

## **“No more martyrs!” Rhetorical analysis of a counter-account of violence against LGBTQIAP+ population**

**JOÃO PAULO RESENDE DE LIMA**  
*Universidade de São Paulo*

### **Abstract**

Accounting possesses the potential to either unveil or hide specific realities. In the Brazilian context, there is no official data regarding the violence outbreak against the LGBTQIAP+ population. Therefore, accounting has the potential to act as emancipatory by unveiling this reality through the concept of counter-account. I argue that to fulfill its emancipatory potential there is a need that these counter-accounts may convince their readership about its content and for that, authors may rely on persuasion strategies to construct these counter-accounts. In this sense, my research purpose is to analyze the persuasion strategies used to construct a counter-accounting about LGBTQIAP+ violence. To do so, I rely upon rhetorical analysis literature adopting Aristotle's rhetorical 'proofs': *ethos*, *logos*, and *pathos*. To construct the research corpus, I used the report “Violent Deaths of LGBT+ People in Brazil” produced by the NGO “*Grupo Gay da Bahia*” concerning the period of 2017 until 2021. For the analysis, I performed a qualitative content analysis. My findings point to the use of quantification as the main rhetorical strategy related to *Logos*; to humanization as the main *Pathos* strategy by using photographs and specific cases as a way of convincing the readership through emotions; relying on their tradition of constructing these reports for decades as a way of convincing readership about their expertise. I hope the paper contributes to advancing the discussion about the relationship between accounting and violence by making these outbreaks of violence visible in the form of reports and denunciations; literature by breaking the silence about the LGBTQIAP+ experiences silenced by a cisheteronormative view of society.

**Keywords:** Counter-account, Violence, Emancipatory Accounting, LGBTQIAP+.

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## 1. INTRODUCTION

Accounting as a social practice “involves both financial and non-financial information which is shaped by its context and which in turn influences it and is not just a neutral technique in the service of economic rationality” (Bigoni & Funnell, 2015, p. 161). Based on this conception of accounting, I observe its potential to influence social realities and the construction of facts, revealing its emancipatory capacities and, at the same time, its violent potential in reproducing the status quo and the order of things (Hines, 1988; Lehman, 2019).

Although it is still little discussed/recognized (Gallhofer & Haslam, 2018), the emancipatory potential of accounting is mainly based on critical research (Gallhofer & Haslam, 1997; McNicholas & Barrett, 2005). Among the range of emancipatory possibilities, we find the academic community’s engagement social problems through activist practices (Cooper & Coulson, 2014); researchers’ contestation of the neutrality of accounting reports and numbers (Lehman, 2019); and academics’ involvement in promoting and experimenting with decolonial and postcolonial perspectives (Sauerbronn et al., 2021); among others.

Regarding violence in sustaining the forces of the status quo, accounting has been shown to promote (and maintain) dominant class interests and silence marginalized groups – often through symbolic violence (Broadbent, 1998; Lehman, 2019). Accounting’s potential for violence is also conveyed through calculative practices which support and legitimize dehumanizing discourses and justify them. Examples of these discourses in the accounting literature related to mass incarceration practices (Lehman, Hammond & Agyemang, 2018), dehumanizing lives in a pandemic (Lima, Casa Nova, Sauerbronn & Lehman, 2021) and even justifying slavery (Silva, Vasconcelos & Lira, 2021), therefore violating fundamental human rights such as freedom and the right to life.

In terms of its emancipatory capabilities, accounting may unveil social realities and assist in deconstructing them (Hines, 1988, Lehman, 2019). Based on these insights, different agents can decide to intervene (or maintain) the order of things – by designing public policies based on statistics of births, deaths, population size, and so on (Rose, 1991). Therefore, accounting and numbers are social constructions that may emancipate individuals from violent situations on the one hand or perpetuate violence cycles on the other hand (Morgan, 1988).

Among the socially marginalized groups and victims of diverse kinds of violence are the subjects who identify themselves as LGBTQIAP+<sup>1</sup>, i.e., Lesbian, Gay, Bisexual, *Travestis*<sup>2</sup>, Transgender, Queer, Intersex, Asexual, Pansexual, and other sexual identities and orientations that may vary contextually<sup>3</sup> (Jesus, 2012; Paniza, 2020). This group is usually the victim of violence for being dissident bodies of the sex/gender system (Butler, 2003) in a patriarchal and heteronormative society (Rumens, 2016a, b). In this way, violence attempts to “normalize” and manage dissident/object existences (Louro, 2018; Miskolci, 2020).

A meaningful conversation about sexuality - especially sexual orientation - has recently emerged in the accounting literature, breaking the paradigm that “accounting seems

<sup>1</sup> There is no consensus in the diversity literature about the acronym used and which identities to represent. The acronym varies between LGBT+, LGBTI+, LGBTQ+, among others. The choice for “LGBTQIA+” was made because it is more inclusive.

<sup>2</sup> According to Carvalho (2018) despite the similarities between the conceptualization of Transgender and *Travestis* they are different identities. According to the author “the definitions seem very close [...] with two most relevant differences. First, the absence of mention surgical interventions at the genital level in the definition of “*travesty*” (only “plastic surgeries” are mentioned). Second, the theoretical elaboration of the term “transsexuality” which does not imply a transsexual identity” (Carvalho, 2018, p. 20). Some activists also stress that *Travesti* is a Brazilian political identity (Barbosa, 2013).

<sup>3</sup> These identities and sexual orientations are only examples, because, as sexuality, they are a social phenomenon that may vary accordingly to the context (Illouz, 2014; Foucault, 2020; Spargo, 2019)

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to have suppressed sexuality wherever it is found” (Burrell, 1987, pp. 99-100). Among existing literature, some papers provide evidence of the heteronormative nature of the profession and its consequences (e. g., the need to suppress their sexual orientation) to professionals who self-identify as LGBTQIAP+ (Rumens, 2016a; Stenger & Roulet, 2017; Egan, 2018; Unerman, 2018; McGuigan & Ghio, 2018). There are also some papers suggesting the use of specific research methodologies like oral history to understand the LGBTQIAP+ accountants’ trajectories (Hammond, 2018).

In the Brazilian context, the fight against all kinds of violence against the LGBTQIAP+ population (hereafter LGBTQphobia) has been part of social activism since the 1980s (Ramos & Carrara, 2006). One of the biggest challenges of this activism is to keep a record of the cases of LGBTQphobia, in this sense there have been several initiatives from NGOs to record the numbers of these acts of violence, but with little involvement by the Brazilian State (Ramos & Carrara, 2006; Parente, Moreira & Albuquerque, 2012). Previous literature indicates that despite some advances in discussing LGBTQIAP+ population rights and the design of some favorable public policies, the governmental involvement in this discussion is still low, uncertain, and omitted (Mello, Avelar & Maroja, 2012), especially after the 2018 presidential election (Medeiros, 2019).

