"Who Are You?": The Psychic Effect of Silence, Diversity, Inclusion and Representativeness

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Resumo

This research highlights how silence is a resistance mechanism against diversity, inclusion and representativeness. This specific mode of power, the psychic power, emerges as a form of melancholia, an unfinished grieving for a constitutive loss, the loss of oneself. Based on Butler's book "*Giving an account of oneself*" and "*The Psychic Life of Power: Theories in Subjection*", the concepts of melancholy, subjectivity, and subjection were applied in analysing how silence was constructed as a way of subjection and subjectivity of an accounting professor. The methodological procedure is collective biography where three researchers worked together in (re) constructing the account given of Miguel's experience as an accounting professor in a Brazilian public university. The results demonstrated how an accounting professor had experienced the academic life in silencing and absence, both by peers and students. The silence and absence result in a melancholic process by which Miguel has turned against himself by questioning his legitimacy to occupy that place. The research is paramount by highlighting how queer subjects in the accounting academy can experience diversity and how representativeness could be a problem to threaten real diversity in the academy. Furthermore, silence and absence act as a mode of power that produces and submits Miguel, shaping his physique violently. This research contributes to bringing to light Butler's idea of the *psychic life of power*. Expanding our current understanding of power based on Foucault's. Thus, Butler expands on how power is understood in producing subjects. In her view, it does not only change my being but also my psychic.

Key-words: Accounting, Diversity, Academy, Psychic Power, Silence.

1. Introduction

- I: "Who are you?"
- You: "------"
- I: "Who are you?"

I recursively questioned; however, no answer was heard.

- I: "Is someone there?"

Diversity and inclusiveness have been claimed as moral values relevant to our society. As a result, from organisational to academic life, we have enhanced (or claimed to) representativeness as a way to overcome exclusion, patriarchy, heteronormativity, and other forms of historical and social organising society.

Global Agencies, United Nations, World Economic Forum, and social movements, such as "Black Lives Matter", have called for a diversity and inclusiveness agenda. While in the academy since 1989, governance studies have focused on enhancing diversity in organisations by including different subjects (stakeholders) within governance boards and discussing representativeness issues (Zahra, 1989).

However, representativeness can be experienced violently by those subjects who do not fit within the social space they occupy due to social norms of recognition. As some research warned us (O'Dwyer, 2005a; 2005b; Clune & O'Dwyer, 2020), including constituencies within the organisation realm, or in other words, increasing representativeness, does not imply that those persons (will) have a voice. We can further that assertion by stating that representativeness does not mean that the included persons (will) have a living space within organisations.

The subjects may not have an acceptable frame of recognition to appropriate, to be and to feel recognisable. Butler (2005) claims that without a place within the frame of recognition, the subject will not be able to appropriate the moral norms. Hence, they will be recursively silenced and ignored by those subjects who fit within the social norms of recognition.

Butler (1997; 2005) claims that this lack of space to feel recognisable shapes one psychic, turning one violently against oneself and making one violently experience this inclusion, the result of diversity and representativeness rules and policies. Consequently, through the subjects' experiences of silence and absence, a specific mode of subjectivity and subjection is inaugurated. In other words, the recursively withholding of recognition shapes one subjectivity and simultaneously undergoes/ submits oneself, both throughout the process of melancholy. In this manner, silence operates a mode of psychic power.

Based on Butler's book "*Giving an account of oneself*" and "*The Psychic Life of Power: Theories in Subjection*", we apply the concepts of melancholy, subjectivity, and subjection in analysing how silence was constructed as a way of subjection and subjectivity of a professor in the Brazilian accounting academy, claiming that diversity as inclusion and representativeness may become a mode of subjection within organisations.

A collective biography methodology was undertaken to explore Miguel's experiences and memories. a collective biography. It is a method that seeks to get as close as possible to the details of a memory-event by revisiting and exploring collaboratively, within a larger theoretical context that addresses some issues of being and becoming (Basner et al., 2018). Therefore, the memories' objective was to get closer to Miguel's experiences in his socialisation process at being and becoming a professor in the Brazilian accounting academy.

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Three persons developed the collective biography. One of them is the memory-holder. By creating the collaborative work, the other two authors become the memory-allies. The original memory-holder and those involved, the memory-allies, work together to unpack the memory, and in this process, they become memories-allies. The collective work happened through the collaborative detail and (de) construction of the memories, by recapturing precise details, remembering images, sensations, physical and emotional feelings, arising questions, furthering the remembrance of the memory's day. The goal of the collective memories was to gather research material to further theoretical explanations about the research problem.

The data analysis was undertaken focusing on two memories built collectively. The memories are called "The substitute professor application process" and "They silenced my voice", respectively memory 2 and 3. The analysis was undertaken based on the constructs that emerged inductively and the theoretical locus of Butler's account of the professor's experience and means of further issues of diversity and inclusiveness within organisations. The analysis was divided into three theoretical explanations, based on our developed framework: silence and the lack of recognition from peers and students; the professor's grieving: melancholia and the effects of internalising a constitutive loss; and psychic power as a mode of subjectivity and subjection.

The results demonstrated how an accounting professor had experienced the academic life in silencing and absence, both by peers and students. As a result, silence as a withhold of recognition within the classroom, corridors, department meetings, and peer's formal and informal conversations, inaugurate an unfinished grieving, called melancholia. As we will explain, this process of melancholia has psychic consequences and constrains the subject to find a living space within the organisation. The living becomes unbearable.

This research is valuable because its results highlight how a queer subject in the Brazilian accounting academy can/may experience diversity and inclusion and how representativeness could be a problem to threaten real diversity in the academy. More specifically, although ways of inclusiveness and diversity are, indeed, necessary, we should not romanticise such a process. Instead, keeping inquiring about the power and political consequences of representativeness is paramount to advance diversity in academic and organisational life.

Furthermore, we posit that silence and absence act as a mode of power that subordinate subjects and produces one's physique violently. This research contributes to bringing to light Butler's idea of the *psychic life of power*. Adding to Foucault's notion of power, Butler expands how power is understood in producing subjects: shaping not only my being but also my psychic.

