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Pepperdine University  
Graziadio School of Business

THE LATINA CAREER JOURNEY: EXPERIENCES  
OF LATINAS IN ACCOUNTING

A dissertation submitted in partial fulfillment  
of the requirements for the degree of  
DOCTOR OF BUSINESS ADMINISTRATION

by

Alba Ruth Prato

April, 2024

Cristina Gibson, Ph.D. – Dissertation Chair

This dissertation, written by

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under the guidance of a Dissertation Committee and approved by its members, has been submitted to and accepted by the Pepperdine Graziadio Business School in partial fulfillment of the requirements for the degree of

DOCTOR OF BUSINESS ADMINISTRATION

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## **DEDICATION**

No one undertakes this journey alone. Therefore, I dedicate this dissertation to my family and friends who supported me on this transformative journey.

To my incredible mother, thank you for being my rock and always reminding me that "Querer es poder" – you're an inspiration! And to my sweet, darling daughter, your unwavering belief in me means the world. I believe in you just as much and can't wait to see your incredible accomplishments. To my sisters and brothers-in-law for always having my back, no matter what. Thank you all for your love, patience, and guidance. You all made this journey so much brighter.

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- COCPA: Colorado Society of CPAs
- INCPAs: Indiana CPA Society
- MICPA: Michigan Association of Certified Public Accountants
- Tom & Vi Zapara School of Business

## ABSTRACT

Latina voices remain largely silent in the scholarship on leadership, and their representation in leadership roles lags behind other minority and majority groups. This research explored the Latina career journey through in-depth narrative interviews with 19 Latinas who told the stories of how they carry out their role, act on opportunities, navigate between cultures, and overcome challenges. Through comprehensive qualitative analysis using a grounded theory approach, a theoretical framework emerged that brings to light the larger social and cultural forces that impact the management arena and function as levers that, when activated, hinder and facilitate the emergence of Latina leaders. The primary themes included the pervasive interplay of cultural scripts, and barriers and biases as Latinas progress through three sets of processes: (1) identity formation, social categorization, and acculturation; (2) deployment of resilience and coping mechanisms during role navigation; and (3) leader emergence in the workplace context. These themes illustrate the unique lived experiences of Latinas striving toward leadership aspirations. The framework highlights strategies Latinas utilize in balancing personal and professional life while navigating with identity, cultural expectations, social norms, and cultural adaptation. Findings indicate concrete policies and actions that can be taken in workplaces to increase the representation of Latinas in leadership roles. The study is a testament to the significance of intersectionality in social identities and advocates for more inclusive workplace practices that appreciate diversity and actively break down barriers for all marginalized groups.

*Keywords:* Latina leaders, biases, identity formation, career journey, role navigation

## **CHAPTER 1: INTRODUCTION**

### **Overview**

Hispanics and Latinos constitute the largest minority in the United States and a significant portion of the labor market, yet lack representation in leadership positions and are an understudied population. According to the most recent U.S. Census Bureau estimates, 60.1 million Hispanics and Latinos live in the United States, and 29.9 million, or 49.8%, are women (U.S. Census 2019). The U.S. Census Bureau estimates that as of 2016, Hispanics comprised 17.8% of the total U.S. population, projected to increase to 27.5% by 2060, as shown in Appendix B. The U.S. Bureau of Labor Statistics also predicts that the labor force's Hispanic share will increase more than any other race or ethnic group (Vespa et al., 2018). The top five U.S., Hispanic, and Latino countries of origin include Mexico, Puerto Rico, Cuba, El Salvador, and the Dominican Republic. Hispanics and Latinos of Mexican ancestry make up about 60% of the U.S. Hispanics and Latinos; hence, most of the related literature focuses on their experience (Krogstad & Noe-Bustamante, 2020) due to their numbers and long history in the U.S.

### **Problem Addressed**

The lack of Hispanic and Latino representation in leadership roles is even more stark for females. A critical case in point occurs in the accounting profession. Although approximately 18% of the U.S. workforce is Hispanic/Latino, less than 5% of CPA partners are Hispanic/Latino in the accounting profession. And although formal estimates are yet to be available, less than half of these are likely female. While accounting firms' recruitment of Latinas has increased in recent years, retention and promotion to leadership positions remain disappointingly low. As more businesses and markets are globalized and clients operate from every corner of the world, the accounting profession would be well served to employ, retain, and promote diverse employees to

better serve a diverse clientele (Campbell & Mínguez-Vera, 2008; Smith, 2003; Smith, & Verner, 2006).

It is important to focus on the accounting profession because of its essential and critical role in all entities' efficient and profitable operations, from small local businesses to the overall global economy. Reliable accounting professionals act as trusted business advisors committed to the assurance of fairly presented, relevant financial statements and the preparation of accurate and timely tax returns and compliance documents as required by federal, state, and local governing agencies. In other words, the accounting profession provides management and decision-makers with the information they need to make investment decisions, allocate resources, measure and benchmark financial progress, and foster creditor and investor confidence. In recent years, there has been an increase in the number of women and minorities hired into the profession, yet the corresponding promotion into representative leadership positions remains elusive.

Making partner is a career milestone (Pan et al., 2018) in public accounting firms worldwide. It is the culmination of countless hours dedicated to education, work experience, client acquisition, and networking. In a profession where candidates are expected to attain promotion within a fixed period of time or leave the firm, the promotion to partnership signifies the transition from employee to owner and the manifest validation of effort and perseverance. The normal promotion progression in public accounting is entry-level staff/assistant/associate to senior staff/assistant/associate, to manager, senior manager, director, and partner (Downar et al., 2021). While the exact titles may vary between Big 4 firms, the general structure applies. At the level of partner, accountants make the shift from supervised employees to entrepreneurial professionals (Kornberger et al., 2011), with increased engagement management responsibilities,

revenue generation expectations, and equity shares, which allow them to direct the strategic future of the organization (Downar et al., 2021).

To date, the literature provides little guidance on increasing the representation of women, specifically Latinas, in leadership positions in accounting. While much has been written in scholarly literature regarding theories of leadership (Meuser et al., 2016), women in leadership (Eagly & Johnson, 1990; Eagly et al., 1992; Paustian-Underdahl et al., 2014), and leadership diversity (Allen et al., 2007; Eagly & Chin, 2010; Gibson, 1995), there remains an unmistakable void in scholarly literature that speaks to the Latina career path as she aspires to leadership.

Latina women have a compelling and thought-provoking story about their progression to leadership and their aspiration to represent in their chosen profession. For this study, the Latina career journey is conceptualized as Latinas' antecedents, mechanisms, and processes as they carry out their roles, act on opportunities, navigate between cultures, and overcome challenges. Latina women have a compelling and thought-provoking story about their career journey and progression to leadership and their aspiration for representation in their chosen profession.

From a practical perspective, with so few Latina exemplars in leadership positions, creating a vision of successful role models for Latinas and Latina girls is challenging. Early in my career, I became aware of the sparsity of Latina leaders in business. As I progressed professionally, the underrepresentation of Latina leaders became ever more conspicuous. As an accounting instructor, I am always working to attract students to the profession. However, it is challenging to attract minority students to a profession with limited leadership opportunities, given the scarcity of ethnic role models. In addition, this research seeks to give voice to Latina leaders' experiences; it is an extension of the belief that ideas matter, that words give voice to ideas, and that the ideas, once translated into words, become actions that can transform vision

and purpose. By understanding Latina leaders' experiences and considering their perspectives, I hope to develop a theory regarding the impact and consequences of existing structures and processes on Latina's career path. Lastly, empowering Latinas and Latina girls through stories and examples of successful Latinas has the power to influence and inspire the next generation of Latinas. Highlighting successful Latinas and their journey to prominent positions in industry and society is likely to raise aspirations, give hope, and open the door to career possibilities never before considered by young Latinas.

### **Research Questions**

To aid in understanding the antecedents, mechanisms, and processes employed by Latina leaders, this research explores the Latina career journey through Latina voices, focusing on in-depth stories of how Latinas carry out their roles, act on opportunities, navigate between cultures, and overcome challenges. This research will bring together Latina voices from the accounting profession to frame a conversation as I explore the research questions:

How do Latinas experience the career journey?

How do Latino cultural scripts help or hinder the career journey?

How are gender and race/ethnicity experienced throughout the career journey?

### **Objective and Aims**

The purpose of my research is to motivate greater representation of Latinas in leadership roles by exploring and documenting the lived experiences of Latinas, the strategies employed related to career development while working in organizations where they are underrepresented in leadership positions, and the identification of processes used to overcome obstacles related to the intersection of ethnicity, gender, cultural scripts, and identity.



## **How Aims Will Be Accomplished**

Data will be collected through in-depth, long-format, semi-structured interviews that examine identity, career development, leadership, cultural scripts, gender, and ethnicity. A contrast sample of non-Latinas will be included to compare the journeys among respondents of different ethnicities.

## **Significance of the Proposed Research**

If accounting does indeed tell the story of the larger society, the changes in the growing minority workforce in professional positions taking place now bring new characters, new settings, and a new plot to the unfolding story. Younger, diverse generations of professional accountants will be the courageous stewards, pointing out the truth regarding the misalignment between the state of the profession and the inclusive profession that accountants say we want to aspire to. Real change demands an honest examination of the entrenched inequities of the past.

This research is significant because it shines a light on the impact visible minority leaders can have on the organization and, perhaps even more significantly, the impact that minority leaders can have on minority followers, their local communities, and their families.

Understanding the essence of their lived experiences, their unique contributions, and valuable insights enables theory development and impacts practice by guiding diversity and minority career development and leadership representation initiatives.

Understanding the Latina career journey provides insights into greater leadership inclusion. This research will contribute to the limited research available on the Latina career journey, especially in the field of accounting, by giving voice to participants to explain their career development process in their own words. It is important work in that the insights gained by the study may uncover strategies that can start to alleviate the underrepresentation of Latina

leaders in accounting and provide firm owners with another perspective on their Latina employees' journeys. The insight could aid in the refinement of career trajectory and leadership development policies and practices.

## CHAPTER 2: LITERATURE REVIEW AND FRAMEWORK

### Method for Conducting the Literature Review

The literature review was conducted using peer-reviewed journal articles, books, governmental agencies' reports, and online practitioner websites and blogs. Using phrases and keywords to search scholarly business databases, prior research was identified. Initial searches included broad keyword searches such as Latinas in accounting, Latinas in business, and Latina leadership. These general searches began the journey of exploration. By reading across various domains and following the research study citations, two primary domains emerged: identity and leadership. Other sources that offered valuable information were the Census Bureau, the Bureau of Labor Statistics, the American Institute of Certified Public Accountants, and Big 4 accounting firms' websites and publications. Table 1 provides examples of related keywords for the two domains of literature reviewed, and Figure 1 presents a topical map of the literature review.

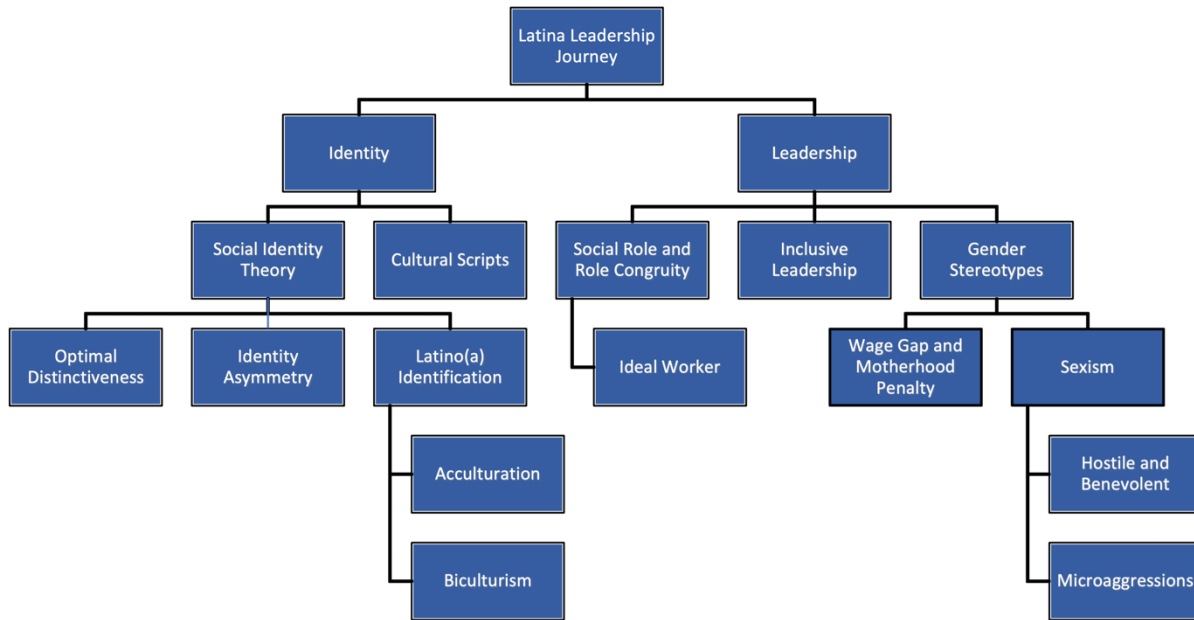
**Table 1**

#### *Select Search Terms for Literature Review*

<b>Domain</b>	<b>Identity</b>	<b>Leadership</b>
Search Terms:	Identity, social identity theory, biculturalism, acculturation, Hispanic, Latino, Latina, Hispanic/Latino(a) identity, Latina AND workplace, Latina and organization, optimal distinctiveness, Latino culture, cultural scripts, code-switching, frame-switching, cultural values, ethnicity, ethnic, multicultural, intersectionality, culture AND professional identity, Latino professional identity, minority culture and identity	Latina leadership, Hispanic leadership, leader, leadership, inclusive leadership, transformational leadership, transparent leadership, gender, gender stereotypes, feminist, Latina feminism, Chicana feminism, motherhood penalty, ideal worker, warmth and competence, agentic and communal, social role theory, role congruity, benevolent sexism, micro aggression, incivility, wage gap, culture AND gender wage gap, culture AND motherhood penalty,

**Figure 1**

***Literature Review Map***



**Overview of Literature**

Exploring the Latina career journey is both compelling and complex. The literature review addresses identity formation, the relationship between Latina identity, role navigation and leadership, and the relationships between Latino cultural scripts, role navigation and leadership. Specifically, it guides the investigation of how Latinas (1) tell the story of their career journey and aspiration to leadership, including the processes and challenges faced along the way, (2) how Latino cultural scripts contribute to or hinder career development and advancement, and (3) how experienced gender and/or racial/ethnic discrimination impact and influence Latinas on their career journey.

