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The Dominance of Masculinity: How the Expectation of Stereotypical Gender Role Performance Undermines the Productivity of Gay Men Working in Public Accounting Firms

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THE DOMINANCE OF MASCULINITY: HOW THE EXPECTATION OF STEREOTYPICAL GENDER ROLE
PERFORMANCE UNDERMINES THE PRODUCTIVITY OF GAY MEN WORKING IN
PUBLIC ACCOUNTING FIRMS

By

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Thesis Summary

Discrimination against LGBTQ employees in business settings has been shown to be a problem and negatively affects these employees' productivity and well-being. In particular, discrimination against gay and other queer men often stems from the view that homosexuality is emasculating and conflicts with traditional expectations of male gender performance. This is seen as undesirable in business since traditional masculinity is seen as useful due to its association with competitiveness and control.

The purpose of this study is to determine whether this paradigm extends to the workplaces of public accounting firms. A survey containing questions about gender, sexuality, gender expression, experiences of discrimination, and firm policies was distributed to the LGBTQ employee groups in several firms. An interview was also conducted with a senior manager of a large firm in order to supplement the results of the survey.

The survey data confirm that a culture espousing heteronormative views of masculinity exists within public accounting firms. Queer men were more likely to report having been discriminated against, having been afraid of discrimination, and believing that their firm does not do enough to protect LGBTQ employees. However, there was no strong correlation found between more feminine gender expression among queer men and increased frequency of discrimination. Despite this, some queer men reported being afraid to present as too feminine out of fear of being discriminated against or inadvertently adhering to the stereotype that queer men are excessively flamboyant or effeminate.

Table of Contents

Introduction.....	4
Background on Anti-Gay Discrimination in Business.....	4
Masculine Performance and Homophobia.....	5
Significance of Study.....	7
Methodology.....	8
Overview of Methodology.....	8
Survey.....	9
Interview.....	13
Results and Analysis.....	14
Quantitative Survey Analysis.....	14
Qualitative Survey Analysis.....	19
Interview Analysis.....	27
Conclusion.....	29
Works Cited.....	31
Appendix A.....	33
Appendix B.....	36
Appendix C.....	38

Introduction

Background on Anti-Gay Discrimination in Business

Discrimination against LGBTQ professionals in the workplace has been and continues to be a problem. As recently as 2009, 44% of LGBTQ people reported having been discriminated against or harassed at some point in their employment history on the basis of their identity (Sears & Mallory, 2011). Results among nine studies indicated that 7% to 41% of LGBTQ employees were either verbally or physically assaulted or were the targets of vandalism in the workplace (Sears & Mallory, 2011). The threat of discrimination often leads to LGBTQ professionals choosing to remain closeted at work, with 51% of the LGBTQ respondents in a 2009 survey reporting that they hid their identity from most of their coworkers (Sears & Mallory, 2011).

In response to discrimination against LGBTQ and other minority professionals, companies, including public accounting firms (and especially the Big Four), have begun to institute diversity and inclusion programs (Goldberg et al., 2019). For example, PricewaterhouseCoopers has implemented initiatives that hold firm leaders accountable for their diversity commitments and promote education and interventions regarding diversity (Goldberg et al., 2019). KPMG leverages its employees' diversity to solve business problems related to the competencies of its different employees (Goldberg et al., 2019). Ernst & Young has created a top-down model of striving toward inclusiveness by spreading awareness from top leadership down to employees and identifying gaps and areas that must be improved (Goldberg et al., 2019).

These efforts by companies to foster an inclusive work environment have yielded results. According to a 2018 survey conducted by the Human Rights Campaign, about 36% of non-LGBTQ employees report feeling uncomfortable when hearing about LGBTQ coworkers' dating

habits, down from 43% in 2012 (Fidas & Cooper, 2018). In addition, 59% of surveyed non-LGBTQ employees believed that discussing sexual orientation and gender identity at work was unprofessional, down from 75% in 2012 (Fidas & Cooper, 2018). However, the fact that a large portion of non-LGBTQ employees still feel uncomfortable discussing LGBTQ issues demonstrates that companies still have room to improve. This is also demonstrated by the fact that 46% of LGBTQ employees are still closeted at work as of 2018, commonly out of fear of being stereotyped or cut off by coworkers. (Fidas & Cooper, 2018).

The fear of being discriminated against has shown to be detrimental to the productivity of LGBTQ professionals. For example, 25% of LGTBQ employees report that they feel distracted at work, 31% feel unhappy at work, 20% have stayed home from work, and 20% have looked for a different job due to their work environment being hostile toward LGBTQ people (Fidas & Cooper, 2018). In addition, 25% of LGBTQ employees stayed with a company specifically because it had an inclusive environment (Fidas & Cooper, 2018). This suggests that it is beneficial to companies if they work toward creating a work experience that is accepting of their LGBTQ employees. However, there is currently a scarcity of research regarding the experiences of LGBTQ individuals who work in accounting (Rumens, 2016). A scan of academic research databases confirms that there is little data regarding LGBTQ experiences within the public accounting sphere. This limits the ability of accounting firms to challenge the idea of heterosexuality as the norm and become more inclusive of other sexualities (Rumens, 2016).

Masculine Performance and Homophobia

Butler (1990) postulates that the concept of “gender” is performative, meaning that it is created through specific actions rather than being an innate identity. She explains that an individual’s gender identity is formed because of innate characteristics that happen to align best

in the cultural sphere with a preconceived notion of what constitutes a particular gender (usually male or female) (Butler, 1990). Men are generally socialized to perform their gender rigidly and without deviation from exhibiting traditionally masculine traits (Lewis et al., 2020). When men believe that they are not being seen as masculine, they tend to overcompensate by emphasizing the performance of their traditionally masculine characteristics, among which is the condoning of homophobia (Lewis et al., 2020). In fact, in one experiment, men who were more likely to express homophobic views were also more likely to be aroused (as measured in penile plethysmography) when shown gay erotic material, suggesting that they used homophobia to “compensate” for the emasculation caused by same-sex attraction (Lewis et al., 2020). This is linked to the fact that men are socialized to be averse to femininity and to other men who deviate from “acceptable” levels of masculine performance (Lewis et al., 2020). Homophobia is likely compounded by the fact that gay men are often perceived by both themselves and others as performing their gender in a more traditionally feminine manner than straight men do, leading to the othering of them (Lewis et al., 2020).

Knights (2019) suggests that masculine gender performance dominates institutions. This is because emphasis of control, competitiveness, and self-mastery are typically ascribed to masculinity. Therefore, men may attempt to actualize their masculine identities by seeking conquest and the establishment of their own order within institutions (Knights, 2019). This likely leads to the dominance of masculine gender performance in business, which in turn may lead to increased homophobia within workplace environments as well. After all, as previously discussed, gay men are seen as failing to fulfill their duty to perform masculinity, thus possibly excluding them from the dominant masculine business culture where competitiveness and control are prioritized among managers and employees.

Significance of Study

Through this study, I aim to quantify the prevalence of discrimination against LGBTQ employees in a sample of public accounting firms. This will establish a baseline into the study of the experiences of LGBTQ people in accounting, about which there is a scarcity of research, as described by Rumens (2016). Although accounting firms have made strides to prioritize diversity and inclusion, there is a lack of scholarly inquiry into the relationships of LGBTQ employees with their accounting work environments (Rumens, 2016). Without research into possible discrimination against LGBTQ people in accounting, it is possible that heteronormativity will remain within the accounting workplace without being challenged (Rumens, 2016). Thus, LGBTQ identities may continue to be considered undesirable or outside of the norm (Rumens, 2016). In essence, the purpose of this study is to detect any problems caused by heteronormativity in the accounting sphere, shed light on their causes, and provide a base of support for possible future studies concentrating on specific anti-LGBTQ problems in accounting workplaces. This will allow public accounting firms to recognize and dismantle anti-LGBTQ systems or cultures present within their work environments.