This article follows in plus six parts. Chapter 2 present the previous literature about diversity in the accounting academy. The third chapter conceptualises Butler's concepts of silence, melancholia e psychic power. Chapter four introduce the methodological procedures. Chapters five, six and seven offer analysis of the collective memories drawing in the concept of silence, melancholia e power as subjection. Finally, the seventh chapter closes with some final thougths.

2. Diversity, Inclusion And Representativeness In Accounting Academy

Kyriakidou et al. (2016) point out a growing interest in investigations of diversity and inclusion in accounting. Since then, many contributions have been made by authors such as Rumens (2016), Haynes (2017), Hammond (2018), McGuigan and Ghio (2018) and Ghio, McGuigan and Powell (2022). There are some reasons for accounting and diversity has gained strength.

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Firstly, the financialisation process and the significant role of accounting in organisations. It is necessary to note that to fulfil the shareholder's objective and create values to organisations, the retention of talent and management of stakeholder's interest is key to managers' agenda, exceeding the issues of gender, race, diversity and religion (Gleadle & Haslam, 2010; Gleadle, Haslam and Yin, 2014; Kyriakidou et al., 2016).

Secondly, the focus on diversity in accounting agenda represents a democratisation process of human rights for accounting spaces. Indeed, this recognition is already solid for the human rights debate. However, the actual goals should launch legal responsibilities for accounting for human rights legislation (Kyriakidou et al., 2016; Lopes, 2021).

Thirdly, it is recognised that accounting has its roots in legal regulation and compliance, aligning itself with the development of economic systems, especially the capitalist system. In this way, integrating diversity accounting with global capitalism is a reality that allows mitigating the numerous forms of violence reported by accounting since its constitution as a business area (Haynes, 2017). In addition, diversity and equality in accounting spaces create wealth that can be perpetuated in the most plural spaces, which transcend cis-heteronormative spaces (Kyriakidou et al., 2016).

Finally, over time, the strategic and market decisions were taken by men, white and cis-heteronormative (Kyriakidou et al., 2016). Based on this recognition, the literature states that for a significant period accounting rejected plural participation. It sheds light on the importance to rethink research agendas while contemplating themes of diversity, equality and inclusion beyond the gender aspect (Kyriakidou et al., 2016).

Recently, we observe that researchers have dedicated themselves to constructing empirical and theoretical evidence that breaks the spaces of whiteness and heteronormativity. Rumens (2016) points out that when we do not question lesbian, gay, bisexual and trans* (LGBT) sexualities, particularly in accounting spaces, we maintain heteronormativity. To this end, Rumens (2016) inaugurates a line of analysis of LGBTQIA+ sexuality in accounting spaces.

Hammond (2018) calls for oral histories to gain space for discussions of the lives of LGBTQIA+ in accounting. The author argues that oral histories will allow us to understand the realities faced by this non-hegemonic population. To this end, the author's personal story is shared to inspire new oral histories in accounting. In addition, the globalisation scenario in terms of the performance levels of transsexual people, fears of authoritarian governments such as the Trump and the Bolsonaro Administration encourage this debate.

Following Egan (2018), McGuigan and Ghio (2018) argue that companies need to provide a professional, welcoming space for LGBTQIA+ people within the heteronormative accounting structures. This provocation and support will demand actions and changes in organisational culture for those who research new theoretical frameworks and innovative methodologies in accounting academics. In the world of McGuigan and Ghio (2018 p. 11), this is paramount so that "they too deserve to come home".

Rumens (2016) points out to increase investigations in diversity accounting beyond gender issues. Based on this provocation, we observe that studies of silencing and invisibility of subjects are scarce in the Brazilian context. Instead, we perceive reports of this phenomenon in various researches, such as Cola (2016), Silva (2016) and Silva, Sauerbronn and Lehman (2020).

For example, Cola (2016) discusses how gays are silenced in their work environments regarding Gulliver's Complex. The author points out that heterosexism is an element present in organisations. In addition, the gay employee's feelings of inferiority and superiority contribute to the maintenance of silence. In this way, this silence results in coping strategies

that contribute to maintaining these subjects in the workspaces, in the same way that there is a lack of policies to support gay employees.

Silva (2016) studies the phenomenon of stained glass ceilings through a process of sexualisation and racialisation of the trajectories of black women in the Brazilian accounting academic environment. In terms of silencing, the author recognises this phenomenon in the experiences of research participants in their trajectories.

Silva, Sauerbronn and Lehman (2020) discuss the aspects that connect women, violence and accounting. The authors argue that what is not measured and/or measured is silenced. The authors produce manifestations that question aspects related to gender violence in Global Gender Gap Report and also present alternative solutions to these identified deficiencies. In the words of the authors, it is observed that there is positionality since "the GGGR ignores, silences, hides, and consequently oppresses the recognition of the intersectionality present in the colonisation process which substantiates violence and, mainly, gender violence in Brazil" (Silva, Sauerbronn and Lehman, 2020, p. 14). In this way, a manifest for changes in reporting practices is visualised.

3.   Theoretical Framework: Silence, Melancholy And Psychic Power

Butler's theory is a theory of subject formation, and her set of work have been extensively influenced by theories of recognition and psychanalysis (Ferrarese, 2011). The theoretical underpinnings of Butler's work will be described in this chapter. In particular, the concepts developed in two books: "*Giving an account of oneself*" and "*The Psychic Life of Power: Theories in Subjection*".

This chapter aims to delineate and point out Butler's main arguments and concepts applied in this research to explain how silence can be a mode of psychic power within organisations, raising critical issues regarding diversity, inclusiveness, and representativeness.