The first domain addressed is identity. I explore social identity, optimal distinctiveness, and identity asymmetry theories related to identity formation in Latinas within this domain.

Next, I examine Latino(a) identification for insights into the myth of Hispanic homogeneity and the U.S. creation of the pan-ethnic label and its impact on individual identity and community identity. Acculturation and biculturalism are also explored as part of the migration and integration process that transforms identity. Lastly, I explore Latino cultural scripts that form part of Latina identity and how those scripts may influence the career journey.

The second domain addressed is leadership. I examine leadership behaviors and phenomena related to leadership role fulfillment within this domain. I review the social role and role incongruity theories along with the ideal worker concept to identify foundations that may impact stereotypes about and challenges for Latinas in the workplace. The gender wage gap, motherhood penalty, and hostile and benevolent sexism are explored as manifestations of gender stereotypes. Then, I review the small literature on Latina leadership. Finally, I examine the attributes of inclusive leadership and related warmth/communal and competent/agentive characteristics as they apply to leaders.

## **Identity**

The literature on identity is vast and suggests the fundamental importance of how we define ourselves. The literature suggests that identity, though initially derived from belonging to a social group with a common language and national and cultural traditions, is mutable, fluid, and context-driven for the Latina career journey. The process of identifying with the accounting profession may cause Latinas to acquire an additional social identity. Latinas with a strong need for inclusion and a sense of belonging may respond by changing how they present themselves to others and even how they perceive themselves. Behaviorally, the ability to see through more than one cultural frame enables Latinas to address the situational requirements that facilitate interactions with the dominant culture. Although it has not yet been the subject of empirical

exploration, personal cultural scripts and the relative weight of internalizing those cultural scripts may help Latinas manage the sometimes-contradictory expectations of multiple cultural identities in the workplace.

### **Social Identity Theory**

A fundamental aspect of our work experience is the extent to which it contributes to our sense of self. The self finds meaning, or its identity, through membership in particular social groups, and the basis of identity formation is who one is concerning membership in social groups (Tajfel, 1974). Humans are social creatures. As such, we choose to live and work in groups: family groups, social groups, and work organizations. Anthropologists tell us that living in groups and cooperating with each other is vital to our survival. Researchers have called us “an obligatorily group-living species” (Leonardelli et al., 2010, p. 64), referring to the idea that we cannot survive in isolation but instead thrive when we function as part of interdependent communities. When we live in groups and cooperate with one another, we can amass and defend resources, divide work, increase efficiency, and thus collectively benefit. According to social identity theory, social groups are defined as sets of individuals “who hold a common social identification or view themselves as members of the same social category” (Turner, 1975 cf. Stets & Burke, 2000, p. 225). For example, in the focal context of this project, identity as a Latina is likely derived from belonging to a social group with a common language and national and cultural tradition.

Over time, the individual self can change, and it is possible to have multiple identities dependent on context or setting. Social identity theory addresses the “Who am I?” question by considering three stages of identity formation (Appendix C). To facilitate social interaction and situate our understanding of the world we live in, in the first stage, categorization, humans define

themselves by dividing the world into categories nominated as in-group or "us" and out-group or "them" (Tajfel et al., 1979). A keen sense of the self-similarities to the in-group members and the differences of the self to members of the out-group characterizes the categorization state.

Members seek to maximize in-group similarities and maximize out-group differences (Treppe & Loy, 2017). Some categories, such as age cohort, gender, family, ethnicity, and nationality, precede the individual (Stets & Burke, 2000) so that individuals are born into an already structured society. Thus, each social identity becomes an ever-changing and unique combination.

Tajfel (1974) asserted that these categories help us understand ourselves and others situated in the community. As humans, we have a deep need to belong and seek out those with whom we closely identify: our in-group or tribe. Yet, having identified with our in-group, we also seek to distinguish ourselves from others within our group (Brewer, 1991; Kumar & Naik, 2020). The tension between in-group assimilation and intergroup differentiation acts as an opposing force in negotiating the social identity (Brewer, 1991). As it applies to the current project, because individuals may be members of multiple groups or categories, and the salience of a membership group may change as a function of context, it becomes essential to identify who is considered and considers themselves Latino(a) to explore and understand their experiences.

In the second stage of identity formation, creating a bond with the in-group becomes the focus (van Veelen et al., 2016). By identifying as a group member, the individual adopts the group's identity and internalizes the group's beliefs to behave in how that group believes members should act. The resulting closeness created by the in-group serves to develop a sense of belonging, boosts self-esteem (Tajfel et al., 1979), and helps to reduce uncertainty (Hogg, 2007). Exemplar members of the in-group may function as a prototype for all members to strive towards. A prototype is a mental image of the type of person that best exemplifies the group. The

prototype would embody characteristic appearance, abilities, attitudes, and personality traits (Moreland et al., 2001). Members of an identified in-group will seek to embody and emulate the defining attributes that differentiate the group from other groups (Treppe & Loy, 2017).

The term self-stereotyping has been used to describe when an individual integrates the in-group's commonly held characteristics into their self-concept and behaves according to the social identity derived from the group (Biernat et al., 1996). Conversely, an individual is also assigned the prototype characteristics of the group. In this way, members of the in-group are depersonalized. In this case, the term depersonalized is not a derogatory term or designation. Instead, the term signifies that the group members are perceived as the group's embodiment and attributes instead of being perceived as individuals alone. It is not the loss of individual identity but the acquisition of an additional identity (Korte, 2007). As individuals interact within-group and without-group, each experience helps to solidify or challenge their alignment with the group (Treppe & Loy, 2017) which, in turn, affects behavior. As the individual matures, the individual may wish to discard membership in some social groups and actively seek membership in other social groups. This suggests that group identity has the power to affect individual behavior (Brewer, 1991) and that identity, based on group membership and affiliation, is mutable, fluid, and context-driven (Markus & Kunda, 1986).

What this implies for the central focus of this project on the Latina career journey is that as Latinas enter a particular profession, the process of identifying with the profession or with a specific organization may cause the acquisition of an additional social identity. In the third stage of identity formation, having self-categorized and bonded with an in-group, the self begins to compare their opinions and abilities to other groups, especially where no objective standards exist to facilitate comparison (Festinger, 1954). Individuals are encouraged to view their in-



group more favorably than the out-group. Individuals confirm their sense of group superiority or inferiority and validate the desirability of group affiliation (Treppe & Loy, 2017) by comparing themselves individually and as group members to other groups. This evaluation boosts personal self-esteem when judging in-group characteristics positively and out-group features less than positively. The validation of the group also enhances the sense of belonging. Also, members of an in-group tend to represent social groups in terms of prototypes that reflect the thoughts, beliefs, and behaviors associated with the in-group. These prototypes serve as measures of alignment for the self and others within and without the group. Thus, according to social identity theory, "I am..." is defined and evidenced by membership in selected and inherited structured social groups.

### **Identity Asymmetry**

Latinas in leadership may face challenges navigating and managing the perceptions of others. At work, these challenges may take the form of internal conflicts that arise at the intersection of gender and ethnicity. Researchers (Meister et al., 2014; Meister et al., 2017) theorize that if women leaders working in traditionally male leadership-dominated professions, such as accounting, come to believe that there is a discrepancy between their work-related identity and how they perceive others see them at work, these women may experience an internal identity asymmetry. Furthermore, the dissonance created by this internal identity asymmetry may result from a difference between their self-perception and the belief that others perceive them as pursuing non-normative roles, aspirations, and behaviors (Meister et al., 2017). The resulting feelings of misidentification at work may stem from bias against female leaders that categorizes them first as women and then as leaders (Scott & Brown, 2006). Self-perceptions and others'

perceptions about women's abilities and capacity for leadership due to persistent gender stereotypes continue to disadvantage women leaders.

Social identity theory reveals that individuals may define themselves by voluntary and involuntary group memberships, such as ethnicity. This overlapping identity may result in another level of perceived misidentification. While scholarly literature has yet to explore internal identity asymmetries related to the self and others' perceptions of ethnic stereotypes, the exoticized notions reinforced and recirculated in popular culture and media may create internal identity asymmetry as self-identities of independent, educated, forward-thinking, career-minded Latinas who values their culture comes in contrast to the belief of others perceptions of Latinas as advanced by the media portrayal of Latinas as sultry, sensual, fiery, jealous, tanned, overly emotional, dramatic, and curvaceous (Brooks & Hébert, 2006; Correa, 2010; Merskin, 2007; Roman, 2000). These portrayals, whether perceived or real, serve to empower men while sexualizing and diminishing Latinas. These portrayals shape how supervisors and co-workers perceive and react to Latinas in leadership roles (Towner & Clawson, 2016) and can disadvantage Latinas in the workplace by perceiving them as less than competent in non-traditional roles associated with traits such as competence and determination (Graff et al., 2012).

### **Optimal Distinctiveness Theory**

As an extension of social identity theory, the concept of optimal distinctiveness helps us understand why members of a group may not necessarily identify with a group in which they are a member. The optimal distinctiveness model proposed by Brewer (1991) asserted that human beings express two opposing needs: the need for inclusion and the need for differentiation. The self's need for inclusion and differentiation are independent, opposing forces constantly operating along a continuum in a state of satiety and activation (Leonardelli et al., 2010). In other

words, individuals seek to balance personal distinctiveness with in-group similarity. These competing needs function in concert, balancing each other so that one need is not sacrificed for the other. When the need for in-group similarity and inclusion is satisfied, it activates the need for differentiation and distinctiveness. Thus, optimal identities are those where the need for inclusion is met by membership with the in-group. The need for differentiation or distinctiveness is satisfied by comparison to the out-group. This would suggest that groups such as employers that wish to activate high member engagement will be those that can make members or employees feel that they belong while also being members of an exclusive group, thereby balancing the need for inclusion and differentiation.

Individuals seek to balance personal distinctiveness with in-group similarity. This need for balance is so strongly felt that individuals will change how they view themselves to identify with the group they wish to belong to more closely. In self-categorization described by Tajfel (1979), individuals identify with the prototypical member representation of the group. These prototypical group members embody the attributes and characteristics of the group and exemplify high inclusion. So strong is the felt need for inclusion that individuals may alter their behavior and demeanor or adopt beliefs and attitudes that more closely align with and reflect the in-group (Pickett et al., 2002). These outward behavioral and attitudinal changes also cause a shift in the individual's self-perception. The individual believes and portrays that the traits of the group also describe themselves (Hogg & Turner, 1987). The need for inclusion is particularly felt among new members of a group. New members may feel insecure about their standing within the group and seek to assimilate as closely and quickly as possible to the prototypical group member or members. To fill the need for inclusion and assimilate as quickly as possible, a new member might measure their behavior, presentation, and attitudes against the prototype, work to emulate

the prototypical group behavior, seek mentors and feedback from other members on their behavior (Moreland et al., 2001), and adjust as necessary to achieve optimal balance. These researchers suggest that individuals with a strong need for inclusion respond by changing how they present themselves to others and how they perceive themselves.

### **Latino(a) Identification**

Latino(a) identity is a complex phenomenon (Jones-Correa & Leal, 1996) that seeks expression both within and without the ethnic group. Although the labels “Latino(a),” “Latinx,” “Latin@,” and “Hispanic” have been widely utilized by the media and accepted by those in dominant society, among self-identified Latinos acceptance varies, with many still preferring to identify primarily with their country of origin because the appellations fail to capture the depth, diversity, and richness of the peoples it seeks to describe or categorize.

The category and term Hispanic was first used by the United States Census Bureau in the 1980s to classify persons historically or culturally related to Spanish. According to the U.S. Census Bureau (2021), Hispanic origin can be viewed as the heritage, nationality, lineage, or country of birth of the person or the person's parents or ancestors before arriving in the United States. In this regard, people who identify as Hispanic, Latino, or Spanish may be of any race. This change signaled a shift to ethnicity as a self-selected categorization. These appellations amalgamate ethnic groups of people from more than 20 countries (Rumbaut, 1994). Although Calderon (1992, p. 37) states that "pan-ethnicity should emerge from a common collective experience," the groups described by the terms Hispanic and Latino come from diverse national and class origins, each with its own political and voluntary and involuntary migration histories, culture, dominant race, socio-economic status, educational levels, and stages of acculturation. In this way, what was used to measure a people has become an identity.

It is important to note that a name (e.g., Latina) may be the most significant connection to their identity. The label assigned to the identity recalls the past and shapes the present.

