereby each interviewee indicates other possible participants for the research (Saunders *et al.*, 2019). The sample selection criteria were as follows: I) being female; II) holding or having held a senior audit position in an independent audit firm, not necessarily a Big Four company, so as not to overly restrict the intended target audience for the research; and III) having already participated in an expatriation program, whether or not promoted by the company where they work or have worked. It should be clarified that the Big Four companies are currently the world's leading audit firms, specifically Ernst & Young (EY), Deloitte, PricewaterhouseCoopers (PwC) and KPMG (Firmino *et al.*, 2011).

Table 1

Profile of Research Participants

Interview Code	Educational Background	Age (in years)	Functional Scale of Most Recent Occupation	Experience in External Audit (in years)	Country where you carried out Expatriation	Type of International Mobility
C01	Lato sensu Post-Graduation	37	Senior Auditor	11	USA	Corporate Expatriation
C02	Lato sensu Post-Graduation	46	Audit Manager	25	USA	Corporate Expatriation (and subsequent immigration)
C03	Bachelor's degree	31	Audit Supervisor	9	Chile	Corporate Expatriation
C04	Bachelor's degree	34	Senior Auditor	10	Canada	Self-Initiated Expatriation
C05	Lato sensu Post-Graduation	49	Audit Manager	27	France	Corporate Expatriation

Source: Elaborated by the authors.

The interviews lasted approximately 45 minutes and were conducted remotely, using the Google Meet® platform, between 10/18/2022 and 11/04/2022. After recording the audios of the interviews, with the prior authorization of the participants and electronic signature of the Informed Consent Form (ICF), automatic transcription was carried out using the paid Transcripator® platform, resulting in a corpus of 73 pages, interpreted according to the analysis protocol of Creswell and Poth (2018). This consists of the following phases: I) selection of the collected material, based on situationality, identification of the most representative narratives of the researched group and alignment of the corpus with the research objective; II) coding and categorization of the selected corpus, based on an analysis between the narratives aimed at revealing points of similarity, tension, and controversy between the various perspectives of participants; III) inference, i.e. the last phase in which the interpretation of the results actually takes place, taking as a reference horizon the agent or group issuing the communicative material under analysis; the agent or group receiving this material; the message itself; and the context in which it was issued.

It should be noted that the standardization of the 'recent occupations' used here was taken from the classification of the audit functional scale proposed by Jund (2005), due to the slight specificities in the nomenclature with which each audit firm draws up its job and salary plan. Generally speaking, Jund (2005) states that people start their career as an auditor in an assistant or trainee position, where they stay for two or three years. They then progress to the position of full auditor, where they remain for between two and five years. In the third stage, they reach the senior audit position, where they stay for between five and ten years. In the fourth stage, they reach the role of audit project coordinator or supervisor, where they may stay for the same amount of time. In the fifth stage, they become audit managers and, finally, in the sixth hierarchical level, they join the board of partners, necessarily with at least ten years' experience in the field and a lot of technical knowledge in accounting.

It is worth noting that the choice of the senior audit position as the focus of this study comes from the fact that

this is a decisive intermediate phase between the initial years of a career in external auditing and progression to the other highly complex stages, and also a phase that coincides with many choices related to a woman's personal life and the organization of her family nucleus, such as marital relations, professional stability, and motherhood.

4 ANALYSIS AND DISCUSSION OF RESULTS

4.1 Difficulties in the Career Paths of Female Independent Auditors

As seen in subsection 2.1 of the Theoretical Framework, the barriers women in external auditing face in terms of salary progression are commonly classified according to their sphere of origin (Cruz *et al.*, 2018; Dambrin & Lambert, 2012). In the speeches of interviewees C01 and C05, we were able to identify the obstacles experienced by each of them. In terms of individual issues, those that stood out were related to the work-family conflict, as highlighted by Mzenzi (2023), Vilela and Lourenço (2020), and Silva and Souza (2022). In terms of social issues, gender stereotypes were mentioned in order to fill certain male-dominated vacancies, such as professions in the areas of Exact Sciences and Engineering. This corroborates Moskal's (2020) findings that the culture of traditional societies gives women less freedom to enter the profession. A new element that emerged, however, came from the comparison between the accounting profession, which has been undergoing a rapid process of feminization (Lemos *et al.*, 2015; Santos *et al.*, 2021), and its devaluation compared to others that also technically prepare for the same market, despite remaining masculinized, such as Engineering.