In doing so, the theoretical framework is presented below. Although this framework has not guided the data construction, it has been part of the fourth round of coding and data analysis for answering the research question – see methodological procedures.
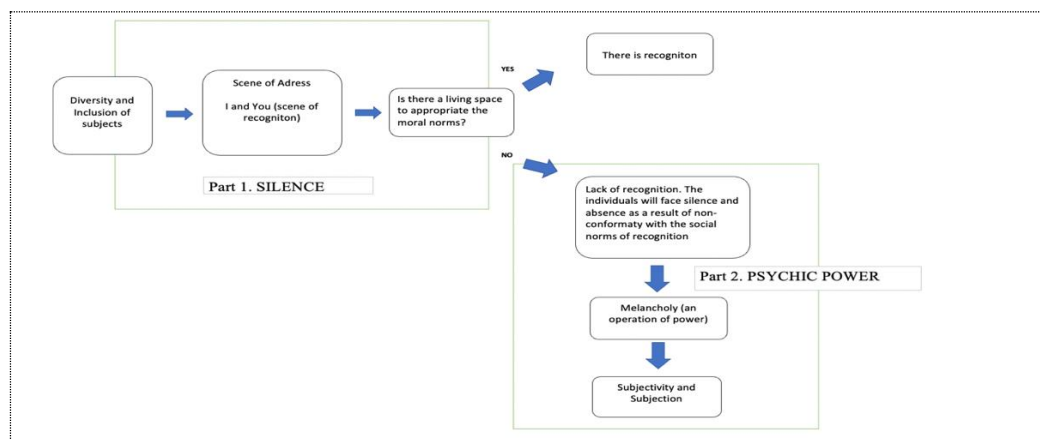
Fig. 1. Theoretical Framework – Silence as a mode of psychic power
Source: Authors

The theoretical framework highlights the concepts discussed in the following chapters to analyse the professor's experience in a Brazilian accounting school. We chose to present them since it will build the readers' understanding of them and their relationships. The main idea shown in the chart is the following:

Diversity, inclusiveness and representativeness in social and organisational spaces lead to including subjects in the scene of address (or called scene of recognition). The scene of address is based on moral norms of recognition, socially and historically constructed. Because of that, some subjects cannot appropriate the moral norms of recognition and find a living space within social and organisational spaces. While other subjects, those who can fit and appropriate such norms, can be recognisable.

Those who face a lack of recognition and cannot find a living space will suffer a process of silencing and veil absence instead of truly being heard and actively participating in social and organisational life. Silence and absence are recursively experienced by those subjects who cannot appropriate the moral norms of recognition. Over time, this recursive experience will lead to a phase of melancholy.

Melancholy is precisely how physic power operates, according to Butler (1997). Butler (1997) claims to expand Foucault's notion of power as a mode of subjectivity, explaining that part of what power does is subjection, too, a psychic effect that has living consequences for individuals.

> As a form of power, subjection is paradoxical. To be dominated by a power external to oneself is a familiar and agonizing form power takes. To find, however, that **what "one" is, one's very formation as a subject, is in some sense dependent upon that very power is quite another**. We are used to thinking of power as what presses on the subject from the outside, as what subordinates, sets underneath, and relegates to a lower order. This is surely a fair description of part of what power does. But if, following Foucault, we understand power as forming the subject as well, as providing the very condition of its existence and the trajectory of its desire, **then power is not simply what we oppose but also, in a strong sense, what we depend on for our existence and what we harbor and preserve in the beings that we are** (Butler, 1997, p.2).

Part 1 – Silence as an experience of inclusiveness

The first part of our theoretical framework focuses on understanding subjects' inclusion in the scene of recognition. Diversity and representativeness lead to queer subjects (in the sense that those who do not fit the social norms of recognition) to social spaces where they do not have moral norms to appropriate in a living way.

In order to understand that statement, we should briefly explain what is the scene of address. Butler defines the scene of address as the social basis where the social exchanges take place. The scene of address comprises an "I", a moral subject and, as such, the one who acts, deliberates and behaves, gives an account or denies it. The "I" is the subject that act, appropriates and negotiates the moral norms of recognition (Butler, 2005).

Also, the scene of address comprises a "You" with whom the social exchanges occur. Butler draws his thoughts on Nietzsche's account. For him, the question, "Was it you?", inaugurates a mode of responsibility. The "I", that hear the "you" and decide to answer, is recognising a causal relationship between the "I", who acts and who has a causal agency to a "You", with a "You" who suffer the impact of such actions (Butler, 2005).

However, according to Butler, the "I" always have the option to keep silent, to not answer those who are questioning him. When asked for giving an account, the "I" always have the chance to say nothing. In this sense, the lack of response means that the "You" have no legitimacy within the scene of address. The "You", who asks me to explain my acts, are nobody. I keep silent because "you" have no legitimacy to ask me regarding such an issue.

Of course, it is always possible to remain silent in the face of such a question, where **the silence articulates a resistance** to the question: ''You have no right to ask such a question,'' or ''I will not dignify this allegation with a response,'' or ''Even if it was me, this is not for you to know.'' Silence in these instances either **calls into question the legitimacy** of the authority invoked **by the question and the questioner** or attempts to circumscribe a domain of autonomy that cannot or should not be intruded upon by the questioner (Butler, 2005, p. 12).

The silence represents a lack of recognition. The " I" indicates that that person has no right to be recognisable, act and deliberate, live and be in that social space. The silence is the "I" denying the fairness and legitimacy of such interpellation. Hence, silence appears as resistance against inclusiveness and representativeness.

If there are no moral norms to be appropriated, the queer subjects need to negotiate (or find a way to) those norms in a living way. They need to find a safe space to feel recognisable, to fulfil their desire for recognition, as recognition is desired on an unconscious level by all human beings. In this way, Butler adds to the punitive perspective of Nietzsche:

There may well be a desire to know and understand that is not fueled by the desire to punish, and a desire to explain and narrate that is not prompted by a terror of punishment (Butler, 2005, p. 11).

Thus, by adding the question of desire, Butler includes the psychical level of analysis. This perspective allows her to explain how the subjects internalise such norms, struggle with them, and turn against themselves by not being recognised. This process is called melancholy.

Moreover, the scene of address is structured within moral norms that were socially and historically constructed and which are socially and historically constructed. It means that the temporality of such norms precedes and exceeds any subject present in the scene of address.

Hence, the inclusiveness of subjects in the scene of address can lead to a lack of recognition with psychic consequences. How can the subject appropriate such norms and find a living space? How is it an operation of power? Should I appropriate such norms, or should exist a space within the scheme of moral norms for any moral appropriation?