Theologian Isasi-Diaz (1992) reminds us that to be able “to name oneself is one of the most powerful abilities a person can have. A name is not just a word by which one is identified. A name also provides the conceptual framework, the point of reference, the mental constructs that are used in thinking, understanding and relating to a person, an idea, a movement" (p. 106). For the U.S. Latino, many consider the appellation label as an imposed identity applied to all immigrants with roots in Latin America or Spain (Blitvich, 2019). For example, Oboler (1995, p. 1) refers to the term “Hispanic” as "...what they call us," the distinction being that many other migrant ethnic groups arrive in the U.S. with a distinct national identity, such as French, German, and Greek. Latinos, however, leave their countries of origin as Colombianos, Salvadoreños, Guatemaltecos, Cubanos, and many others to become Hispanics and Latinos in the context of the U.S. only. Most Latinos(as) prefer to identify themselves with their country of origin versus the pan-ethnic labels assigned in the U.S. However, despite the distaste for the umbrella labels, Hispanic and Latino pan-ethnicity has become an important, complex, secondary identity (Okamoto & Mora, 2014). Thus, while the current research seeks to study the Latina career development experience, care must be taken to permit participants to self-identify, whether with the country of origin or in pan-ethnic terms.

One of the primary ways Latinos(as) are recognized as an ethnic group in the U.S. is through spoken Spanish. Spanish serves not only as a means of communication, uniting the ethnic group and creating feelings of solidarity and a connection to the homeland (Negrón, 2014, 2018), it is a fundamental component of identity. Spanish language usage among immigrants persists into the third generation, representing one of the more extended language lives among

immigrants (Blitvich, 2019). However, among U.S. Latinos, the ability to speak English is considered essential for professional development. Carreira (2013) reports that “Remarkably, 100% of those surveyed reported it is important for Latino children to grow up bilingual” (p. 111). However, Spanish can be problematic when the language is considered subordinate to the majority-accepted language. In these cases, the relationship between language and the identity of groups can create a dichotomy.

On the one hand, the language remains a source of connection, pride, and evidence of group alliance, while on the other, it is a source of stigma. “Persons who speak the socially disfavored varieties [of language] frequently appear to become alienated from their own variety of language and to judge it as, for example, inferior, sloppy, ugly, illogical or incomprehensible” (Milroy, 1982, p. 209). As a result, within the Latino community, there is an urgency to learn English to survive within the dominant culture. English-Spanish bilingualism is associated with a positive social identity, while only speaking Spanish is considered a weakness. However, this does not indicate a preference to eschew the native language, for, within the Latino community, members are nonetheless expected to remain fluent in Spanish (Bedolla, 2003). Maintaining a native language connects to the in-group community identity by strengthening family communication across generations and allowing greater social networks that serve as support systems.

In considering the role of language in identity formation, it quickly becomes clear that the issue is complicated by the appellations assigned to the people it seeks to represent. The term Hispanic means those from Spain and other Spanish-speaking countries, except for Brazil, which speaks Portuguese. While the term Latino(a) is less “Spanish,” it conveys a connection to Latin America with its shared language, colonial history, and fight for independence. The term Latino

includes Brazil but not Spain. Latinx has emerged as the gender-neutral, non-binary alternative to Latino(a) in the gendered Spanish language (Turner-Trujillo et al., 2017). While these are the most commonly used terms to describe the community, other identity descriptors arise from inter-group efforts to differentiate and represent personal identity more appropriately. For example, Boricua (of Puerto Rican descent), Afro-Latino(a)(x) (of Black and Latino descent), Chicano(a)(x) (of Mexican descent), and Afro-Chicano(a)(x) (of Black and Mexican descent). While this is not an all-inclusive list, it highlights the better-known identity descriptions within the community. Given the multiplicity of identities and descriptors, the question of who is Latino is resolved by self-designation. In other words, if you identify as Latino, you are Latino.

Social Identity theory posits that people seek to align themselves with “like” groups and categorize others into groups. Underlying the self-categorization is the assumption that their group will be seen positively compared to other groups (Tajfel et al., 1979). At times in history, when the ethnic in-group has come under scrutiny or has come to be viewed negatively, the ethnic group member may try to disassociate with the group to escape the negative association. When the negative association cannot be changed, the individual embraces the larger Latino ethnic identity and works to dispel the negative association or improve the group's public perception (Bedolla, 2003). This suggests that I need to consider Latino(a) identity as part of an individual's often overlapping identities and recognize that individuals will manage those identities differently at different times. This is the primary tenant of Intersectionality. The term was first used by Crenshaw (1991), who defined intersectionality as membership in overlapping social categories, such as race/ethnicity and gender, creating an emergent experience that is more than the sum of the stand-alone social categories (Rosette et al., 2018). In other words, when we consider the women who identify as part of the Latino ethnic community, it is essential to

consider the simultaneous social identities, not merely women, not simply Latina. These identities are separate yet inseparable, woven so tightly together that one identity heightens the effects of the other identity (Rosette et al., 2018).

### **Acculturation and Biculturalism**

A separate but related stream of research explores the role of acculturation and biculturalism in navigating multiple potential identities. Hispanics and Latinos in the U.S. negotiate between the culture of their country of origin and American culture. Early 20<sup>th</sup>-century immigrants to the U.S. quickly figured out that they were expected to behave like Americans and that failure to do so could result in unwanted attention and even suspicion (Birman et al., 2017). In an effort to fit in, newly arrived immigrants quickly had to implement some level of acculturation required for survival. Researchers identified four main acculturation strategies along a spectrum: integration, assimilation, separation, and marginalization (Berry, 1997). When adopting an integration strategy, immigrants placed high value on maintaining a distinctive cultural identity and having positive relations with other groups (Berry, 1997). When implementing the assimilation strategy, only positive relations with other groups were deemed important so native cultural values were eschewed. The separation strategy valued maintaining the distinctive cultural heritage; positive relations with other groups were not deemed important. Finally, with the marginalization model, neither native culture nor the other culture were considered important. The integration strategy was often desirable for immigrants to implement (Van Oudenhoven & Benet-Martínez, 2015).

Early researchers believed assimilation theories to be unidirectional and based on cultural subtraction, where particular ethnic characteristics were to be eschewed and replaced with Anglo-European culture and language (Graves, 1967). The unidirectional model suggests that



immigrants either embrace or reject the host culture. In other words, one culture moves towards another, and change happens only in one direction. Assimilation into American culture was possible for immigrants from European countries; however, immigrants from Mexico, Central, and Latin America faced a more difficult journey. The ability to “pass” as majority group members proved a more significant challenge. Other researchers have suggested that assimilation may be bidirectional, occurring at both ends of a spectrum (Teske & Nelson, 1974). This model means that both cultures can change in response to one another but may or may not do so (Moza et al., 2016). In other words, ethnic identity consists of interwoven components from both cultures. The acculturation strategy adopted has implications for identity formation for newly arrived immigrants and as foundational familial concepts passed down through generations. In addition, the bidirectional model is foundational to the acculturation integration strategy known as biculturalism.

Biculturalism describes the internalization of two distinct cultures. In other words, the customs, attitudes, traditions, and beliefs of two nations or ethnic groups exist within the individual identity (Schwartz & Unger, 2010). It is the ability to endorse, retain, and value one’s native culture while living and working in another’s culture. While there is no one way to express biculturalism, researchers have identified various domains through which biculturalism finds expression. For example, biculturalism can be expressed through bilingualism, close relationships with members of the culture of origin, as well as the dominant culture, values, and behaviors (Birman et al., 2017). While some bicultural individuals can easily manage these multiple cultural identities, others stumble under the weight of often oppositional forms of being that cause internal conflict and tug at cultural loyalties (Benet-Martínez et al., 2002). An explanation can be found along the spectrum of the bicultural types identified by Phinney and

Devich-Navarro (1997). They identified three types of biculturals: blender, alternating, and separated individuals. Each type was distinguished by the degree to which they were able to integrate the two cultures. Blended biculturals behaved biculturally in all situations while alternating biculturals shifted their frame of focus and behavior depending on the cultural context. Separated individuals were not bicultural because they did not see themselves as part of the dominant culture and identified solely with their national culture (Van Oudenhoven & Benet-Martínez, 2015). Generally speaking, in the context of this paper, the work on biculturalism suggests that the degree of multiple identity mastery in a given context or the extent of bicultural integration may play a role in the career journey of Latinas by indicating the extent to which they have integrated with the dominant culture.

Relatedly, the ability to change from one cultural stream to another depending on the situation's needs is known as cultural frame switching (Benet-Martínez et al., 2002). Biculturals who have internalized two cultures are likely to have identity constructs related to each of the internalized cultures. They may be adept at cultural frame-switching (Luna et al., 2008). Researchers have indicated that cultural cues such as language may trigger the values or identities of a particular culture (Hong et al., 2000) when presented to bicultural individuals who have internalized the cultural values and identify with that specific culture. Frame switching can occur unconsciously, triggered by the applicable cues, or it may be purposeful where one cultural identity is maintained in public and cultural heritage identity is maintained in the privacy of home, family, and close relationships (Arends-Tóth & van de Vijver, 2007) to maintain and preserve national cultural identity. A bicultural individual's ability to see through more than one cultural frame and, when triggered by cultural cues, behave in a manner that addresses the

situational requirements facilitates interactions with the dominant culture and may also drain personal resources (Benet-Martínez et al., 2002).

### **Cultural Scripts**

Although U.S. Hispanics and Latinos are a heterogeneous group composed of many ethnic groups from more than 20 countries, with differences in national and class origins, migration histories, culture, dominant race, socio-economic status, educational levels, and acculturation stages, they share commonalities through cultural scripts. Cultural scripts serve to articulate cultural norms, values, and practices in terms that are clear, precise, and accessible (Goddard & Wierzbicka, 2004) and are commonly held assumptions about social interactions and communication particular to a cultural group. Although they do not always dictate or predict behavior, cultural scripts provide a background for interpreting one's and others' behaviors and help in understanding cultural differences (Holvino, 2010). These differences between cultures result from underlying value systems that cause community members to behave differently in similar situations (Gom et al., 2015). Researchers have identified Latino cultural scripts of *Familismo*, *Machismo-Marianismo*, *Personalismo*, *Simpatía*, *Respeto*, and *Espiritualismo* (Holvino, 2011). These cultural scripts form the lens through which Latinas interact with their world. Although this has not yet been the subject of empirical exploration, it is anticipated that identifying personal cultural scripts and the relative weight of those cultural scripts can help Latinas manage the sometimes-contradictory expectations of multiple cultural identities in the workplace.

*Familismo* is a core Latino value and refers to multi-generational familial closeness, loyalty, prominence of family over individuals, and protectiveness. Researchers have identified *Familismo* characteristics such as commitment to support family members both emotionally and

financially, reliance on family for help, and deferring to the family for how one should think and behave (Balbim et al., 2019), strong family identification, attachment, mutual support, family obligation, and familial interconnectedness (Mendez-Luck et al., 2016), obligation, filial piety, family support and obedience (Stein et al., 2014). Latinas often experience conflict as they negotiate individual needs and priorities (e.g., working) with family responsibilities. While family provides Latinas a source of strength and support, it can also trigger acculturative stress and intragroup marginalization when dominant culture individualism is portrayed.

Machismo and *Marianismo* refer to specific and delineated gender roles and societal expectations within the Latino culture for males and females, respectively. These scripts have often been considered complementary to one another. For example, exhibiting *Marianismo*, the submissive and long-suffering wife *que aguanta* (endures) the irresponsible and abusive Machismo behavior of her spouse to maintain peace in the home, protect her children, and then also intercede with the divine on his behalf. While the reality of the situation is much more complicated, *Machismo* and *Marianismo* have evolved into stereotypical models of Latino men and women.

Many people have anecdotal knowledge of Machismo and the negative emotions the term invokes. In contrast, *caballerismo* refers to the positive attitudinal and behavioral expectations of Latino men, such as honor and bravery (Nuñez et al., 2016), nurturance, social responsibility, and emotional connectedness (Ojeda & Piña-Watson, 2014), courage, generosity, and stoicism (Englander et al., 2012). The negative stereotype of masculinity known as Machismo is exemplified by aggressiveness demonstrated through authoritarianism, aggression, and dominance attitudes toward both women and men (Pinos et al., 2016), sexism, sexual prowess, and reserved emotions (Nuñez et al., 2016). However, researchers have suggested a bilinear

manifestation of *Machismo* that encompasses both positive and negative views of masculinity along a spectrum (Ojeda & Piña-Watson, 2014) is more closely representative of the men in the culture. The *Machismo-caballero* spectrum of gender norm roles forms part of Latinas' lived experience and can present a barrier to the individualism and agency required from work commitments. From within the ethnic community, the Latina professional may also feel pressured to prioritize attending to her husband's needs before considering, for example, travel for work that takes her outside the home.

*Marianismo* was first mentioned in political science work by Steven (1973). *Marianismo* derives its name from references to the Virgin Mary in Catholic belief systems and refers to its embodied characteristics as the symbolic model Latinas strive towards. Traditional characteristics such as service, nurturing, self-sacrifice (Holvino, 2010), virtuous, humble, spiritually superior to men, submissive and sexually pure (Castillo et al., 2010), and presenting herself as *una buena mujer* (a good woman) (Ojeda et al., 2011). Other researchers have challenged Steven's work, stating that it is not a value seen throughout Latin American history or a deeply seated Latino cultural value (Arrom, 1980). Others challenged the claim that *Marianismo* applies across social classes. Despite these challenges, the ideal of *Marianismo* has been disseminated and, on some levels, has been accepted as an explanation for why Latinas endure abuse; however, the reasons are more complex and may have more to do with male dominance of economic institutions, which marginalizes women as economic actors, leaving women with no alternative source of economic security for themselves and their children. For Latinas today, seeking to live out and model the characteristics of *Marianismo* may serve to limit agency in the workplace, which could have adverse effects on promotability.