This study will seek the firsthand perspectives of LGBTQ professionals working for public accounting firms. By using interviews and a survey to collect different experiences from LGBTQ individuals working in the accounting environment, light will be shed on the discrimination that potentially still exists there. The personal experiences of the respondents will also speak to the level of effectiveness of current diversity and inclusion initiatives as well as provide insight into how accounting firms can improve protections for LGBTQ employees. Although individuals of many different gender and sexual identities will be asked to participate, the study will focus special attention on the responses of gay men due to their unique relationship

to masculinity and the expectations that originate from traditional masculine gender performance.

One of the main goals of this study is to ascertain the link between sexual identity, gender expression, and prevalence of discrimination within the accounting workplace. In particular, the study hopes to find whether the explanation of Lewis et al. (2020) that homophobic discrimination often stems from gay men being perceived as failing to adequately perform their gender also applies to the accounting sphere. Thus, respondents will be asked about their gender expression on a traditional masculine-to-feminine spectrum. Their responses to this and questions about their self-reported sexual identity and experiences with discrimination will then be quantitatively analyzed in order to detect any statistical relationships among these factors. This will emphasize whether gender performance that does not “fit” with traditional expectations of the gender of the respondent has an effect on increased instances of discrimination. Respondents have also provided qualitative responses that will further elaborate on their experiences and provide more specific experiential evidence of anti-LGBTQ discrimination, if present, and suggest directions through which to explore its causes.

Methodology

Overview of Methodology

The study was conducted through an anonymous survey accessible through a unique URL. Over 30 public accounting firms were reached out to in order to gauge their interest in participating in the study. Of these, the link to the survey was successfully given to representatives from seven different firms. Each of these seven firms was in the top 35 public accounting firms by net revenue that operated in the United States (Inside Public Accounting, 2021). Representatives from four of the firms confirmed that they would distribute the survey

link to their respective LGBTQ community groups. The survey was open to anyone who received access to the link. Although the survey was mainly targeted toward accounting professionals who identified as gay men, firm employees with other sexual and gender identities were free to complete it as well. Due to the relatively small reach of the survey distribution, an unstructured interview was also conducted with a gay male employee of a large public accounting firm. This interview will act as a qualitative supplement to the results and analysis of the survey.

Survey

The survey contained both closed-ended questions that could be quantitatively analyzed and open-ended questions (see Appendix A for a list of the questions). The first question of the survey reads “What is your gender?”, with choices “Male”, “Female”, and “Non-binary / Other”. This question is critical to understanding the role of gender in discrimination patterns and the differences between the treatment of queer women, queer men, and non-binary people due to their distinct relationships with traditional gender roles and performance. The second question reads “What is your sexual orientation?”, with choices “Homosexual (Gay or Lesbian)”, “Heterosexual (Straight)”, “Bisexual”, “Asexual”, and “Other”. This question will allow the analysis of the different reported experiences of respondents through the lens of their sexual orientation. It will provide insight into how people who identify as LGBTQ perceive the accounting workplace differently than those who do not identify as LGBTQ. It will also allow more precise analysis of the difference in perspectives among separate LGBTQ identities, such as homosexual vs. bisexual. Both the gender question and the sexual orientation question are closed-ended, which will allow for the quantitative analysis of their relationship between other variables in the survey, such as those dealing with discrimination.

The third question in the survey reads “Have you ever been discriminated against due to your sexual orientation?”, with choices “Yes” and “No”. This question is also closed-ended, allowing it to be quantitatively related to other variables, especially gender and sexual orientation. This analysis will identify whether male, female, or non-binary respondents who are LGBTQ experience discrimination more often. It will also allow comparison of discrimination patterns between sexual identities. The fourth question reads, “If you responded ‘Yes’ to the previous question, please describe the nature of the discrimination if you are comfortable doing so.”. This will allow respondents to contextualize their experiences with discrimination and provide insight into the specific problems that public accounting firms must work to address. It will also provide a possible basis of future research dedicated to the specific types of discrimination conveyed in the responses.

The fifth question in the survey reads, “Are most of your coworkers aware of your sexual orientation?”, with choices “Yes”, “No”, and “Not sure”. This question is meant to provide insight into how being out to coworkers affects discrimination patterns. This will help shed light on whether discrimination in the accounting workplace is done overtly toward individuals who are known to be LGBTQ or whether discrimination more commonly takes the form of offensive remarks by people who think there are no LGBTQ individuals present in the workplace. The relative frequency of “Yes” and “No” responses will also suggest whether the prevailing culture is highly heteronormative and therefore suppresses the desire of LGBTQ employees to come out to their coworkers.

The sixth questions of the survey reads, “When at work, would you say that your gender expression (not gender identity) is more traditionally masculine or more traditionally feminine? (Slide left for more masculine and right for more feminine.) *Note: Although gender expression

is not a simple concept, please think about how your expression would best fit within the traditional notions of masculinity and femininity.” Under the text of the question, there is a numerical slider, the range of which is 0 to 1, with possible response values up to three decimal points in length. Values closer to 0 represent more masculine gender expression, while values closer to 1 represent more feminine gender expression. A value of 0.5 (the midway point between 0 and 1) represents a gender expression that is neither masculine nor feminine (see Appendix A). The responses to this question are critical to establishing the effect of individual gender performance on frequency of discrimination. This is especially relevant to the experiences of gay men based on whether they engage in more traditionally masculine or feminine gender performance. If gay men whose gender performance is more feminine experience more frequent discrimination, this will suggest that an atmosphere of heteronormativity exists within the accounting workplace and that gay men are seen as “failing” to perform their gender correctly if they act in a manner that is considered feminine.

The seventh question of the survey reads, “At work, have you ever felt afraid that you would be discriminated against?,” with choices “Yes” and “No”. This question is meant to provide flexibility to respondents in their reflection on experiences regarding discrimination. Although respondents may have experienced uncomfortable situations regarding their sexual identity in the workplace, they may be hesitant to characterize these situations as outright discrimination in their responses to Question 3. Therefore, Question 7 provides a less constrained outlet through which respondents can express that they have experienced these uncomfortable situations. If there are many “Yes” responses to this question, this suggests that there is a heteronormative climate within many of the employing firms, since their LGBTQ workers feel threatened or uneasy while at work. The responses to this question will also be cross-tabulated

against the gender identity, sexual identity, and gender expression of the respondent in order to ascertain whether certain groups, especially feminine-expressing gay men, fear discrimination more often than other groups.

The eighth question of the survey reads, “Does the company you work for provide sufficient protection and inclusion for LGBTQ+ individuals?”, with choices “Yes”, “No”, and “Not sure”. The goal of this question is to ascertain the degree to which LGBTQ employees in public accounting firms believe that the firms must improve their efforts toward the inclusion of the LGBTQ community and the elimination of a heteronormative culture. The results from this question will also be analyzed through the lens of the gender and sexual identity of the respondent in order to determine whether gay men especially believe that improvements in firm programs are necessary to protect them. This will also highlight whether other genders or sexual identities are more “complacent” in that they feel that there is no need for change since they already believe themselves to be adequately protected. The ninth question reads, “Please explain why you responded the way you did to the question above.” This question is open-ended and is a direct continuation of the eight question. It will allow for more personalized reflections from the LGBTQ respondents on why they think their firms adequately or inadequately protect LGBTQ employees and what exactly they can do to improve if necessary. Responses to this question are critical to the overall impact of this study because they may provide direct suggestions to public accounting firms so that they can better provide for the needs of their LGBTQ employees in the future. They may also serve as a basis for more in-depth research into the particular failures or successes of the firms that are brought up by the respondents. Directly addressing these data points will provide a pathway for firms to implement greater inclusion initiatives based on direct feedback from their LGBTQ employees.

The tenth question of the survey reads, “Is there any other information you would like to provide regarding your experiences?” This question is open-ended, similar to Question 9, but it has a much broader scope. The purpose of this question is to gather additional insights beyond the data specifically addressed in the rest of the survey. In order to incentivize a higher number of respondents, the survey itself is quite short and mainly covers questions that are quite simple and broad. Question 10 acts as a counterbalance to this, allowing respondents to go into detail about anything that they personally believe is important. This may provide important insights that previously went unconsidered and may reveal new perspectives on the relationships between gender identity, gender expression, sexual orientation, and workplace discrimination. Responses to these questions also have the potential to form a basis for future research specifically catered to the new issues raised by the respondents.