Part 2 – Melancholy, guilty, self-beratement, self-blame

"In mourning, it is the world which has become poor and empty; in melancholia, it is the ego itself." (Freud, 1917).

The second part of our theoretical framework establishes how power acts in the lack of recognition as a psychic operation. In this sense, melancholy is key to understanding the means by which power undergoes and produces, at the same time, the subject. For that purpose, Butler's works draw in Nietzsche and Freud's account of melancholy for constructing her own theory.

In the scene of address, the subject is denied by the Other. Asking: "who are you?", the Other decided to keep silent. The silence, hence, the lack of recognition, inaugurates melancholia. Melancholy is the "unfinished process of grieving" (Butler, 1997, p. 71). It is the process in which the "I" grieves for oneself.

It is the grief for part of me that is not accepted in the scene of recognition, and in order to live (to appropriate the moral norms) the "I" unconsciously understand that the "I" should annihilate oneself.

The subject does not feel accepted. Indeed, one is denied. Melancholy is not the loss of everyone else. It is a constitutional loss. In the scene of address, the "I" do not lose the Other, the other's attention, acceptance, desire, and recognition. Instead, The "I" lose a part of oneself that is within (as constitutive of) the Other, that part of myself that is not mine.

Freud in "Mourning and Melancholy" states that melancholy is "the modes in which the lost object is incorporated and phantasmatically preserved in and as the ego" (Butler, 1997, p. 71). In this sense, "Freud identifies **heightened conscience and self-beratement as one sign of melancholia**, the condition of uncompleted grief" (Butler, 1997, p. 16)

This psychic process is the effect of internalising the loss, the object of grieving:

> Internalization preserves loss in the psyche; more precisely, the internalization of loss is part of the mechanism of its refusal. If the object can no longer exist in the external world, it will then exist internally, and that internalization will be a way to disavow the loss, to keep it at bay, to stay or postpone the recognition and suffering of loss (Butler, 1997, p. 72).

> Melancholy is both the refusal of grief and the incorporation of loss, a miming of the death it cannot mourn (Butler, 1997, p. 76).

Therefore, melancholia arises emotions and feelings that are consequences of the loss of the object. In Butler's account of scene of address, the object of loss is oneself; it is that part of me that is not accepted; it is that part of me that needs to conform, to appropriate to the moral codes. *I no longer can be my older self, if I desire (or/and negotiate) to be recognisable.*

By internalising the loss, the "I" turns against oneself. Thus, the internalisation creates guilty, self-beratement, self-blame. With time, melancholy will inaugurate the reflexive self.

> This process of internalization is to be understood as an inversion, a turning of primarily aggressive impulse back on itself, the signature action of bad conscience (Butler, 2005, p. 16).

Butler (2005, p. 14) states that "the institution of law compels an originally aggressive human to turn that aggression ''inward,'' to craft an inner world composed of a guilty conscience and to vent that aggression against oneself in the name of morality". So, from Nietzsche's influence of such relationship, between the "I" and Another (which could be the law or a legal system), the lack of recognition lead the "I" to internalise the constitutive loss, to turn against oneself, taking oneself as an object, between a conscious that judge and a conscious that is judged.

Part 2 – Melancholia as an operation of psychic power

The desire for recognition and the unconscious acknowledgement of the constitutive loss lead the "I" to experience melancholia. This psychic effect of lack of recognition is accompanied by the need to negotiate and appropriate the norms of recognition, in order to find a living way within the scene of address. Should the "I" appropriate the moral norms of recognition? Or should exist moral norms to be appropriated by the subject? The operation of power as subjection and its psychic effects emerges precisely because there are no moral norms to be appropriated by the subjects. As an effect, the subject lives within a violently ethical framework.

In this last part I will explain (1) the psychic effects of melancholia, as conforming and appropriating the moral codes in order to fulfil the human desire for recognition; (2) how the norms (or the process of must appropriate the norms for a living way) are formative of the

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subject (subjectivity); (3) and how the norms are, at the same time, subjection (submitting the subject to an external desire / external norms).

> But if, following Foucault, we understand power as forming the subject as well, as providing the very **condition of its existence and the trajectory of its desire**, then power is not simply what we oppose but also, in a strong sense, **what we depend on for our existence and what we harbor and preserve in the beings that we are**. The customary model for understanding this process goes as follows: power imposes itself on us, and, weakened by its force, we come to internalize or accept its terms. […] **Subjection consists precisely in this fundamental dependency on a discourse we never chose but that, paradoxically, initiates and sustains our agency** (Butler, 1997, p.2).

In this sense, "subjection signifies the process of becoming subordinated by power as well as the process of becoming a subject. Whether by interpellation, in Althusser's sense, or by discursive productivity, in Foucault's " (Butler, 1997, p.2). The power in subjection that from the beginning is external, pressed upon the subject, then assumes a psychic form that constitutes the subject's self-identity.

The psychic form of power is indissociable from forms of melancholia. Turning back against oneself marks the point where the subject internalises one's constitutive loss. This movement explains in part how the subject is produced and emerged. And there is no subject that emerged without turning back against oneself.

> If, in a Nietzschean sense, the subject is formed by a will that turns back upon itself, assuming a reflexive form, then the subject is the modality of power that turns on itself; the subject is the effect of power in recoil (Butler, 1997, p. 6).

In a psychoanalytic sense, the emergence of the subject is conditioned with a primary attachment. The desire to survive, to be, is fundamental for the self, directing the subject to claim "I would rather exist in subordination than not exist" (Butler, 1997, p. 7). In this sense, the desire to find a living way (to survive, to be, to be recognisable) within the scene of address is so fundamental, that the subject will internalise and appropriate the moral norms of recognition as a copy mechanism.

> Let us consider that a subject is not only formed in subordination, but that **this subordination provides the subject's continuing condition of possibility**. A child's love is prior to judgment and decision; a child tended and nourished in a "good enough" way will love, and only later stand a chance of discriminating among those he or she loves. […] The child does not know to what he/she attaches; **yet the infant as well as the child must attach in order to persist in and as itself. No subject can emerge without this attachment, formed in dependency, but no subject, in the course of its formation, can ever afford fully to "see" it**. This attachment in its primary forms must both come to be and be denied, its coming to be must consist in its partial denial, for the subject to emerge (Butler, 1997, p. 8).