Based on the lack of official statistics regarding violence suffered by the LGBTQIAP+ population in Brazil and capitalizing on accounting’s emancipatory potential, the data gathered by Non-Governmental Organizations (NGOs) may enable the construction of counter-account denouncing violence against the LGBTQIAP+ population in Brazil while promoting resistance initiatives. According to Vinnari and Laine (2017, p. 1), such reports serve as “alternative representations of organizations, industries, or governance regimes, produced by civil society groups to rectify a state of affairs that is considered odious or undesirable”.

I argue that to fulfill its emancipatory potential there is a need that these counter-accounts may convince their readership about its content and for that, authors may rely on persuasion strategies to construct these counter-accounts. In this sense, my research purpose is to analyze the persuasion strategies used to construct a counter-accounting about LGBTQIAP+ violence. To do so, I rely upon rhetorical analysis literature adopting Aristotle’s rhetorical ‘proofs’: *ethos*, *logos*, and *pathos*.

Previous accounting literature also draws upon rhetorical analysis for different purposes (see La Torre, Dumay, Rea & Abhayawansa, 2020; Paugam, Stolowy & Gendron, 2021). “Rhetorical studies are concerned with how language and other symbolic forms influence the way an audience thinks, feels or acts” (Higgins & Walker, 2012, p. 197). Classical rhetorical studies rely upon three distinct elements, that taken together can reveal the construction of a good argument: *Ethos*, which can be seen as the persuasive appeal based on someone’s character, expertise, or credibility; *Logos*, which is related to the use of logic; and *Pathos*, the use of emotions (Haskins, 2004; Higgins & Walker, 2012; Paugam, Stolowy & Gendron, 2021).

To achieve the research purpose, I adopt the qualitative research approach guided by the critical epistemological perspective (Gendron, 2018). To construct the research corpus, I used the report “Violent Deaths of LGBT+ People in Brazil” produced by the NGO “*Grupo Gay da Bahia*” concerning the period of 2017 until 2021. For the analysis, I performed qualitative content analysis with the support of the software MaxQDA. During the analysis my goal was to find how the rhetorical strategies were employed in each report.

My findings point to the use of quantification as the main rhetorical strategy related to *Logos*, therefore, there is a quantitative logic that permeates the reports. Concerning the strategies related to *Pathos*, there is the use of photographs and specific cases aiming to

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reclaim the humanity behind the cold numbers of quantitative logic. Lastly, the reports’ authors also rely on their tradition of constructing these reports for decades as a way of convincing readership about their expertise, as well as, using academic techniques to convince readership about the reports’ credibility.

I hope this paper can contribute to constructing emancipatory accounting through dialogue with civil society. Furthermore, I hope that the article can strengthen the existing literature about counter-accounts and the literature about the relationship between accounting and LGBTQIAP+ experiences. Lastly, for practice, I hope that this article can serve as a basis for developing public policies to decrease phobic violence against sexualities and sexual and gender identities.

## 2. THEORETICAL FRAMEWORK

The relationship between accounting and sexuality has been the focus of studies since the 1980s, one of the seminal studies is Burrell’s work (1987). In the paper “No accounting for sexuality”, Burrell (1987) defends the idea that accounting was constituted as a desexualized science due to its monasterial origin, besides its close relationship with capitalism and puritanism, which treated human sexuality in a repressive manner aiming at controlling the proletarianized labor forces.

Burrell (1987) also states that due to its close relationship with capitalism, accounting has become over time a normalizing discipline that defines what is socially accepted or not: “[a]s a major professional grouping, accountants must rank in some senses as the judges and regulators of normality. For many individuals and collectivities subject themselves, their achievements and their symbolic representations to the ‘gaze’ of the accounting profession” (p. 98). In a way, my study can be viewed as following Burrell’s seminal piece – in that, I rely on the power of accounting in denouncing the marginalization of a range of sexualities in society.

However, unlike Burrell (1987), who considers sexuality a purely biological aspect, in this paper, I consider sexuality a social aspect as Illouz (2014, pp. 36-38) points out:

For the nonsociologist, sex is the sinful or the pleasurable act we do in the privacy of our bedroom. For the sociologist, sex and sexuality are an axis around which the social order is organized, an axis that binds or divides people in specific and predictable patterns. Whom one is allowed or prohibited to have sex with; how sexuality connects to morality; what relationship there is between pleasurable sex and biological reproduction; who can be paid for sex and who can’t; what are the different forms of cash transfer in sex; and what is defined as legal or illegal sex—these are only some of the questions asked by sociologists about sexuality. Sexuality is never just the sheer encounter of two bodies, but also a way of enacting society’s social hierarchies and morality [...] Sexuality is thus not only a hedonist project but a political and moral one as well, saturated with the injunction to display ideals of equality and consent.

As Illouz (2014) pointed out, sexuality is part of social systems and can be seen as a target for regulating systems and all subjectivities therein. In general, I consider the notion of sexuality to be an inescapable facet of individuals’ identities (Louro, 2018) while having “diverse forms and meanings, encompassing desire, sexual practice, sexual orientation, and a range of discursive elements” (Haynes, 2013, p. 376).

It is also important to point out that because it is part of a social system, sexuality presents an intimate relationship with the notion of power, especially concerning the social construction of normal and abnormal (Spargo, 2019; Haynes, 2013). Lastly, I highlight that sexuality can be considered a historical device constituted of multiple discourses about sex.



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Such discourses aim to regulate, standardize, and establish truth-producing knowledge, to construct and regulate the normal and the abnormal (Foucault, 2020; Louro, 2018).

About the social construction of the abnormal, Foucault (2010a) presents the genealogy of the concept from the legal and penal knowledge in the nineteenth century while referring to the process of psychiatrization of desire and sexuality in the late nineteenth century (Almeida, 2006).

Although Foucault relates anomaly to sexuality in his course on “The Abnormal” (Foucault, 2010a), it is from his course entitled “In Defense of Society” (Foucault, 2010b) that sexuality gains more relevance in his work by being related to the notion of biopower (Giami, 2005). Biopower focuses “less and less on the right to make people die and more and more on the right to intervene to make people live, and on the way of living, and the ‘how’ of life” (Foucault, 2010b, p. 208). In this way, biopower is concerned with regulating and delimiting the way of existing – including in terms of intimate and sexual behavior.