*Personalismo* is a cultural script that emphasizes interactions with people that are deeply embedded in Latino culture. Researchers have noted the importance of personal relationships among Latinos (Antshel, 2002) and the value placed on warm, caring, and trusting relationships, which include the prioritization of people and relationships over disagreements, timeliness, and personal benefit, relationships with health professionals, may involve small talk, physical contact, visiting each other's homes, attending family meals and events (Davis et al., 2019). Latinos generally exhibit a warm and personal way of relating to people (Cuéllar et al., 1995). *Personalismo* is essential to cultivating an environment of trust and respect where Latinos can feel valued and heard.

*Simpatía*, a related cultural script for which there is no equivalent English word, is closely associated with *Personalismo*. Un persona simpática (a simpático person) has been described by researchers as someone easygoing, likable, and polite (Ramírez-Esparza et al., 2008), showing respect towards others, emphasizing positive behaviors, and minimizing negative behaviors (Triandis et al., 1984), kind, and polite (Rodríguez-Arauz et al., 2019), displayed through good manners and friendliness that is based on the search for social harmony (Holloway et al., 2009). While it would be erroneous to assume that all Latinos are simpático, researchers have recently developed a *Simpatía* measurement scale that seeks to measure this cultural value (Acevedo et al., 2020). More work is required to explore the impact of *Simpatía* in organizations and the expression of *Simpatía* in the workplace; however, this cultural script remains an integral part of Latino culture.

The cultural value of *Respeto* is foundational to Latino culture and manifests in many of the other cultural scripts discussed here. *Respeto* refers to obedience to the parents (Tamis-LeMonda et al., 2020), deferential treatment of those in authority or to whom respect is owed

due to their hierarchical standing in the family or community (Calzada et al., 2010), and proper public behavior, such as decorum and courtesy, so as not to embarrass (¿qué diran?) or bring shame (vergüenza) to the family (Perreira et al., 2006). This awareness of one's place in the community often dictates behaviors towards others, including co-workers and supervisors, that may be interpreted as less than agentic and non-confrontational.

The final cultural script, *Espiritualismo*, refers to trusting in a higher being that protects, provides, preserves, guides, comforts, and disciplines, most often expressed as God (*Dios*). So pervasive is *Espiritualismo* within the culture that everyday language exchanges refer to God. For example, it is not uncommon to hear “*si Dios quiere*” (if God wills or desires it) as a sentence suffix, with planning or promissory language. Another example often heard when asking someone how they are would be a response of, *muy bien, gracias a Dios* (very well, thanks to God). Or, as an alternative to a simple thank you, one might hear *gracias, Dios le bendiga* (thank you, God bless you) at the end of a sentence. As a final example, a humble thank you might invoke a *Dios le pague* (may God repay or reward you). These phrases do not function simply as language fillers but rather reflect an acknowledgment of the divine in all aspects of life and well-being. In this way, religiosity remains a framing factor and restorative practice inside and outside of regular church attendance.

The degree to which these cultural scripts are expressed within the Latino culture is influenced by the level of acculturation, acculturative stressors, and generational status. For example, within my family, where three generations reside together, the identification with an embodiment of the cultural scripts varies. The cultural scripts presented above are ever-present in the background, framing and interpreting Latina's ways of communicating that express values and beliefs that are culturally based.

## **Summary of Gaps and Deficiencies in Identity Literature**

Hispanics are a heterogeneous group representing individuals from over 20 different countries of origin. In the United States, this diverse group has been artificially aggregated for census and services allocation measurement purposes in the U.S. As a result, studies regarding Latinos as a homogenous group run the risk that the findings are not representative of the group as a whole but may have been skewed by the sample composition participant's country of origin. Yet, there are so few studies that explore the Latina career journey that the benefits outweigh the risks at this point. The questions and gaps discussed are unexplored areas that should be studied concerning the larger Latino group and the ethnic groups from distinct countries of origin.

As human beings, the need to belong, be known, understood, and appreciated is one of the most fundamental and deep-felt needs of us all. The groups we are born into and the groups we choose all contribute to our sense of belonging. Identity theory has much to contribute to our understanding of the Latina career journey. However, key limitations in this literature include ethnic professional identity formation, dynamics of ethnic group membership, and the Latina leader's interpretation of group membership belonging cues. In addition, while many studies have focused on minority women and identity formation, very few studies have specifically explored the identity formation process of Latino(a) leaders.

Concerning identity formation, we still need to know how Latinas form a professional identity in light of an often stigmatized cultural identity. Is there a conflict between the two identities that influences or hinders the formation of a professional identity? Other issues that remain unaddressed include exploring Latinas at the intersection of race/ethnicity and gender, how the salience of one or more identities changes across first, second, and third generations as Latina Americans, and the impact of these identities on their career journey.



With regard to situated and chosen group membership, we still need to know more about how identity groups beyond gender affect the Latina career journey, given the pressure felt by Latinas to behave like leaders in the majority group. In addition, in creating professional identities, what are the processes Latinas use to secure majority group belonging, and how does that affect minority group distancing?

Individuals are watchful for cues, signs, and symbols that indicate their status within a group (Tyler & Lind, 1992). About group membership belonging cues, we need to understand how Latinas feel and perceive a sense of belonging in professional organizations where they remain underrepresented. How are Western culture's cues recognized and interpreted by Latinas? Do they resonate as intended by the sender, or are they lost in translation? Are belonging cues influenced by or interpreted through the lens of cultural scripts? For example, given the importance that Latinos place on *Respeto*, it is expected that when entering a room, one should greet or at least acknowledge everyone that is present. For a leader, that would mean arriving at a meeting a few minutes early to say hello, shake hands, and welcome and acknowledge everyone's presence before talking business. The lack of deference to those present, those with seniority or the elderly, may be interpreted as a sign of disrespect, despite the fact that the cue sender interpreted the situation as requiring less formality. Another example would be the impact of the *Personalismo* cultural script, which values relationships over disagreements. It would be uncomfortable to witness or be the object of open confrontation. For the cue sender, it may simply be a difference of opinion, but given the need for social harmony, it may have a more profound effect on members of the Latino culture. These and other issues remain under-researched in the literature.

## **Leadership**

Very few studies have addressed the Latina career journey specifically. At the time of writing, only eight studies of this specific nature were identified. However, as with the literature on identity, the literature on leadership more broadly is comprehensive and multifaceted. For the Latina career journey, the literature on leadership suggests that existing ideas about leadership have changed, signaling a departure from stereotypical agentic leadership, characterized by traits such as competitiveness, decisiveness, independence, and charisma, instead calling upon much more communal traits such as caring, understanding, helpfulness, and sympathy associated with female gender-typed social attributes and roles. Leadership inclusiveness may resonate with Latina leaders as it is in harmony with values embedded in Latino cultural scripts. For example, treating people like *familia*, generosity, respect, and being of service are pillars of Latino leadership in alignment with tenets of inclusive leadership.

## **Social Role and Role Congruity Theories**

Men and women behave differently in social situations and tend to take on different roles as expected by the society in which they live. Social role theory (Eagly & Wood, 1991) explains these differences and similarities as resulting from the stereotypes about gender. Gender roles are the shared expectations that apply to men and women based solely on their socially identified sex (Eagly & Wood, 1991). The origins of these differences and similarities have been attributed to the physical differences between men and women that led to a differentiated distribution of labor (Wood & Eagly, 2002) (Appendix D). For example, according to this theory, men's physical size and strength and women's unique ability to bear children fit them for different tasks. Thus, the assumption is that the division of labor ensures that the tasks are completed most efficiently. The division of tasks seeks to maximize the effectiveness and efficiency of resources for the family unit. Thus, women, with their unique ability to bear, care for, and feed their children assumed

most caregiving responsibilities. As children grew and matured, men were increasingly involved in the care of their children; however, women remained the primary caregiver of infants (Wood & Eagly, 2002). And the assumption is that this division of labor functions to allocate human resources to promote efficiency, which would benefit the family unit and the community. Not all daily living task responsibilities were segregated exclusively to one or the other sex. Murdock and Provost (1973) identified specific tasks as swing activities, which were alternately performed by either men or women, depending on their context society. Thus, daily life tasks were flexible in assignment depending on the needs of the familial community.

As observers witnessed the gender division of labor, perceptions were created and reinforced with each observance. Gender roles based on the efficient division of labor created expectations for behavior. For example, the disproportionate observance of women as the primary childcare providers led observers to define women as the primary caregivers (Wood & Eagly, 2012). Along with the designation of primary caregivers, as others in society observed women nurture and care for their progeny, observers concluded that women should be warm and nurturing. The traits commonly attributed to men include competence expressed as capability and assertiveness, while women are attributed warmth, expressed as friendliness, and trustworthiness (Fiske, 2018). Thus, these first observed then widely held beliefs about men and women roles resulted in stereotypes that were descriptive of the characteristics observed and prescriptive in what was required of men and women in society (Eagly & Wood, 2016). Latinas may be more likely to ascribe to the traditional role of mothers as caregivers. This would suggest that working Latinas may have to deal with a complex web of stressors in their roles as wives, mothers, and professionals that may require finding creative, alternative ways in which to work outside the home.

Role congruity theory has its roots in social role theory and the gender role stereotypes ingrained in society. Role congruity theory states that prejudice arises from an incongruity between a group stereotype and social role characteristics (i.e., the attributes and behaviors prescribed by the social role), such that prejudice occurs when members of a group enter or attempt to enter into social roles that are stereotypically mismatched for their group, therefore serving as a disincentive for entry into those roles (Eagly & Karau, 2002). For example, research has shown that men ascend to leadership roles more often than women, and this is likely due to role congruity and its converse, incongruity (Eagly & Karau, 2002; Gutek & Morasch, 1982). Researchers have also found that men emerge as leaders more often than women (Eagly & Karau, 1991), despite the finding that there were no differences between men and women in task-oriented and relations-oriented leadership styles (Eagly & Johnson 1990). Researchers documented that, all else equal, there was a direct bias against women when it came to being perceived as a leader by others (Lanaj & Hollenbeck, 2015) and that men tend to be favored for leadership because of the compatibility between stereotypical attributes about men and the attributes of leadership roles (Eagly & Karau, 2002).

Role congruity theory of prejudice toward female leaders explains the disparity observed at the highest levels of organizational leadership by demonstrating that the characteristics of a leadership role such as competence, capability, and assertiveness are denominated as equivalent to male characteristics and that the stereotypical characteristics attributed to women of warmth, friendliness, and trustworthiness are incongruent with the requirements of the task (Eagly & Karau, 2002; Garcia-Retamero & López-Zafra, 2006) (Appendix E). This incongruity between societally assigned female roles and leadership role characteristics can lead to bias where women are perceived as less fit for a leadership position. While many women may have been encouraged

to “act like a man” to increase perceived fitness for leadership roles, researchers have found that the enactment of the typically male attributes by females has resulted in less than favorable perceptions for the women (Eagly & Karau, 2002; Garcia-Retamero & López-Zafra, 2006). This creates a double bind situation for women (Carli & Eagly, 2016) where gender stereotypes of men and women result in women who take charge, speak out assertively, and forge their own paths often viewed as competent but, at times, disliked for exhibiting agentic male gender-typed attributes. On the other end of the spectrum, warm and caring women are often well-liked, though not viewed as competent leaders. These very characteristics that are essential to Latinas who value *Personalismo* (warm, caring relationships), prioritizing people over disagreements, timeliness, and personal benefit (Davis et al., 2019) may hinder their career journey.

According to social role theory, given women’s increased participation in the labor force, we would expect to see changes in the stereotypes regarding women in the workplace (Wood & Eagly, 2012). This is occurring, albeit very slowly, and there remain pockets of more traditional beliefs about the role of women in society. For example, in two separate studies, both men (Schein, 1973) and women (Schein, 1975) who were middle managers were asked to choose from among 92 adjectives and descriptive terms that described men in general, women in general, and successful middle managers. Interestingly, the results confirmed that both men and women perceived characteristics, attitudes, and temperaments attributed to successful middle managers as more commonly ascribed to men than women. The study was replicated 15 years later, in 1989. Despite the societal changes during the intervening years, researchers found that male respondents continued to perceive characteristics, attitudes, and temperaments attributed to successful middle managers as more commonly ascribed to men than to women. Women, however, perceived characteristics, attitudes, and temperaments that were ascribed to both men

and women (Brenner et al., 1989). Sadly, the attitudes of male managers had not changed significantly in the intervening years. This study suggests that although more and more women worked as middle managers, the prevailing attitudes of male-dominated upper management could be a barrier to women's advancement into upper management positions.

Researchers have characterized stereotypes or social judgments along two dimensions: warmth and competence (Fiske et al., 2002). Along the two dimensions, researchers found that different stereotyped groups elicit different emotional responses, which can, in turn, affect the expression of the stereotype (Fiske, 2018). Fiske and her colleagues (2002) developed the Stereotype Content Model (SCM) to reflect the categorizations and show the emotions that each category elicits. They found that social judgments along the warmth and competence dimension are often negatively correlated. For example, people may be perceived as competent but lacking warmth or very warm but likely not competent. The SCM is presented in Appendix F.