On the other hand, for C05, the fact that more women are entering Brazilian external auditing today means that established organizational practices can be revisited, revealing how personal factors can also have an impact on organizational and social ones. In other words, not only do social factors have the power to influence the other two, as postulated by Gallhofer *et al.* (2011) and Lupu (2012), but there is also a basis for job role transformation by its occupant, as the stereotypes and cultural values of

patriarchy in auditing are deconstructed. In this respect, C05 comments on her resistance at the start of her career and how, at the time, because she lived almost exclusively with male peers, she felt that the demands of the job were exacerbated by the social and organizational expectations about when (or if) she would be able to start a family.

C05's narrative, despite revealing the power of women's agency in the greater representation of auditing positions, is in line with what Dambrin and Lambert (2012) and Groenewald and Odendaal (2021) point out about organizational culture fostering barriers to women's career development in auditing through policies that privilege men. One of these barriers is clearly a social one, according to which women are responsible for raising children and household activities, which makes it difficult to retain women in professional environments with high workloads. This evidence is in line with the findings of Lupu (2012) and Mzenzi (2023), reinforcing the argument that individual and organizational barriers cannot be analyzed in isolation from social ones (Gallhofer *et al.*, 2011).

This is because gender inequality goes beyond the domestic and organizational spheres and is an extension of a broader historical process of the sexual division of society (Hirata & Kergoat, 2007; Hirata, 2010). Interviewees C04 and C05 stated, for example, that they had already experienced discrimination from clients, corroborating the findings of Cruz *et al.* (2018), according to whom men's technical ability is perceived to be superior to women's without an express reason. In addition, there were reports of moral and sexual harassment practices against female auditors both inside and outside the company, which was not pointed out in any study with female auditors in Africa or Saudi Arabia, where there are also strong barriers to career progression (Agrizzi *et al.*, 2021; Groenewald & Odendaal, 2021; Mzenzi, 2023; Sian *et al.*, 2020). This adds to the discussion of the fact that Brazilian organizational spaces have also become genderized due to the sexualization of women, and not just by disregarding their technical aptitude for the job. There is, therefore, a conflict of social roles, legitimized by the heteronormative culture, which requires female auditors to re-signify not only their professional and maternal identity, as was once suggested, but also their feminine identity.

4.2 Career Capital versus Identity Capital in Career Internationalization

In this respect, we observed elements related to the acquisition of new skills that were added to the career capital of the female auditors through the expatriation process. Most of them developed competencies from building networks ("knowing who") or improving some technical skill of interest to the company ("knowing how") (DeFillippi & Arthur, 1994), such as mastering auditing software, as seen in C03. These skills go back to what was established in a study with lawyers from a service-providing firm (Pinnington & Sandberg, 2014). The skills contributing most to career internationalization referred to the employing company's

core activities, since they transform the benefit of international mobility into a social counterpart for the high performance employees deliver to the organization.

In C01, there is an emphasis on the opportunities that external auditing offers for women to achieve other types of careers that would be unattainable for them in the business world, including access to expatriation, as they learn to work both in the accounting and financial area as in the diverse types of auditing. However, C04 doesn't believe that auditing has opened doors for her in the job market itself, because there is discrimination that favors men in expatriation opportunities and promotion within the hierarchical structure of companies in the sector. This finding is slightly different from the study by Cruz *et al.* (2018), and refutes the very idea of intrinsic "meritocracy" identified in C01's report. Rather than vertical growth, the auditing career for women is very much associated with horizontal growth, i.e. growth that does not necessarily result from a functional reorganization, but rather from the accumulation of greater responsibilities and greater importance given to the function.

This characteristic either acts as a demotivator to keep this public in their careers at home, or as an aggravator to the glass ceiling's weaknesses transported to the expatriate context. Once the professional's responsibilities and field of action are expanded abroad, they start to acquire strategic skills that need to be compensated not only with the same degree of difficulty when they return, with compatible challenges and internal confidence, but also to obtain internal recognition for their increased functions with increased operational complexity (Gallon *et al.*, 2013). This lack of harmony between the acquisition of technical skills and career progression was also pointed out in the study by Groenewald and Odendaal (2021), mainly due to the restrictions on the "know who" of female auditors when they try to enter male management networks.

In this respect, there is a misalignment between the meaning that work in external auditing comes to have for women, not because of the decision to internationalize their career through expatriation, as interpreted by Janssens *et al.* (2006) and Nery-Kjerfve and Polesello (2023). Rather, this is due to the perception that expatriate auditors come to have of the accounting market and the profession after the international experience, when they glimpse occupations that allow them to enjoy a more balanced lifestyle without giving up all the career capital acquired in auditing. This represents an asset for entering competitive sectors with scarce workforces abroad.