I also emphasize that “biopower invests in the individual dimension of bodies and pleasures and in the body-population of a given territory [...] In this regime, the differences would be biological dangers for the development of the body-species, producing the elimination of these ‘deviant’ subjects” (Cascal & Biscailho, 2011, p. 58). Thus, we observe how sexuality, as a social construction and historical device, relates to the power and control of bodies considered abnormal and deviant.

It is also essential to consider that the construction of the abnormal based on sexuality occurred in the late 19th and early 20th century due to the social construction of homosexuality as an identity (Foucault, 2020), and from then on, the “homosexual was transformed into the pathological figure of the perverse or abnormal, a case of interrupted development, a case that needs treatment - in short, an aberration of the heterosexual norm” (Spargo, 2019, p. 20).

Ontologically, constructing the abnormal and deviant is also a process of constructing the other, that is, “a process by which interpersonal differentiation generates a distinct form of social exclusion and subordination” (Roberts & Schiavenato, 2017). In the accounting literature, Ghio and McGuigan (2021) point out that the accounting profession has been socially constructed and read as a profession with a high level of conformity to a dominant style of masculinity and heteronormativity. Thus, conformity to social binarisms is often of utmost importance in fields of accounting practice, as “external appearance to conform to what an accountant should look like, expectations about gender-specific values, i.e., masculine authority” (Ghio & McGuigan, 2021, p. 5; Young, 2005).

Furthermore, work such as that of Burrell (1987), Gallhofer (1992), Silva (2016), and Lehman, Hammond, and Agyemang (2018) demonstrates how accounting contributes to the social construction of certain groups as the “other”. The social construction of the “other” is not unrelated to various acts of violence against different social groups – as the construction provides convenient justifications for determining the bodies and experiences that (do not) matter (Butler, 2020).

## 2.1. Violence against the LGBTQIAP+ population

[...] the *travesti* Roberta Nascimento was burned alive by an adolescent at the Santa Rita Pier, an important bus station in *Recife*. She was homeless when she suffered the violence and was hospitalized at the *Hospital da Restauração* for fifteen days. She was treated with masculine pronouns by the social workers, referred to the male ward, transferred to the female ward, waited two days for a vacancy in the ICU [Intensive Care Unit], from where she left and returned, intubated twice, amputated both arms, and died. (Coelho, 2021)

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This epigraph is part of a report written to honor Roberta, a travesti who was burned alive in the city of Recife in the year 2021. The excerpt demonstrates the extent of violence against the existence of a dissident body. I highlight physical violence (having her body burned and her arms amputated) and symbolic violence (having her identity denied both by her direct oppressor and the hospital staff). As observed, the violence against Roberta and the LGBTQIAP+ community has different faces. Among the justifications for the use of violence, Han (2019) highlights - based on the work of Carl Schmitt - politics, that is, the distinction between friend/enemy, such binary ontological distinction being constitutive of the subject's identity. From the viewpoint of Foucauldian biopower, Cassal and Bicalho (2011) point out that:

The elimination of those considered 'different' is based on the biological strengthening of the species; only the fittest ones can survive social conflicts. This process occurs regarding ethnicities, economic classes, and identity groups, including sexual orientation and gender performances. The elimination, whether of bodies (assassinations) or of ways of existing (disciplinaryization and correction), operates in the enforcement of the sexuality device. (Cassal and Bicalho, 2011, p. 59).

In the Brazilian context, violence against the LGBTQIAP+ community has historically been of concern and, since the 1980s, has become a central theme for community activism (Ramos & Carrara, 2006; Santos & Sposato, 2019). Such violence was conceptualized from the 1970s as homophobia because it aimed at homosexual individuals. However, with the advancement of sexuality and diversity discussions as well as the inclusion of other sexual and gender identities in the acronym LGBTQIAP+, the term has been modified. Today one can already find the concept of LGBTIphobia (Santos & Sposato, 2019), homotransphobia (GGB, 2020) or simply sexual prejudice (Herek, 2004). For this paper, I adopt the term LGBTQphobia because I understand it to be the broadest term.

LGBTIphobia comprises two different aspects of the same oppressive reality: the personal dimension of rejection of members of the LGBTQIAP+ community; and the cultural dimension. The latter is viewed from a socio-cognitive perspective, “in which the object of rejection is not the homosexual [or other members of the LGBTQIAP+ community] as an individual, but homosexuality [and other dissident identities from the heteronormative system] as a psychological and social phenomenon” (Borrillo, 2010, p. 22).<sup>4</sup>

In Brazil, LGBTIphobia “is historical and corroborates the patterns of behavior that founded the Brazilian social and moral standards. Therefore, it cannot be understood as a phenomenon with an interpersonal, particular, and exclusive meaning between people [...] fundamentally it is an act full of symbols, inferences, and languages that correspond to the structures of social relations of power and sexual and gender oppression” (Peixoto, 2018, p. 8). I also highlight that homotransphobia reflects heterosexism<sup>5</sup> and is even called “‘cultural terrorism’ to emphasize it is something collectively imposed and experienced; above all, something that goes beyond isolated acts of violence” (Miskolci, 2020, p. 35).

The federal government of Brazil has not been receptive to initiatives aiming to count and provide insight on the range of violence against LGBT people. Violence works exceptionally well in disciplining “abnormals” when it remains backstage; otherwise, making it prominent in the frontstage could facilitate the organization of resistance movements.

<sup>4</sup> In the original text, the author discusses homophobia exclusively, however in the present paper, I apply the same understanding to the other identities in the acronym LGBTQIAP+ expanding from homophobia to LGBTQphobia.

<sup>5</sup> According to Miskolci (2020), heterosexism assumes that everyone is or should be heterosexual.

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Civil society has been significantly involved in compensating for the federal government’s inertia in providing accounts of violence. One of the primary sources of data relates to reports produced by the Grupo Gay da Bahia (GGB) (Martins, Fernandez & Nascimento, 2010; Santos & Sposato, 2019). That being said, although some studies contend the inexistence of government statistics on this type of violence, Pinto et al. (2020) point to the existence of a government database from the Department of Informatics of the Unified Health System of Brazil (DATASUS) and yet highlight the existence of data only for the period 2015 to 2017.

Academic literature allows us to understand, to some extent, the extent of violence against the LGBTQIAP+ community and how it develops. Studies deplore the lack of preparation of health professionals to deal with specific demands of the community (Souza, Malvasi, Signorelli & Pereira, 2015; Lacerda & Bigliardi, 2021). The lack of public policies against homotransphobia is also mentioned (Santos & Sposato, 2019). Studies recognize the range of stigma and negative stereotypes socially built around the LGBTQIAP+ population (Herek, 2004). Miskolci (2020 p. 35) stresses that this violence begins very early, usually during the schooling phase, in which children “learn about sexuality by hearing insults toward themselves or others”, thus learning from a very young age the normalizing power of sexualities, what is “normal” and what is “abnormal”.