These warmth and competence combinations elicit four distinct emotional responses in observers: admiration, contempt, envy, and pity (Cuddy et al., 2007; Fiske et al., 2006). Persons or groups judged as high warmth but low competence are disrespected and pitied. However, it may also include displays of compassion, sympathy, and paternalistic patronizing. Cuddy and her colleagues (2007) extended the SCM with the BIAS map that correlated the behavioral responses that follow each of the emotional responses outlined in the SCM. The BIAS map is presented in Appendix G.

The BIAS map connects emotions to predicted behaviors. For example, low warmth and low competence groups characterized by pity elicit both active helping and passive neglect. The warmth spectrum predicts active behaviors: groups judged as warm elicit help (facilitation), while groups judged as lacking warmth elicit attack (harm). Along the competence dimension,

groups judged as competitive elicit help (facilitation) while groups judged as less than competent elicit harm (Cuddy et al., 2007). So again, women who are viewed as having internalized the traditional gender stereotypes would be perceived as highly communal (warm) but with low competence. These women would elicit pity and be subject to paternalistic behaviors because they possess lower status and lower power. Women who act with agency are viewed as competent but often disliked for exhibiting male gender-typed attributes.

Yet, recent research indicates women are perceived to possess more masculine traits today than they did in the past. It has been suggested that this change results from women's increased access to male gender-typed roles (Diekmann & Eagly, 2000). Leadership has also changed over time. For example, researchers have documented instances in managerial texts that call upon leaders to exhibit, express, and incorporate into practice themes such as 1) surrender control and share responsibility, 2) help and develop others, 3) build a connected network of relationships with subordinates, peers and superiors (Fondas, 1997). These themes signal a departure from stereotypical agentic leadership, characterized by traits such as competitiveness, decisiveness, independence, and charisma (Eagly & Karau, 2002), instead calling upon much more communal traits such as caring, understanding, helpfulness, and sympathy (Eagly & Karau, 2002) associated with female gender-typed social attributes and roles.

### **Ideal Worker Expectations**

In addition to aspects of gender identity and pursuant roles, professional identities are social identities focused on the values, ethics, and characteristics of the profession or organization (Reid, 2015). The common set of shared values shapes our self-perception and behavior. Like the social identities discussed, professional identity is formed with reference to categorization into in-groups and out-groups, embodying the attributes and characteristics of the

in-group and perceiving the in-group in a more favorable light than the out-group. Many organizations expect employees to embrace the identity of the ideal worker, one that prioritizes the firm's needs above all else. The ideal worker is depicted as someone who starts to work in early adulthood and continues to work full-time, uninterrupted until retirement, someone with a wife or other woman to care for personal needs and children (Acker, 1990). Work-related travel, relocation, and evening and weekend work requirements exemplified the total commitment devoid of external commitments (Reid, 2015). In essence, the ideal worker image was associated with success and promotability (Reid, 2011). While the realities of marriage and family rarely afford men the luxury to realize the idealized worker depiction, it may still be the ideal that is conveyed to both men and women workers.

The ideal worker expectation presents a unique challenge to women because they are also expected to care for children, extended family, and most household responsibilities. In this way, women may struggle to meet employer expectations that they exhibit "ideal worker" devotion to the organization while also tending to the practical demands of their household (Reid, 2015). The unmet ideal worker expectation could act to slow women's promotability in the organization. Even women who do not have the obligations of husband and family may be viewed as less than ideal due to the pervasive cultural norms that expect women to marry, bear children and care for households eventually. This suggests the continued salience of the ideal worker in the workplace and that it plays a role in maintaining inequity in the workplace. This indicates that the Latina professional who internalizes the cultural value of *Familismo* that is characterized by its strong family identification, family obligation, and familial interconnectedness (Mendez-Luck et al., 2016) may experience tension and stressors not shared by other men and women in the majority culture as the Latina negotiates personal career aspirations with family responsibilities.



Latinas who aspire to leadership positions in accounting confront stereotypes related to both gender and ethnicity. Stereotypes of all sorts originate from observation. When we think about our place in the world, we categorize ourselves into groups with which we share similarities (Tajfel et al., 1979). We categorize others into groups distinct from our group. Subsequent interactions with the ingroup and out-group members further reinforce the prototypical characteristics of the respective groups, thereby creating a mental shortcut. A stereotype then becomes a standardized mental picture held in common by group members and represents an opinion, often oversimplified, prejudiced attitude, or uncritical judgment (Joshi et al., 2015; Van Dijk et al., 2017). Gender, ethnicity, nationality, language, class, and other attributes become the basis for stereotyping people and groups. These stereotypes form a part of our social structures and culture and affect how we interact.

In particular, stereotypes about Latinas ignore the rich complexity of individuals, categorizing Latinas into a homogenous group with oversimplified cultural characteristics. Latinas face the challenge of maintaining their identity both as members of the Latino community and as women in the greater community through sometimes facing opposition from multiple fronts such as stereotypes against women, Latinos(as) as an ethnic group, and at the intersection of gender and ethnicity. For example, a common stereotype of a Latina includes the idea that she will not travel for work in order to be home in the evening for her husband and children. However, this may not fit with the characteristics that help to determine success in the accounting profession, which focuses on long hours and availability for client concerns. This example may, instead, highlight a misconception. For many Latinas, career progression and success as a means to provide for and protect their families may be the best expression of *Familismo*, despite the desire to be home in the evenings with their families.

## Gender Wage Gap

One of the ways in which gender stereotypes disadvantage women is through the gender wage gap. The gender wage gap refers to the difference between men's and women's earnings for the same job. Traditionally men work full time and continue throughout their lifetime; however, given their unique ability to bear children, women may leave work for short periods to care for young children or care for parents. While many reasons for the persistent gender wage gap have been proposed, the exact cause eludes a definition. The gender wage gap is further complicated by the lack of uniform valuation and measurement (Garcia et al., 2001; Gardeazabal & Ugidos, 2005; Olson & Olson, 2013; Weichselbaumer & Winter-Ebmer, 2005). Goldin (2014) makes a different point by highlighting that in the United States, within-occupation wage differentials account for a more significant proportion of the gender wage gap than between-occupation wage differentials. As a result, women are disadvantaged because the gender wage gap exists and persists, not only in the U.S. but also throughout the world (Global Gender Gap report, 2020). It is a complex issue, not easily explained, tested, or measured.

Many believe that the gender pay gap may be attributable primarily to the motherhood penalty. The motherhood penalty is the term used to describe a systemic disadvantage experienced by women in the workplace expressed in reduced earnings, perceptions of wavering or lessened commitment to the organization, perceptions of lower competence, and perceptions of lower productivity than women without children and men (Correll et al., 2007). With women still considered the primary caregivers, motherhood emerges as one of the crucial elements leading to reduced earnings for professional women (Blau & Kahn, 2006). This suggests that Latinas who internalize the cultural values of *Familismo* and *Simpatía*, which prioritize family well-being and harmony over individual well-being, may incur a significant motherhood penalty.

Several studies have attempted to answer the “why” question related to the motherhood penalty. One possibility the literature emphasizes is the importance of accumulating human capital. Thus, one alternative explanation is the wage loss due to loss of human capital depreciation and departure from work as women take time off to give birth. Although it is a complex issue, it appears that for professional women with a college degree and who delay the first birth until age 30 may allow for sufficient human capital accumulation as an investment in wage growth before temporary departure for childbearing (Gough, 2017). The Gough study also investigated the impact of spacing subsequent births. The study determined that spacing births between two but no more than six years was associated with the smallest motherhood penalty. However, Gough (2017) noted that educational attainment and delaying first birth were more critical factors for minimizing the motherhood penalty. These findings, however, were in contrast to the conclusion by Amuedo-Dorantes and Kimmel (2005), which found no motherhood penalty for college-educated women but did conclude that delayed first birth until age 30 provided a boost in earnings. These contradictory findings speak to the complexity of measuring the motherhood penalty. It is unclear whether most Latinas delay motherhood for a career or pursue a career after motherhood; however, based on the literature, it is anticipated that childbearing and child care figure prominently in the career trajectories of Latinas.

Another explanation introduced by Becker (1985) is known as the “work effort” hypothesis. Becker asserted that, compared to men, women are less productive due to the reduced time and effort while at work. Becker posits that women have used up much of their energy on childcare and housework as primary caregivers. In a quantitative Danish study, Gallen (2018) explored men’s and women’s relative productivity, accounting for various factors such as age, education, experience, hours worked, and occupational choice. Gallen identified a

productivity gap of 8%, attributed to differences in effort, undocumented work hours, and increased male productivity. In addition, Gallen's research concluded that mothers were less productive than fathers and paid commensurate with the productivity gap. Likewise, a study of women golfers' productivity as measured by golf scores indicated that motherhood lowered productivity. Kalist (2008) noted that productivity increased in the years before motherhood and declined in subsequent years. While this research studied athletes and not business persons, professional athletes also keep demanding schedules that include required travel, long hours of practice, and sponsorship and promotion responsibilities.

Researchers also cite occupational gender segregation as a reason for the lag in women's earnings compared to men. While recent decades have witnessed women gaining access to typically male-dominated jobs and industries, occupations with a higher percentage of females tend to pay less than those with a lower share even when controlling for education and skills (Levanon et al., 2009). While women do not intentionally seek out lower-paying work, the lower wage may indicate cultural attitudes regarding the value of women's work. The term "women's work" itself conjures images associated with household responsibilities rather than professional work. Leadership positions at U.S. public accounting firms remain a male-dominated job, with partner positions occupied by women varying between 20% and 30% depending on the firm. For Latinas aspiring to leadership positions within the accounting profession, the challenge in this male-dominated profession has two fronts: gender and ethnicity, which may slow career progression and require different coping mechanisms.

Most women return to full-time work after maternity leave. According to the Bureau of Labor Statistics, in 2019, 80.3% of employed mothers with children ages 6 to 17 worked full time, compared with 75.8% of mothers with children under age 6. While this research does not

specify what percentage returned to their previous employer, it seems reasonable that some mothers may have chosen employment that provided enhanced opportunities for flexibility. The employer-provided flexibility options sometimes referred to as the mommy track, may have the associated cost of reduced wages for mothers. For those women who return to their previous place of employment, the mommy track and flexibility options may pose new and unexpected challenges. The return to work may be accompanied by perceptions that motherhood signals less commitment to their career (Correll et al., 2007) and the stigma of diminished productivity due to motherhood responsibilities (Cuddy et al., 2004). This stereotype is more prominent in male-dominated industries such as the public accounting industry, where loyalty and commitment are measured by prioritizing the firm's needs before other concerns. This organizational culture may also create a caregiver penalty (Bear & Glick, 2017) that disadvantages Latinas prioritizing family in child-rearing and in-home elder care.

### **Sexism in the Workplace**

Yet another way in which women experience gender stereotyping is through the expression of sexism in the workplace. Sexism is defined as prejudice or discrimination based solely on sex or gender (Merriam-Webster.com, 2021). Conveyed through many channels, workplace sexism is not limited to words but includes actions, images, and gestures. Glick and Fiske (1996) have identified two forms of sexism: hostile and benevolent. Expressions of hostile sexism are those directed at anyone who violates the traditional roles of men and women and is characterized by derogatory attitudes towards women and overtly asserting that men are more competent and better suited for leadership because men deserve higher and greater power (Becker & Wright, 2011).

More socially accepted but so much more insidious are the effects of benevolent sexism in the workplace. Benevolent sexism is prejudice toward women disguised in positive paternalistic views and helping expressions but founded on traditional roles that perpetuate men in status and power positions and women as subservient and less competent (Glick & Fiske, 1996). Benevolent sexism is often more challenging to identify than overt hostile sexism because it expresses itself in chivalry, which can be perceived as simply good manners and polite behavior and indeed not the notion of prejudice. Some expressions of benevolent sexism include views of women as fragile and in need of care and protection by men, less able to handle financial matters, and less competent. It involves valuing women based on beauty, motherhood, or relationship status over other attributes. In this way, benevolent sexism functions to maintain men's power and persists in men of all ages (Hammond et al., 2018). Working in conjunction with one another, hostile and benevolent forms of sexism function to maintain gender inequity by punishing threats to power by overt acts of hostile sexism and rewarding conformance to traditional roles with protection, caring, and affection (Glick & Fiske, 2001).

Hostile and benevolent sexism appears to be closely related to the Latino cultural scripts of *Machismo* and *Marianismo*. *Machismo* and *Marianismo* refer to specific and clearly delineated gender roles and societal expectations within the Latino culture for males and females, respectively. Mirroring benevolent sexism's paternalistic views, on one end of the *Machismo* spectrum, "*caballerismo*" portrays Latino men as brave and honorable protectors of good women and family. At the other end of the spectrum, Latino men are exemplified by aggressiveness and dominant attitudes toward both women and men (Pinos et al., 2016). Hostile sexism and the stereotypical portrayal of *Machismo* imply that women need to be controlled, subjugated, dominated, and distrusted because they are recognized as spiritually superior and thought to have

hidden powers or cunning ways (Falicov, 2010). It should be noted that just as Latinas experience a context-specific fluidity of identity, so also Latino men are increasingly aware of the criticisms of stereotypical *Machismo*. Many Latino men engage in self-reflection and negotiation of their own new identity given the awareness of patriarchal attitudes, a need for social desirability (Falicov, 2010), and pushback from female family members responding to messages from the dominant culture. *Marianismo*, on the other hand, characterizes femininity by subordination to men, self-silencing in order to maintain harmony, long-suffering, and the spiritual pillar of the family (Piña-Watson et al., 2014).