The subjection is the subject needs to turn against its one desire in order to find a living way in the frame of recognition. The "I" should give up one's desire to embrace an external desire, the desire of the other, the desire established in the moral framework. In this exchange of desires resides the psychic effect of power.

4. Collective Biography And Research Procedures

These episodes described during the article are part of a major set of memories constructed collectively by the three authors. This chapter details the research procedures regarding data construction and data analysis.

Accounts, personal impressions, sharing experiences, biographies and auto-narratives are materials that, often, are not applied for research purposes in accounting studies. However, they present a substantial potential to shed light on veils' problems and theoretically explain the nature of some events. This research draws on collective biography to understand why diversity should be further articulated in its details, once queer subjects (those that do not fit on moral norms of recognition) can experience a lack of recognition, living spaces, and even ethical violence.

A collective biography methodology was undertaken to explore Miguel's experiences and memories. According to Davies and Gannon (2012), a collective biography is a method that seeks to get as close as possible to the details of a memory-event by revisiting and exploring collaboratively, within a larger theoretical context that addresses some issues of being and becoming (Basner et al., 2018). Therefore, the memories' objective was to get closer to Miguel's experiences in his socialisation process at being and becoming a professor in the Brazilian accounting academy.

Three persons developed the collective biography. One of them is the memory-holder. By creating the collaborative work, the other two authors become the memory-allies. The original memory-holder and those involved, the memory-allies, work together to unpack the memory, and in this process, they become memories-allies.

> In becoming ears, we are willing to hear the exhaustion of struggling to live in a world that negates your existence, we aim to create a (safe) space in which the snap (event / memory) can become expressive, i.e shared rather than contained, by telling its story, collectively. […] As the memory is shared, it becomes a social story and thus political. (Basner et al., 2018).

The collective work happened through the collaborative detail and (de) construction of the memories, by recapturing precise details, remembering images, sensations, physical and emotional feelings, arising questions, furthering the remembrance of the memory's day. The goal of the collective memories was to gather research material to further theoretical explanations about the research problem.

Although Davies and Gannon (2012) and Basner et al. (2018) consider the collective work a means to "achieve the most honest writing of a memory" (Basner et al. (2018, p.13), we believe that the memories themselves cannot be fully recapturing from the author due to memory-holder opacity to himself (Butler, 2005). Thus, not even the author cannot fully account for himself, but he will change his own perception of the events during the research process.

Initially, the collective biography work was done by the original memory-holder. However, the memories themselves went through many interactions during the process, where they were adopted, adapted, and collectively rewritten. Online interactions between the three authors facilitated this process. In the following session, we will describe how this collective biography work was undertaken.

The collective biography work
The collective biography work has been undertaken for the past two years and has not been finished yet. It has been a long process of reflection, construction, and deepening

Miguel's memories' empirical material and analysis. The research timeline will be described below.

Firstly, the research idea came up with some of Miguel's experiences shared by two Brazilian researchers. After many conversations, the two researchers met the third one in 2019, in a Brazilian accounting conference called ANPCont. The ANPCont Conference is organised by the National Association of Graduate Programs in Accounting in Brazil. In this conference, which took place in São Paulo, the two Brazilian researchers participated in a lecture of the Australian professor, whose research interests were aligned with previous conversations of questioning the heteronormative structure of accounting.

That event was an opportunity for approaching the Australian professor. At that moment, we introduced ourselves and shared with him the heteronormative structure of accounting in Brazil. The third researcher is an experienced professor in sexuality studies in accounting. So, we talked about the research idea of construction Miguel's experience during the event. As a result, we arranged an online meeting after the event day to discuss some research possibilities.

Thus, on August 8th, 2019, we sent an email with an attached research proposal to invite him to participate in this project. Because of this invitation, the professor was open to discussing the topic on October 26, 2019, when we held our first formal meeting to discuss this research.

26/10/2019 – First Online Meeting: we presented the research proposal and discussed it. After this conversation, the narratives were developed by the memory-holder.

In November 2019, we presented the research proposal discussed in the first meeting at Gender, Work, and Organisation (GWO), South American Workshop, held in São Paulo.

20/04/2020 – Second Online Meeting: we discussed our research interests and possibilities to address this investigation to the international academy. Besides, a significant part of the meeting was aimed at the memories. After discussing aspects of the memory in detail, the following two actions have been combined. Firstly, the memory-holder was asked for a more detailed description with more emotional and embodied elements. Secondly, the third researcher suggests adding a theoretical background from Judith Butler and her book, giving an account of oneself, and further previous literature in accounting studies and sexuality.

After months of profound studies of Butler's concepts, previous literature in accounting and sexuality, and analysing Miguel's memory, the first author elaborated a new research proposal. This version was significantly different from the first one, presented at GWO. At the same time, the memories (empirical data) have been advanced and segregated into five memories. Thus, all these materials were shared within our group in February of 2021.

23/04/2021 – Third Online Meeting: we discussed the possibilities for writing more than one article once many research gaps were identified. The aim was focused on the accounting education process within the heteronormative accounting academy for the research purpose. We discussed some methodological procedures.

In July 2021, we submitted our first article for Qualitative Research and Critical Accounting (QRCA), Latin America. It was an opportunity to receive feedback on the research gaps and the empirical and theoretical contributions. The event was held in November 2021.

After that, we continued our research project. The objective was to deepen two out of five memories. The memories two and three selected were focused on the academic environment, bringing details of Miguel's experience as a Professor. In order to further these two memories, the two Brazilian authors undertook a series of eight interviews.

The interviews were conducted by the Brazilian memory-ally. The memory-ally studied the memories before the interview, highlighting emotional and embodied elements. Then, during the interview, the memory-holder read the full memories. After each paragraph, the memory-ally asked questions about some issues regarding the event and its feelings and emotions. After the interviews, the memory-holder took the audio records and reconstructed the memories, adding details and expanding the two memories selected.