In this regard, however, knowledge of the foreign language was not presented in any of the narratives as an enabler of psychological mobility, as advocated by Itani *et al.* (2015). In fact, even with the mastery of language skills, the auditors did not find it easier to immerse themselves in a foreign culture, nor to carry out their duties abroad. One explanation for this is that language competence among expatriates is less focused on integration and more on adjusting work performance and increasing interactions,

which is not always in line with the identity capital of women in expatriation. This perpetuates the caring role played by women in having to use a foreign language to ensure their social well-being and their families' (Hajro *et al.*, 2019).

Furthermore, they emphasized their acculturation process was something they had to deal with on their own, investing in courses and personal preparation without the company's support, or time to adapt. C04 reports, for example, that she had already invested in exchanges before joining the audit profession. C05, on the other hand, comments that her mastery of French, due to a personal decision, led her to be considered for a project in France, her first opportunity for internationalization after years as a senior auditor, while C02 reports having had a lot of difficulty with English even though she considered herself fluent. These reports indicate how the acculturation of expatriates is accompanied by a process of change in their behavioral repertoire, value system, and personal identity in an attempt to comply with the technical requirements of the foreign country's job role (Hajro *et al.*, 2019). The "know how" and "why" of career capital start to develop from identity capital, as the boundaries between functional and personal obligations blur in the process of acculturation.

Moreover, C04 brings a new nuance in relation to the distinction between psychological mobility and physical mobility seen in Kost *et al.* (2020) and Sullivan and Arthur (2006). She clarifies that, despite the various measures favoring the internationalization global audit firms undertake, there is a difference between psychological mobility—facilitated by practices and exchanges with partner firms in other countries—and physical mobility, which actually occurs through expatriation programs provided by the company.

At the time of hiring and at the start of her career, C04 underlines the internal discourse favoring physical mobility is recurrent, although this type of mobility only occurs for professionals at the highest levels, always with guidance from the company on which countries are to be prioritized, and under what conditions this mobility can occur. This way, organizations can better exploit the previous career capital developed by audit professionals. However, this condition has a negative effect on females' identity capital in the profession, due to the perception that selection for participation in expatriation programs is linked to gender and not necessarily to performance evaluation or even ascension to higher positions. This increases the pressure around what is expected for the development of successful careers and also around the care obligations that come into existence between career and motherhood, despite advances in virtual communication technologies that would facilitate psychological mobility, corroborating the findings of Inkson and Arthur (2001), Pinnington and Sandberg (2014), Alvarado-Vargas *et al.* (2020).

Thus, although the growing feminization in the Brazilian accounting field (Lemos *et al.*, 2015; Santos *et al.*, 2021) is pointed out by the interviewees as a change factor to the inequality established in this field, the pattern of career

internationalization, characteristic not of this historical gender mark, but of work relations in the global era, does not mitigate the phenomenon of the glass ceiling in the profession when returning to Brazil. However, C02 believes that the glass ceiling in auditing can be softened in the long term in the case of permanent immigration. This is due to the adjustment in career capital only serving to guarantee the success of the mission assigned to the expatriate, while the temporal dimension of immigration allows for an accumulation of career capital more focused on reconfiguring identity capital and knowing "why" in the profession (Hajro *et al.*, 2019).

From this, it can be seen that female survival in the field depends on achieving attributes that are historically constructed and demarcated by power relations that involve social markers producing gender differences (Fraga *et al.*, 2019). These, aggravated by the complexity and precariousness of labor relations in the Global South, end up ratifying the feeling of inferiority in the identity capital of expatriate female auditors compared to male peers and foreign peers. This is because factors external to the "knowing how" dimension of career capital interfere with the construction of gender identity capital in this profession when women encounter other career realities abroad.

In view of the above, it is clear that understanding identity capital in international human resources management needs to encompass not only the peculiarities of professional practice on foreign soil, but also events that do not occur apart from the workers' personal lives. In this context, we can see the timelessness of Hughes' (1937) initial considerations regarding the importance of objective and subjective aspects for understanding careers as a historical construction of the individual and collective trajectory of a given professional field. As a result, career management in post-modernity must accompany these "negotiations between objectivities and subjectivities" (DeLuca, Rocha-de-Oliveira & Chiesa, 2016, p. 472), which arise from the formative process of identity capital from a gender perspective, so as not to miss out on the fragilities and nuances of this retrospective and projected trajectory, both plastered and mutable, between individual men and women and our Brazilian collectivity.