*Machismo* and *Marianismo* also interact closely with the cultural script of *Familismo* that prioritizes the family unit in everyday decision-making. *Familismo* causes men, but particularly women, to suppress individual needs for the good of the *Familia*. As a result, Latinas may exhibit a reluctance to speak up or speak out regarding workplace sexism given the home training that teaches Latinas that it is the duty of women to *aguantarse* (endure, tolerate and withstand) and *resignarse* (passively accept one's fate) (Bermúdez et al., 2015). *Machismo* and *Marianismo* have evolved into stereotypical models of Latino men and women. These stereotypes make it unclear how entrenched gender roles acquired while growing up in a traditional Latino family, where fathers occupy the role of provider and protector, may interact with expressions of sexism, both hostile and benevolent, in the workplace for Latinas aspiring to leadership positions. It is unclear how *Machismo*, *Marianismo*, and other cultural scripts have been or remain internalized across generations of Latinas.

### **Microaggression**

Workplace-related blatant and overt expressions of hostile sexism appear to be on the decline, in part due to the prevailing social climate, which makes it unpopular to openly hold

prejudiced beliefs and heightened awareness from the recent #MeToo movement along with the publicity surrounding other cases involving public figures (Carlsen, 2018). However, this noxious prejudice has mutated into a more subtle variant known as microaggressions. Though initially applied to expressions of racial prejudice experienced by minorities, the concept of microaggressions has been extended to include gender prejudice. Microaggressions are defined as “brief and commonplace daily verbal, behavioral, and environmental indignities, whether intentional or unintentional, that communicate hostile, derogatory, or negative racial slights and insults to the target person or group” (Sue et al., 2007, p. 273). Sue and Capodilupo (2008) extended the definition of microaggressions to include subtle and covert expressions of gender prejudice. They characterized gender microaggressions into microassaults, microinsults, and microinvalidations. Examples included 1) sexual objectification, 2) second-class citizen, 3) assumptions of inferiority, 4) denial of the reality of sexism, 5) assumptions of traditional gender roles, and 6) use of sexist language.

Microaggressions can create workplace inefficiencies. By their very nature, the subtle and sometimes covert manner in which microaggressions are conveyed can leave the recipients shaken and wondering if they actually heard or perceived the exchange. The recipient is then faced with the dilemma of how or if to respond to the perpetrator. If the recipient chooses to remain silent, internalizing the microaggression increases stress, creates self-doubt and resentment, and self-recrimination at remaining silent in the face of microaggression (Williams, 2020). If the recipient chooses to respond, then an evaluation of the potential ramifications must be considered. The question of when to best respond must be weighed, considering a conversation in private or a public “calling out” the perpetrator. Other considerations include the impact of reporting the exchange to superiors and human resources and the possible



documentation requirements involved and the possible initiation of an investigation. The point is that the subtle microaggression works to penalize the recipient a second time because it requires an inordinate energy expenditure by the recipient, energy that could be better spent working. These additional tasks act as an emotional tax levied on minorities and function to decrease overall productivity and burden the recipient with the additional work required to respond to microaggressions (Robinson-Wood et al., 2015).

Interestingly, researchers have observed that women tend to detect subtle forms of discrimination more readily than men (Basford et al., 2014). When subjected to microaggressions, women used various mechanisms such as religion and spirituality as vehicles for understanding and forgiveness (Holder et al., 2015). Douds and Hout (2020) found that across ethnic groups, Black Americans experience microaggressions more frequently, followed by Latino(a) Americans. In addition, microaggressions were associated with lower quality of life and a greater incidence of physical, mental, and emotional problems (Douds & Hout, 2020). Considering the detrimental impact of microaggressions, Sue et al. (2019) provides action steps and dialogue examples for targets, allies, and bystander witnesses to microaggression in the workplace or wherever found. The strategy framework includes specific ways in which we can work to 1) make the invisible visible, 2) disarm the microaggression, 3) educate the perpetrator, and 4) seek external support.

While not many researchers have studied microaggression at the intersection of multiple marginalized identities, Nadal et al. (2015) found that people with numerous, overlapping identities may experience forms and themes of microaggressions that have not previously been reported in the literature due to the intersectionality of identity. In addition, people at the intersection of race, ethnicity, and gender may perceive and react to microaggressions differently

depending on the salience of the multiple identities, which may impact mental health.

Researchers studying the effects of microaggressions found that Latino men and women engineering students frequently experienced reduced self-esteem, feelings of isolation, stereotype threat, and struggled to form an identity as engineering students (True-Funk et al., 2021). Other researchers found that Latinos and Asians more deeply felt the impact of microaggressions from racially matched perpetrators/recipients than Blacks and those from non-racially matched perpetrators/recipients (Hook et al., 2016). These studies suggest that for Latinas, at the intersection of ethnicity and gender, the perception of and reaction to microaggressions may be influenced by the salience or centrality of one identity over another, the integration of those identities, and the internalization of cultural scripts.

Hostile and benevolent forms of sexism work together to maintain gender inequity by punishing threats to power by overt acts of hostile sexism and rewarding conformance to traditional roles with protection, caring, and affection (Glick & Fiske, 2001). What might this research mean for Latinas aspiring to leadership? Consistent with the prevailing stereotype, Latinas entering a male gender-typed profession may be seen as warm but low in competence. As such, they may be met with novelty and paternalistic behaviors. As Latinas persist and seek advancement, they are then viewed as competitors for limited resources (partnership positions) who may be considered as possessing an unfair advantage in that firms are very aware of societal and shareholder demands for gender equity and diversity. In this envious position, women may be subjected to overt hostile sexism in an effort to curtail women's agentic ambitions.

Unfortunately, there is very little academic research on Latinas in positions of power and authority. Nonetheless, the literature did cite examples of Latinas facing overt and covert discrimination when others presume that the Latina leader lacks the attributes to be successful

(Macias & Stephens, 2019; Peterson & Vergara, 2016). For example, Latinas(os) were characterized as lacking education and ambition. Latinas were also expected to display stereotypically female warmth, kindness, and gentleness, qualities often associated with service roles (Eagly & Chin, 2010). A few studies examined Latina leadership in the school system (Macias & Stephens, 2019; Medina et al., 2014; Murakami et al., 2016). A key finding in this literature is the role of mentorship in career and leadership development and recognizing the cultural and linguistic ties, which impacted sustainability in leadership (Martinez et al., 2016). Other research has examined Latina leadership and spirituality, finding that spirituality in its many forms and expressions is woven into Latina leadership identity and expressed in everyday, seemingly ordinary ways that bring communal and inclusive practices into leadership practice (Rodriguez, 1999). Finally, a stream of research investigating Latinas and feminism has found that Latinas may bring traditions of activism that do not fit under the feminist banner. However, the aim is to contribute to the dignity of others through advocacy efforts that promote social justice (Méndez-Morse, 2003; Saavedra & Perez, 2013; Segura & Facio, 2008). Given the underrepresentation of Latina leadership in many professional organizations, it is not surprising that scholarly research does not yet reflect Latina's leadership impact. This creates an opportunity for further research with this understudied population.

### **Inclusive Leadership**

As women and minority women continue to join the labor force, organizational demographics and dynamics are changing. The U.S. shift from manufacturing to service industries has caused organizations to change how business is conducted. Where planning, coordination, and control were the ways to lead in the past, the present globalization of operations has changed employees' expectations and leadership. Gone are the days of "that's not

my job,” instead, employees are expected to work independently, actively engage in problem-solving, maintain customer and vendor relationships, all while keeping costs under control. These shifting employee expectations provide an opportunity for Latinas with the desire to lead to be noticed and, if not noticed by management, to make their aspirations known.

At the same time, leaders face complexities at a scale not seen before, from security challenges, budgetary constraints, intra-company social activism, and an ever-changing work environment. Leaders are more dependent on employees to provide them with the data and knowledge to support effective decision-making. This changing corporate culture requires leaders to access qualities that may have previously been considered feminine traits and skills such as collaboration, increased interaction with various organizational levels, empathy for co-workers, and humility in service of others and the organization (Chin & Trimble, 2014; Fondas, 1997). Either men or women can display these traits, but the traits themselves are socially attributed to women and generally understood as feminine. A new leadership construct has emerged that incorporates the attributes described – inclusive leadership (Randel et al., 2018).

Leader inclusiveness enables the effective functioning of diverse workgroups in ways that are different from other forms of leadership (Randel et al., 2018). An inclusive leader is described as one who invites others into a conversation and dialogue that empowers the employee and facilitates decision-making by words, deeds, and actions. The invitation is more than a general broadcast announcement; instead, leader inclusiveness seeks out others and invites them to share, considers all perspectives, and creates a culture where all voices and perspectives are welcome. These ideas are similar to those of team leader coaching with shared beliefs that shape outcomes as described by Edmondson (1999) and to the characteristics of participative

leadership, which the leader characterizes as mentor and guide for empowered employees who participate in the decision-making process of the organization (Cotton et al., 1988).

Leader inclusiveness, however, is unlike other leadership styles in that it emphasizes the act of invitation, acknowledges power or status differences, and works to minimize the power distance. The act of invitation sets the stage for interaction and participation by asking others to express their opinions, make suggestions and ask questions (Meeuwissen et al., 2021).

Researchers noted that the act of invitation extended to leader language usage. For example, the simple act of framing conversations and interactions in terms of we, us, and our helps to create a space that promotes employee voice (Weiss et al., 2018). By using inclusive language, the leader signals a shared social identity that also shortens the power distance and encourages others to work to benefit the in-group (Ellemers et al., 2004).

Leader inclusiveness works to increase engagement by reducing the power and status difference between participants. Status means differences in prominence, respect, and influence among group members (Anderson et al., 2001). Some of the factors that have been identified as conferring power or status include age, education, organization title, gender, and wealth (Nemhard & Edmondson, 2006). To reduce the power and status distances between high-status and low-status group members, leaders worked to create a culture where trust between leaders and followers was validated (Appelbaum et al., 2016; Uhl-Bien, 2006). Team member differences are recognized and leveraged for the benefit of the team and organization (Roberson & Perry, 2021).

Leaders who are available and accessible to employees help create climates of approachability (Edmondson, 2004). Always attune to cues that it is safe to speak up, group members interpret reduced power distance and leader inclusiveness behavior as a safe space to

contribute opinions and suggestions. Leaders who make time to meet individually with team members and proactively do so create a climate of approachability and accessibility, which encourages the voices and input of others (Edmondson, 2004). Built by trust and leader-inclusive behavior, this shared belief that the team or organization is a safe space to ask for help or admit a mistake without risk of embarrassment or humiliation is called psychological safety (Edmondson, 2004). Knowledge and insight from diverse backgrounds and experiences that can impact an organization directly or indirectly will be forever lost if the organization and its leaders cannot create an environment conducive to interpersonal risk. Once a team member has voiced an opinion, concern, or criticism, it is imperative that the leader and team respond in an appreciative, forward-looking manner to elicit engagement and contribution of specialized knowledge for the benefit of the team and organization (Edmondson, 1999). This is especially important for team members perceived as low on the power/status dimension. The atmosphere of mutual respect conveys the value that each team member brings to the group or organization.

Leadership inclusiveness resonates with many people because it draws from social identity theory and optimal distinctiveness theory to create a leader-modeled in-group, where similarities are highlighted, power distance is reduced, and the needs for distinction and differentiation are balanced. As the team members observe the inclusive leader extend the invitation to engage, express appreciation regardless of team member status, and actively work to reduce the power distance, the team members begin to learn that they are safe in an environment where taking interpersonal risks is rewarded. Soon the in-group prototype starts to shift so that the team starts to mimic the behavior of the inclusive leader for the overall benefit of the team. The inclusive leader's behavior is validated as it aligns with the group's emerging prototypical characteristics. This iterative process results in an increased sense of inclusion and belongingness

at work created by forming and maintaining strong, trusting relationships with team members and leaders based on trust. Being a valued group insider has benefits other than fulfilling needs for belongingness as there are advantages associated with favoritism and in-group bias among members (Tajfel et al., 1979).

Leadership inclusiveness may resonate with team members and leaders from Latino ethnicities as it is in harmony with values embedded in Latino cultural scripts. In a collectivist culture, the needs of the individual are often subjected to the needs of the family which serves as a training ground for young Latinas in the art of intergenerational collaborative service and discourse. In its purest form, this concept of collective community stewardship motivates leaders to serve for the good of the community instead of for personal gain or status. In another example related to the Latino collectivist community, the leader derives power and authority from being a part of the community and working side by side with people. Another example of how leadership inclusiveness aligns with Latino cultural values is *Respeto*. This cultural value stipulates honoring the individual and the contributions of those who come before. Lastly, inclusive leadership also coincides with the cultural value of *Simpatía*, which promotes and facilitates team dynamics by expressing attitudes and behaviors that are easygoing, likable, and polite (Ramírez-Esparza et al., 2008), showing respect towards others by emphasizing positive behaviors and minimizing negative behaviors (Triandis et al., 1984), through kindness, politeness (Rodríguez-Arauz et al., 2019), displayed through good manners and friendliness that is based on the search for social harmony (Holloway et al., 2009). Treating people like *familia*, generosity, respect, and being of service are pillars of Latino leadership in alignment with tenets of inclusive leadership.