Therefore, it is the actual stage of the memories construction. We want to note that the initial project comprised five memories. And for the objective of this article, we chose to focus on memories 2 and 3, expanding them and bringing more details. From now on, we will base our analysis on the two memories expanded. We consider they are not the final version; however, we already have fruitful empirical and theoretical insights.

Data Analysis

The data analysis was undertaken focusing on two memories built collectively. The memories are called "The substitute professor application process" and "They silenced my voice", respectively memory 2 and 3.

The memories have life themselves. We wished to build a piece of memory that could focus on an episode and be fully disclosed in the article. However, in the process of collective constructing, the recursive process of asking questions, reflecting upon memories, by three different persons, and even more significant, in different periods, has led to these two memories being more extensive, focusing on many episodes and many thoughts from the memory holder.

As a result, the data were organised in MAXQDA 2020 software. In the coding process, the principal author analysed the narratives and categorised them in six events: (1) the substitute professor selection process; (2) first day of classes; (3) events during the semester; (4) the test; (5) the final test and the exchange with a student; (6) the appeal for the department.

Secondly, the author coded the data according to the memories' opinions, thoughts, feelings, and recognition. This second process was opened from fixed constructs that could theoretically influence the process of categorisation. Even though we are aware that the theory itself already informed the process of building and analysing the memories.

In the third round of coding, the main author reanalysed the code system built during rounds one and two. The methodological procedure was analysing each excerpt categorised previously, especially because the author knew that some parts of the memories were organised in a broad category. For instance, the parent code "feelings" comprises nine sub-codes. However, 14 excerpts were classified as "feelings", instead of being attributed a specific feeling, such as "shame", "disrespect", "anxiety", among other options.

In the fourth round of coding, the main author returned to Butler's concepts of silence and recognition (part 1) and melancholy, subjectivity, and subjection (part 2) to select and aggregate the codes in "set of codes", which would be the basis for the theoretical analysis. The set of codes was constructed in three parts. First, the set of codes was selected based on the constructs 'silence' and 'recognition'. Second, we selected the codes related to melancholy and ethical violence. Third, we constructed a set of codes for investigating the subjectivity and subjection effect from psychic power that emerged of silence.

The analysis was undertaken based on the constructs that emerged inductively and the theoretical locus of Butler's account of the professor's experience and means of further issues of diversity and inclusiveness within organisations. The analysis was divided into three theoretical explanations, based on our developed framework: silence and the lack of

recognition from peers and students; the professor's grieving: melancholia and the effects of internalising a constitutive loss; and psychic power as a mode of subjectivity and subjection.

5. I Asked: "Who Are You?", But All I Heard Was Absence And Silence

Miguel's account of his experience as a professor in a Brazilian public university is the setting where the social exchanges narrated in this article happened. Thus, the scene of address is the classroom, the corridors, the academic meetings and professors' spaces of interactions.

The "I" and the "You" are not fixed positions but are fluidly occupied in social interactions. In our analysis, the professor is put into the position of the "I", the one who acts, deliberates, and asks for recognition. Based on the emerging codes of the scene of address (or the episodes), the You is defined as Miguel's students or Miguel's peers.

Scene of Address: Students' exchanges

The exchange with Miguel's students started not too well. The professor had felt the "need" to accept in the rush of the time to present himself in front of the students in his first experience as a professor in a public university, highlighting the need to conform to what was expected from him. At the same time, he was received with an absence and totally messy by the students, in his account he wrote:

The receptivity of the students towards me was not high. The students barely listened to me. I heard much laughter in parallel in some classes. The first day was a real party. I particularly was not expecting to enter the classroom that day because I had not yet been called to take the position officially. So, on that day, I was doing a heart test, called holter. Because of that, I was wearing clothes not so appropriate for the classroom. However, I was invited by the coordinator to teach the class that night. I did not answer "no" because I saw myself in the function of assuming the process to which I had been approved. There was turmoil from the students because, I think, they did not believe that I would be the real professor of the subject. In essence, it is what I recall from the first day (Memory, 2).

Besides this situation, I realise that my entrance into the classroom in a public institution generates countless sensations. On the one hand, my entry into the classroom does not generate silence. It was as my presence was not perceived. I had to ask for silence. It seemed like a high school classroom. I don't remember professors in my undergraduate course on the first day of class asking for silence. Respect has to be something natural. The expectation for the new, for what the new professor has to say, was something I didn't notice. [...] This reception generates a mix of hate, an absence of answers. [...] On the other hand, I had the feeling that I needed to be noticed because the discipline was going to be a challenging thing as well as to lead the students for one semester. To help me I was poorly dressed, with a black blouse, jeans and trainers. Reviewing the clothes I was wearing in my condition makes me feel a certain pity. I don't know if it is self-pity for this whole process or of how hard it was (Memory 2).

Miguel's experience just gets worse with the student during the semester. He narrates many attempts to overcome the silence and lack of interest, but the attitude of the students was similar to the first day of class until the end of the semester. In another account of his experience he wrote:

The day I was most angry and upset was when a student scribbled my title of "master" on the header of the test. Naturally, a test heading should properly identify the subject, the teacher, the university,

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and other data. However, when I got the exams to correct them, I realised that my master's title was scratched in one of the exams. […] Also, in this same test, I received notes from students during the question saying more or less like this: "nonsense question", "did you read that here? (Memory 2).

It is important to remember that some messages were also received in the second test. But, now, in a positive way. A student who in the first test made violent comments, now, in the second test, was more light-hearted as if he was evaluating me and giving me the right to be in that place. […] This process of receiving permission to be in the academic space by a student who depends on your evaluation to be approved is extremely ridiculous (Memory 2).

Empirically, we categorise Miguel's experience with students as a veiled confrontation, as seen above, and as an echoed silence, as in many attempted to dialogue and change in educational strategies:

The change of methodology was a strategy for me to cope with the situation.[…] As a result, I perceived the seminars as fulfilling a proposal and zero interaction. There was a hidden code of conduct among the students. They didn't ask each other any questions and the groups just presented, and then the discipline was over.[…] I observed a high level of agreement about this code of conduct between these students, in the following sense: each one does his own thing, and nobody opposes the other's idea. It was an unspoken agreement, which silences any possibility of interaction.

