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## **A fairy tale with an unhappy ending: The organizational regulation of “Latina accountant identity” in Spain**

### **Abstract:**

**Purpose:** Identity regulation is part of a management control package. Organizations regulate employees' self-identity to influence their behaviors. The success of this regulation depends on its trade-off with employees' work identities and personalities. Organizational discourse nurtures this dynamic and interactive process. We focus on the regulation of an (undesired) organizational identity that is born at the intersection of race/ethnicity, gender, sex, and migrant discrimination in accounting-related positions. We aim to analyze how Latina accountants who migrate to Spain perceive that their triple status as Latina, women, and migrants affects their careers as accountants and interpret whether this triple intersectional discrimination aims to create a Latina accountant's self-identity.

**Design/methodology/approach:** This critical study follows a phenomenological approach to analyze the experiences of women born in Latin America who migrated to Spain to occupy accounting-related positions. A thematic analysis of their semi-structured interviews allowed us to examine the challenges faced by Latina accountants in their accounting careers in Spain.

**Findings:** Our interviewees' narratives display an internalization of, even resignation to, a self-identity that we label “Latina accountant identity.” This identity is based on explicit discrimination discourses that cause them to suffer from the intersection of racism, sexism, and migrant conditions and is nurtured by the discourses of their senior managers, co-workers, and subordinates.

**Originality:** To the best of our knowledge, this is the first study to frame the regulation of an intersectional discriminatory identity that is used to control Latina accountants from the inside, acting on the triple condition of Latinas, women, and foreigners, influencing their self-perceptions regarding work and personal lives.

**Keywords:** identity regulation; intersectional discrimination; Latina accountants; sexism; racism; migrant condition

## 1. Introduction

Research findings in the accounting literature support the notion that ethnic minority women are more likely to experience discrimination at work than other social groups (Fearfull and Kamenou, 2006; Huang *et al.*, 2016; Kim, 2008; McNicholas *et al.*, 2004). Like women, they also suffer from the existence of a glass ceiling and stereotypically negative images of both women and migrants (Kim, 2004). Historically, women have been oppressed for race/ethnicity and gender, and the power base that sustains this discrimination can be directly linked to the underlying colonial rule (McNicholas *et al.*, 2004). Accounting associations and governments use their discourses to distinguish between “foreign” and “local” accountants. The concept of “foreign-trained accountant” was coined by Annisette (2017) to refer to those accountants who are born or educated and trained abroad and discriminated by this fact.

Emancipatory accounting calls to illustrate this oppression (Lehman *et al.*, 2016; Morrison and Lowe, 2021). Despite this growing interest in fighting discrimination, there is still a tendency to study race/ethnicity, gender, and migrant condition discrimination independently rather than focusing on their intersection (Annisette and Trivedi, 2013; Kyriakidou *et al.*, 2016). Therefore, much remains to be done to enrich this field further using new theoretical and methodological approaches (Annisette and Prasad, 2017; Tiron-Tudor and Faragalla, 2022).

Responding to the need for academics to recognize the cumulative effect of race/ethnicity, gender, and migrant conditions on understanding inequality and exclusion in the accounting field, we recur to the intersectional framework (Crenshaw, 1991; Rodó-Zárate, 2021). This intersectionality framework has been used to examine stereotypes and discrimination against Latinas in other professional arenas (Arellano-Morales *et al.*, 2015; Rosenthal *et al.*, 2020) and has the potential to contribute to knowledge about the realities, challenges, barriers, biases, and options that accountants face throughout their careers (Kyriakidou *et al.*, 2016; Tiron-Tudor and Faragalla, 2022).

In this study, we examine whether intersectional discrimination based on race/ethnicity, gender, and migrant conditions affects the accounting careers of Latinas who migrate to Spain. Specifically, we address the following research questions. (1) Do Latina accountants who migrate to Spain feel discriminated against in their workplaces because of their triple status as Latinas, women, and migrants? (2) Does this triple discrimination create the self-identity of Latina accountants within the Spanish business context? We posit that different organizational discriminatory discourses nurture a specific regulation destabilizing employees' identities and self-identity. This type of regulation is a modality of organizational control for these women. It operates from the inside, influences their perceptions and beliefs, and models them as inferior under the parameters of the dominant corporate identity.

Under the intersectional framework and Alvesson and Willmott's (2002) identity regulation model, we analyze the narratives of the 11 interviewed Latin accountants, examining how they interpret the discriminatory discourses that nurture their identity regulation. First, our findings indicate that these identity regulation discourses make Latin accountants feel different and inferior because of their wording, clothing, gender, education, job experience, and skills. They felt labeled as not European, female, or foreign. They felt like second-class Spaniards.

Second, Latina accountants suffer from organizational discourses that signal them as compliant employees with low-quality education, lack of Spanish experience, ignorance of the proper accounting language, and typical women's limitations that impede them from developing the average working time. They felt that their companies hardly recognized their educational level, limited their job opportunities to consolidate positions, and paid lower wages than their colleagues.

Third, in their social relationships in the workplace, Latina accountants feel categorized differently by their superiors, co-workers, and subordinates in formal and informal hierarchies. Intersectional discriminatory discourses develop feelings of belonging to the group of Latin

accountants but subordinate them to Europeans, males, and natives. Intersectional discrimination is reduced only when top-level managers are Latinos or women. Finally, regarding the space in which Latina identity emerges and evolves, they perceive Spain as a place with lower sexism but higher racism than Latin America, as well as resilient women who renounce having successful careers and high salaries. Our interviewees' narratives display an internalization of, even resignation from, this identity regulation based on explicit discrimination that makes them suffer during their careers from the intersection of discrimination due to racism, sexism, and migrant conditions.

This study contributes to the research gap identified in studies on the stereotyping of “Latinos” (Yemane and Fernández-Reino, 2021) while responding to the call for researching accounting’s intersection with organizational discourses (Agyemang and Lehman, 2013). In addition, it responds to the call of Anisette and Trivedi (2013, p. 26) to explore “the relationship between immigration and accounting using the analytical tools of pragmatic sociology” and critical voices that claim to make visible the oppression (Lehman *et al.*, 2016; Morrison and Lowe, 2021). We focus on these relationships under an intersectional lens, following the recommendations of Kyriakidou *et al.* (2016) and Ruiz-Castro and Holvino (2016).

Moreover, we contribute to management control research, which defines control as a pool of actions and devices supporting organizational goals, including culture (Malmi and Brown, 2008; Delfino, 2023). Given that culture is based on values that construct an organizational identity used as an organizational control (Alvesson and Willmott, 2002), we examine the emergence of an identity based on “wrong” values of intersectional discrimination. Through a critical lens, we also respond to the demand for additional research on the relationship between management control and employee response (Delfino, 2023).

The remainder of this paper is organized as follows. Section 2 outlines the previous research on race/ethnicity, gender, and migrant discrimination. Section 3 presents the theoretical framework for explaining the dynamics underlying the Latina accountant identity. Section 4 describes our research methodology. Section 5 presents an analysis of these narratives. Section 6 discusses the findings. Finally, Section 7 concludes the paper.

## **2. Racism, sexism, and migrant condition: The case of Latina accountants**

### ***2.1. Race/ethnicity discrimination in accounting-related positions***

Racism is a social construct and material reality in contemporary societies that does not have any scientific justification (Anisette, 2003; Holst, 2020). Therefore, race generates social categorization by classifying people based on their physical appearance (skin color, eye shape, and hair texture). In addition, other non-physical characteristics such as language, country history, customs, or even religion result in ethnic social categorizations (Desmond and Emirbayer, 2009). Stereotypes are a psychological mechanism by which categorizations give rise to distorted and unfounded perceptions of social groups (Hamilton, 1975). These stereotypes encompass social representations that arise from interpersonal interactions, individual observations, and cultural values and influence individual behaviors (Leao and Gomes, 2022). Managers may use these lenses to construct racism and ethnic discrimination by professionally and personally applying their prejudices based on stereotypes.

Prior accounting literature states that Black Americans (Hammond, 1997) or accountants of Anglo-Saxon/British origin (Miranti, 1998) are excluded from the accounting profession in the United States because of their language, customs, and physical appearance. This discrimination spread against accountants of ethnic majorities with ancestral backgrounds similar to the source population, such as Africans and East Indians in Trinidad and Tobago (Anisette, 2003), Indigenous Asians and Africans in Kenya (Sian, 2007) and Chinese accountants in Australia (Kim, 2004; James and Otsuka, 2009). They experienced racial

discrimination when they entered the accounting profession or wanted to advance to better positions. Nowadays, immigrants continue to face racial discrimination when attempting to join the accounting profession (Huang *et al.*, 2016). Workplace discrimination, along with the devaluation of education and prior experience, is the worst challenge faced by immigrants and negatively influences career satisfaction (Okafor and Kalu, 2023).