Interview

In order to supplement the responses to the survey, an interview was conducted with a gay man who works as a senior manager at a large public accounting firm. The interview was unstructured, meaning that it was shaped largely by the interviewee after being prompted in the beginning by the interviewer (Bernard, 2011). The goal of an unstructured interviewee is mainly to obtain the lived experiences and unique perspectives of the interviewee (Bernard, 2011). Although there were general topics that were prompted in the interview, such as gender identity and expression and experiences of discrimination, the interviewee was free to discuss anything that he thought was relevant and was free to interrupt the interviewer if he suddenly thought of anything. Overall, the purpose of the interview was to provide a very personal account of the experiences of a gay man working in public accounting and to uncover useful information that was free of the limitations of the scope of the survey.

Results and Analysis

Quantitative Survey Analysis

A total of 19 survey responses were recorded. See Table 1 in Appendix B for the breakdown of respondents by gender and sexual orientation. The responses from women are more evenly distributed than the responses from men regarding sexual orientation. The largest segment of the female respondents is heterosexual, while the majority of the male respondents are homosexual. A possible reason for this is that heterosexual women, in general, are more willing to participate in an LGBTQ-focused study than are heterosexual men. This lends credence to the idea that heterosexual men generally may be averse to being seen in the proximity of homosexuality because this is seen as emasculating and as a failure in attempting to uphold their traditional masculine gender performance. Thus, it stands to reason that most of the male respondents being homosexual may be due to gay men being more accepting of themselves and comfortable with associating with an LGBTQ-focused study. Women, including those who are heterosexual, are not confined by masculine gender performance in the same way that men (especially heterosexual men) are. Therefore, it makes sense that the number of female respondents is less dramatically stratified by sexuality.

Of the 19 respondents, two reported having been discriminated against due to their sexual orientation in Question 3. Both of these respondents were men (one identifying as homosexual and the other identifying as another unspecified sexuality). Due to the small sample size of responses, statistical relationships between different variables will likely not be statistically significant according to p-value when a chi-squared test is performed. Therefore, for the purposes of this study, effect size, which measures the meaningfulness of the relationship between two variables regardless of sample size, will be used instead. The Cramér's V effect size

between gender and experienced discrimination among LGBTQ respondents is 0.367. In a situation where the variable with the largest number of categories had three different categories, a Cramér's V effect size greater than 0.35 is considered to represent a large relationship between the variables. Therefore, gender and experienced discrimination have a strong relationship in this sample, since male respondents are more likely to be discriminated against than other genders.

The strong relationship between being a queer man working in accounting and experiencing discrimination suggests that the heteronormative culture that sees male homosexuality as an aberration against "proper" masculine gender performance may be present within public accounting firms. This again highlights the special relationship that exists between sexuality and male gender performance. The female and non-binary respondents did not report being discriminated against, possibly because sexuality is not considered to be a core component of feminine or non-binary gender performance as it is within male gender performance. These results suggest that heterosexuality is important for men to be seen as sufficiently masculine when working in public accounting firms, leading to instances of discrimination against queer men in the firms' workspaces.

Both of the men who reported having been discriminated against also reported that most of their coworkers were aware of their sexual orientation. Overall, the effect size between coworker awareness and experienced discrimination is 0.293, denoting a moderate relationship between the variables. When the heterosexual respondents are filtered out, the effect size increases to 0.367, denoting a strong relationship. These data suggest that queer men in public accounting firms are at a higher risk of discrimination when they are out to their coworkers. This again supports the idea that homosexuality itself is often seen as contradictory to proper masculine behavior, regardless of the personality or gender expression of the queer man. When it

is known that a man is not heterosexual, this automatically emasculates him in the eyes of heteronormative culture. According to these results, this paradigm may extend to the culture of public accounting firms.

In response to whether most of their coworkers were aware of their sexual orientation, eight of the non-heterosexual respondents said “Yes,” three said “No,” and four said “Not sure.” This suggests that almost half of them (the “No” and “Not sure” respondents) are not explicitly “out” to most of their coworkers. This may be due to a fear of repercussions, including discrimination, if they were to come out as LGBTQ. This idea is supported by the fact that there is a strong relationship between coworker awareness (Question 5) and fear of discrimination (Question 7), with an effect size of 0.657. This analysis was done with the heterosexual respondents filtered out. Of the respondents who said “Yes” to coworker awareness, all of them (eight) reported having been afraid that they would be discriminated against while at work. Of those who said “No” or “Not sure” to coworker awareness, only one and two reported being afraid of discrimination, respectively (see Appendix B, Table 2). These data suggest that out LGBTQ employees in public accounting firms fear that they may be discriminated against. This may indicate that heteronormativity still dominates the cultures of many public accounting firms, discouraging LGBTQ employees from coming out and instilling fear in those who do.

The mean and median gender expression value of the men who reported that they have been discriminated against based on their sexual orientation (Question 3) was 0.3, indicating a moderately masculine gender expression. The mean gender expression value of the men who reported not having been discriminated against was 0.305, and the median was 0.292. The heterosexual respondents were filtered out of these results. This suggests that more feminine gender expression may not increase the frequency of experienced discrimination, contrary to

what was expected. Of the men who reported that they had been afraid of being discriminated against, the mean and median gender expression values were 0.29. The mean and median were 0.4 among the men who reported that they had not been afraid of discrimination. This indicates that the men who were not afraid of being discriminated against generally had slightly more feminine gender expressions on average. This, again, is contrary to what was expected. However, due to the small difference in average gender expression values, it is unclear whether gender expression plays a role in the frequency of discrimination in public accounting firms. There was also only one queer man who reported not having been afraid of discrimination, further inhibiting the ability to draw a definitive conclusion.

Interestingly, gender expression seems to have a more dramatic effect on queer women's fears of discrimination. Among the women who reported having been afraid of discrimination, the mean gender expression value was 0.478, and the median was 0.270. Among the women who reported not having been afraid of discrimination, the mean and median were 0.819 and 0.808 respectively, indicating gender expressions that were quite strongly feminine. These data suggest that queer women who have more traditionally masculine gender expressions may be more likely to fear discrimination in public accounting firms. This is quite surprising when compared to the apparently small role of gender expression in the male respondents' fears of discrimination. This may indicate that the culture of public accounting firms may be hostile to women who exhibit more traditionally masculine traits. Thus, the relationship between expectations of femininity and queer women working in public accounting firms is potentially an important topic to be explored in future research in this area.

Of the queer male respondents, seven reported that they had felt afraid that they would be discriminated against, compared to three of the queer female respondents. The non-binary

respondent reported that they had felt afraid of discrimination (see Appendix B, Table 3). The effect size between gender and fear of discrimination among the LGBTQ respondents was 0.436, indicating a strong relationship. These data provide further evidence that culture emphasizing heteronormative masculinity exists within public accounting firms. Because queer male respondents are more likely than queer female respondents to fear that they will be discriminated against, homophobia within the accounting workplace is likely often linked to the expectations surrounding traditional masculine gender performance. Thus, while working in this atmosphere, queer men are more prone to feeling afraid that they will be punished for failing to conform to heteronormative standards, since this is seen as failure to fulfill their proper roles as men.