As discussed, the justification for using violence against specific groups always goes through the ontological counterposition: i.e., in the construction of the “other” and the underlying attempt to normalize/discipline the deviant and strengthen the hegemonic group. Therefore, the violence against the LGBTQIAP+ population relies on the regulation of sexuality dividing people into those who are “normal” and those who are not. Those considered abnormals face different acts of violence that aim to “normalize” them. In a heteronormative society, such violence usually remains silenced to perpetuate the *status quo*. Therefore there is a need to unveil this reality to deconstruct it.

## 2.2. Counter-Account(ing)s

The lack of statistics makes it challenging to develop and implement strategies to address the range of violence (Rose, 1991). Although numbers are often assumed to be neutral, we must recognize that their construction and use constitute a social practice (Camargo & Daniel, 2021). Accordingly, “the option regarding what to measure is necessarily a political and/or bureaucratic choice. Therefore, the official records will always inform a truth constructed by the government regarding a certain issue” (Bueno, Lima & Costa, 2021, p. 156). Therefore, the very lack of government statistics can be considered as a form of subtle violence because it happens “in the wake of legal denials and non-recognition: not reporting means no crime, no punishment, and no reparation” (Butler, 2021, p. 146).

Based on this situation, the question arises: how can we address the silencing and invisibilization of violence caused by the lack of official statistical data? I maintain that the lack of official statistics by the Brazilian State can be challenged by “alternative” reports built by civil society and third sector organizations, among other social agents. The accounting literature on counter-account(ing)s points to alternative reports as devices that may help change the order of things (Gallhofer, Haslam, Monk & Rovers, 2006; Sikka, 2006).

Such “alternative” reports can challenge the official corporate discourse (Tregidga, 2017; Denedo; Thompson & Yonekura, 2017). Their data are gathered from various sources by social entities such as government agencies, NGOs, and other stakeholders (Macellari, Yuriev, Testa & Boiral, 2021). Such counter-accounts “are conceptualized as symbolic

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political tactics that create alternative representations of the consequences of problematic conduct as a way to seek changes in the way things are done" (Denedo, Thompson & Yonekura, 2017, p. 1310). The social entities that produce and make use of these reports care about socially marginalized groups (Cooper et al., 2005; Lehman, Annisette & Agyemang, 2016), and they aim to use accounting as an emancipatory and transformative tool (Sikka, 2011; Gallhofer, Haslam, Monk & Rovers, 2006).

The nature of counter-accounts varies greatly. The literature points to the potential of the internet for enabling democratic interaction (Gallhofer, Haslam, Monk & Rovers, 2006; Paisey & Paisey, 2006; Sikka, 2006) as well as other sources such as official state documents (Lehman, Annisette & Agyemang, 2016), but mainly reports of various nature (Macellari et al., 2021; Himick & Ruff, 2020).

From the discussions presented so far, I argue that the reports produced by third-sector organizations such as the Grupo Gay da Bahia (GGB) that highlight the violence suffered by the LGBTQIAP+ community in Brazil can serve as a counter-account in the sense of denouncing an oppressive reality. Besides denouncing this reality, such counter-accounts might be able to change the order of things as members of the audience may realize the extent of oppression on the shoulders of marginalized people. In short, counter-accounts may help to break the silence and invisibilization of marginalization and violence. However, to fulfill its potential it is necessary that these counter accounts convince their readership about its content. For that, I argue that rhetorical strategies may enable the understanding of this dynamic.

### 3. EMPIRICAL ANALYSIS: DISCLOSING THE BRAZILIAN LGBTQPHOBIA

GGB is an NGO founded on February 29, 1980, in Salvador, motivated by an act of homophobia suffered by its founder Luiz Mott (Mott, 2018). Since its foundation, the GGB has acted on four main objectives, according to Mott (2018, p. 213): (i) Defend the interests of the homosexual (LGBT) community of Bahia and Brazil; (ii) Disseminate correct information about homosexuality and transsexuality, deconstructing the plot of silence against the "love that dare not say its name"; (iii) Work in HIV/AIDS prevention and support to those who are HIV-positive within our community and other groups vulnerable to the epidemic; (iv) Make the most significant number of LGBT people aware of the urgent need to fight for our full citizenship rights

According to the organization's website, "[t]he Grupo Gay da Bahia is the oldest association for the defense of the human rights of homosexuals in Brazil. GGB was founded in 1980, registered as a non-profit civil society in 1983, and was declared a municipal public utility in 1987". The group considers itself "an umbrella entity that offers space to other civil society entities working in similar areas, especially in the fight against homophobia and HIV and AIDS prevention among the community and the general population".

Although the group adopts only "Gay" and not all the letters of the acronym LGBTQIAP+ in its name, it considers itself a comprehensive group for all identities of the acronym. The choice of name occurred in the 1980s when "gay" was an umbrella term that later evolved into LGBTQIAP+ (Mott, 2018; Paniza, 2020).

One of the oldest and most continuous actions of GGB is the publication of its bulletin, which had its first edition published in August 1981. In this bulletin, a section dedicated to honoring all LGBTQIAP+ people who were victims of violence in Brazil. Mott (2018, pp. 218-219) presents an excerpt of the August 1981 bulletin.



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We have no peace: *fiu-fiu*<sup>6</sup> in the street, throwing shit at *Geni*<sup>7</sup>, discrimination everywhere, violence. They have been killing us for millennia: stoned in Judea, in the fires of the Inquisition, in the concentration camps in Nazi Germany, in the *paredón* in Iran and Cuba. In our homes here in Brazil, 16 Brazilian homosexuals have been barbarously murdered in the last two years alone. Not to mention the ones we do not know about it. The GGB begins its report by divulging the names of our homosexual brothers and sisters and transvestites murdered in the last years. (Mott, 2018, pp. 218-219).

The reports rely on the argument that it is essential to have data on LGBTQIAP+ violence because it would allow developing public policies to tackle it. According to the authors, these reports are constructed collectively by volunteers and with no financial support most of the time. In the following sections, I will present the analysis of the rhetorical strategies adopted in the reports to understand its construction better.

### 3.1. LOGOS: REPORTING THE RATIONAL ARGUMENT

Previous literature points out Logos as the strategy based on logical arguments presenting warrants, claims, evidence, data, logic, and argumentation (Higgins & Walker, 2012; Paugam, Stology & Gendron, 2021). During the analysis of GGB reports, I found three main strategies related to constructing a logical argument: quantification, stratification, and case specificities. I argue that Logos is mainly related to numbers, which was already expected based on the reports' purpose.