In the case of US Latinos, race and ethnicity considerations merge, resulting in standard social categorization and self-identification patterns (Allen *et al.*, 2011). Latinos with higher education seem to be more aware of the discrimination they suffer because of race/ethnic stereotypes (Vargas *et al.*, 2016). However, the situation in Spain's Latino population is somewhat different. Spanish society has not felt that migrants or racism have been a core concern in the last decade (Centro de Investigaciones Sociológicas, 2022). Most Latinos speak Spanish, although with slight differences with regard to Spaniards, and share common values that often arise from the colonial past (e.g., Roman law, Catholic background, etc.). When Latinos arrive and are incorporated into the Spanish societal model, they reclaim the "Latinity" they have gained after the independence of the colonies (e.g., Pérez, 2008). The Spanish conquest, first, and the homogenization policies of national states, afterward, under Anglo-Saxon guidelines, caused most Latino populations to define themselves as mestizo (Sorj and Martuccelli, 2008). This does not exclude the existence of racism because they confront race/ethnic discrimination based on the residues of colonial domination. As Sauerbronn *et al.* (2021) noted, in addition to this remnant of the past, other "soft" neocolonial forms act, like those that arise from post-Francocist political and economic spaces. In the accounting field, this crystallizes the belief in the "superiority" of North-Eurocentric accounting (Gomez-Villegas and Larrinaga, 2023).

## **2.2. Gender/sex discrimination in accounting-related positions**

Social and institutional conventions such as neoliberalism have contributed to the crystallization of glass ceilings (Baker and Brewis, 2020). Traditionally, accounting was considered a male occupation in Western settings (Peytcheva, 2023; Rapoport, 2018), and some women may be forced to conform to the stereotypically male model to succeed (Baker and Brewis, 2020; Covalski and Dirsmith, 1988). Indeed, the social-sexual division of roles in marriage, motherhood, and childcare delays women's professional careers (Kamla, 2014; Kokot-Blamey, 2021; Nganga *et al.*, 2023). These patriarchal prejudices hindered women's involvement and limited advances in the transformation towards equality of accountants' outcomes, such as bookkeeping and research (Uribe-Bohorquez and García-Sánchez, 2023).

Accounting research recognizes the workplace as a virtual public space in which an accountant's identity is constituted (Carmona and Ezzamel, 2016). In these spaces, the social conventions of gender roles, organizational practices, and personal preferences create self-perceptions that influence the work and life decisions of highly skilled professionals while carrying the burdens of stereotyping, prejudice, sexual harassment, tokenism, and isolation (Anker, 1997; Cohen *et al.*, 2020; Cooke and Xiao, 2014; Haynes, 2017; Yousaf and Schmiede, 2016; Zarei *et al.*, 2021).

Distinctly, in Latin America, Valero *et al.* (2020) identified a trend in the feminization of the Colombian accounting profession, partly because women are the majority among graduates. González *et al.* (2020) addressed progress in reducing gender imbalance not only in Colombia but also in countries such as Brazil, Chile, Colombia, Ecuador, and Argentina. Women are gaining presence and meaning in accounting-related positions in Latin and Spanish organizations; however, this presence is still unequal (Espinosa *et al.*, 2021). However, Latina and Northwestern accountants share, regardless of nationality, the existence of a gender salary gap and a glass ceiling in senior management. This opens the window to gender-based vertical occupational segregation because female accountants may be minorities and occupy lower

status and lower-paid positions than men in academia (Adapa *et al.*, 2016; Gago and Macías, 2014; Jackson and Hayday, 1997).

### **2.3. Migrant condition discrimination in accounting-related positions**

Many studies have focused on the causes and consequences of migration (Agyemang and Lehman, 2013). Annisette (2017) coined the term “foreign-trained accountants” to refer to accountants who are born, educated, and trained abroad. Migrants face a notable challenge in pursuing the accounting profession, and one possible reason for this is that locals feel that their education and training are superior (Thomson and Jones, 2017; Okafor and Kalu, 2023). However, accountants who arrive from ex-colonies have been exposed to post-colonialism from locals and share with them the neo-colonial influences exerted, for instance, through professional bodies (Annisette, 2000). Eurocentrism and colonial Western thinking underlying the accountants’ education and training in Latin America, and although there exists a movement in this community for the decolonization of accounting knowledge (Sauerbronn *et al.*, 2021), some critical voices denounce the naturalization of the inferiority regarding the self-produced knowledge (Gomez-Villegas and Larrinaga, 2023), while others consider that European thought is inside the “Mestizo thought” (or hybridity of knowledge) that characterizes accounting in Latin America (Cuenca and Célérier, 2023).

In the case of the Latin American countries, which were formerly Spanish colonies and therefore subject and object to the inherited influence of Spanish imperial accounting, their current accounting also has a strong Spanish influence. For decades, there has been a strong Spanish influence on post-colonial tax accounting in Latin America. This survived until the 21st century through the participation and acceptance of Spanish Accounting Standards (SAS) by Latinos as well as in international accounting associations in which the dominant elites were Spanish academics. They were the same elites who complained about the Anglo-Saxon colonialism that Spain was suffering from, and the influence of their standards published in English. Against this trend, in the 1980s, a new branch of Spanish accounting was accepted and merged with the Anglo-Saxon research world, not without conflict with its Spaniard colleagues.

In addition, there is an extended feeling that the current understanding of accounting knowledge contributes to eroding regional identities (Rojas-Rojas, 2017). In Spain, there is no required exam for exercising accounting or any other formal requirement for formal education. Thus, the labor market decides who is a qualified accountant by requiring graduate, professional, or vocational education. A priori, given those above post-colonial and neo-colonial influences, the disparities between the education of Latinos and Spaniard candidates may be less relevant, e.g., “teachers and Colombian students read in foreign languages and consult the same literature that makes its way in Europe and the US” (Rojas-Rojas, 2017, p. 92).

However, all foreigners in Spain must validate their degrees and educational credentials (Sanchón-Macías *et al.*, 2016). As Bourdieu (1984) addressed, this is a way in which locals legitimize their education and training as superior and distinguished from foreigners. Therefore, Latin accountants suffer discrimination in the form of delays in their aspirations to access managerial positions for graduates. At the same time, Spaniards judged their subjects’ programs, certifications of marks, and so on.

### **2.4. The influence of race/ethnicity, gender/sex, and migrant condition discrimination: An intersectional approach**

Previous research agrees with the joint examination of the interaction between race/ethnicity and gender discrimination (Fearfull and Kamenou, 2006; Robinson-Backman and Weisenfeld, 2001). Due to their gender, immigrant women face additional barriers that make their access to the labor market more difficult than males: women experience a double penalty (López, 2012).

This form of discrimination affects a wide variety of skilled migrant women from different countries engaged in distinct professional sectors (Bolzani *et al.*, 2021; Colakoglu *et al.*, 2018) in spaces where gender and race intersect to impede the progress of their international careers (Al-Ariss, 2010). Women gravitate to insecure forms of employment (Ressia *et al.*, 2017) and usually need internships to gain professional experience (Winterheller and Hirt, 2017) or even leave the workforce to manage the family unit (Ressia *et al.*, 2017). Race/ethnicity intersects with gender, sex, and migrant conditions in the workplace to produce discriminatory values that undermine foreigners' accounting careers. This problem has received attention from various critical theoretical lenses (Bolzani *et al.*, 2021; Cargile, 2021) and (Lehman *et al.*, 2018; Ruiz *et al.*, 2016; Tiron-Tudor and Faragalla, 2022) the accounting field.

We found a trilateral inequality convergence at the intersection involving race/ethnicity, gender, and migrant conditions that may intersect with female accountants. These accumulated discrimination overlaps make female accountants feel like outsiders within a concrete reference to themselves or their workplaces. For instance, a woman accountant is susceptible to racism at a level similar to that of a man of the same race, but the man does not suffer gender discrimination. These intersectional discriminations interact, creating negative "synergies" (Crenshaw, 1991; Rodó-Zárate, 2021). This intersectionality perspective regarding race, ethnicity, gender, and migration extends critical research on high-skilled Latina accountants because they have unique disadvantages and experiences, suffering "triple jeopardy" at work when they move to Northwestern organizations. One consequence of this discrimination is a lack of well-being, which reaches its maximum intensity when intersectional discrimination results in oppression (Ayón *et al.*, 2018; Young, 1990). This oppression might arise at the intersection of non-dominant statuses with accountants' experiences of exploitation, violence, marginalization, cultural imperialism, and powerlessness.

### **3. The regulation of Latina accountant's identity**

#### ***3.1. Inequality and intersectionality in the workplace***

Intersectionality between race/ethnicity, gender, and migrant conditions is the core for understanding a Latin accountant's career and prospects in Spaniard organizations. The question is whether intersectional discourses are used as an organizational regulation to make Latina accountants feel inferior because of their race/ethnicity, gender, and migrant conditions, thus controlling them in the workplace. Following Gendron and Spira (2009), we suggest that Latina's self-identity can emerge from agency structures and socially or organizational-oriented processes in which Latina accountants reflexively create their identity. Intersectional regulation may "push" Latina's self-image and work orientation, that is, their sense of identity.