Considering this evidence that heteronormativity continues to exist within the culture of public accounting firms, it is important to analyze data about whether these firms' employees believe that the firms are taking adequate steps to eliminate heteronormativity in the workplace. When asked whether their company provides sufficient protection and inclusion for LGBTQ individuals, twelve respondents said "Yes," one said "No," and six said "Not sure". Among the LGBTQ respondents, ten said "Yes," one said "No," and four said "Not sure." Among the heterosexual responses, two said "Yes" and two said "Not sure." The fact that the only "No" response came from an LGBTQ respondent is possibly due to heterosexual respondents not having directly experienced the negative effects of heteronormative culture within the accounting workplace and thus may believe that there are no blatant failures in their firms' inclusion initiatives. This may also explain why heterosexual respondents were more likely to say "Not sure" than LGBTQ respondents; they generally do not directly observe whether their firms' initiatives help to uplift LGBTQ employees or not since they themselves are not LGBTQ. Thus, they may not feel confident speaking on the effectiveness of these initiatives. Regardless, the fact

that a third of the LGBTQ respondents did not definitively say “Yes” to whether their firm sufficiently protects LGBTQ employees indicates that there is still room for improvement in inclusion initiatives within the public accounting sphere. However, the degree of necessary improvement likely varies between firms based on the characteristics of each individual firm (such as size, office locations, internal culture, etc.). Grouping firms with similar characteristics together could be a possible method of fine-tuning future studies of LGBTQ employees in public accounting firms.

Among the queer male respondents, seven said “Yes” when asked whether their firm provided sufficient protections, one said “No,” and none said “Not sure.” Among the queer female respondents, two said “Yes,” none said “No,” and four said “Not sure.” The non-binary respondent said “Yes” (see Appendix B, Table 4). The effect size among LGBTQ respondents between gender and thoughts on firm protections was 0.534, indicating a strong relationship. According to these data, the queer male respondents were more certain about the adequacy of their firms’ LGBTQ protections than were the queer female respondents. Although the exact reason for this pattern is unclear, it may suggest that queer male employees have been more at risk and afraid of homophobic discrimination (as indicated in the responses to Question 7) and therefore are more sensitive to and aware of the effects of firm inclusion initiatives. This highlights the importance of deconstructing heteronormative standards surrounding masculine gender performance since they likely increase the risk of discrimination against queer men in public accounting firms.

Qualitative Survey Analysis

As discussed earlier, two respondents reported that they had been discriminated against at work, and both were queer men. When asked to elaborate on the nature of the discrimination

they faced (in the open-ended Question 4), one of the respondents, a gay man, wrote, “I worked for a conservative employer who believed I didn’t have the mannerisms for the style of employee they were looking for to receive a promotion into higher rank positions.” The other respondent, a man who identified as having another unspecified sexuality, wrote, “Opening [sic] told me she regretted hiring me and worked actively to find reasons to terminate my employment. Ultimately, I switched teams.” Both of these responses indicate that the discrimination that these queer men faced came directly from their company superiors. The first man reported being discriminated against by being passed over for a promotion due to his “mannerisms.” He also gave himself a gender expression value of 0.5, indicating an expression that is neither masculine nor feminine, and reported that most of his coworkers were aware of his sexual orientation. Thus, the discrimination in this case may have stemmed from the intersection of his homosexuality and his gender expression, both of which may have caused his employer to see him as failing to adequately perform his gender. This coincides with the fact that traditional masculine gender performance is preferred in institutions due to its association with control and competitiveness (Knights, 2019). The other respondent reported that he was antagonized by his hirer because of his sexuality. This became such a problem that he felt forced to transfer to another team. He also reported that most of his coworkers were aware of his sexual orientation. Because both of these instances of discrimination were made possible through the institutional power of the respondents’ organizational superiors, they emphasize the importance of inclusion efforts at the upper management level. Initiatives such as affirmative action may help negate the biases that those charged with hiring and promoting employees hold against LGBTQ workers. A more adequate framework for reporting instances of discrimination may also be beneficial, since the

second respondent had to switch to another team rather than being able to directly put an end to his hirer's discriminatory actions.

Question 9, also open-ended, provides more insight into firms' protection and inclusion initiatives for their LGBTQ employees. As discussed in the Quantitative Survey Analysis section, six respondents said "Not sure" when asked whether their firm provided sufficient protection and inclusion (Question 8). One of these respondents, a heterosexual woman, wrote, "While I do believe the firm has very openly expressed its support for those within the LGBTQ+ community, since I myself do not identify as such, I am not sure how others within the community would feel the company is doing to support the group." Another respondent, a heterosexual man, wrote, "A few of my coworkers are openly gay, but I don't know the sexual orientation of all of my co-workers, and I haven't asked them if they feel supported from that angle or not. I'm happy to be present as needed, but I don't want to pry into my coworkers [sic] personal lives unprompted either. All to say, I haven't had personal issues, but I do not know how those in the LGTBQ+ [sic] community feel about the level of support within the company." A bisexual woman wrote, "I am not aware of any protection," a lesbian woman simply wrote "n/a," and a woman of another unspecified orientation wrote, "I think out [sic] policies could use more inclusive language." A bisexual woman wrote, "It hasn't affected me so far, so I haven't looked into it. I've established myself professionally [sic] already and one of my teammates is more obviously gay and there's never been an issue, so I never really thought about it. I really should though."

The two heterosexual respondents who said "Not sure" to whether their firms provided sufficient inclusion admit that, although they have not personally seen any issues (and although the female respondent believes her firm has provided support), they are not aware of how their

firms' LGBTQ employees feel about the effectiveness of their firms' support. The bisexual woman whose response was also "Not sure" answered similarly, saying that although she is not aware of any issues, she has not personally been affected by the firm's actions or inactions. Interestingly, the two other queer women who responded "Not sure" said that their firms were actually lacking in inclusion initiatives, with one saying that her firm did not possess any protection as far as she knew and the other saying that her firm should use more inclusive language. Judging from this information, it seems as though the heterosexual respondents viewed "Not sure" as more of a neutral response, while some of the LGBTQ respondents viewed it as a more negative response. This could be due to the heterosexual respondents' unwillingness to presume the effectiveness of their firms' inclusion initiatives, while the LGBTQ respondents viewed it more as a "midway point" between "Yes" and "No."

The two heterosexual respondents who said "Yes" to Question 8 were both women. One wrote, "As a career coach to staff openly identifying as LGBT+, I've seen first hand [sic] how [Firm] immediately opens an investigation of anyone raising the issue as a problem. I've seen Performance Review Plans activated for anyone not respecting Diversity and Inclusion." The other wrote, "I am a member of the [LGBTQ] Network and have spoken with other members who all agree. Plus our colors are rainbow!" These two respondents believe that their firms implement sufficient inclusion initiatives because they are involved in the implementation of those initiatives and because they regularly interact with LGBTQ employees within the firm. Although they are not LGBTQ themselves, they have direct experience with the execution of firm policy regarding LGBTQ issues. However, despite having communicated with LGBTQ employees who generally agree that these programs are effective, they likely lack the personal perspective necessary to directly judge their effectiveness since they are not within the target

demographic of the programs. Thus, a subject of future studies could possibly be collecting the opinions of LGBTQ employees within these particular firms about the effectiveness of the specific initiatives.

Of the LGBTQ respondents who said “Yes” to Question 8, two were female and one was non-binary. A woman of an unlisted sexuality wrote, “My firm actively participates in inclusion, equity, and diversity best practices.” A lesbian woman wrote, “We have a new [LGBTQ] group and are working directly with HR to ensure inclusion for LGBTQ+ individuals.” A bisexual non-binary person wrote, “[Firm] is proactive about protecting and supporting LGBT people.” Although these respondents do not give many specific details about the content of their firms’ inclusion initiatives, they seem to be confident that their firms are taking action to ensure that LGBTQ employees are protected and feel included in their workplaces.