Scene of Address: Peers' exchanges

Miguel's experience with his peers was extremely challenged as well. He recalled the moment that he assumed as a professor in the institution:

After my approval, I was not presented in the department. Things just happened, like a hurricane, that I often observe this passage as a silenced passage. Sometimes I even forget that I worked as a professor in the institution. […] When my turn came, I was not received, my black and gay body was not received, the structure didn't receive me because my body was not designed to be there. It's a process of silencing and erasure. It felt like there was no reason to celebrate. […] Such a reaction was different from that experienced when white professors were approved. I did not observe any similarity between the experiences of these professors and my own. I have never gotten to talk effectively with these professors (Memory 2).

However, the episode that, he claims, was the clearest about being erased, obliterated by his peers was when they denied his voice regarding a student appeal in the department:

The student then appealed to the department asking for a further correction. The department's decision-making committee, consisting of three professors, one gay and two white women, granted him the grade for that question. They did not follow the standard procedure. I did not have the opportunity to evaluate the appeal. I was not even heard by the committee. They decided to give the question to the student without even wanting to know what was happening. I was denied. I felt like shit. How am I going to go out in the corridor now?. The corridor chat would be: " enters with an appeal that other professors will grant a new evaluation" (Memory 3).

I was totally out of this whole process. The only communication I had, was via my advisor. After all this, there are still those who say that it was all for my good. These are situations that generate trauma and that, most of the time, cross you every day. The feeling of the day that my advisor informed me was automatically listening to that song by Maisa, "my world fell". In my advisor's room, my mouth dried up, turning pale, and I just waited for what would happen to me. […] As much as I had resources and arguments to question every commission's decision, I was instructed not to "mess with

it". I was told to be quiet. I just remember sitting in my advisor's room chair, and I just needed to look for arguments to justify and digest everything I was experiencing (Memory 3).

Miguel's account of his experience as a professor emphasises the silence as a form of denying the right of the subject to occupy that space. Miguel is not the ideal subject. He is black and homosexual, and sometimes, has effeminate manners. The lack of interaction and dialogue with students and the denial from his peers, makes him experience silence as a lack of recognition. He was told that he should not be in that space, without hearing a word.

Miguel should conform. ***I was instructed not to "mess with it".*** He should appropriate the moral norms of recognition if he would like to find a living way in the social space. These experiences of silence and lack of recognition are followed by melancholia, a deep unfinished grieving of a part of him that was denied by the Other.

The very silence of the students, when they agreed with the non-integration between them in the face of group work and tasks, and the same silence of the department in front of my body and my arrival, made me believe that this challenge was something conditioned to my body, my person (Memory 3).

6.   Melancholia: Guilty, Self-Blame, Self-Beratement

Embrace the idea that his being, his body, was the part denied by the others has psychic consequences. The psychic process of melancholy is internalising that lost part of me, which means, accepted that my body and being should be different from what it really is. However, accepting this idea is lost *who he is*. As an effect of melancholy, the subject turns that external aggression against himself as an attempt to preserve that "lost part". This turning is a necessity, once the subject will unconsciously refuse to accept that loss.

> In order to preserve the object from one's own aggression, an aggression that always accompanies love (as conflict), guilt enters the psychic scene as a necessity. (Butler, 1997, p. 18).

*Throughout the course and my work as a professor, I observed the doubt about my word. That is, I was never able to measure how seriously I was taken in the face of the content I taught. I felt that the students doubted me all the time. I mean, I didn't realise that what I was saying was credible, you know. When I developed a line of reasoning or when I even taught them how to do something, I came to question myself if I was saying the right thing. It is a scenario in which I doubted my own ability and belonging. [...] What awakened this feeling in me was that I noticed that the students were not in the classroom. Most of the time, I noticed that I saw looks that my speech didn't make sense to them. This rejection makes me question the validity of my class, the validity of my days studying. This is all very noticeable when you have questions that start from a dialogue process in the classroom, which was very rare. Otherwise, there are questions from students who want your mockery and expose you to ridicule. [...] **I even doubted myself in terms of deserving to be there. [...] These situations make me question where I want to work as a professor in terms of my career and the possibilities it will allow me to have.***

During Miguel's teaching, the silence of students makes him feel self-doubt: ***I mean, I didn't realise that what I was saying was credible, you know. When I developed a line of reasoning or when I even taught them how to do something, I came to question myself if I was saying the right thing.*** In questioning, if he wants to work as a professor, Miguel reveals his turning against himself, **I do not deserve to be here.** He seems to internalise guilty, his belonging:

Sometimes I think I was demanding a lot from people. But most of the time, when you join an institution, you automatically get a manager, a mentor, someone who will help you (Memory 3).

Butler (1997, p. 17) explains that "guilt signals less the psychic presence of an originally social and external norm than a countervailing desire to continue the object one wishes dead". In this sense, the desire for recognition counteracts the desire to keep alive that part of me that should be killed, if the "I" want to appropriate the moral norms of recognition.

> It is in this sense that guilt emerges in the course of melancholia not only, as the Freudian view would have it, to keep the dead object alive, but to keep the living object from "death," (Butler, 1997, p. 17).

The internalisation of the loss, the struggle with the desire of recognition and the desire to keep alive my own being, the guilty, are all effects of melancholy caused by silence and the lack of recognition. This process of being and becoming within the scene of address is regulated by a psychic power that, at the same time, produces what the subject was/is/will become, and submit to an external desire in order to become a recognisable subject.

7.   Melancholy as an Operation of Psychic Power

The psychic power emerges as a human necessity to find a living way, to survive, to be acceptable and recognisable within the scene of recognition. However, this process is neither total necessity of fitting social expectation nor total necessity of fulfilling in a psychological sense an inner desire.