Individuals tend to categorize people in terms of gender, race, class, etc., and use these categories to favor some individuals to the detriment of others (Garcia and Ybarra, 2007; Gawronski *et al.*, 2003). Under the lenses of social identity theory, those conceptual distinctions used to construct notions of "us" and "them" are essential to social identities in the workplace. We suggest that Spaniard employees adopt these features to separate their identities from those of Latin accountants. Following Lamont and Molnár (2002), when these social boundaries are institutionalized or normalized inside organizations, they will likely result in unequal access to resources and opportunities for Latin accountants. Capturing the rationale of Anisette and Trivedi (2013), these boundaries are symbolic if they respond to a moral distinction that states that Spaniard accountants are superior to Latin accountants, whereas these symbolic boundaries become social when Latin accountants occupy lower-level positions or receive lower salaries because of their identity.

### **3.2. Identity regulation as a part of the management control system**

Management control is a pool of different cultural, monitoring, training, and performance-measurement actions and devices that support the achievement of organizational goals (Malmi and Brown, 2008; Delfino, 2023). Companies seek that their employees identify with the organization, to have them involved, committed, and loyal, and that they talk about "us" and not about "the company" or "them" (Alvesson and Willmott, 2002). Organizational identity refers to "how we perceive ourselves as an organization" (Abrahamsson *et al.*, 2011, p. 347). Therefore, organizational identity is a commonly held perception of an organization's membership concerning its enduring and distinctive core characteristics.

Management control affects employees' self-identity, i.e., their souls and feelings. The intention is for these managerial discourses to be internalized by employees, modifying not only their work identity but also their self-identity (Alvesson and Willmott, 2002). With these discourses, organizations intentionally aim to guide and control employees' self-identity towards the desired organizational identity. Therefore, this identity regulation is a part of management control as a package and a system that acts from the "inside" (Vaivio *et al.*, 2023).

Organizational control is achieved through identity regulation, which ensures that employees commit to and identify with a firm's corporate values (Alvesson and Willmott, 2002; Figure 1). The purpose of identity regulation is to ensure that employees' self-identities assimilate this organizational identity and thus exert influence over their decision-making in the workplace, inducing them to make aligned decisions. Through identity regulation, employees are encouraged to develop a self-image and work orientation consistent with the business objectives defined by the management (Alvesson and Willmott, 2002). This management control mechanism focuses on employees' "forming, repairing, maintaining, strengthening or revising" self-meanings (Alvesson and Willmott, 2002, p. 626).

Identity regulation is successful when the intended organizational discourse emerges and is integrated into individual narratives. Other control devices of the management control package, such as management accounting and outside controls (e.g., professionals), interact with this identity regulation. Therefore, they "are combined with what we term the 'identity work' of the organizational members. Identity work, we contend, is a significant medium and outcome of organizational control" (Alvesson and Willmott, 2002, p. 622). These other management control devices may also form a part of the process of identity regulation. Identity also nurtures and provides feedback on organizational identity.

[Figure 1]

According to Alvesson and Willmott's model (2002), identity regulation, self-identity, and identity work are interrelated concepts that interact. Employees' self-identity induces them to work. Suppose the company intends to act on this identity work. In this case, the desired identity work informs the adoption and implementation of a particular identity regulation. Identity regulation is a set of business practices that forms and transforms employees' identities. Acceptance or resistance to identity regulation depends on each employee's self-identity—who will or will not adopt the practices implemented by the company, prompting a change in their identity. The new work adopted by employees reformulates their self-identity.

People do not categorize their minds into separate boxes for work or other decision-making spaces. In social areas outside the workplace, managers freely affiliate with social groups with emotional and value significance, as stated by social identity theory (Tajfel, 1972). This means that the construction of self-identity is nurtured by other influential social sources that result in nonuniformity among employees. We agree with Alvesson and Willmott (2002) that self-identity emerges from miscellaneous cultural items, such as sets of meanings or values from social interactions and exposure to messages produced and distributed by various agencies, such



as mass media, early experience, or unconsciousness. Employees with more permeable self-identities in the workplace coexist with other employees with identities that are more resistant to discourses that aim to align their self-identities with their organizational identity.

In summary, a dominant organizational culture shapes an aimed “ideal” of self-identity at the workplace for all employees. This organizational identity constitutes a management control device that emerges from the dynamic interaction between identity regulation, identity work, and self-identity (Alvesson and Willmott, 2002). This concept of self-identity is incorporated from the sociology of Giddens (1991), which refers to how employees understand and assume that organizational regulation and identity work as their own. Identities are not only dynamic; they are not “unique speech;” different identities compete for legitimacy (Ernst and Jensen-Schleiter, 2021). In the words of Alvesson and Willmott (2002, p. 627): “self-identity, as a repertoire of structured narrations, is sustained through identity work in which regulation is accomplished by selectively, but not necessarily reflectively, adopting practices and discourses that are more or less intentionally targeted at the ‘insides’ of employees, including managers.”

### ***3.3. Repercussions of identity regulation on Latina accountants’ self-identity***

Prior accounting research has addressed the importance of understanding accountants’ identity as a result of the interface between organizational identity and professional identity salience (Burt *et al.*, 2020). Accountants are commonly identified as business partners (Byrne and Pierce, 2007; Hartmann and Maas, 2011; Lambert and Sponem, 2010; Goretzki and Messner, 2019). Being a business partner converts accountants into potential identity rulers because identity regulation is part of the management control package under the accountants’ responsibility. In this sense, Vaivio *et al.* (2023) addressed that accounting discursive elements regulate employees’ identity at the workplace, producing the “adequate worker.”

The problem arises when accountants or other identity regulators introduce values regarding the superiority of race/ethnicity, gender, or migrant conditions in identity regulation processes. This is true in organizations; for instance, gender inequities form part of the female accountant's identity, including the mother’s cultural and political practices as a distinctive feature (Haynes, 2006). We argue that accounting firms in Spain adopt identity regulation practices and discourses towards Latina accountants that change their identity work and shape their self-identity to the point of creating Latina self-identity. In this identity regulation, discourses on race/ethnicity, gender, and migrant discrimination intersect, coming from senior managers, colleagues, other employees, and third parties.

The framework of Alvesson and Willmott (2002) helps analyze the impact of intersectional discriminatory discourses on the self-identity of Latin accountants who work in Spanish organizations. These discourses allude to their inferiority for being Latinas, women, and migrants and contribute to forming and consolidating their self-identity, disseminating discrimination and inequality towards Latinas. To influence or change identity work and, by extension, the self-identity of employees, the organization adopts different identity regulation discourses that can be classified into four groups depending on their focus: employees, action orientations, social relations, and the scene (Alvesson and Willmott, 2002). These four types of identity regulation practices apply to identity regulation involving accountants (Vaivio *et al.*, 2023) and, specifically, to Latina accountants’ identity regulation.

The first type of identity regulation practice comprises employee-centered discourse (Alvesson and Willmott, 2002). Organizational discourse defines Latin accountants directly or by defining others. If these organizational discourses include references to race/ethnicity, gender, or migrant conditions, they intersect, inducing Latina accountants to perceive that they are considered inferior because of their physical characteristics, gender, and place of birth. Intersectional theory suggests that this overlap of discriminatory discourses produces an amplified effect that leads to Latinas’ internalization of that feeling of inferiority.

The second category of identity regulation involves action orientation, as defined by Alvesson and Willmott (2002). These organizational discourses delineate the scope of an appropriate work orientation. In the case of Latin accountants, these discourses on actions may use discriminatory vocabulary related to motives, morals, values, knowledge, and skills. For instance, to orient their actions, different discourses may signal to Latina accountants a specific vocabulary that includes archetypes and stories in the workplace or during social activities. Alvesson and Willmott also allude to discourses that call them morals under the lens of the discriminatory set of values in a dominant organizational identity. Organizational discourses on the construction of knowledge and skills, together with the need for education and professional affiliation inside the company, are also a way to influence the self-identity of Latinas, suggesting that they take additional courses of training because of their race/ethnicity, gender, sex, or migrant condition.

Third, Alvesson and Willmott indicated that identity regulation focusing on social relations aims to influence employees' feelings of belonging and differentiation, that is, integration and exclusion dynamics. On the one hand, these discourses attempt to develop the social categories to which employees belong, creating a sense of community and group belonging. Latina accountants are categorized as women, different races/ethnicities, and migrants. On the other hand, these discourses refer to the position in the formal and informal hierarchies within the company and the different relationships with senior managers, co-workers, and subordinates.

The fourth type of organizational regulation is scene-centered. This identity regulation discourse can establish and clarify the rules of the game and define the context in which employees operate (Alvesson and Willmott, 2002). Discourses that develop ideas and norms about appropriate behavior or describe the conditions under which an organization operates can significantly impact Latinas' construction of self-identity. The definition of context comprises discourses with a particular version of the conditions in which an organization operates (e.g., the market situation) or the zeitgeist (the age of informational technology). It frames how Latin accountants operate by establishing and clarifying a distinct set of game rules and defining this context.