There were six queer male respondents who said “Yes” to Question 8. A gay man wrote, “In life I still to this day hesitate before disclosing my sexuality. So part of me is always afraid I’ll be discriminated for being gay. But I’ve never been afraid that [Firm] wouldn’t support me from an organizational policy perspective.” Another gay man wrote, “There is an inclusion network for the LGBTQ+ community.” A third gay man said, “The firm has earned a 100 score from HRC for several consecutive years and provides protections to LGBTQ+ employees. Further, we have a LGBTQ+ affinity network that provides many opportunities to network & learn from fellow colleagues.” A man who identified as having an unlisted sexuality said, “I transitioned while being employed with my firm and they had my back 100%.” A fourth gay man wrote, “My employer has multiple LGBTQ+ events including an inclusion network. This networka nd [sic] events are promoted throughout the firm including recruiting events. The Firm also makes sure to include benefits that would apply to same sex couples. (ie. [sic] health

benefits for your spouse equivalent, adoption and surrogacy aid).” A bisexual man wrote, “I’ve never ever explicitly explained my sexuality to my coworkers, primarily because I don’t think it’s any of their business. Also, I do not want to put myself in a possible situation where I could be discriminated against. Not that I think they would do that, but I am taking zero risk. I am more than just my sexual orientation, plus I am at work to work. Not to be chit-chatting and sharing every detail of every aspect of myself with everyone.” A fifth gay man said, “There are organizations that make me feel that my identity is valued and protected.”

Most of the queer men who responded “Yes” to Question 8 cite LGBTQ employee networks and groups as reasons that their firms have provided sufficient protection and inclusion. One gay man also said that his firm made a point to apply all of the benefits that heterosexual couples receive to same-sex couples as well. However, a gay man and a bisexual man also reported that they are hesitant to come out due to the possibility that they will be discriminated against. The gay man who expressed this fear admitted that he still felt that his firm would support him from a policy standpoint. Despite this, the fact that these two men feel afraid to come out indicate that there may still be a lingering atmosphere of heteronormativity despite firm efforts to provide an inclusive environment. In order to combat this, future studies could possibly ask LGBTQ accounting employees specific steps that they believe would make the firm more inclusive rather than simply asking them whether or not they believe that the firm already takes enough action in this regard.

The need for further firm action is emphasized by the only respondent (a gay man) who responded “No” to Question 8. He wrote, “As a cis gay man, while I have not ever felt discriminated against personally, I have encountered many situations in which gender-nonconformity/transgender identities were mocked/treated as abnormal. While technically we

have a gender neutral dress code, there is no education whatsoever about it and as a result I would not feel comfortable coming to work in a non-masculine presenting attire.” This provides evidence that traditional masculine gender performance is still preferred among men in public accounting firms and that deviating from that performance will be punished. In order to alleviate this problem, firms could take steps such as educating their employees about the need for acceptance of non-traditional gender expression. This response also introduces a need for further research into discrimination against transgender professionals working in public accounting firms.

The responses to the optional Question 10 (in which respondents were asked to provide any other information about their experiences) further emphasize the need for firm action against anti-transgender discrimination. One respondent wrote, “I did once experience people joking about a woman with a traditionally mans [sic] name. They joked about whether they were transitioning.” Another said, “I don't see any discrimination in the workplace anymore regarding sexual origination [sic]. The issues facing the workplace now is discrimination against transgender folks because it's not just from the heterosexual community. Transgender folks face discrimination on both sides by cisgender people.” Yet another wrote, “Trans benefits could be revised, but at least we have trans benefits!” These responses suggest that traditional expectations of gender performance not only affect non-heterosexual people but also affect transgender people in public accounting firms. More studies are needed within the public accounting industry in order to shed light on the sources of discrimination against transgender employees and how firms can increase their protections for these employees.

Other respondents used Question 10 to elaborate on other problems within their firms. A bisexual woman wrote, “I was in a traditional marriage when I joined the firm, then divorced.

Finally came to the realization I was not heterosexual. Fell in love with and married a woman. I don't hide it, but I don't announce it either. I just live my life like everyone else. Most people I work with directly know, but I am a bit hesitant to proactively share with others - not for fear of being discriminated against, but just the uncertainty of the reaction I may receive - good or bad doesn't need to affect [sic] my working relationships. Most other relationships at work are strictly professional, so it just doesn't matter to me if they know or not." A gay man said, "Although the team environment is inviting, pay grade is far below the equal pay average." The bisexual woman expressed concerns that her working relationships would be affected if she were to divulge that she was married to a woman. This suggests that heteronormative expectations may exist among her firm's employees and that educational programs may be necessary. The gay man's concern about unequal pay indicates a need for future studies into salary levels of heterosexual vs. LGBTQ employees within public accounting firms. A discrepancy in pay would mean that further research to address whether it is caused by discrimination and whether affirmative action programs may help equalize average salaries.

Some respondents used Question 10 to express positive experiences. A heterosexual woman wrote, "As a mother to a Gay daughter, working for a company with values that match mine matters to me." Another heterosexual woman wrote, "[Firm] not only [sic] acknowledges diversity and inclusion, it highlights blindspots [sic] and hosts candid conversations firmwide. The consulting side of this firm also encourages all staff to be themselves in front of clients, not just behind the scenes." These responses show that some firms are actively working to encourage acceptance and inclusion of all identities, even to the point that a firm employee with an LGBTQ child feels proud of her firm's efforts. One gay man also said, "Only once right at the beginning of my career (2010) did I ever hear someone use f*ggot or the word gay in a negative way."

Although this response may seem negative, it highlights the progress that has been made in public accounting firms over the course of a decade, as the man said that he never heard an anti-gay slur again. A bisexual woman wrote, “As a little advice I would say that being in the LGBTQ+ community, there should always be a sense of pride within you no matter where you are.” As accounting firms continue to implement inclusive policies, LGBTQ employees achieving pride in themselves will become easier, and this study is meant to provide a basis for firms to improve in order to achieve that goal.

Interview Analysis

In the interview (see Appendix C for transcript), the interviewee was a senior manager at a large public accounting firm. He is a gay man and has worked at this particular firm for about ten years. He said that he had grown more confident in his identity throughout his career, as a result of both his getting older and the changing social climate in the United States toward LGBTQ issues. However, he did bring up several issues in the interview that caused him to hesitate to divulge his identity as a gay man at some points in his career.

To emphasize one of these issues, the interviewee discussed how he often had to “cover” in some situations because he was afraid to make his identity public or because he did not want to act in a stereotypical fashion. He gave an example in which he would often overplay his interest in sports, a traditionally masculine hobby. In doing this, he attempted to fit his gender expression to a more acceptably masculine level from a traditional standpoint. By making his gender expression artificially more masculine, he hoped to provide a counterweight to his identity as a gay man, which is seen in heteronormative culture as bringing with it an unacceptable amount of femininity (hence his desire to be less “stereotypical”). The fact that the

interviewee felt pressured to take such actions suggests that a culture that perpetuates heteronormative masculinity may still exist within large public accounting firms.

The interviewee expressed that he was especially hesitant to directly come out to clients with whom he had no prior substantial relationship. He described situations that he called “mini-moments” in which he would refrain from divulging the fact that he was in a relationship with another man. Although he said that the firm he worked for was supportive of LGBTQ issues and even conducted skits that educated employees about how to act in such situations, these experiences suggest that there could be a disconnect between a public accounting firm and its clients regarding the affirmation of LGBTQ identities. The clients of public accounting firms may be a potential subject of future studies of anti-gay discrimination, and the firms themselves may need to consider cooperating with their clients in order to combat heteronormative culture and situations that may lead to discrimination.

Despite these issues, the interviewee reported having a positive view of his firm’s efforts to provide an inclusive environment by providing equal benefits to same-sex couples, organizing an LGBTQ employee resource group, hosting diversity summits, and consistently reminding its LGBTQ employees that they are supported. He also expressed his belief that the social climate in the United States has become much more welcoming of LGBTQ people within the last ten years, which contributes to both his own confidence in being his authentic self and the confidence of his LGBTQ coworkers in being their authentic selves. However, he admitted that his experiences did not necessarily translate to the experiences of other LGBTQ accounting professionals. For example, he said that one of his contacts who worked in a smaller regional firm indicated that this small firm nominally supported LGBTQ issues but failed to implement any decisive action in order to maintain an inclusive environment. The individual who worked in this firm also

reported having heard coworkers say insensitive things regarding the LGBTQ community. This indicates a disparity between larger public accounting firms that successfully implement inclusion initiatives and smaller firms that lack the resources to take such action. Smaller firms may be an important subject of future studies of LGBTQ accounting employees and what steps are necessary to improve their protection and inclusion.