Miguel has to find a living way in the academic environment, the classroom, the corridors, the coffeeshop with the department's colleagues, etc., as this desire to survive, to be, is more fundamental than any other desire. In this sense, Miguel should negotiate between his own desires and external (the Other) desires. The interpellation of others and the norms of recognition are the social exchange where such negotiation and appropriation recursively shaping the subject. In Miguel's account of the student appeal for the department and his denying in the process, he wrote:

*As much as I had resources and arguments to question every commission's decision, **I was instructed not to "mess with it". I was told to be quiet.** I just remember sitting in my advisor's room chair, and I just needed to look for arguments to justify and digest everything I was experiencing (Memory 3).*

However, Miguel's experience of denial were constructed based on silence. In the lack of recognition reported in the chapter 5, Miguel internalise how his diverse being should be adapted within the context if he would like to find an acceptable, recognisable, living space in the academic environment.

*A classic example of this situation was on one occasion when I asked a doctoral student, a colleague, to replace me in class. He is a straight white person who would be my substitute that night. **I had left the material for the lecture. The content and way of delivering were all prepared, and all that was needed was for him to come to the room and teach the content.** The situation happened better than we expected. After that, the doctoral student/professor who replaced me **came to me all excited and told me that the class had gone well, that the students had interacted, and that they had talked to him after class.** (Memory 2)*

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All the lines of this professor who replaced me were killing me little by little because then I realised that the problem was me. I prepared the lecture. All that changed was the persona that communicated the knowledge, from a black and gay body to a straight and white body. Listening to this feedback was pretty bad because I could realise some findings that I had previously mapped out about my persona. In essence, it felt like he was talking about another classroom. All this leads me to a high volume of questioning. (Memory 2)

Butler assertes that all kind of reflexivity is violently. She claims that precisely due to the aknoledgement that reflexivity come from melancholia, from the unfinshed grieving process of what I was, from the recursively turning against myself, guilty, self-bleaming, and self- beratement. Day after day, the surrender, renounce of oneself, of own desires, in order to survive, to be something, all this process of melancholia has a result a reflexive subject.

> The ''I'' turns against itself, unleashing its morally condemning aggression against itself, and thus reflexivity is inaugurated. [...]The appropriation of norms establishes violentaly. It is one thing to say that a subject must be able to appropriate norms, but another to say that there must be norms that prepare a place within the ontological field for a subject. In the first instance, norms are there, at an exterior distance, and the task is to find a way of appropriating them, taking them on, establishing a living relation to them (Butler, 2005, p. 9).

*What remains is **the lack of support, the silence**. And most of the time, these are attributes that kill us. Yes, they kill us little by little because **they make us invisible** in a space that was so expensive to reach. The feeling is that they are choking me. It is a way for society to recognise that their arrival is not essential, that their story is not well regarded. This is very complicated. During this experience, living all this is very complicated, mainly because all this only contributes to perpetuating heteronormativity whiteness. (Memory 3).*

8.   Final Thoughts About Silence, Psychic Power and Diversity and Inclusion

Silence is a threat to diversity and inclusion in organisations. More than that, in this research, we explain how silence is a resistance mechanism that denies some subjects whilst accepting others. Hence, with Butler's theoretical lens, we further previous debates about silencing and invisibility, bringing a theoretical explanation with the systematic of the scene of address, silence and lack of recognition, in chapter five.

In this way, we directly contribute to Silvia, Sauerbronn and Lehman's (2021) claim to the identification and explanation of silencing and invisibilisation and the need for theories and methodologies to contribute to the field of investigation is perceived. Furthermore, we respond to Rumens's (2016) and Ghio, McGuigan and Powell's (2022) provocation to create spaces to dismantle heteropatriarchy in accounting.

Moreover, our results presented in chapters six and seven explain how melancholia is the psychic effect of silence and lack of recognition, and as such, submit the subject to an external desire. In this sense, Miguel's account of peers' and students' lack of recognition demonstrates his feelings and embodied emotions of guilty, self-beratement, self-blaming, non-belonging. In this turning back upon himself process, Miguel unconsciously internalises his constitutive loss.

The psychic power acts precisely in the task of giving up of my desires and beings to appropriate the moral norms of recognition from the social space in order to find a living way. In this sense, silence is not a lack of voice in organisational life. Even worse, we are dealing

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with psychic violence, or in Butler's concept, ethical violence, as this violence emerges from the lack of adherence to moral norms.

Therefore, this research contributes with silence, diversity, inclusion, representativeness and engagement research opening up a theoretical stream in understanding the effects of silencing within organisations. By applying a theory of subject formation based on psychoanalysis, we expand the issue of representativeness from voice to living space and ethical violence as an experience for all those constituencies that face silence and lack of recognition within social spaces.

> Insofar as the grief remains unspeakable, the rage over the loss can redouble by virtue of remaining unavowed. And if that rage is publically proscribed, the melancholic effects of such a proscription can achieve suicidal proportions (Butler, 1997, p. 79).

We do not intend to overstate the psychic effects of melancholia. However, the described suicidal effects, written by psychanalyst (and echoed by Butler), should consider how important it is that we discuss "a living space" for all individuals within organisations, beginning within our walls, the academy. Here, consonant to Butler and Adorno, we claim against any kind of ethical violence, and we recognise the legitimacy of all moral codes precisely for acknowledging their social and historical character.

In this sense, as Butler claims about silence (as resistance), we should not understand the withholding of recognition as fully intentional, rational, and deliberated in the scene of address. The scene of address is constructed socially and historically, hence the "I" and the "You" are both effects and means by each power produces and reproduces itself.

Consequently, The means by which the "you" gives recognition are not them alone, it is embedded in the social and historical norms of recognition. It is not a struggle between an I and a You, between who acts and who judges. In the scene of address, we are all imbricated in the psychic power effects. As a result, we should not adopt an antagonistic position among social actors, once we are all in the same network of power and moral framework of recognition.

The psychic effects of such lack of recognition are under-researched and theorised. However, we claim that they should be seriously taken as part of diversity studies. What does matter to include diverse subjects within organisations without a living space? Indeed, inclusiveness and representativeness *per si*, should be not desired and seen as an objective in itself. In this sense, we fear that diversity, inclusion and representativeness have taken the same path once taken by accountability studies, that of a panacea and fabulous view (Cooper & Johnston, 2012; Cooper & Lapsley, 2019; Dillard & Vinnari, 2019).

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