#### **4. Research methodology and method**

Because the impact of identity regulation on self-identity cannot be observed directly, prior research recommends the examination of interview data (Vaivio *et al.*, 2023). Narratives from personal interviews are increasingly used as tools for identity construction and analysis (Bamberg, 2011) and critical accounting research (Beattie, 2014; Haynes, 2006; Llewellyn, 1999). In this context, we use the phenomenology method (Tomaszewski *et al.*, 2020) to analyze the experiences of highly skilled Latinas facing the challenges of their accounting careers in Spain. Thus, we decided to investigate these issues indirectly by analyzing verbal narratives extracted from one-on-one semi-structured interviews as primary evidence. We complemented these narratives with other data, including legal procedures to homologate higher studies, norms regarding Spanish nationality and immigrant regulations, and requisites for performing accounting and auditing professions in Spain.

We have yet to formulate our theoretical framework at the beginning of this study. We have yet to commit to any conceptual tools. Instead, our primary goal was to analyze the interrelationships between being a woman labeled as a "Latina" in the organizational fields of accounting and, eventually, suffering any discrimination by "Spaniards." We aimed to obtain both retrospective and real-time accounts of these women experiencing the phenomena of theoretical interest: gender discrimination (Haynes, 2006), race discrimination (e.g., Annisette, 2000), and migrants' condition discrimination (Agyeman and Lehman, 2013). We think this critical research was an opportunity to learn and progress in qualitative research because, during the research process, we made decisions that affected the study (Rossman and Rallis, 2012).

This means that we gave voices to the informants in the early stages of data gathering and analysis, which, as Gioia et al. (2013) indicated, supported the discovery of new concepts rather than corroborating existing ones.

The study was conducted in September 2020. We designed the interview process considering prior critical accounting research recommendations, particularly those related to narratives (e.g., Haynes, 2006, 2017). All women were informed about the purpose of the study and how their data and the information they provided would be used and stored during and after the study. The researchers guaranteed the anonymity of all the participants. Pseudonyms were used in this study to protect their identities and to avoid any specific information about the organizations in which they worked.

We used purposive snowball sampling to recruit interview participants (Daoust and Malsch, 2020), beginning with personal contact with the head of NGO relations and the director of migration affairs at our university. We interviewed 11 women whose profiles are presented in Table I. Five were from Mexico, four were from Venezuela, and two were from Ecuador (Figure 2). All interviewees had obtained graduate degrees from their respective countries of origin. Most had accounting and business administration degrees from public and private universities, respectively. All but two participants had previous experience in accounting-, auditing-, and finance-related positions. When coming to Spain, the majority did so for emotional (love), economic, or political reasons, and only three had not published their papers before coming to Spain. Although only five interviewees were required to validate their previous studies, six had to complete their studies to work in Spain. Most interviewees work in accounting, auditing, or financial positions. Seven participants were married to Spaniards, and seven had children. In summary, the profile of the respondents reflects a range and variety of measures that indicate that the sample was as robust as possible given the qualitative nature of the study.

[Table I; Figure 2]

The interviews were conducted between November 2020 and February 2021. All interviews were conducted online because of Covid-19 restrictions. Interviews lasted between twenty and ninety minutes and were recorded and transcribed into the original language (Spanish) using Teams® and Word online. After the interview, the authors had non-recorded informal time with the interviewees, during which written notes were taken with the commitment of not quoting (verbatim) any words transcribed. Finally, the researchers held a meeting immediately after each interview to exchange impressions based on personal observations for triangulation purposes.

Owing to the exploratory nature of our study, we proposed open-ended questions based on prior accounting and auditing research on gender and racism, as well as our research and professional backgrounds. The questions used plain language, avoiding academic jargon, were designed as general topics, and were worded to neither suggest nor limit possible answers. These questions allowed interviewees to open new doors for further examination and understanding of their careers. The questions did not limit their responses to our suggested issues to debate and stimulate discussion and the interchange of information (Bamberg, 2011; Etherington, 2004; Yin, 2009). Usually, we begin with a question on their accounting educational background and on-the-job experience before and after their arrival in Spain. If they did not mention this, we asked them about their reasons for moving to Spain and the need to homologate with previous studies and complete their formal education. Finally, we invited them to judge their overall professional careers and salaries and evaluate whether these issues would have been different if they had been men or Spaniards.

The collected data were qualitatively analyzed using thematic analysis as an analytical approach. Following Riessman (1993), Davies and Harré (1990), Etherington (2004), and

Bamberg (2011), we examined interviewees' narratives and how they described their experiences to make sense of identity regulation by positioning storytellers in their workplaces. We explored in their discourses how the identity regulation of a "Latina accountant" results in identity work and affects their self-identity without seeking to generalize. We are conscious that "*self-identity belongs to the realm of time-consciousness, the realm of reflection, identification, and presentation*" (Zhao, 2020, p. 139).

Three researchers independently coded the interview transcripts, read the transcripts, listened to the recordings, and highlighted the main themes related to the research objectives. Following the approach of Corbin and Strauss (2008), the initial stages of analysis involved a coding process that was refined continuously using the NVivo software. First, we identified common forms of argumentation from the interactions (Llewellyn, 1999) according to the main characteristics (13 nodes) of the Latinas shown in Table I: nationality, qualifications, motherhood, work experience, homologation of studies, and contacts in Spain, among others. The codes that emerged from the collected narratives described cases of cumulative discrimination based on factors related to race, ethnicity, gender, and migrant conditions, with an aggravating impact derived from their intersections.

Additionally, some of their narratives criticized deliberate efforts within organizations to monitor and manage intersectional discrimination to limit their actions, professional endeavors, and self-identities. Thus, we noticed that this identity regulation was intentional, motivating us to recur to the theory of Alvesson and Willmott (2002; Figure 1) and their proposal of four types of identity regulation (employees, action orientations, social relations, and the scene). Finally, we reanalyzed the narratives crossing the three nodes related to race/ethnicity, gender, and migrant conditions with the four dimensions of Alvesson and Willmott (2002), resulting in the 12 final nodes shown in Figure 3. This allows the framing of identity processes around organizational identity regulation that discriminates against Latina accountants.

[Figure 3]

## 5. Findings and analysis

### 5.1. Identity regulation discourses focused on employees

Following Alvesson and Willmott (2002), we begin by examining how Latin accountants perceive organizational discourses in which they are directly defined or in which they are defined by reference to others. In Latin accountants' narratives, we observed internalization, if not a sense of resignation, regarding their perceptions of explicit discrimination. This is not an isolated incident; it is common for them to have experienced intersectional discrimination throughout their professional careers in all types of firms for which they worked after arriving in Spain. We observed a consistent pattern over time and across locations.

However, their experiences of racism and ethnic discrimination are not limited to the workplace; they are also part of a broader social phenomenon. In Spain, Latinas "are marked as different or exotic by the white-European gaze" (Hernández-Martínez and Vilanova-Becker (2022, p. 89). Latinas tend to be hypersexualized, and some Spaniards criticize their way of dressing, their manner of speaking, or simply their slow nature. This quote from Latina Accountant 2 highlights how she confronts these social prejudices and the feeling of helplessness that overwhelms her:

*One awful thing that happened to me was that we were using Messenger in the firm at that time. They (my colleagues) were criticizing me, and, by mistake, I received a message about me saying, "Have you seen the diva's clothes today?"*

Latina Accountant 1 indicates that she endured jokes about her accent and her use of expressions and linguistic nuances: "*Well, man, there's always the joke, right? Mexican? '¿qué pasa, cuate?' or 'órale'*". In the same way, Latina Accountant 4 states, "*The issue of accent*

*always affects you. You (referring to the Spanish interviewers) will never be asked where you are from.*" For Latina Accountant 5: *"Am I a Spaniard? My ID says so, but not my accent."* Finally, in Latinas' narratives, we can observe how they feel categorized by their colleagues and superiors as calm and quiet (Latina Accountant 9) or resigned and not belligerent (Latina Accountant 6).

In addition to discourses that allude to racial or ethnic characteristics, gender/sex discrimination towards Latina accountants is also present in their narratives. Our interviewees were exposed to sexism in the discourse of their male colleagues and superiors, who believed that women were not equal. For instance, Latina Accountant 5 notices sexist microaggressions in offensive actions and comments, to which she responds:

*Your bosses believe that because they are your bosses, you are their secretary, and I am no one's secretary. I can do anyone a favor because no person is more helpful than me. But if you ask me to make a photocopy and I depend on you, I don't like it anymore. They don't ask a man for it. Many times, you must be more unpleasant. Because of sexist comments about someone's boobs or whether this girl only knows how to make coffee, you start to be more aggressive; you begin to be the unlikable one in the group. That doesn't happen to a man.*

Motherhood is also framed as the heritage of patriarchal Spanish childcare structures. In the narratives of Latina Accountant 8, she complained:

*They asked me if I was going to have children. It seemed like discrimination to me, not because I was from outside but because I was a woman. How could they ask those kinds of questions? I couldn't believe that these things still exist today. But hey, until you live it, you don't know it [...] If I were a man, they wouldn't have asked me if I would have children, and I would have been promoted.*

However, this is not an isolated phenomenon. Although gender discrimination is becoming less prevalent in the Spanish workplace, Spanish managers hold fewer positions in male-dominated fields such as accounting and more in female-dominated areas such as nurseries (Moya and Moya-Garofano, 2021).