#### 3.1.1. QUANTIFICATION

Considering the report's central argument – the importance of data related to the violence and the inexistence of these data as a governmental initiative – this is the primary strategy adopted by the authors. Besides providing quantitative data – which are seen as reliable and neutral – the strategy addresses the critique positioned by the authors. Adopting quantification as the primary strategy also benefits enabling “communication that goes beyond the boundaries of locality and community” (Porter, 1995, p. ix).

To convince the readership about the discussion's importance, the reports' authors present many statistics of how these violent crimes are repeated and accumulated over the years instead of decreasing. I present some examples in the following excerpts.

In 1990, 164 LGBTI+ people were murdered in Brazil; twenty years later, in 2010, 260 LGBTI+ people were murdered in Brazil, increasing approximately 60% in the number of deaths. However, the highest number of deaths recorded was in 2017, when 445 LGBTI+ deaths were documented in Brazil, according to the report produced by the Grupo Gay da Bahia (2018). (2020 Report).

Sad statistic: 5,046 Brazilian citizens were mortal victims of intolerance, hatred, and neglect of the authorities that could have built throughout this period public policies

<sup>6</sup> *Fiu-fiu* is an onomatopoeia that represents a “whistle”. Historically, in Brazilian culture, a whistle was considered a form of flirtation from a man to a woman. However, it was considered a form of harassment to some groups, and more recently, it is always considered a form of harassment instead of flirtation (Tilio et al., 2021).

<sup>7</sup> It is a reference to the song “*Geni e o Zepelim*” by Chico Buarque which is part of the musical “*Ópera do Malandro*”. The song illustrates the violent way transvestites are treated in Brazilian society. According to Araujo (2018, p. 88), “[i]n spite of the fact that in the lyrics of the song “*Geni e o Zepelim*” there is no explicit mark indicating that she is a transvestite, this is how the character is characterized in the book and on the staging of the play, as well as in Ruy Guerra's film, ‘*Geni*’ being the short form of ‘*Genival*’”. Throughout the song, *Geni* is portrayed as a body to be used by the most diverse types of men (her body is that of the wanderers, the blind, the retreatants, those who have nothing else) and for that reason can be violated (Throw stones at *Geni*/Jog a stone at *Geni*/She has been made to be beaten/She is suitable for spitting/She will give it to anyone/Cursed *Geni*).

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to confront and contain the escalation of such a severe drama of our times. (2020 Report).

Besides the number of crimes, the reports also attempt to fill another critical gap: how many are the Brazilian LGBTQIAP+ citizens? This question represents another state of invisibilization of this social group by the Brazilian State.

Since the IBGE [Brazilian Institute of Geography and Statistics] does not include in the national census the LGBT segment, it is estimated, based on various indicators from Academia and Government, that there are in Brazil around 20 million gays (10% of the population), 12 million lesbians (6%) and 1 million transgender people (0.5%). "Whoever disagrees, let them prove otherwise," LGB leaderships usually respond. (2018 Report).

While the report criticizes the Brazilian Institute of Geography and Statistics (IBGE) – responsible for creating and managing the populational statistics – for not having specific data about this social group, it highlights academia as a source of estimates, thus observing the potential of academic activism in the (de)construction of violent and emancipatory cycles (Cooper & Coulson, 2014; Lehman, 2019). Despite the importance of building this database, the reports' author reinforces the difficulties. One difficulty in adopting quantification as the primary strategy is the incompleteness of the data in the sources due to complexities such as people being in the closet or not how the media and police present the victim's information on the news and police reports.

We are the first to recognize the sub-notification of this compilation because the media is far from reporting all the cases, either by ignoring the victim's gender identity or sexual orientation or due to the gaps in police records that make it impossible for the non-specialized eye to identify the underlying characteristics of violent deaths, even because violence against the LGBTI+ population is multiform and without precise instruments for monitoring, mainly due to homophobia and transphobia and the lack of interest of state authorities in promoting the citizenship of these people. (2020 Report).

The excerpt from the 2020 report recognizes the limitation related to sub notification and poses a critique of the State's inaction in promoting LGBTQIAP+ citizenship. Mello, Brito e Maroja (2012) and Mello, Avelar, and Maroja (2012) stress that a lot has advanced between 2001 and 2010 regarding education, employment, security, and social assistance. Despite these advances, the authors recognize that “there has never been so much, and what there is, is practically nothing” (Mello, Britto & Maroja, 2012, p. 425).

It is also worth noting that the citizenship building of LGBTQIAP+ people in the last decade has been going through radical attacks, which deepened with the 2018 presidential election. “These advances and setbacks are immersed in a climate of moral panic, in which sex is always political, and in moments of crisis, sexuality becomes a vector of expression of political projects” (Mello & Braz, 2020, p. 166). Hence, the continuity of the GGB report represents a continuous process of resistance despite the advances and setbacks regarding LGBTQIAP+ citizenship. At the same time, these processes reinforce the idea of sexuality as a political device to manage a specific population (Foucault, 2020).

Another limitation in the presented excerpt is recognizing that numbers constitute only a part of the violent reality lived by the LGBTQIAP+ population. Herek (2004) and Borrillo (2021) argued that prejudice against LGBTQIAP+ is a complex social phenomenon that manifests differently. For example, Rumens (2016) and Miskolci (2020) discuss how LGBTQIAP+ people are treated in different academic environments having their expertise

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questioned, their subjectivities submitted to a normalizing process, being humiliated, among other types of violence.

These difficulties suggest that the lack of data is a project to maintain the LGBTQphobia as structural since it maintains the status quo of cisheteronormativity and its violence by hindering an adequate response from the State (*Comissão Interamericana de Direitos Humanos – CIDH* [Inter-American Commission on Human Rights], 2015). This argument reinforces the idea that numbers and their uses are political and challenges the neutrality assumption (Bueno, Lima & Costa, 2021; Camargo & Daniel, 2021) and reinforces the violent potential of accounting and numbers in hiding some realities of maintaining some groups as privileged (Lehman, 2019).

### 3.2. PATHOS: THE EMOTION IN THE REPORTS

While the strategies adopted in *Logos* are based mainly on quantification and its variations, the *Pathos* strategies rely on claiming for a more human and closer look at the data. In this sense, it is a complementary view on arguments based on numbers, mainly because quantification may be seen as a technology of distance (Porter, 1995) and dehumanizing (see Rabinow, 1985; Jensen, Agyemang & Lehman, 2020).