Conclusion

Overall, this study has demonstrated that queer men working in public accounting firms are likely negatively impacted by heteronormative expectations of masculine gender performance, which leads to homophobia and discourages queer men from coming out and expressing their identity. In the sample taken, queer men were more likely to be discriminated against and were more likely to report having been afraid of being discriminated against than queer women. They were also more likely to believe that their firm was not taking adequate steps to provide protection and inclusion for their LGBTQ employees.

Despite these results, there was no strong link between more feminine gender expression among queer men and increased experiences (or fear) of discrimination. This suggests that, in public accounting firms, anti-LGBTQ discrimination may stem more from homosexuality itself being seen as a failure of proper gender performance in men rather than queer men having a more feminine-presenting gender expression. However, there was a link between more masculine gender expression among queer women and increased likelihood of fear of discrimination. This indicates a need for further research into the relationship between gender expression and discrimination against queer women in public accounting firms.

Although feminine gender expression and discrimination were not found to be correlated in this study, the qualitative survey and interview analyses demonstrate that queer men in public accounting firms still feel pressure to conform to heteronormative standards of masculine gender expression. For example, one gay man said that he would be afraid to deviate from traditional masculine dress even though his firm technically had a gender-neutral dress code. The interviewee also reported that he has overplayed his traditionally masculine characteristics in order to “cover” and appear less stereotypical.

Progress has been made in the recent past regarding public accounting firms’ efforts to be more inclusive toward their LGBTQ employees, as pointed out by the interviewee. However, this study shows that more firm action is necessary to eliminate heteronormative aspects of their culture so that every employee, especially queer men, feel comfortable in expressing their identity without being constrained by traditional expectations of masculine gender performance. I hope that this study may be used as a basis for further research into specific areas in which firms can improve in this respect.

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Appendix A: Survey

What is your gender?

Male

Female

Non-binary / Other

What is your sexual orientation?

Homosexual (Gay or Lesbian)

Heterosexual (Straight)

Bisexual

Asexual

Other

Have you ever been discriminated against at work because of your sexual orientation?

Yes

No

If you responded "Yes" to the previous question, please describe the nature of the discrimination if you are comfortable doing so.

Are most of your coworkers aware of your sexual orientation?

Yes

No

Not sure

When at work, would you say that your gender expression (not gender identity) is more traditionally masculine or more traditionally feminine? (Slide left for more masculine and right for more feminine.) *Note: Although gender expression is not a simple concept, please think about how your expression would best fit within the traditional notions of masculinity and femininity.

Masculine 0 0.1 0.2 0.3 0.4 0.5 0.6 0.7 0.8 0.9 1 Feminine

Gender Expression



At work, have you ever felt afraid that you would be discriminated against?

Yes

No

Does the company you work for provide sufficient protection and inclusion for LGBTQ+ individuals?

Yes

No

Not sure

Please explain why you responded the way you did to the question above.

Is there any other information that you would like to provide regarding your experiences?



Appendix B: Survey Data

Table 1: Gender and Sexuality of Respondents

	Q1: What is your gender?			
	Total	Male	Female	Non-binary / Other
		A	B	C
Homosexual (Gay or Lesbian)	8.0	6.0	2.0	0.0
Heterosexual (Straight)	4.0	1.0	3.0	0.0
Bisexual	4.0	1.0	2.0	1.0
Asexual	0.0	0.0	0.0	0.0
Other	3.0	1.0	2.0	0.0

Table 2: Relationship between Coworker Awareness of Sexuality and Fear of Discrimination

Stub: Q7: At work, have you ever felt afraid that you would be discriminated against?				
	Q5: Are most of your coworkers aware of your sexual orientation?			
	Total	Yes	No	Not sure
		A	B	C
Yes	11.0	8.0	1.0	2.0
No	4.0	0.0	2.0	2.0

Table 3: Relationship between Gender and Fear of Discrimination

Stub: Q7: At work, have you ever felt afraid that you would be discriminated against?				
	Q1: What is your gender?			
	Total	Male	Female	Non-binary / Other
		A	B	C
Yes	11.0	7.0	3.0	1.0
No	4.0	1.0	3.0	0.0

Table 4: Relationship between Gender and Thoughts on Firm Protections for LGBTQ Employees

Stub: Q8: Does the company you work for provide sufficient protection and inclusion for LGBTQ+ individuals?

	Q1: What is your gender?			
	Total	Male	Female	Non-binary / Other
		A	B	C
Yes	10.0	7.0	2.0	1.0
No	1.0	1.0	0.0	0.0
Not sure	4.0	0.0	4.0	0.0

Appendix C: Interview Transcript

***Notes: R = Interviewer, E = Interviewee; Some items are redacted (words in brackets) to maintain the anonymity of the interviewee.**

R: First off, could you tell me about yourself, things like your orientation, gender identity, pronouns, history in accounting, things like that?

E: Sure, yes, I'm [Name], I grew up in [State], went to college in [State] at [University] where I was an accounting major. I came out as gay at the end of my sophomore year in college, and my pronouns are he/him. I think I took my first accounting class in my sophomore year. I knew I was interested in accounting even at the time of my tour at [University] because I was very attracted to the idea that the Big Four firms recruited at [University], and I soon found it to be true that, I don't know, don't quote me on making it up, that like 90% of graduating accounting majors from [University] ended up at one of the Big Four, something like that. You know, very powerful history there. As a sophomore I think I did the sophomore leadership programs at the time with [Firm], [Firm], and [Firm] in [City] in the Northeast, and then ultimately did my summer internship with [Firm] in the summer of 2009, which, you know, seems like a long time ago now, but if you recall, right after the 2008 financial crisis, there were lots of students that did not have summer internships in summer 2009, and so I felt very lucky to be with [Firm]. I got a full-time offer and started with [Firm] in the fall of 2010 and passed my CPA exam. I've been with them since, primarily in client service and audit, and I was married to my husband in [Year], and we have two children through surrogacy, [Name] and [Name], who are [Age] and [Age].

R: Okay, cool, thank you! So, would you say that most of your coworkers are aware of your orientation?

E: Absolutely.

R: And have you personally ever been discriminated against or anything like that during work?

E: No. Never because I'm gay. You know, I would say that my very, very first engagement in the fall of 2010, which was, you know, a long time ago from where we are today socially and politically in this country, there were some slurs said in the audit room, I think literally on my first day on a client site, you know, which obviously sucked. I was with that team for, I don't know, a month and a half or something, and, you know, I didn't do anything about it. I know I knew I could go to HR and discuss and, you know, be reassigned to a different team or whatever, but I just didn't want to with it being my very first client service engagement right out of school at [Firm]. And then at my next engagement, which I ended up being on that team for seven years, I remember coming out to them right around Thanksgiving, so still I'd only been at the firm less than three months, because at our interim closing party somebody asked who I was bringing to the holiday party, and I said "My boyfriend" without hesitation. Now, maybe I'd had a couple cocktails, but I said it without hesitation, which was good. And then I was out to the team from then, and sometimes it's easier to come out in a matter-of-fact way like that rather than making an announcement. I would say certainly I never heard any slurs of any kind ever again since that first engagement. I don't think it was because I came out, I think it's because in general people don't talk like that, or at least they don't in [City].

R: On that first engagement, those slurs weren't directed to you personally or anything?

E: No. It was just the general derogatory "That's so gay," etcetera.

R: And I think that you took the survey, so this might be kind of a refresher from there, but could you kind of go into what your gender expression is like at work on a traditional masculine to feminine type of scale? I know that gender expression obviously is very complicated and it can't

just be limited to that type of framework, but for the purposes of my study and what I want to figure out, it would be helpful if you could kind of place it along that type of spectrum.