Migrant conditions are the third type of discrimination faced by Latin accountants in organizational discourse. The fact that many Latin American countries are former Spanish colonies gives Latin America some advantages when arriving in Spain. The cultural and linguistic proximity between Spain and Latin America should offer a faster track of naturalization. Half of our interviewees had dual nationality; they were fully Spanish citizens. However, we observe organizational discourses that label foreigners, ignoring their legal rights as nationals. Since 2016, there has been an increase in undocumented Latino migrants (Hernández-Martínez and Vilanova-Becker, 2022; Lobera, 2021). Some discourse presumes the irregular entry of interviewees into Spain. Latina Accountant 1 addresses that a human resources department presumed that she could be irregularly in Spain:

*Well, since I had not worked in Spain, they asked me, how do you have permission to work? How are you in Spain? Not all companies are used to dealing with foreign people who are not from the European Union. They asked quite strange questions.*

Latina Accountant 9 indicated the same using virtually identical words. Narratives display that interviewees feel the intersection of different discrimination discourses that define them in their triple condition of Latinas, women, and migrants. Latina Accountant 5 identifies intersectional discrimination between race/ethnicity and migrant conditions:

*When I started looking for a job in Spain, I realized that, yes, there is racism; you notice it when you talk to them. They ask you, Ah! Where are you from? It is not the same relationship as with a Spaniard. Yes, you start to notice it.*

Latina Accountant 9 describes how she must reply to sexist and racist questions from the human resources department: *"If you are married or single, if you have children or not, what*

*nationality you are... Well, many things. And suddenly they told me, oh, of course... you're from Ecuador.* Even the fourth factor identified in the interviews intersected with the conditions of Latinas, women, and migrants: age. *“It seems that in Spain, work is prohibited for women over 40 years of age”* (Latina Accountant 4). In this quote, Latina Accountant 5 speaks about this triple demarcation:

*The supervisor of the master’s degree I was applying to told me: “The program will help you a lot, but finding a job will be tough for you.” When I asked him why, he said: “Forgive me for saying it like that, but you are a woman, older, and have a Latin American accent. I have told you in the most subtle possible way, but you must understand your reality.” And the truth is that he was not very far from the truth. When they see your age, they disqualify you; when they know you are Latina, they disqualify you; and when they see that you are a woman, well, the woman thing comes as standard.*

In summary, different organizational discourses define Latina accountants directly with an explicit reference to their race/ethnicity, gender, and migrant condition characteristics, and this intersectional discrimination distinguishes them from other employees. Sadly, these discriminatory discourses are so frequent that some Latinas have internalized them. Some Latinas even justify this and consider knowing how to deal with them to be their responsibility. This sense of resignation can be observed in these quotes: *The truth is that they were very young, I was older, with more experience. I spoke English, but they didn't. I was like an intruder to them* (Latina Accountant 2). *“I think that if you know how to handle it well and understand it well...”* (Latina Accountant 1).

## **5.2. Identity regulation discourses focused on action orientations: Motives**

Alvesson and Willmott (2002) proposed that certain organizational discourses incorporate motives to carry out work adequately, including archetypes and stories in the workplace or during social activities, which allude to the core values inherent in the desired organizational identity. Some of these discourses imply race/ethnicity discrimination, as they attribute different motivations to Latina accountants than Spaniard accountants. For instance, this quote from Latina Accountant 6 captures her CEO's speech during a meeting:

*You Latinos are more mature. You don't complain about the situation. You don't complain that you haven't been given a salary increase this year. You don't complain about the reduction in break time for breakfast. You are more aware and mature.*

Along the same lines, Latina Accountant 9 relates how her mentor in the company attributes a series of specific motivations to her based on her racial or ethnic background: *“You must complain if something does not seem right to you. [...] He told me that sometimes conflicts are positive. Something that culturally in South America does not look so good.”* Their narratives capture the fact that organizational discourse assumes that a Latina accountant's identity is docile and adaptable.

Some discourses stress the need for Latinas to alter these characteristics and align their motivations with those of Spaniards: *“You have to be very self-taught and very proactive to adapt to the rules and things here easily.”* (Latina Accountant 7). *“You try to learn, you try to integrate, and that's it.”* (Latina Accountant 11). Interviewees feel that they come from a different scene in terms of culture and values that imbued discourses, which is captured by Latina Accountant 4:

*I always felt, especially during the first year when I arrived, that the manner of handling people at work is very rude here, much more disrespectful than in Venezuela. In Venezuela, people are more polite; they do not say directly what they think. Here, they talk to you about your work frankly, without anesthesia; in Venezuela, they do not. This is neither bad nor good. It is just different.*

Furthermore, these women are affected by motives biased by gender discrimination. Although there has been a notable reduction in gender stereotypes related to masculine gender roles (Moya and Moya-Garofano, 2021), Spanish society still maintains patriarchal structures that assign female responsibilities traditionally associated with femininity, such as picking up children from school. Office hours often extend beyond school hours. For instance, Latina Accountant 6 indicates her problems related to conciliation: *Motherhood makes one lose opportunities [...] Men do not have that problem; men are always available.*

In the words of Latina Accountant 2:

*Two months after my son was born, they called to offer me a permanent position because a supervisor had left. But the boy was a baby, and I told them: "No, not now." When I considered that the child was old enough (8 months), I started looking for work again.*

Latina Accountant 4: *"I worked like a horse until 7:00 pm, Saturdays included. The children took the bus to school; they ate at school; when I got home, they were almost asleep... It didn't make sense."* In corporate narratives, personal motives are subordinate to professional motives. These narratives emphasize that good employees must prioritize their work over the rest of their lives and that almost unlimited availability is expected. This story from Latina Accountant 5 highlights the never-ending journey that she confronts: *"Here, at midnight, my WhatsApp sounds [...] One of my colleagues sends emails at 5.00 am."* Some women lose job opportunities because their organizations do not have flexible schedules, and they assume traditional female gender roles. Latina Accountant 2:

*They offered me flexible hours, which was all a lie. I came in at 8:00 in the morning, left at 9:00 pm from Monday to Friday, and worked on weekends. I reported to the General Director, who thought I was his assistant and had to go to all the meetings, being available 24 hours a day for him, weekends included.*

Latina Accountant 4, talking about a new position she entered, complains about her supposedly flexible schedule: *"The flexibility became that they called me on a Sunday, on Monday at 7:00 am when I was taking the kids to school... 'we were all friends'... There was no cut-off point."*

In all their discourses, Latin accountants allude to a gender salary gap (commonplace in Spain, Moya and Moya-Garofano, 2021) that is exacerbated by a race/ethnicity gap. Although salary is not the primary motivator, it is a motivational driver. By considering less powerful incentives, the organization suggests that extrinsic motivation is weaker in this group. Employment opportunities and wages are reduced for Latina migrants, which is aggravated by the gender pay gap that women experience in Spanish companies.

Latina Accountant 5 was an exception to the walk of professional shame that other Latina accountants suffered after arriving in Spain. She retained her position, salary, and bonuses when she came to Venezuela. However, the remaining interviewees reported having suffered salary discrimination to some extent. For example, Latina Accountant 3 complains: *"There are five departments; we are five equal directors. I am the one who earns the least. Within the salary range, I am at the minimum. What am I missing? The rest are Spanish."*

Latina Accountant 9 believes that the intersectional wage gap is no exception:

*I know South Americans who get paid very little. For the positions they hold, they should be paid more. I don't understand how they feel satisfied with that financial remuneration, working more than 8 hours without being paid overtime. They are comfortable and do not want to change; it may be because they believe they are stable there or because they are afraid of change.*

These wage gaps are abusive not only because they are migrants but also because they are women and even older:

*The firm hired many foreigners who had recently arrived in Spain, who needed to work, and who were willing to put up with anything; many women like me who, due to life circumstances, had stopped working for a while and were now willing to return to work; older people, maybe over fifty, who also needed to work. They took advantage of people's vulnerable situations (Latina Accountant 10).*

### **5.3. Identity regulation discourses focused on action orientations: Knowledge and skills**

Alvesson and Willmott (2002, p. 630) also indicated that action-oriented regulation may be realized through the development of knowledge and skills because “knowledge defines the knower: what one is capable of doing (or expected to be able to do) frames which one “is.” We noticed that the differential construction of accounting knowledge and skills, together with a distinct regimen of education and professional affiliation, influenced the dynamics of our interviewees. This phenomenon is not limited to the accounting field, as colonialism and racism exist in Spain and Europe's educational, administrative, and legal systems (Hernández-Martínez and Vilanova-Becker, 2022).