During the analysis, I found two complementary strategies aiming to reclaim the humanity behind the numbers: (i) using photographs; and (ii) presenting specific cases in detail like name and age. I argue that these strategies are related to *Pathos* because it relies on provoking emotions like empathy on readership by presenting the lost lives behind the numbers and context presented in the *Logos* strategies.

#### 3.2.1. ILLUSTRATION: PHOTOGRAPHS

Unlike graphs and tables, the use of photographs in disclosure reports has been less studied in accounting literature (Hrasky, 2012). I found eleven photographs in the analyzed reports: seven of victims; one a family member related to a case; the presentation of a specific case in a news media website; and two of a photograph exposition. Based on these photographs, I argue that their use as a rhetorical strategy aims to create empathy in the readership by reclaiming the humanity behind the numbers presented in the report.

The photographs of the seven victims were all presented in the report covers, one in the 2017 cover and the six others on the 2018 report (Figure 5).

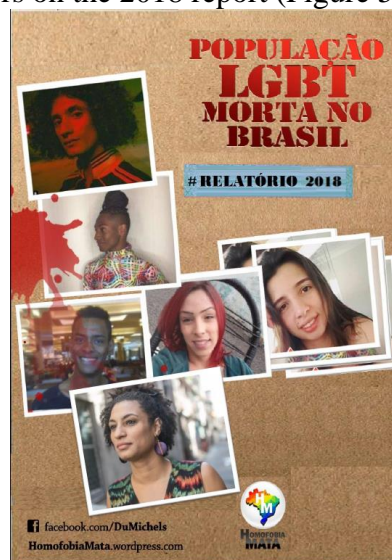


Figure 1 - 2018 Report Cover  
Source: GGB (2019, cover)

Regarding the photograph exposition, the piece is called “LGBTphobia/Calendar (*LGBTFOBIA/CALENDÁRIO*)”, presented in Figure 6, and it was created by the artist Eduardo Barbosa. According to the reports’ authors, the piece “was built based on the need to and visibility to the considerable increase in cases of murder and violence against the Lesbian, Gay, Bisexual, Transvestite and Transgender (LGBT) population transsexuals (LGBT) in Brazil” (GGB, 2019, p. 22). In this sense, I argue that the art installation is a way to materialize the denunciations made by the reports through activism (see Shymko, Quental & Mena, 2021).



**Figure 2 - LGBTFOBIA/CALENDÁRIO** by Eduardo Barbosa  
Source: GGB (2019, p. 22)

In conclusion, the use of photographs as a rhetorical strategy attempts to reclaim the victim’s humanity, similar to the discussion proposed by Russel and Diaz (2011) in qualitative research reports. “Photography can add meaning to research contexts not just through visual representations but can also increase a possibly unrealized connection with study participants, allowing shaping the process as well as empower themselves through it” (Russel & Diaz, 2011, pp. 450-451).

### 3.2.2.SPECIFIC CASES

Another way of reclaiming the victim’s humanity is by presenting specific cases, which adds contextualized nuances to the numbers and, at the same time, constitutes a memorialization method. To exemplify this rhetorical strategy, I will draw upon one of the most emblematic cases presented in the reports: the case of Dandara dos Santos.

Dandara’s case starts on the report’s cover with a picture of her with multiple injuries due to the violent crime and in the background the Brazilian flag with altered colors, wherein the original flag is green, we see red, representing the victims’ blood and the violence of the crimes. According to the report, “the 42-year-old *travesti*, Dandara was beaten, tortured, stoned, and shot to death by five men on February 15 in *Bom Jardim, Fortaleza (CE)*” (GGB, 2018, p. i).





**Figure 3** - 2017 report portraying Dandara  
**Source:** GGB (2018, cover)

Her aggressors videotaped the case. According to Mendonça (2018, p. 13), the recording can be considered “part of the exercise of torture and death, an act in its performative exercise - an act that presents to a group of potential spectators the values of dominant masculinity. The video shows eight young men beating, kicking, hitting, stoning, and throwing the bloodied woman into a handcart and screaming “faggot, filth”, and then, lastly, killing her with gunshots. (GGB, 2018). Additionally, this case was one of the few cases that presented quotes of a family member.

“They whipped my son, governor. They did so many bad things to him... I didn’t dare to see it [the video], but they told me everything. Did you know that his blood was running down his face, and he was wiping it off with his little hand? My greatest pain is that he called out for me. While he “was being beaten, he said: ‘I want my mom. Where is my mom?’ And I wasn’t there.” [Dandara’s mom] (GGB, 2018, p. i).

The report also presents a picture of Francisca Ferreira, Dandara’s mother. In her testimonial, we notice that she talks of Dandara in a masculine way, reproducing the cisheteronormative discourse, despite her pain and love for her daughter. In this sense, it is clear how cisheteronormative discourse may be reproduced unconsciously, even by family members. In this same report, the authors argue that “young people rejected by their family for being LGBT are 8.4 times more likely to attempt suicide” (2017 Report, p. 16), reinforcing the importance of family support.

Dandara’s case was one of the most emblematic cases during the analysis period, being broadcasted by major international players like The New York Times and BBC (Mendonça, 2018). Another case that got much attention due to its complexities was Marielle Franco, whose narrative was used as a counter-account by Silva et al. (2021). Besides these cases, the reports present several cases with different nuances of the violence suffered by the victims.

The report from 2017 to 2019 also presents a list of all the victims’ names, composing in this sense a memorial. By creating this memorial, the reports’ authors adopt emotions – such as empathy and solidarity – related to the mourning process as a rhetorical strategy to engage with readership. I understand the term memorials as proposed by Atkinson-Phillips (2020, p. 2): “public, material, symbolic objects that have been created or labeled to bring to mind a past event associated with sadness and loss”.

In general, the reports constructed by GGB present a counter-account potential by making a problematic situation visible (Cooper et al., 2005; Denedo; Thompson & Yonekura,

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2017). Moreover, the report itself is configured as an instrument of political and social change, with a humanizing character (Lehman, Annisette & Agyemang, 2016) by "promoting the recognition of the lives of these people and to allow the mourning for this loss to be lived" (Coacci, 2020, p. 83).

### 3.3. ETHOS: CREDIBILITY PRESENTED IN THE REPORTS

During the analysis, I found three ways for the reports' authors to establish credibility: (i) rely on the group's tradition of writing the reports; and (ii) adopt academic behaviors like relying on scientific papers, constructing/disclosing a methodological trajectory.

#### 3.3.1. THE GROUP'S TRADITION

As previously discussed, GGB has been acting as an activist group since the 1980s. Over these decades, the group has been building expertise in constructing the report of the violent deaths and, at the same time, credibility for being a leader in the social field. The following excerpts present the group's experience used to build credibility.