E: I guess the other thing I just say back to that first engagement, I was not out to that team. They didn't know I was gay. It doesn't make what they said right, but it certainly wasn't directed at me. I certainly experienced right from that moment what it feels like to cover. When people talk about their weekends, I was not talking about anything with my boyfriend, which also makes me think about the gender expression. I've certainly covered at different points in my career despite, generally speaking, being out, and I think there's an amazing TED Talk by Billie Jean King where she talks about the fact that you don't just come out once. You come out every day and every time you meet a new person. It's not always an easy thing or a light thing. But specifically to gender expression, I think that I definitely felt the pressure, and I think it's all self-generated pressure, that I might be the only gay person that these people know, and I don't want to be stereotypical. I'm sure there were times earlier in my career where I overplayed my interest in sports. I do like sports, playing sports, professional sports, but certainly there were times that I overplayed that earlier in my career. But I think that as the years went on between 2010 and now, I certainly was less self-conscious about, oh, I like this music or I like that music, or this or that, but I think if somebody saw me with my friends on the weekend or at home with the kids or with my husband or whatever versus someone who only knew me at work, it would not be like, "Oh, that's how [Name] behaves when he's not at work." I really don't think for me there's a big difference in my gender expression for sure or the way I am or what I like or what I do. I think I'd say I'm really quite close to authentic at work. So I don't remember exactly where I put myself on your scale on your survey, but wherever I put it, I was thoughtful about it at the time that I responded to it, if that's helpful.

R: Okay, thank you! And then I also kind of wanted to ask where you would put yourself on that spectrum while at work in comparison to other men in general.

E: I think probably, and again, it's hard to know if it was because I was younger ten years ago or because the country was different ten years ago or both, but I feel like in general men, straight or gay, are a lot less self-conscious now and are honest about what they like or don't like. I think I definitely worked with some pretty macho guys earlier in my career, and they didn't treat any differently because they would still talk about women sexually in front of me. I don't mean in the audit room, I mean socially. I think they never treated me differently because they didn't talk differently because I was gay. They were always their authentic selves as I was my own authentic self. I think I remember at the time being like, ugh, why do they talk about that in front of me? They know I'm gay. And then I'm like, well wait a minute, I don't want them to treat me any differently! They were being their authentic selves and so was I. I think there are definitely openly gay men at [Firm] that are more feminine in their gender expression than I am, and they are perfectly confident and expressive with people at the firm, and they are loved for it. They are absolutely loved for it. The two leaders of the ERG in [City], I would say they are both more feminine than I am in their gender expression, and they didn't hide it, and they were their authentic selves, and people love them for it, and they've both done very well. One of them is still at the firm in a very important position, and he works primarily with two older male partners, and they certainly know he's married to man, and he is certainly himself to them, and they are all very effective together. And the other is now at another firm. As far as I know, he's doing well.

R: Okay, cool, thank you! And you mentioned with the other more feminine gay professionals that you work with, have you heard any experiences from them about being discriminated against or anything like that?

E: No. I would be beyond shocked if they ever were. And like I said, the one in particular who's still with the firm, he is in a very prominent role now. He's the product owner of one of the most important pieces of software in our industry's audit practice. It's a global position. He's working with very senior leaders, and he is his authentic self always.

R: Okay, and then, have you ever felt afraid that you would be discriminated against at work in this current period? Has it ever even crossed your mind, or, like, anything at all really?

E: No. I think there are plenty of mini-moments over the years where I chose to not be explicitly out, but it was never in the context of some big decision or something important. It was always in passing. And I think also over the years I've been out to my clients as well. And I think particularly in [Year], when I had my son through surrogacy, I was very open with my [Firm] colleagues and my clients about the surrogacy process, and my coach at [Firm] at the time was extremely supportive emotionally as well as championing the successes of the surrogacy as well. He's a very traditional straight male married with three kids. He couldn't have been a bigger fan of me in that process.

R: You mentioned "mini-moments" where you didn't want to be explicitly out. Could you go into more detail about that?

E: For instance, I could remember maybe a time that we were meeting with a client contact who I didn't know as well. I knew him, but we didn't have any personal connection. The other manager was talking about, I think he had just gotten married, he was talking about his wedding or whatever, and he asked me if I was married and I just said "No." I could have said "I have a

boyfriend” or “I’m engaged.” I don’t remember exactly what it was, but it was certainly before I was married. If I had been married, I would have just said I was married, or it would have been obvious by my wedding band. So there would be little passing moments like that. And also, sort of what I said earlier, I don’t march into a room and say I’m out, but I think I’d say in general I’m really good, you know, if somebody says “Oh, what does your wife do,” I never let that go. I always correct it and say “My husband does X.” I certainly don’t let those go. I’d say it’s a lot more subtle. Like the “Oh, are you married,” before I was married, kind of small moments. Again, and it wouldn’t be anything with somebody that I’m working with continuously. It would be a passing client meeting or whatever where I just wasn’t explicit about it.

R: Okay, thank you! So, even now, have those mini-moments decreased over the years when you’re working with clients, or have they pretty much stayed the same?

E: Oh, I’d say that since I’ve had children, the mini-moments, you know, I don’t let them happen anymore. I think it’s just a lot easier being married and it’s a lot easier having children to be explicit about it. The current clients I’m working with, you know, two of them have been for five years and once of them has been since I started, and they certainly all know that I have a husband and that I have children. I guess an example of a mini-moment would be that in a professional introduction I wouldn’t always say, “And my husband and my kids” or whatever. If I’m keeping it purely professional, I guess I wouldn’t really seek out the chance to say it.

R: Okay.

E: Actually, I guess what I would say also is I think to that, I think I’ve always known it, but I think I realize it more and more, that I should just say it even in those moments where it’s unnecessary, because you never know who’s listening. You don’t know if there’s an out person or a closeted person or somewhere in between or somebody whose sibling or cousin or parent is

gay. I think it's important to just, even in a professional introduction, to say it. I certainly get better at it.

R: You say that you try to do it just in case a closeted or even out person might hear it. So, would you say that, in your experience, when working with new hires or anything like that who are gay, have they ever told you that they were afraid to come out once they first started their jobs or anything like that?

E: I can't think of an example. Maybe over the years I think I've known a couple of closeted people at the firm, but I think they're closeted in their personal life as well. And I guess another example of being better about being direct about something, on my resume it says that I'm active in [Firm]'s LGBT ERG. I think in that way it's explicit.

R: Okay, cool, thank you! So, have there really been any experiences that you've had with [Firm] where they have done less than you thought was necessary to maintain an inclusive environment or anything like that?

E: No. [Firm]'s been amazing. I mean, as far as I can remember, they've had a perfect score on the HRC Corporate Equality Index for as long as I've been there. So, before same-sex marriage was legalized, [Firm] had tax equalization benefits, which actually was even important after the first Supreme Court case, because until it was federally recognized, you would still be taxed if you put your husband or wife, your same-sex partner, on your insurance, and [Firm] would give you a reimbursement to make you whole. So [Firm], in essence, was willing to pay more to have a homosexual employee who was married and putting their spouse on their [Firm] health insurance, which was important for me, because I got married in [Year], which was a period between it being federally recognized versus just the state recognition. I think I have that correct, that it was [Number] years ago. I did have to have some portion of a reimbursement until it was

fixed federally later that year. [Firm] also signed the *amicus* brief in 2013 with the Supreme Court supporting same-sex marriage. They had an active ERG when I joined in 2010, as they did even before that, certainly, but as an intern as well, I went to one of the LGBT ERG events. They have a partner advisory board of out partners. I've gotten to go to, it's called Senior Select or something, which is for diverse senior associates at the firm to get additional training and professional guidance and development. I got to go to that as an out employee. [Firm] sponsored Out Leadership, which is an excellent organization if you've never looked up Out Leadership, but they do an Out Next program for young LGBT professionals, which [Firm] sponsors and which I was able to go to. [Firm] did a global LGBT summit in [Month] of [Year] with the Stonewall anniversary in New York City, so I applied and was able to go to [Firm]'s global summit and in New York that [Month] in [Year] with out employees from around the globe from the [Firm] network, which was really cool. [Firm], a couple of years ago, started a great thing for you to look up if you haven't seen it, it's the CEO Action for Diversity website where they help combat blind spots and implicit bias, and since the George Floyd murder, they've started a fellowship, I think it's a two-year fellowship, they're pulling people out of practice to spend two full years working on combatting systemic racism. I mean, [Firm] says that they're purpose-led and values-driven, but we are. We really are. It's been such a great place for my first ten years plus of my professional life and becoming more comfortable in my own skin and all that we're combatting in society. It's just a great place to be.