4.3 Career Internationalization Strategies of Independent Auditors

The assumption that expatriation represents a new level in the career progression of senior executives (Inkson & Arthur, 2001; Lupu *et al.*, 2022) was confirmed in the narratives of C02 and C04. By actively seeking a way to immigrate and expatriate voluntarily to the country of their choice, and not by company determination, with a fixed-term contract, the auditors minimized the glass ceiling of the profession and also of expatriation. This alternative proved to be coherent because they realized that, even after going through corporate expatriation experiences, they had not received recognition and financial return on their return to Brazil, reiterating the frustration and consequent evasion of

the company seen among senior Brazilian male expatriate executives (Gallon *et al.*, 2013; Pohlmann & Valarini, 2013; Guimarães *et al.*, 2016).

In this realm, networking, as an active strategy, enabled the expatriation of C01 and C03, but had no effect to the other interviewees, particularly because there are networks with a male predominance and a generational factor that cannot be overcome except by acquiring the "know how" in strategic areas of the companies, such as technological skills. Furthermore, the female auditors did not show any self-awareness of their careers prior to expatriation. In many of the accounts, personal life planning seemed to take place to the detriment of career objectives prior to international mobility. In this way, many only took on the role of "agents of their own career", in Janssens' *et al.* (2006) words, after recognizing their real professional expectations built on relationships of otherness with other possible accounting careers abroad, altering their identity capital.

Similarly, networking did not systematically reduce the barriers to accessing expatriation programs in destinations that were consistent with their own career plans, contrary to the findings of Insch *et al.* (2008) and Despotovic *et al.* (2022). Here, we see a break between the old ideology that the company was completely responsible for the employee's career plan and the new profile of workers who appropriate the resources provided by the organization to promote their own professional advancement and develop their career capital in the "knowing why" dimension (DeFillippi & Arthur, 1994). In this interim, immigration and self-expatriation have ceased to figure as models of international mobility and have taken on the role of passive "opting out" strategies in repatriation, both from the auditing profession—as in C02—and from the company—as in C04.

Furthermore, the interviewees' motivation for pursuing permanent immigration after frustration with expatriation and non-expatriation, respectively, was not solely due to unfulfilled high expectations regarding the vertical ascent of their careers after the international experience. Unlike what Gallon *et al.* (2013), Pohlmann and Valarini (2013) and Guimarães *et al.* (2016) pointed out for male repatriates, what most affects the female public is the perpetuation of a condition of inequality in relation to peers of the opposite sex and the company's neglect of their personal plans for reconciling work and family during repatriation. With this, it can be inferred that the evidence for what Hermans *et al.* (2017) pointed out about internationalization serving as a paradigm shift around the machismo in Latin culture in general has more to do with female awareness of their own social value (for the family) and professional value (for organizations, despite inequalities), and not with any concrete change in the cultural capital inherited from the sexual division of colonial patriarchy (Hirata & Kergoat, 2007; Hirata, 2010).

This is reflected in the fact that the interviewees did not conduct many active strategies during their expatriation, contrary to the tendency to create female networks to manage roles in the family-work conflict (Föbker, 2019). What prevailed were reports of passive strategies, focused on emotional management (Hajro *et al.*, 2019), in order to cope with organizational and parental responsibilities. Alternatively, the active strategy of recognizing learning opportunities by reframing situations of role conflict and task overload was adopted by C05, C03, C01, and C02. Once again, this corroborates the view that the career capital acquired during expatriation should be used to correctly perform the formal duties of the position, but not necessarily in view of the expectation that it will be used to disseminate knowledge during repatriation, as predicted by Insch *et al.* (2008).

As for the strategies employed after expatriation, it was found that the passive strategy of "opting out" is often linked to the active strategy of "using all the expertise acquired during expatriation". In the perception of all the participants, except C03, the capital mobilized through expatriation does not continue to be developed by the company because there is not a structured program legitimated for this purpose. The context in question was the only one in which a training program was created, led by the repatriate, in order to implement the auditing software that had motivated C03's expatriation to Chile. This gap reveals that, although the auditors recognize themselves as participants in building their careers, there is still the belief that there is no openness to promoting transformations in organizational structures and practices (or intrapreneurship), compromising the association between high career capital in auditing and identity capital itself.

"Being an auditor" becomes synonymous with belonging to a profession whose patriarchal roots cannot be overcome despite global advances and the very internationalized profile of the profession, which favors the idea that high career capital will promote professional advancement in any context (Groenewald & Odendaal, 2021). In this sense, the auditors conclude that, as opposed to the good reception of their career capital acquired in a developing country, the opposite is not true of Brazil. Therefore, due to structural and legal barriers, choosing to remain in their careers in their country of origin after their time abroad means they don't always put all the skills they have acquired to good use, especially the technical-relational skill of "knowing how and who".