## Summary of Gaps and Deficiencies in Leadership Literature

Leadership theory has much to contribute to our understanding of the Latina leadership journey. However, the most notable limitation in the leadership literature is a common bias toward Western and European ways of thinking predominately from a male perspective that is centered on dominant culture values (Bordas, 2007). “The result is that the enormous contributions, potential learning, and valuable insights that come from leaders in diverse communities are not integrated into mainstream leadership” (Bordas, 2007, p. 35). Other key limitations in the leadership literature include the interplay of internalized cultural norms and organizational expectations, the impact of ethnic stereotypes about Latinas on career progression, and a lack of understanding of the role of support and professional development systems.

Regarding the interplay of internalized cultural norms and organizational expectations, we still need to know more about Latinas’ strategies to succeed in an industry such as accounting, where minorities are underrepresented in leadership yet serve a diverse client base. Another area for exploration would be how the cultural script of *Familismo* impacts career progression. For example, we do not yet know how Latinas with multigenerational caregiving responsibilities respond to or cope with the billable hours’ expectation in the workplace, and how those strategies impact career progression. Another area for study relates to delayed motherhood and birth spacing. In light of the importance of family and the value placed on motherhood, how do Latinas working in professional organizations negotiate motherhood? For example, we do not yet understand the factors Latinas weigh and how they are weighed when considering delayed motherhood or birth spacing for career advancement. On another note, the cultural script of personalism emphasizes interactions with people and the value placed on personal relationships that are warm, caring, and trusting. Given the research on leadership characteristic perceptions



regarding warmth/communal and competency/agentive traits, are Latinas at a measurable disadvantage on the leadership journey?

Regarding stereotypes about Latinas, we need to know more about Latinas' perception of leadership development opportunities and how social role expectations and stereotypes about Latinas impact the measurement of promotability potential for Latinas in professional careers. Another issue in need of further study is how cultural scripts such as *Machismo* and *Marianismo* activate or fail to activate the mechanisms that Latinas employ to cope with workplace microaggressions. Given the influence of the *Marianismo* cultural script, do Latinas exhibit greater or lesser reluctance to speak up when faced with sexism in the workplace?

Concerning support and professional development systems, we still need to understand, given the scarcity of Latinas in leadership positions in U.S. public accounting firms, how Latinas seek out support and guidance. For example, without others who "look like me," do Latinas seek out mentors within the organization or seek mentors from other industries or ethnic communities? If the organization has a career development program that fits mentors with Latinas, what is the effectiveness and satisfaction with mentorship programs where mentors are neither female nor Latino?

With regards to Inclusive Leadership, we still need to understand how Latino cultural scripts may facilitate the creation of effective leader-employee relationships, particularly in the leader-employee dyad where Latinas are leaders as well as employees. Additionally, we need to understand how Latinas act as role models and demonstrate opportunities for early career Latina to advance in their chosen profession.

Understanding the experiences of Latina as they journey to successful careers is an important area to explore. To appreciate the contributions of Latina leaders, additional research

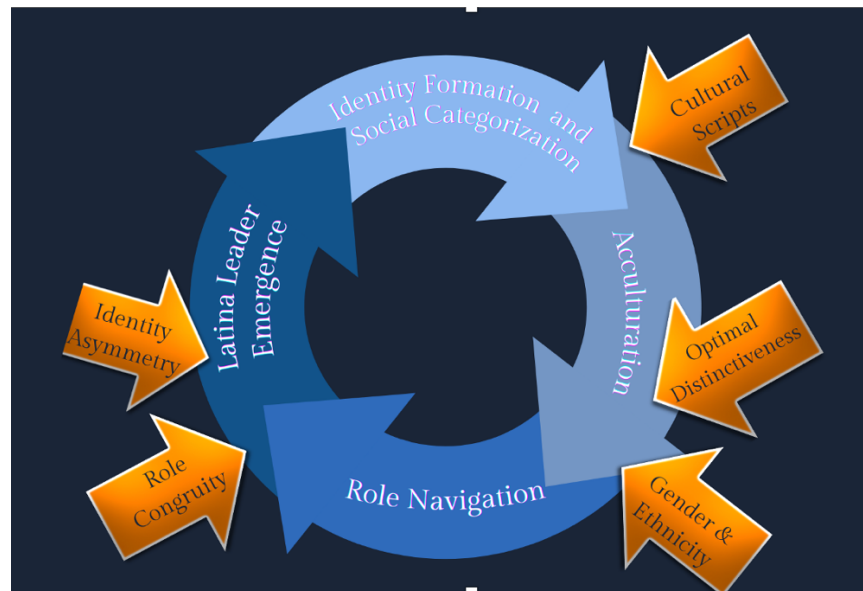
is needed to understand their opportunities, challenges, barriers, and problem-solving strategies that are unique to Latinas. This is especially important because Latina voices in leadership scholarship remain largely silent. Silent, not because they do not exist, but because they remain understudied. This research will explore the Latina leadership journey through Latina voices, allowing Latinas to describe the in-depth stories about how they carry out the leadership role, act on opportunities, navigate between cultures, and overcome challenges.

### **Conceptual Framework**

The conceptual framework presented here is a first impression of the processes and mechanisms relevant to Latina career journey and leadership aspirations, as revealed in the comprehensive literature review. It should be noted that this framework is subject to change during the empirical work phase. This conceptual framework shows the relationships between theories and ideas that will guide the research. In this framework, the Latina career journey is conceptualized as a dynamic cycle of four core processes, shown in various shades of blue below, that can be affected by elements, shown in gold arrows, that, when activated, function as barriers and facilitators to the core process.

**Figure 2**

***Preliminary Conceptual Framework***



The literature highlights the importance of identity formation and social categorization broadly, but we do not yet understand the role of specific Latino cultural scripts in forming an identity. Allowing Latinas to explain the manifestations of culture in their lives and reflect on how that shapes their identity will help to address this shortcoming in the literature.

With regard to acculturation, the literature draws attention to the process of assimilating and integrating identity into another culture. However, we do not yet fully understand the processes utilized by Latinas to navigate multiple potential identities along the spectrum of acculturation, both within Latino culture as well as within the dominant organizational culture. Nor do we yet fully understand how Latinas satisfy the need for inclusion and for differentiation with groups that are often oppositional and in organizations where they are underrepresented. Inviting Latinas to describe their internalized identities and the balance or necessary saliency of one or another identity, will fill a gap in extant literature.

As we move toward understanding Latina role navigation, the literature identifies factors at the intersection of gender and ethnicity that weigh on the Latina's access to an employee experience that is comparable to the experience of their non-Latino, non-Latina counterparts (Macias & Stephens, 2019; Nadal et al., 2015; Rosette et al., 2018). As Latinas are watchful for cues, that signal group membership belonging, what is not yet known is how Western culture cues are recognized and interpreted by Latinas and whether the belonging cues are influenced by or interpreted through the lens of cultural scripts? By encouraging Latinas to share their stories of workplace triumphs and challenges, I can contribute not only to an understanding of what the Latina experience looks like but also the Latina process of mastering the corporate cultural script and the cues that signal belonging despite the challenges and manifestations of workplace gender and ethnic bias in its many and varied forms.

As we look at Latina leadership emergence, the leadership literature makes it clear that women incur costs related to claiming leadership roles (Lips & Keener, 2007). Based on role incongruity, costs are incurred in differing forms and include but are certainly not limited to resistance to promotion, doubts about leadership abilities, and the application of differing evaluation measurement standards for women as opposed to their male counterparts. What is not yet known about Latina career development and leadership emergence is vast; no articles were found that specifically focused on and studied Latina career journey and leadership emergence in accounting. Other facets, yet unknown, include whether Latinas in accounting conform to the leadership styles of the organizational historical norm or whether they incorporate and leverage cultural attributes into their career journey. By asking Latinas to reflect upon and explain the impact of their culture on the manner in which they navigate their career, I hope to contribute

insights and knowledge from diverse cultural communities that have not yet been integrated into mainstream scholarly literature.

## **CHAPTER 3: RESEARCH DESIGN AND METHODS**

### **Overview**

Based on the research questions, the aims around a specific population, and the state of maturity of the literature on Latina career development and leadership, a qualitative study exploring Latina identity formation and expression in the context of the career journey was performed. I provide the rationale, design, and specific data collection strategies.

### **Study Design**

This study adopted a social constructivist worldview. This view holds that individuals seek to understand the world in which they live and work (Creswell, 2007, 2013; Denzin & Lincoln, 2011) and that knowledge is constructed through human experience and social interactions. As individuals interact and engage with each other in the world, each interprets their reality as influenced and impacted by the social processes and power relationships that exist in their lived experience (Burr, 2015). This view suggests that researchers can generate theory that leads to a collective understanding by studying lived experiences and interactions (Burr, 2015). For example, Black et al. (2007) situated their research in a social constructivist approach when studying the lived experiences of depression in elderly African American women. This unique perspective revealed how a lived experience, such as depression, was interpreted and translated into a narrative informed by culture and ethnicity.

In addition to the worldview or paradigm, a second consideration pertained to the state of maturity of the literature (Edmondson & McManus, 2007). Although research on identity and leadership more broadly is relatively mature, the literature on Latina career development and leadership is considered nascent, given the state of prior theory and related research. Very little empirical work exists that addresses Latina career development and leadership. When little is

known about a topic, or when the aim is to generate new theory, an inductive qualitative approach, which explores the general phenomena and tries to identify preliminary relationships, is warranted. (Straits & Singleton, 2018).

The specific design for the research is narrative inquiry through the long interview. Narrative inquiry has the capacity to render life experiences, both personal and social, in relevant and meaningful ways (Connelly & Clandinin, 1990). Because this study seeks to understand Latinas' meaning in their career journey, it requires thoughtful, intentional inquiry, documentation, and interpretation of how humans view and make meaning of their experiences, circumstances, processes, and the world around them (Patton, 2014; Ravitch & Carl, 2019). In this study, it would not suffice to record merely the number of Latinas in accounting, their workplaces, their years of service, the year promoted to a leadership position, their country of origin, the preferred language spoken at home, and their educational background. While these items will help to shape the interview questions and prompts, the mere recording of these items lacks depth and richness of experiences and processes that make the journey meaningful and capture the complexity and nuances of the lived experience. Therefore, an inductive, narrative approach is appropriate for this research.

Humans are natural storytellers: “there has never been anywhere, any people without narrative” (Barthes & Duisit, 1975, p. 237). Stories matter; our lives are woven with stories. As children, we heard stories, and as young adults, we may have envisioned the story of our life and even tried to convince a potential partner to create a new story together. As parents, we tell many stories, and as adults we read stories, tell stories, and reflect on stories that might have been - stories matter. They connect us to those we love, past and present, but more than that, stories contribute to creating our identity. Across cultures, and from time immemorial, we tell stories to

make meaning of life and our place in the community (Josselson & Hammack, 2021). By studying the stories of personal experiences, we can glean the storyteller's meaning (Cortazzi, 2014). Stories are not only a repository of knowledge but are themselves knowledge (Mertova & Webster, 2019).

Stories are good at making simple what is, in reality, complicated. At the same time, the complexity remains because stories are, by their very nature, open to interpretation (Sandberg, 2016). People are motivated to tell their stories about suffering, about success so that others can learn, which is the idea of giving voice in contemporary social science research (Jackson & Mazzei, 2009). Stories can also tell us about the larger socio-political context and how organizations solicit, enable, and constrain different narratives (Bano & Pierce, 2013; Sandberg, 2016). Many scholars contend that at its heart, all research involves storytelling (Christensen, 2012). Stories are especially helpful for examining “human lives through the lens of honoring lived experience as a source of important knowledge and understanding” (Patton, 2014, p. 128).

The narrative inquiry approach begins with the telling, retelling, and reliving of stories (Huber et al., 2013; Kvale, 1994). Through those stories, I learned how Latinas make meaning of their life's journey (López-Robertson, 2012), how they understand the processes that shaped, helped, and hindered, and how culture, both ethnic and organizational, has shaped their path and identity. To glean these insights, an important step was to create rapport and building trust with the respondents, tasks that do not usually happen quickly. The long interview method is characterized by semi-structured, broad, and open-ended questions that allow maximum participants' input without prematurely limiting the participants' responses (McCracken, 1988). Such interviews enabled the collection of detailed information through the stories that Latinas told, allowed for immediate follow-ups with prompts for additional details or clarification, and



allowed me to note any behavioral and non-verbal cues. The long interview “gives us the opportunity to step into the mind of another person, to see and experience the world as they do themselves” (McCracken, 1988, p. 9). Because the “object of the interview is to uncover relationships, assumptions and meanings” (McCracken, 1988, p. 42) in the stories being told, ample time must be afforded to collect the depth and richness needed for data analysis. It was my task to create a supportive space that was conducive for the interviewee to speak freely and comfortably. The semi-structured, in-depth interview has been shown effective when studying leadership (Jit, et al., 2017), Latinos and other minorities (Castro & Cortez, 2017; Vue et al., 2017), acculturation (Abayadeera et al., 2020), and assimilation (Vasquez, 2011).

### **Study Population and Sampling**

The target sample of participants was selected using a purposive sample due to the unique background, specialized knowledge, and bicultural experiences they possess (Etikan et al., 2016). The target sample consisted of Latinas working or having worked in accounting in U.S. firms. As Latina accountants, these participants possessed years of professional experience and can make meaning of their personal stories and impart knowledge based on the recollection of and reflection on their journey as a whole.