R: Okay, cool, thanks! Have you ever interacted with any gay professionals in other firms or maybe even smaller regional firms, and would you say that their experiences differ from yours at all?

E: [City] has some good professional LGBT networks, and I've certainly met folks from other firms. I guess through the Out Next program, I have met some folks from smaller firms. I don't remember what firm he was from, but not a Big Four, and he said that they try to talk the talk, but they don't have the words or the knowledge of how to be an advocate for diverse folks. It's just not authentic. That's basically the vibe I was getting from him.

R: And did he relay any experiences of discrimination or fears of discrimination or anything?

E: No, not explicit discrimination, just saying some tone-deaf things. Not purposefully, but just not being self-aware enough to know not to say things like that.

R: You've kind of relayed to me, this is what I've been picking up, but it seems there's more of a risk factor in being out to clients, and that's understandable, obviously because you don't have that relationship with them on the regular like you do within your own firm. Would you say that there's anything that [Firm] could do to kind of help alleviate those fears? I think that most of the mini-moments where you hesitate to express your orientation are with clients. So, is there anything that [Firm] could maybe do to help relieve those fears?

E: To be explicit, no one at [Firm] has ever not told me to be my authentic self to a client. And I will say to your point of what do they do, I'll tell you that a couple of years ago there were these, I don't know how they branded them or whatever, but out of market team meetings. They were talking about, what was it exactly? Oh yeah, right, this was a couple of years ago, they had folks put on a skit, so to speak, about a client interaction, and they were playing a male partner and a female manager, and the female manager was married to a woman in the skit, and they were meeting with a pretend client, and the client said "Oh, what does your husband do?" to the female manager. The female manager just lied and didn't correct the fake client and just said "Oh, blah blah blah." And they talked about that, as an ally of these people, that you should help

out professionals be comfortable in responding to these situations and give them the confidence that they should be honest. So, just to clarify, absolutely no one has ever told me not to disclose my sexuality to a client. Certainly not. It certainly would only be my own choice in what I call the “mini-moments” where I didn’t have the confidence or the energy to deal with the situation. I’m trying to think of some of the partners. I mean, I guess I would also say, similarly, no partner has ever pushed me to disclose my sexuality because they thought that it would help or something. They just want me to do what I’m comfortable with. But I would say certainly, again, all my clients in the past five years for sure all know that I’m married and have children.

R: Okay, cool, that makes sense! So, you would say that, again, it’s kind of gotten better over the years in regards to your being comfortable with disclosing your orientation to the clients, then?

E: Yeah, right. I think, again, it’s a mix of me being older and more confident as well as how the country’s changed in the past ten years. It’s hard to know how much is either/or, but I 100% don’t think that how [Firm] feels about anything ever impacted how I felt how I wanted to approach those mini-moments. I’d say it’s entirely in my own head. I think about when a new associate started on one of my engagements once when I was a senior. I didn’t disclose right away that I had a husband or whatever. In hindsight, he knew within a week. Like, I’m not saying months went by. But when you’re in the audit room with somebody all day every day, a week can feel like a long time. And I just laugh because he’s one of my best friends today. We’ve only been good friends since then, and I was invited to his wedding last year, which didn’t happen because of COVID, but we chat on the internal messenger probably almost every day. He’s a straight guy, and we’ve been really good friends for a long time, which I think sort of goes to my point earlier, like you never know who’s listening. You don’t know if somebody’s

gay themselves or has a family member that's gay or is just passionate about equality. I think it often is in our own heads, and we have to be our authentic selves because people appreciate it.

R: Okay, thank you, that does make sense! So, kind of just pivoting back to the interactions with clients, would you say that maybe newer hires who are gay or might be either out or closeted would be more hesitant to divulge that type of info about orientation to the clients rather than the firm itself?

E: In my role or in my involvement in the LGBT ERG, I'll oftentimes try to grab coffee with a new hire who's identified themselves to us, and every now and again somebody asks me, like, "Oh, are you out to your clients? Should I be out to my clients?" So, I always tell them that they should do what they're most comfortable with but to know that I am out to my clients. Again, to me, I think a lot of it just comes down to confidence. I've known plenty of new hires who were out and find the group that that would never even cross their minds. Of course they're going to tell their clients they're gay in one way or another. I think a lot of it comes down to personal preference and confidence.

R: And would you say that the people who don't have that confidence, is that a product of just a general environment in the country, or do you think that there are specific factors within the working sphere, either within the firm, with clients, or what have you, that contribute to that lack of confidence for people?

E: In my opinion, it's nothing [Firm] does or doesn't do that would give somebody that lack of confidence, because all you have to do is listen to our U.S. Chairman [Name] talk about his passion for fighting racial injustice or racial equity. I'll tell you also, after the Pulse nightclub shooting in Florida, the same gentleman, the U.S. Chairman, sent a note out to the whole firm talking about how saddened he was by the event. I actually bumped into him in the hallway, and

I told him how important it was to me that he said that and how important it was to me that he stands up for LGBT employees as a gay manager at the time. He looked me right in the eye and said thank you for saying that and thank you for being, you know, something to the effect of thank you for being you. So, I personally could never imagine a situation in which a new hire at [Firm] would think that [Firm] wouldn't want them to be their authentic self in any way to their peers or to their clients.

R: Okay, thanks! So, you would say then that it's more coming from an external standpoint, that's kind of why they lack that confidence rather than anything internal in the work or anything like that?

E: Yeah, I'd say so. I think the Trump presidency was especially difficult for lots of people, and it was certainly very difficult for me, and there were probably times where I was not particularly professional in various client interactions where I clearly expressed my hatred of Donald Trump in one way or another. I'll also say again, that to [U.S. Chairman], I'm pretty sure the day after the election when Donald Trump won, I'm pretty sure he sent a message to the whole firm the next morning saying something to the effect of whether you're excited or not about Donald Trump's victory, it certainly comes as a surprise to all of us, and something to the effect of, we will continue to support everyone and those that are different, from different backgrounds, something to the effect of that, basically saying that just because Obama is not president anymore doesn't mean that we're not going to stand for equality, was basically the gist of the message, which certainly meant a lot to me. So, again, I can't imagine a way that somebody could think that they're not welcome to be their authentic selves at [Firm] when it comes straight from the U.S. Chairman, and he couldn't be more authentic in the way he discusses his passion for it.

R: Okay, cool, thanks! I think that that's most of the specific points I wanted to hit on. Is there anything else you wanted to bring up at all about your experiences?

E: No. I think I remember, to the point of how much the country has changed, I still remember early in my career that my grandmother, who loves me dearly and often jokes that I'm her favorite grandchild out of the nine grandchildren, I still remember multiple times early in my career where she would say, "Oh, but you're not out at work, right?" Not because she'd be ashamed of me, but because she would just have the fear that I would be discriminated against, and I said, "No, I'm out at work, people know [Husband], [Husband] comes to the holiday party." So, I just think it's just amazing how far the country has come in the past 10+ years, and I just couldn't imagine a place that's more authentic. Care is one of our core values at [Firm], and it shines through always. Certainly, I've only worked at [Firm], and I'm only one person, but everything I said today hopefully rings through, how proud I am to work at [Firm] and why it's kept me there so long. It's a place that I feel safe and comfortable and confident in who I am, and I'm proud to be there. I'm proud to be an out professional and a leader in the ERG, and I will continue to be more and more confident in not letting even the passing smallest mini-moment go by.

R: Okay, thank you! I think that that's it from me, but thank you so much again for doing this! It was a huge help!

E: Absolutely!