This is intensified in the discussion of gender in external auditing, as the roles of care and reception continue to be played by women who take on a "dual career" (Shortland, 2020) without reflecting on coping strategies that need to be shared with their companions. In this interim, the identity capital of female auditors comes to encompass multiple conflicts for which there is no effective or even structured support network capable of helping with the transition.

5 CONCLUSIONS

By exploring the ways in which senior female auditors internationalize their careers, this study has shed light on many of the inequalities they face to remain in a masculinized career that perpetuates patriarchal values and exerts negative power over women's identity capital, despite allowing accelerated growth in their career capital as a compensatory element. The strategies undertaken by the participants to internationalize their careers include both active and passive ones. Active strategies include, for example, sociability and building networks that are not exclusively female, as well as the constant search for technical knowledge to help the firm's goals of becoming more competitive.

On the other hand, the passive ones included "opting out" either from the auditing profession or the firm that sent them, in an attempt to actively use all the expertise acquired during expatriation. In this realm, we observed how the perception of high aggregate career capital conflicts with maternal, feminine and professional identity capital, since the individual, organizational and social barriers in the auditing career in Brazil perpetuate the sexual division of labor and favor compromising personal life to the detriment of the firm's functions and demands. Thus, giving up the profession becomes the best alternative for reconciling life and work within the country, since international mobility does not necessarily break the gender codes assigned to the social role of Brazilian women and professional auditors.

A limitation of this study is the limited number of interviews and the fact that there was no stage of theoretical triangulation with other data sources, as recommended by the authors Creswell and Poth (2018), in order to increase the internal validity of this qualitative research. In any case, the procedures for field collection and subsequent analysis were conducted according to the expected methodological rigor, so as to guarantee a theoretical and empirical contribution to the areas of study in which this work is inserted.

For future research projects, we suggest a point that has only been touched on at this stage should be explored in greater depth, namely investigating how the professional skills acquired by women in external auditing after the expatriation process are related to the dynamic capabilities of organizations in the segment when they return to their subsidiaries in Brazil. It is therefore proposed to unite the micro-organizational perspective already addressed in this work with the impact that this experience has on organizational results from the perspective of the firm (meso-organizational level). It is believed that advancing the topic in these new directions could reinforce the value of the gender perspective on accounting practice in organizations in the sector and, in general, highlight the importance of greater female inclusion in expatriation opportunities for achieving the firm's competitiveness and global performance goals.

That said, we argue this work contributes to more critical thinking about the role of international mobility in the career transition of women in the context of Brazilian independent external auditing. The advancement of the discussion on how expatriation takes place from a gender perspective, both in the field of critical accounting research and in the area of international human resource management, highlights the importance of this public for the representation and strengthening of external auditing, in the face of a greater process of feminization of the accounting area in Brazil (Lemos *et al.*, 2015; Santos *et al.*, 2021). Moreover, the importance of creating institutional policies that foster greater inclusion and diversity in the way internationalization opportunities are managed in the broader organizational environment is reiterated.

In this interim, the practical recommendations that can be drawn from our findings cover both active strategies to be adopted by expatriates and by audit firms. Individual actions need to be aimed at building female-only networks in the profession while still in Brazil, finding female mentors abroad, and renegotiating roles in the division of domestic and parallel labor during expatriation through the 4Cs: coordination, cooperation, co-working and compatibility. Corporate actions involve creating structured expatriation programs for each phase of the cycle abroad: pre-assignment, assignment, and repatriation. In the pre-assignment phase, it is suggested that transparent parameters be created for selecting employees to be assigned abroad. This can be done by (1) widely publicizing vacancies and their eligibility criteria; and (2) offering flexible expatriation options, such as temporary work contracts, job rotation, or remote work, to meet the individual needs of female employees with family responsibilities through psychological mobility.

On the other hand, during assignment, it is recommended to (1) implement mentoring and development programs that support women in building the skills needed for expatriate roles and offer support during the process of moving abroad; and (2) create policies for reconciling personal and professional life abroad, such as subsidized childcare and flexible working hours, to support female employees considering expatriation. Finally, repatriation programs should focus on promoting the effective management of the knowledge generated by expatriation, considering the contributions made by both career and identity capital. In this way, skills of particular interest to the company's core activities, such as technical knowledge, expertise in project management, competitive market analysis, and knowledge of global markets, can also be integrated into greater female identification with the external auditing profession.

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