This statistical series was first published in August 1981 in the Bulletin of the Grupo Gay da Bahia (GGB), entitled "Pesquisa: Homossexuais Assassinados no Brasil". At that time, "homosexuals" was the generic term used by the subgroups themselves, which included all the categories now referred to as LGBTI+. (2020 Report).

Over the 41 years of existence of the Grupo Gay da Bahia (GGB), there has been no lack of effort to highlight the constant aggression suffered by LGBTI+ people in Brazil and, more seriously, the violent deaths have absorbed much of that energy, from research, systematization, and toil to demonstrate the degree of vulnerability to which this segment is exposed. (2020 Report)

It was possible to identify this strategy in all the reports analyzed. This strategy is similar to "Consistency" and "Expertise" found by Higgins and Walker (2012) in the sense that the reports' authors claim expertise by producing the reports for decades and additionally engaging with social activism to change the statistics found in the reports.

#### 3.3.2. ACADEMICISM

Another strategy adopted by the reports' authors is to adopt/mimic academic behaviors in the report. This happens mainly by adopting a similar report format as a scientific paper and using scientific papers/dissertations to explain some points in the report.

Prof. John J. Donohue III (Univ. Stanford), one of the world's most prominent researchers on the effects of gun diffusion, published together with colleagues in April 2019 in the Journal of Empirical Legal Studies the most comprehensive scientific paper on the effect of relaxing gun ownership in the US (where the law differs from state to state).

This rhetorical strategy "creates the impression of an academic text for the reader" (Coacci, 2020, p. 79). In this way, the group attempt to legitimize the reports' discourse through the credibility possessed by science (Gieryn, 1983), which is also adopted by other NGOs, such as Rede Trans Brasil. Additionally, the authors also draw upon the credibility of organizers' academic degrees.

According to Prof. Luiz Mott, founder of the Grupo Gay da Bahia, "the most plausible explanation for such a decrease is due to the persistent homophobic discourse of the President of the Republic and especially the terrifying messages of

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the "*bolsominions*"<sup>8</sup> on social networks daily, leading the LGBT segment to be more cautious, avoiding situations of risk of being the next victim, exactly as occurred during the AIDS epidemic and the adoption of safe sex by this same population" [...] (2019 Report).

Lastly, the authors adopt a transparent process regarding the reports' methodology. The primary source for data gathering is findings news about the crimes in major regional and national newspapers. Hence, the reports are built based on journalistic reports, highlighting the media's potential in constructing counter accounts and activism searching for social policies (Thomson, Dey & Russel, 2015; Denedo, Thomson & Yonekura, 2017). The report's authors highlight the difficulty encountered due to the lack of official data and the limitations imposed by the lack of data in the reports themselves.

### 3.4. REPORT OVERVIEW

By analyzing the five reports that comprise the research corpus, I identified a central argument - the denunciation of violence against the LGBTQIAP+ population - and a proposed solution to this problem. In general, both the problem and the solution are influenced by legal discourse. As the following excerpts show, the central argument is based on the discussion about the impunity of people who commit hate crimes and the state's inaction about such crimes.

Impunity in Brazil is not only a condition present in cases of homicides against the general population, but it is also felt in cases of violent deaths of LGBTI+ people, and this can be visualized in the doctoral thesis "Desire, prejudice, and death: murders of LGBT people in Sergipe - 1980 to 2010" by Oliveira (2014), defended in the Graduate Program in Social Sciences, at the Federal University of Rio Grande do Norte, when she points out the bad behavior of the police authority when presiding over the inquiry and the developments in the trials in Justice. (2020 Report).

The influence of legal discourse is strongly observable in the excerpt when the reports' authors highlight the lack of legal and criminal convictions for crimes in Brazilian society, especially in crimes against the LGBTQIAP+ population. Regarding the proposed solutions, I found evidence of legal influence in the materialization of a suggestion made in the 2017 and 2018 reports: the broadening of the scope of the Law that has equated homophobia with racism.

"[...] the approval of affirmative laws that guarantee the full citizenship of the LGBT population, equating homophobia and transphobia to the crime of racism." (2018 Report).

The most memorable event of 2019 in the field of LGBT+ citizenship was the decision of the Supreme Court (STF), when voting on the Direct Action of Unconstitutionality by Omission (ADO 26), when it equated homophobia to racism, giving this much-excluded segment the refreshment of the law's protection amidst a society that is still markedly sexist and heteronormative. (2019 Report).

In addition to the evidence already presented, the group presents at the end of each report a series of recommendations on how to combat LGBTQphobia. The list remains practically unchanged between the years of analysis – the only exception is the earlier case of equating homophobia with racism.

<sup>8</sup> Bolsominions is a term used to name Bolsonaro's followers.

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- (i) Sexual and gender education in all school levels to teach youth and general population respect for human rights and citizenship of the LGBT population;
  - (ii) Strict enforcement of approved laws ensuring full citizenship of the LGBT population, especially in recognition of homo-affective marriage and the equating of homophobia and transphobia to the crime of racism;
  - (iii) Public policies in the areas of health, human rights, education that contributes to eradicating violent deaths and providing equal citizenship to the LGBT community;
  - (iv) Demand that the Police and Justice diligently investigate and punish with all severity homotransphobic crimes.
  - (v) And a call on LGBT+ people to avoid situations that risk their vital safety and to react and report when victims of any threat or violence.
- (2019 Report)

By analyzing these recommendations, we can separate them into three groups: suggestions I to IV that point to the dependence on the (in)action of the State for the elaboration and application of public policies related to education, health, and human rights; the defense of a disciplinary discourse as a solution as pointed out by suggestions II and IV; and finally, there is the reproduction of a discourse that aims to control the subjectivities present in the group.

Regarding the first point – the dependence on the State – we must reflect on the advances and setbacks that have existed in the process of building LGBTQIAP+ citizenship because, as demonstrated by Mello, Brito, and Maroja (2012), there have never been so many projects in this sense. Yet, few have been realized and/or maintained. In this sense, the reports built by GGB constitute an essential element in this struggle since they translate this violent reality into numbers along with the presentation of arguments related to logic, emotion, and credibility that can serve as a starting point for the design of public policies. It is also noteworthy that other reports such as the one built by Rede Trans Brasil and ANTRA can complement GGB because they specifically highlight the reality of transgender and transvestite people. Despite that, several studies (see Costa & Goulart, 2018; Rodrigues & Silva, 2019) demonstrate a process of neoliberalization in Brazil; therefore, how to depend on a State that has its role being decreased?