The narratives in our interviews showed that they were exposed to discourses that undervalued Latin American education and on-the-job experiences. Most of our interviewees reported difficulties accessing the labor market in Spain for three main reasons: lack of confidence in their human resources departments in the integrity of the data on their CVs, problems in homologating their original titles, and lack of experience in Spain. First, organizational discourses allude to the fact that Latinos are not entirely honest regarding their CVs. For instance, when Latina Accountant 9 told her mentor about the problems she was having accessing the labor market in Spain, he told her, “*Oh, you're from Ecuador. Could it be that they don't trust the educational level in Ecuador? Maybe they don't trust your CV.*” Latina Accountant 9 perceived that the HR department “*does not trust 100% in the information you give in the emails. They think you are lying. They do not know the university of origin; they do not know the real level at which you came to Spain.*”

Second, in the narratives, we observed discrimination related to overseas experiences. All foreigners must validate their university degrees in Spain; however, the approval process is arduous and lengthy. According to our interviewees, it took between one and two years. To fully validate the studies completed at the origin, our Latinas had to include a non-negligible number of subjects from Spain. Some of them had to put it aside to raise their children and, when they resumed it, ask their relatives for help to combine it with work (Latina Accountant 1). Others finally renounced their approval (Latin Accountants 6 and 10). Latina accountants consider their Latin educational systems robust in accounting and auditing and defend their Latino training values against other alternative models. However, their narratives revealed frustration when forced to homologate their accounting and auditing degrees before accessing graduate positions in Spanish firms. Gender intersects with migrant status and expands these administrative processes. For instance, maternity is a relevant issue that intersects with professional accreditation.

Third, most interviewees reported difficulties in accessing the labor market in Spain due to their lack of experience. This quote from Latina Accountant 2 confirms her difficulties in having recognized her Latin American experience:

*It was tough, very, very difficult, because, although I had seven years of experience, although, in my last position, I was responsible for planning the financial area and reported directly to senior management, when I arrived, it was of no use because I had no experience in Spain. In all the offers I applied for, they told me, “You have an excellent CV, but you have no experience in Spain.”*

Latina Accountant 3 joins in claiming against this denial of the value of her prior high-skilled job experience because after a successful career in Mexico, she: “*was unable to find a*



job for a year.” Similarly, Latina Accountant 6, who had worked in risk management and auditing at a multinational before arriving in Spain, considers that:

*I think my CV caught attention because I had worked at [Big4], and that's why they called me from many companies. But when in the interview they asked me if I had experience in Spain and I said no, they ruled me out.*

Latina Accountant 1 also acknowledges that:

*It was tough for me to access. They were looking for experience in Spain, and I didn't have it. In the human resources departments, they were afraid that I did not have experience here and that I did not know Spanish accounting.*

The truth is that only a few Latina accountants kept their initial positions, such as Latina Accountant 5, who moved to a job in the same multinational, or Latina Accountant 7, who, after a successful career of eight years in a Big4 in Venezuela and Chile, was hired by another Big4 in Spain. Apart from these two exceptions, most of our interviewees took a long time to find a job and sometimes had to start over as interns: *"It looks like I'm going to have to enter as an intern... it seems like there's no other way to get in"* (Latina Accountant 6); or in positions not related to accounting: *"It took almost a year until they hired me, and it was for a position that had nothing to do with accounting"* (Latina Accountant 2). Latina Accountant 10, who came to Spain to become a partner in a legal firm before arriving there, completed an internship in an investment fund after gaining her Spanish Master's degree. After completing her training in business administration and graduating in Spain, Latina Accountant 8 began to occupy positions aligned with her accounting degree. She recognizes the extra effort that Latina accountants need vis-à-vis Spanish accountants:

*When you reach middle management positions, it is challenging for foreign people to be promoted adequately. You must work much harder than the rest; you must stand out for them to value you. It's my perception.*

When Latinas gain access to the Spanish labor market, once they reach the desired position, differences in the accounting language are used as an artificial barrier in organizational discourses, introducing race/ethnicity and migrant condition discrimination.

*Spain applies particular rules that are not seen in other countries... at least not in Latin America, which is where I come from. [...] Being foreign affects, of course, because one does not know the accounting standards applied here. [...] It is a matter of adaptation, and at first, it is difficult* (Latina Accountant 7).

These intersectional discriminatory discourses pivot the construction of a new artificial field of knowledge: Spanish accounting. This quote from Latina Accountant 1 highlights how this discourse of a different knowledge penetrates the self-identity of Latinas:

*Although the financial statements are the same and the result is the same, the structure is different, and so is the numerical coding of the accounts. You must take the Spanish General Accounting Plan and study the codes and systems used here.*

Latina Accountant 2 confirms:

*When I was talking to the Spanish accountant, we talked about the same thing, but we didn't understand each other because I knew it by one name and she by another. It was hard for me; I had to learn everything again.*

Latina Accountant 4 also notes:

*When I got here, I didn't understand anything; it was like reading financial statements in Chinese. The vocabulary was very different. All I did in my free time was read the Spanish General Accounting Plan to understand the financial statements.*

Many of our Latin accountants, once hired when they managed to get an opportunity, had to take refresher courses in Spanish accounting (e.g., Latin Accountants 1 and 4).

#### **5.4. Identity regulation discourses focused on social relations**

On the one hand, organizational discourses that differentiate Latin accountants from their colleagues create distinct social groups within the workplace. This differentiation nurtures a sense of belonging and camaraderie, fostering community spirit. As Alvesson and Willmott (2002) argued, this type of identity regulation is primarily facilitated by events and the cultivation of shared emotions. On the other hand, organizational hierarchies establish status distinctions between employees, and their associated discourses can be the basis for the distinctions that play a central role in regulating Latina accountants' self-identity.

The bright side is that these discourses create a solid social and organizational group for Latina accountants and engender their feelings of belonging and membership in an identity: Latina accountant. All of them manifest to be proud of being Latinas, and those who have double nationality define themselves primarily as Latinas: *"You don't have to pretend or omit your nationality, your origin. Thanks to that country, I am what I am"* (Latina Accountant 11). They find support in organizational discourses arising from their social interactions with other Latin employees to reach their goals. They shared their feelings about triple discrimination and recommended addressing them. Latina Accountant 6 recounts the interview with the department supervisor, who was Peruvian, *"he told me, 'Look, I know what's happening to you; I understand it. I want someone who wants to work and is not afraid of work. If you're not afraid to work and you want to work, you can stay."* Latina Accountant 5 feels partly protected thanks to working in a bank whose owner is also Venezuelan: *"he speaks the same as me."* When her colleagues criticize her for using Venezuelan terms, she responds, *"Well, you better learn that term because that's what the president will say, too."* Latina Accountant 2 tells us that her boss, despite not being Mexican, *"was in love with Mexico"* and noticed that the rest of the team was not talking to her. He formed working groups to help people understand each other.

Regarding gender discrimination, Latinas continue to face episodes of sexism in their social lives at the firm. Latina Accountant 5 tells us:

*When you are meeting with men and women, women don't talk about how hot a certain man is, how he dresses, and how pretty his lips are. But men do take those liberties. They don't care. In the middle of the meeting, they dare to say, "Look how hot that girl is; look at her legs." We don't do it; we are more respectful. Maybe alone, among women. Not in front of men and even less so in the middle of a work meeting.*

However, there is growing support from senior management for mitigating gender discrimination. Latina Accountant 5 tells us about an episode in which the senior manager responded to a sexist comment from another of the managers in a meeting: *"He stared at him and said: 'Please, I'll thank you for never commenting on this in front of me again, I think what you are doing is despicable."* Other women supported the participants. Sometimes, having a female senior manager implies more favorable social integration. In this sense, not only does Latina Accountant 2 affirm that her best boss was a woman, but Latina Accountant 3 confesses: *"I changed my counselor for a woman because before I had a man who did not fight enough for me or my promotion [...] I did everything she told me to do and got promoted."*

The dark side is that Latina accountants, who are subject to the intersectional discrimination of race/ethnicity, gender, and migrant conditions in their social relationships within the firm, are isolated from the rest of the organization. As other Latin workers in Spain have noted, some interviewees have developed survival and protection strategies that lean towards assimilation (Hernández-Martínez and Vilanova-Becker, 2022). Their self-identity accepts the host's organizational discourse. For instance, Latina Accountant 1 accepts her extra efforts for integration as natural: *"I came here to start from scratch. I was aware. I knew I had to start from the bottom and prove I was valid again."* Latina Accountant 2 justifies harmful comments as a lack of maturity of her colleagues and comes into a process of naturalization of this discrimination in her self-identity: *"I knew they did not like me, and the worst thing is that I did*

*not know why. [...] The truth is that they were very young, and I was older and had more experience. I spoke English, but they did not. I was like an intruder to them.*" There is a phenomenon of assimilation in the self-identity of intersectional discrimination underlying organizational discourses. This phenomenon is similar to that observed in other Latina workers, who adjust their aesthetic appearance to align more closely with the local culture and even refrain from habits that could be stereotypically associated with Latino culture (Hernández-Martínez and Vilanova-Becker, 2022).