On point two – defense of disciplinary regimes – there are two leading positions in the literature about it: one in favor and one that questions whether punitive would solve the case. About the first current, it is argued that such a measure can help prevent the recurrence of hate crimes and offers more significant legal protection for socially discriminated groups (Torres; Pereira & Leite, 2018). On the other hand, the counter-current questions the social distortions caused by the approval of laws with a punitive character. “In particular, in advancing punitive narratives of criminalization, mainstream gay rights movements have become complicit in conservative legal strategies calling for ‘tough on crime measures that adversely affect low-income people of color disproportionate to the general population’” (Meyer, 2014, p.117).

As Borrillo (2021) highlights, it is necessary to remember that hate crimes against the LGBTQIAP+ population constitute a psychological, cultural, and social phenomenon; that is, it is a structural problem. Thus, a solution also should present a structural character to deconstruct this scenario of violence against the LGBTQIAP+ population. Another important feature is presented in the 2019 GGB report: “[t]he age of the offenders varies between 17 and 38 years old, with no defined profession, low education, unemployed” in this way, the prison population arising from these crimes could constitute a social distortion regarding class and race issues contributing to mass incarceration.

Specifically, about the Brazilian context, it is noteworthy that the prison population in 2021 totaled 811,707 people deprived of some freedom (Brasil, 2021). Soares Filho and Bueno (2016) point out that the profile of this population is primarily young, black, and with



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low education levels. In addition, the Brazilian context is marked by “crumbling architectural structures; overcrowded, humid, and dark cells; poor nutrition; sedentary lifestyle; widespread drug use and lack of hygiene” (p. 2000).

Thus, more studies are needed to discuss the Brazilian context and to investigate what would be the consequences of stricter laws, as well as their application, for the punishment of hate crimes against the LGBTQIAP+ population considering the complexities and inequalities in terms of the intersections of class, schooling, race, etc. In the same sense, it is also necessary to propose restorative justice measures instead of punitive ones, since these practices are based on a dialogue that aims to understand the causes behind the crime better, bringing benefits to all involved (Walters, 2014; Walters, Paterson & Brown, 2021).

Lastly, I argue the suggestion on the fifth item constitutes a biopower-based discourse because as Castro (2016) argues biopower when related to sexuality, encompasses two dimensions: biopolitics and discipline. As I present in the following excerpt, the suggestion presented in the fifth item unfolds in a leaflet distributed for decades.

For decades the Grupo Gay da Bahia has distributed thousands of leaflets in LGBT+ socializing areas, making available online the leaflet "Gay alive doesn't sleep with the enemy!", where it lists ten suggestions on how to avoid risky situations, avoiding being the next victim. (2019 Report).

By proposing a survival manual, the reports' authors attempt to discipline the readers, their bodies, subjectivities, and sexual activities.

#### 4. CONCLUSIONS

In a scenario of different types of violence suffered by the LGBTQIAP+ population, academics have considered accounting a desexualized science with an entrenched belief in neutrality. However, as critical accounting has demonstrated and discussed, accounting has an essential role in discussing the social construction of normality and deviations from such normality (Burrell, 1987; Rumens, 2016a).

At the same time, accounting has emancipatory and social potential (Dillard & Vinnari, 2019; Lehman, 2019; Silva, Casa Nova, Sauerbronn & Lehman, 2021). In this sense, I consider that one way to realize this emancipatory power is in counter-accounts. For this reason, I analyzed the rhetorical strategies adopted by an NGO to construct a counter-accounting. As the framework for the rhetorical analysis, I adopt the Aristotelian rhetoric, which has been widely used in accounting research (see Torre et al., 2021; Paugam, Stolyow & Gendron, 2021). I performed a qualitative content analysis to identify the strategies related to Logos (reason), Pathos (emotion), and Ethos (credibility).

Regarding Logos, I found four essential strategies to construct a rational argument, being “quantification” the primary strategy. Quantification constitutes a crucial rhetorical strategy in this case because, in modernity, “the language of human rights is no longer sufficient for the realization of political demands, and statistical data has become the lingua franca of politics to justify the best decision” (Coacci, 2020, p. 74). In this sense, an “accounting of violence” can assist in building public policies and decreasing inequalities for socially vulnerable groups like the LGBTQIAP+ population.

In the case of Pathos, the primary strategy was to reclaim the humanity behind the number of cases that constitute the report. The authors present specific cases with details like the victim's background – and even the victim's photograph in some specific cases. Another way of humanizing the victims was to present their names at the end of each report constituting a memorialization strategy built on empathy, sympathy, and other feelings around the mourning process (Atkinson-Phillips, 2020).

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Lastly, by analyzing the strategies related to Ethos I found two strategies: the construction of the tradition and expertise around the report construction and the use of academic writing techniques like supporting arguments by previous scientific papers, using quotes from academics, and proposing a transparent methodology for the report.

As a contribution, I hope the paper advances the discussion about the relationship between accounting and violence by making these outbreaks of violence visible in the form of reports and denunciations. Accounting plays an essential role in this discussion because it allows us to unveil a reality by disclosing data about it (Hines, 1988). In this sense, this paper contributes to the emancipatory potential of accounting in the direction proposed by Gallhofer, Haslam, and Yonekura (2015, p. 855)

To the extent that information is understood in a quite general sense, accounting in this delineation always involves conveying information, as well as creating “visibility” or “transparency” and, at least potentially, is a “communication” to others. And in this regard, it encompasses information concerning the discharging of accountability – which may always involve engendering an actual or potential decision.

Lastly, I highlight the potential of denunciation and emancipation found in collective trajectories like GGB that unveils the history of “other voices” (Haynes, 2009). Therefore, this paper advances the accounting literature by breaking the silence about the LGBTQIAP+ experiences silenced by a cisheteronormative view of society (Rumens, 2016a; Alawatage et al.; 2021). The article paves the way for queering the accounting profession and, in a broader way, granting a more diverse and safe society for the bodies who were - and in some contexts still are - considered unworthy of living and existing.

In summary, I consider this paper an act of academic activism (Cooper & Coulson, 2014) and resistance for speaking the truth to power (Lehman, 2019) and contesting the States’ inaction facing the amount of violence and deaths of the Brazilian LGBTQIAP+ population. To conclude, I replicate an excerpt from GGB’s first bulletin – which inspired this paper’s title – that raises relevant questions and calls for more action to fight the violence against the LGBTQIAP+ population.

When will they leave us alone? When will the milestones in the history of the Homosexual Movement stop being the occasions when we were disrespected, violated, murdered? **No more martyrs!** Until this day comes, we must ourselves **reveal the truth about the violent way we are treated.** (GGB, 2020, p. 125, emphasis added).

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