Acceptation that an immigrant should be accustomed to suffering penalties is present, for instance, when Latina Accountant 10 assumes as something natural that when she is married to a Spaniard, her conditions will improve regardless of her worth: *"My boss told me 'as soon as I have a job vacancy, as you are going to marry a Spaniard, and you are going to have the work permission to work here, I will call you to hire you.'*" This quote also indicates that change is accepted for integration: *"After all, for me, it was practically learning another language, Spanish. I had to change my way of speaking a lot to be able to enter the group"* (Latina Accountant 2). Other Latin accountants complained about their isolation from different social groups. Distressed, Latina Accountant 3 tells us, *"It has been tough for my colleagues to tell me 'you're right' or to recognize my work and worth."* Latina Accountant 2 confesses that her work team

*blocked me; they didn't speak to me. They told me that they didn't understand me... and we were all speaking Spanish. It was a clash, a firm clash with that team. Out of twenty people, only two of them talked to me; the others didn't. I focused my work and didn't care about the others.*

In the words of Latina Accountant 7, *"You feel like not everyone is willing to integrate and guide you. You have to be very proactive to be able to adapt."* *"It's like you have to prove something else"* (Latina Accountant 9).

### **5.5. Identity regulation discourses focused on the scene**

Scene-centered organizational discourse is the last way of identity regulation. These discourses establish ideas and norms about the correct way of doing things in firms and define the conditions under which an organization operates (Alvesson and Willmott, 2002). Spanish workplaces are substantially different from those in Latin America. Latina Accountant 10 narrates how, in her entire working life in Latin America, she had never experienced verbal violence from her bosses, but when she arrived in Spain, *"the bosses were very rude and uncouth [...] It was quite an unpleasant experience. It was like hell."* In milder terms, Latina Accountant 4 affirms that business philosophy in Latin America is more politically correct and diplomatic; however, in Spanish companies, *"they tell you the bad things in front of you, without anesthesia."* In our interviewees' narratives, we see how racial discrimination discourses in the workplace are more common in national companies, where *"they are not used to working with foreigners [...] they are more closed"* (Latina Accountant 2) than in multinational companies, where *"they work with people from all over the world"* (Latina Accountant 1) and where *"everyone, Spanish or not, is openminded"* (Latina Accountant 11).

Regarding gender discrimination, Latina accountants stated that in their work experience, Spanish companies are more respectful of issues related to gender and motherhood than Latin American companies. Latina Accountant 2 recognizes that *"if there is something that Spanish companies have, it is that they respect people, they respect schedules, they respect the family environment."* This Latina accountant even narrated how she realized that she was pregnant a month after starting work, which did not pose any problems when she told her boss. Latina Accountant 7 conveyed how her boss perfectly understood that she accepted a lower position than that, corresponding to her training and experience in reconciling professional and family life. Latin accountants noticed a reduction in gender discrimination influenced by the type of

business the company developed. Companies whose primary clients are women present a more favorable scenario for Latin accountants' careers. Latina Accountant 2 stated, "*I work in a company focused on female clients, where they give much strength to women employees. The truth is that most of us are above them (male employees).*"

Discriminatory discourses in the workplace have focused on the migrant conditions of Latinas, which also affect them. Latina Accountant 3 (despite having dual nationality) declares that "*you feel treated like a second-class Spaniard [...] Like North Americans with Latinos, in Spain they believe that we can only work at McDonald's, that we dance cumbia every day and that women are sexual objects [...] It is cultural. But I am Spanish, live in Spain, and pay taxes as a Spaniard.*" Latina Accountant 4, a Spaniard, states, "*They will never ask you where you are from [...] But it is an issue that I have already overcome. You know you are different and condition yourself; you think others see you differently. But sometimes it has more to do with oneself than with others.*"

The intersectional impact of discrimination on the scene affected Latinas' self-identity. This can be summarized in the words of Latina Accountant 8, who declared, "*I felt guilty for being a woman, for being old, for coming late to work because of the children... I felt bad with myself for those reasons.*" "*If I were Spaniard...*" is a common phrase to state how Latina accountants' professional lives would have been different.

Table II summarizes the main findings of this study.

[Table II]

## 6. Discussion

Overall, our interviewees' narratives confirm findings from prior accounting literature on ethnic women's discrimination (Lehman *et al.*, 2018; Tiron-Tudor and Faragalla, 2022) and the links between this discrimination and colonial roots (Kim, 2008; McNicholas *et al.*, 2004). Latina accountants, including those born in Spain, suffer race/ethnicity discrimination due to their Latinity, as previous studies have addressed in other disciplines (Cargile, 2021; Flores and García, 2009). They also suffer from being women in a society like Spain that has patriarchal roots (Moya and Moya-Garofano, 2021) and where their professional careers are frustrated due to motherhood, as previous accounting studies have shown (Haynes, 2008; Kokot-Blamey, 2021).

Furthermore, they are "foreign-trained accountants" (Annisette, 2017). This triple discrimination intersects to leverage its adverse impact (Crenshaw, 1991; Rodó-Zárate, 2021) and is present in the different organizational discourses that shape dominant identity. Discriminatory organizational discourses that undervalue Latinas, women, and migrants nurture specific regulations that destabilize their identity at work and affect their self-identity. This type of discriminatory regulation is a modality of organizational control for these women, which acts from the inside.

Alvesson and Willmott's (2002) framework allows us to interpret the impact of intersectional identity regulation through discriminatory discourse that affects interviewees' self-identity. We confirm the results of Vaivio *et al.* (2023) regarding the impact of this discourse on revising self-identity in the workplace. The identity regulation that describes our interviewees pivots on discrimination because of the triple condition of Latinas, women, and migrants (including Latinas who are Spaniards). These organizational discourses overlap with discrimination on behalf of Europeans, men, and natives, perpetuating inequality and validating the importance of an intersectional focus, as indicated by prior sociological and critical literature (Crenshaw, 1991; Collins, 2000). This intersectionality permeates the four dimensions of identity regulation applicable to Latin accountants.

First, we refer to the targeted employee dimension, which comprises the discriminatory discourse that impacts Latina accountants' beliefs about themselves and other employees. In their storytelling, we observe that these women feel that the organizational discourses that define them attribute inferior distinctive traits to them for being born in Latin America and educated or trained in accounting in these countries. This finding confirms the alleged “superiority” that all North Euro-centric accounting participants feel (Gomez-Villegas and Larrinaga, 2023), especially male accountants (Peytcheva, 2023). Furthermore, our results validate what Gendron and Spira (2009) highlighted: individuals’ subsequent patterns of identity formation and introspective actions (about discourse) capture the vulnerability of the self and a sense of disillusion, i.e., a feeling of powerlessness and inadequacy.

Secondly, we find another form of organizational regulation through those discriminatory discourses that refer to action orientations, that is, those in which the accounting activity is constructed concerning appropriate work orientations, or in the words of Vaivio *et al.* (2023), those that configure the “appropriate worker.” In this sense, Latina accountants suffer from a specific vocabulary of motives, including archetypes and stories in the workplace or during social activities; for example, “Latinas are less confrontational than Spanish women; they constitute exemplary employees.” The construction of knowledge and skills, along with education and professional affiliation within a company, is another management control tool that influences the dynamics of this identity. This is a neo-colonialist intervention in accounting knowledge, like those denounced by Sauerbronn *et al.* (2021).

Third, the social relations dimension refers to the norms of belonging and differentiation of accountants that regulate their affiliation with a group and their hierarchical location. The interviewees felt supported by other Latinos and their women. They may feel that their shared categorization (as in Latina and women) creates a unique social and organizational group and generates feelings of belonging and membership. We find resignation and assimilation processes for those Latinas who take for a given triple discrimination (Hernández-Martínez and Vilanova-Becker, 2022). This assimilation may be facilitated by the “Mestizo thought” (or hybridity of knowledge) that characterizes accounting in Latin America (Cuenca and Célérier, 2023).

Finally, we refer to the regulation of the scene that sets the type of identity that best fits the social, organizational, and economic terrain in which Latin accountants operate. This dimension establishes the rules of the game and defines context as a space rather than a place where Latina identity emerges and evolves. The game's rules delimit this space, for example, through verbal violence or normalization of racism. Although less polite, the work environment in Spain is less severe than in Latin America. Other studies indicate that the discrimination experienced by Latinos is lower than that experienced by other migrants, such as those from the Maghreb region (Hernández-Martínez and Vilanova-Becker, 2022; Lobera, 2021).

## **7. Conclusions**

This critical study addresses the multifaceted nature of the discrimination experienced by Latin American accountants in Spain. The intersectionality of race/ethnicity, gender, and migrant conditions has emerged as a critical lens through which to understand the challenges and discriminatory practices that impact Latina accountants’ self-identities in their work environments. By employing Alvesson and Willmott’s (2002) model of identity regulation, this study provides a nuanced understanding of how organizational discourses and practices contribute to the formation and regulation of Latin accountants' self-identity. This identity regulation aims to control accountants’ beliefs and behaviors.

In their birth countries, Latina accountants are frequently exposed to a robust neocolonial component that influences their linguistic, racial, religious, educational, and cultural backgrounds. Although Latina accountants gain their accounting degrees in America, have a

high-quality education, and have solid experience in accessing senior and intermediate positions in accounting-related fields, these issues disappear when they work in Spain. Spanish organizations provide different discriminatory discourses that impact themselves because they are targeted at Latin women and foreigners.

This research is the first step in analyzing the emergence of organizational identities from the intersection of discriminatory values and how this may be a part of the organization's management control systems. Furthermore, it contributes to the critical accounting literature by addressing how intersectional discrimination impacts the professional lives of Latin accountants in Spain. The existence of organizational identity regulation as a management control system challenges the conventional understanding of discrimination in the workplace. Future research should examine whether these self-identities complement or replace other management control systems in the firm. Further research is necessary to determine whether this identity can be used as a brain to stop the transformational role of marginalized accountants. Business partners' new role positions accountants at the core of management control systems and as potential identity regulators. If the dominant accounting elite lacks diversity and operates under conditions of inequality, there is a risk that inclusive values will not be properly transmitted. Finally, this study responds to calls in the critical literature for more nuanced investigations into the interplay between accounting practices and broader societal issues, including migration, colonial legacies, and gender dynamics.

Despite the limited variety of nationalities represented in the sample, the interviewees defined themselves as Latin American accountants, and it was crucial to consider the significance of this category after migrating to Spain. However, this study does not investigate how Latina self-identity is perceived in the host society and how it is reflected in the experiences of these women in the workplace. Adherence to collective identities brings both advantages and disadvantages to individuals in their struggles for rights. However, this study lacks the specificities of each original nationality and the conditions of women in their migration process. Another limitation is that both self-identities and the workplace are also affected by many factors, such as globalization, big data, market competition, and legislation that define the context of the Latina accountant's identity.

In conclusion, this study underscores the prominent role of identity regulation as a management control that conforms to and regulates the self-identity of Latin accountants from their insides. Thus, it is necessary to re-examine conventional management control ideals towards more inclusive and equitable ones that acknowledge and actively address the unique challenges faced by minority groups such as Latina accountants in Spain. It calls for a reevaluation of organizational practices and discourses to foster a work environment that is not only free from discrimination but also supportive of diverse identities and experiences.

Finally, this study's findings have implications for policymaking, organizational culture, and professional development in accounting, pointing to the necessity of intersectional approaches in tackling discrimination and promoting diversity and inclusion in the workplace. Companies should pay special attention to the organizational regulation based on intersectional discriminatory discourses that act as a control that supports the construction of an "appropriate" worker who is a European male native.

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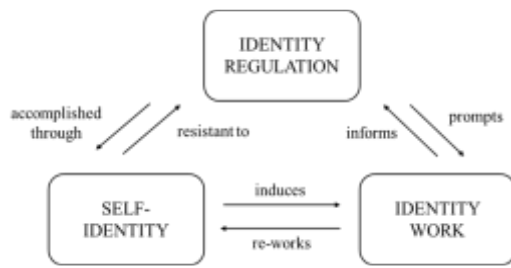
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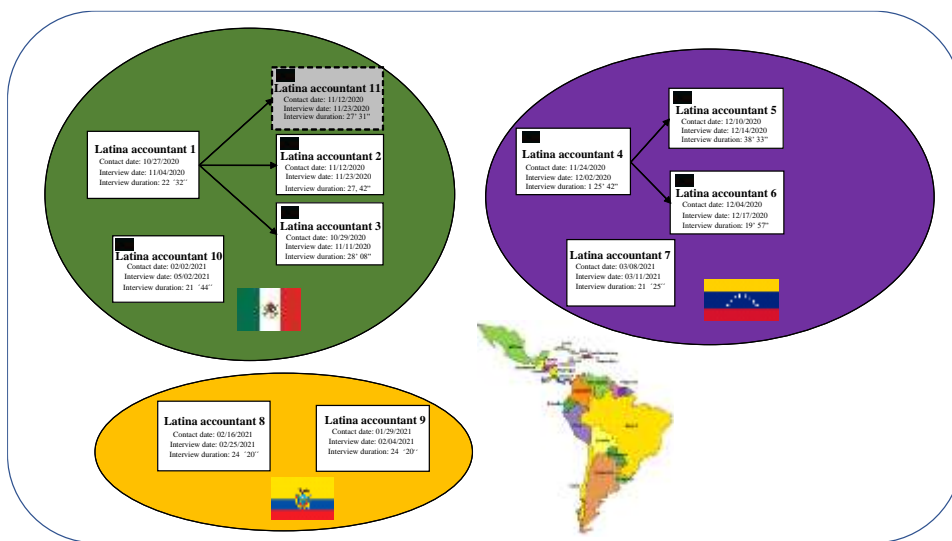
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**Figure 1.** Alvesson and Willmott (2002, p. 627) model



**Figure 2.** Latina accountants' details



**Figure 3.** Generation of nodes and subnodes

DISCRIMINATION NODES	Alvesson & Willmott (2002) NODES	12 SUBNODES
RACE/ETHNICITY	EMPLOYEES	RACE-EMPLOYEES
GENDER/SEX	ACTION ORIENTATION	GENDER-EMPLOYEES
MIGRANT CONDITION	SOCIAL RELATIONS	MIGRANT-EMPLOYEES
	THE SCENE	RACE-A-ORIENTATION
		GENDER-A-ORIENTATION
		MIGRANT-A-ORIENTATION
		RACE/SOCIAL RELATIONS
		GENDER/SEX/SCENE
		RACE/SCENE
		GENDER-SCENE
		MIGRANT-SCENE
Three sources of discrimination	The four dimensions of Alvesson & Willmott (2002)	



**Table I. Interviewees**

	Latino accountant 1	Latino accountant 2	Latino accountant 3	Latino accountant 4	Latino accountant 5	Latino accountant 6	Latino accountant 7	Latino accountant 8	Latino accountant 9	Latino accountant 10	Latino accountant 11
Nationality	Mexican	Mexican Spanish	Mexican Spanish	Venezuelan Spanish	Venezuelan Spanish	Venezuelan Spanish	Venezuelan Spanish	Ecuadorian	Ecuadorian	Mexican	Mexican Spanish
Graduate	Accounting	International Commerce	Accounting	Accounting	Business Administration	Economy	Accounting	Business Administration	Business Administration	Law	Accounting
Public or private university	Public	Private	Private	Private	Public	Public	Private	Public	Private	Public	Public
Experiences in accounting-related fields before coming to Spain	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes
Reason for emigration	Love	Love	Love	Economic and political reasons	Economic and political reasons	Curiosity and desire to progress	Economic and political reasons	Economic and political reasons	Love	Curiosity and desire to progress	Curiosity and desire to progress
Papers in order before coming	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes
Contact in Spain	No	No	Yes	Yes	Yes	No	Yes	No	Yes	No	Yes
Homologation of Studies	Yes	Yes	Yes	No	No	No	No	No	Yes	Yes	No
Main department	Accounting	Auditing	Finance	Accounting	Finance	Finance	Accounting	Accounting	Accounting	Finance	Finance
Need to study in Spain to be able to work	Yes	No	No	No	Yes	Yes	No	Yes	Yes	Yes	No
Companies	National and International	International	International	National and International	National and International	National	International	International	International	National	International/ never in Spain
Motherhood	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	No
Married with Spouse	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	No

**Table II. Intersectional discriminatory discourses**

INTERSECTIONAL DISCRIMINATION	IDENTITY REGULATION			
	Employee	Action Orientations	Social Relations	The Scene
<b>Race/ethnicity</b>	Hyper sexualization. Criticism for the way they dress, the way they speak, and even their slow nature.	Different motives as they are docile and more mature. Need to align their motivations with those of the Spaniards. Undervaluation of Latin American education and on-the-job experience. Presumption of lack of honesty on C.Vs. Female motives versus male motives.	Collaboration and support from Latino social groups. Assimilation of racist discourses.	More verbal violence in Spanish workplaces. Racial discrimination is more common in national companies than in international ones.
<b>Gender/sex</b>	Genderism, microaggressions, and offensive comments. Motherhood and childcare.	Subordination of female motives to those of the organization. Weak or extrinsic motivation because of a salary gender gap. Women face lengthy educational pathways due to maternity.	Social support from women managers. Exposition to machismo in social groups.	Less genderism in Spanish workplaces and companies with women as primary clients.
<b>Migrant condition</b>	Faster track to naturalization. Dual nationality but organizational discourses that label them as foreigners. Presumption of irregular entry in Spain.	Weak or extrinsic motivation because of a race/ethnicity gap. Lower opportunities for employment and wages. Foreigners must validate their university degrees. Lack of experience in Spain. The "Spanish accounting."	Isolation from natives' social groups. Acceptation of improvements related to being married to Spaniards or acquiring Spanish nationality.	Despite having dual nationality, they feel treated differently and like second-class Spaniards.