### **Recruitment**

I utilized purposive sampling (Etikan et al., 2016) seeking interviews that met the criteria for inclusion in the population (individuals who identified as Latina and who had experience working in accounting). Identifying suitable research participants presented a more substantial challenge than initially anticipated. The recruitment strategy was initiated with outreach to professional accounting societies across the states, alma mater universities, and Latino professional organizations. I sought collaboration in this research by requesting that they disseminate a participation interest email amongst their members and facilitate the broader

distribution of the research findings through their networks.

Furthermore, I utilized my personal network, reaching out to friends, family, coworkers, and fellow cohort members to secure introductions within their respective circles. Despite these extensive efforts, the preliminary feedback was less promising than hoped; a pervasive theme that emerged was the notable rarity of Latinas in the accounting sector.

A breakthrough came with the assistance of contacts from the California Society of Certified Public Accountants (CalCPA), who graciously facilitated introductions to several members. CalCPA is the largest statewide professional association of CPAs in the United States. This network of individuals, in turn, connected me to others within their circles, progressively expanding the pool of potential participants. Despite this, it was notable that many interviewees affirmed the rarity of encountering other Latinas, highlighting a significant underrepresentation in the accounting profession. A total of 19 participants constituted the target sample.

While my focus is on the Latina career journey, to add precision to the findings, I included two contrast sample of participants from a population that matches the target population in all respects except ethnicity and industry. Contrast sampling is recommended by researchers (Weiss, 1995) to ensure that the phenomena I associate with the Latinas in the study are unique and different from the phenomena I would observe in a sample of non-Latinas from another industry. This contrast sample contributed to the research by offering additional insight into the group and industry differences. In other words, by also studying non-Latinas, I isolated factors, processes, and strategies that are unique to Latinas. Likewise, by studying non-Latinas in an industry other than accounting, I was able to isolate attributes unique to the accounting profession. Ten participants constituted the contrast sample, specifically, six participants for the non-accounting contrast sample, and four for the non-Latina contrast sample.

## Participant Overview

Demographic information is presented in Table 2. Please note that where participants did not indicate demographics, I estimated.

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INSERT TABLE 2 ABOUT HERE  
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## Procedure

Data was collected through in-depth, semi-structured interviews guided by the interview protocol. This approach ensured consistency in the core questions asked while allowing room for follow-up questions and encouraging participants to share narratives and detailed stories. By asking questions such as "How do you think your Latina culture has influenced you as a leader?" and "In what ways have you been made to feel as if you did or did not belong in your organization?" the interviews facilitated deep reflections on personal and professional experiences, offering a window into the worlds of the participants (McCracken, 1988, p. 9).

Central to this method is the objective of uncovering "relationships, assumptions, and meanings" present in the narratives shared by the participants (McCracken, 1998, p. 42). To this end, I afforded participants ample time to ponder the questions and construct thoughtful responses. This approach not only fostered a space for the participants to respond to research prompts for further clarification but also enabled the extraction of rich and detailed data, vital for a nuanced analysis. Questions that probed deeper into their family's stories and how their cultural identity shaped their career journey were pivotal in achieving the depth required for the study.

The interview protocol, detailed in Appendix H, was instrumental in guiding this rich narrative, paving the way for a data analysis grounded in depth and richness. The interview protocol consisted of four main sections: introduction, identity, leadership, and gender and

ethnicity. During the introduction, the participants were informed about the interview process. For example, I emphasized that their well-being was my utmost concern. As such, they were advised that they could take a break or leave the interview at any time. They were given the opportunity to ask questions before we began the interview portion. In the identity section of the protocol, I began by asking the participants to tell me about their family and their migration story. This broad question served as the starting point as together we explored family, culture, and identity. The next section of the interview protocol explored early leadership development opportunities, the choice of career, and the influence of culture in their professional work setting. The last section, gender and ethnicity, delved into workplace assumptions, challenges and opportunities. Overall, the interview protocol facilitated a focused discussion, helping to address the planned questions systematically. The semi-structured nature afforded the flexibility to explore topics and ideas that participants considered significant. Overall, the interview protocol was designed to gain an understanding of the unique experiences of Latinas in accounting.

Interviews were conducted predominantly via Zoom to accommodate travel restrictions and to address research and participants' concerns about gathering in groups, a sentiment prevalent during and in the immediate aftermath of the COVID-19 pandemic. Notably, of the 29 interviews conducted, 22 were conducted via Zoom and seven were conducted in person in Fairbanks, Alaska. Before each interview, participants were given a letter detailing their informed consent, which they were required to read and sign. In addition, a verbal agreement to participate and to be recorded was obtained at the start of each interview.

Utilizing Zoom for this research facilitated the inclusion of a more diverse and geographically dispersed set of participants, enhancing the richness of the data collected. It allowed for the efficient generation of transcripts. It enabled a detailed review of the interviews,

including observing non-verbal cues, thereby leveraging both verbal and non-verbal elements to glean nuanced insights that provide a deeper understanding of the responses. This platform offered flexibility in scheduling and rescheduling interviews, a feature that proved invaluable on several occasions. Moreover, it significantly reduced research costs by eliminating the need for travel and venue arrangements. Also, the Otter.ai app was used as a secondary recording device.

The interviews accumulated to a total of 2,240 minutes, with individual interviews averaging 188 minutes. The interview duration ranged from a minimum of 74 minutes to a maximum of 226 minutes. These comprehensive dialogues culminated in 647 single-spaced pages of transcribed data, forming a substantial body of data for analysis.

The transcripts were reviewed and edited by me to correct discrepancies between the transcription and the actual audio recording and to anonymize the data by removing information that could potentially identify participants, such as names, employers, cities of residence, and educational institutions attended. Further edits were required in sections of the transcript where participants transitioned from English to Spanish, ensuring the authentic sentiments expressed were accurately reflected in the transcripts. The transcripts were converted to Word documents and uploaded to NVIVO, a software for qualitative data analysis.

I saved the transcripts and other study materials in a separate file that could only be accessed by me. The files were password protected and could only be accessed through a two-factor authentication system that verifies user identity and establishes device trust.

### **Data Analysis Methods**

The story told by the study participants became the data for analysis. It was the participant's experiences and the meaning they make from them that is of utmost interest. The analysis involved considering the core questions: How can this story be interpreted to understand

and illuminate the life and culture that created it? What does this story reveal about the person and world from which it came? (Patton, 2014). The story becomes the vessel of themes that describe the formation of identity and the career path for the participant. A new story then (Kvale, 1994) emerges from the similarities and dissimilarities of the individual accounts. In this way, the stories speak twice: the first time giving meaning to the storyteller's individual experiences and the second time identifying new themes and insights illuminated by comparison to other stories.

When little is known about a phenomenon, grounded theory offers a structured but flexible approach to data analysis, especially accessible to the novice researcher seeking to construct an explanatory theory. For this reason, my study adhered to grounded theory methods to analyze Latina leaders' stories. First introduced by Glaser and Strauss (1968), grounded theory focused not on testing theory but rather on generating new theory from observed data. Since its introduction, grounded theory has been augmented and expanded by other notable researchers (Charmaz, 2014; Clarke, 2017; Corbin & Strauss, 1990), each adding their own interpretation of the original theory. According to Charmaz (2006), grounded theory methods provide a fluid and flexible guide to constructing theories grounded in the observed data. The grounded theory method, though not a set of rules, provides guidelines to follow as researchers think about and learn from participants' lives and experiences.

The essential grounded theory method is iterative, flowing back and forth between data collection in the form of interviews, coding, analysis of themes, and literature review (Charmaz, 2016). Although the coding process is presented here in a linear fashion, one of the guiding principles of grounded theory is concurrent data collection and analysis. This iterative process encourages the researcher to be responsive to the data to learn and adapt as needed. To

operationalize concurrent data collection and analysis, I kept an interview log to review the interview transcript immediately after the interview, making note of initial observations and impressions, interviewee reactions to interview protocol questions, and interviewee-guided responses that depart from the protocol. Complementary to concurrent data collection and analysis, was the constant comparison of transcript to transcript, transcripts to codes, codes to codes, codes to categories, and categories to each other to refine the data analysis. I also utilized memos to document my thinking and decision-making during the analysis. A visual representation of the analysis process is shown in Appendix I. The analysis proceeded through five phases, and ultimately resulted in the overarching code structure depicted in Appendix J.

### ***Phase 1***

I began with the initial coding of the observed data. In this case, the observed data takes the form of a transcript from a semi-structured interview. The transcript was read and re-read to identify the interesting, novel, and important words and phrases in the text. These words and phrases referred to attitudes, behaviors, events, and interviewee interpretations. A recognizable descriptor (code) was applied to each of these words and phrases to aid in later aggregating and sorting similar and dissimilar concepts. I arrived at 212 first-order codes through this process.

Appendix K provides example quotes for each first-order code.

By way of illustration, the first order code Stereotype Threat was assigned to the quote:

“I think a lot of them are just negative stereotypes of, for example, you know, sometimes you hear people talk about Hispanic people abusing the system or wanting handouts, that sort of thing. And I think that although I don't agree that that's a fact or anything of that nature, I think that I go out of my way to make sure I'm never perceived that way.”

Similarly, the first order code Power of Representation, was demonstrated by this quote: “When you see someone that looks like you, it literally empowers you to think like I could be in those spaces.” The first order code Limited Career Progression was elucidated by the quote “of the all

of the women who made it to manager basically senior manager was the highest that they would ever get. And every single one of the women that I worked with, eventually left without making partner.” The first order code Cultural Disorientation was exemplified by the quote “I came here and I was completely lost. The language the culture, the food, even eating tortillas wasn't the same as different tastes and I was really lost. And I felt that I didn't belong here.” Additionally, the first order code Self-reflection was assigned to the quote “It's been so interesting. I have never had a chance to really kind of look back on my career. But to see how my culture has shaped that has been really interesting. So yes, so glad I'm so this has been really great. Thank you.” As a final example, the first order code Duty to be a Role Model is highlighted by “Like if you think about our first generation, it depends on us, how future generations are like, our parents suffer, but it's like it's up to us to like fix it down the road.”

In qualitative coding, in vivo and a priori coding serve as two distinct, yet complementary, approaches to analyzing data. With in vivo coding, the researcher develops codes directly from the participant's words and language within the data (Charmaz, 2016). This coding method ensures that the analysis is rooted in the actual, lived experiences of the participants. Conversely, with a priori coding, the researcher may apply codes derived from the literature review or theoretical frameworks to the data. For example, the a priori code of self-reliance was applied to this quote by Paulina: “But one of the things that he (Dad) did teach us is don't wait for other people to take care of you.” In contrast, the in vivo code of accounting, details as feminine domain, was applied to this quote by Belinda:

“This sounds really weird. I don't know if it's like I had ... always been in these staff accounting positions, where we sort of do a little bit of everything. Feels more like a female role. Just give me all the little tidbits, and I'll do them. You know, as opposed to a male role that's more predominant, has a say, and is a supervisory position.”



Despite their differences, both approaches may be integrated within a study so as to harness the strengths of each approach. This integrated approach is reflected in the coding structure where 44% of the codes were a priori, which added theoretical rigor to the analysis, and 56% were derived in vivo, which ensured that the participants' voices were authentically represented and at the center of the emerging story.

## ***Phase 2***

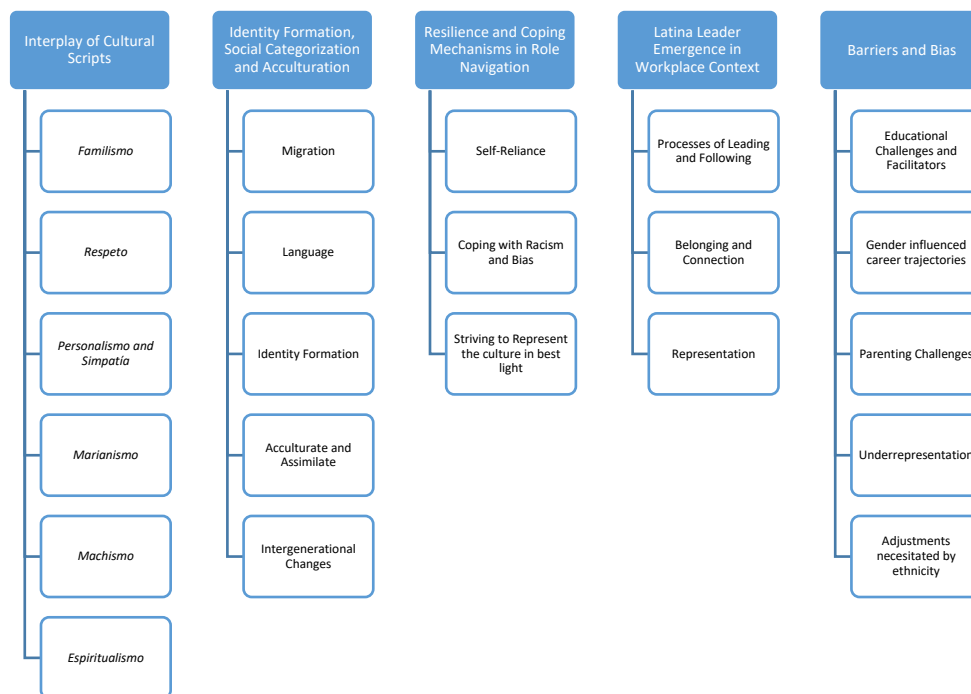
Once the transcripts were open-coded, I identified relationships and commonalities between the codes. I grouped the codes into categories, using the intermediary step known as focused coding (Charmaz, 2016), and was guided by elements noted for what is referred to as axial coding by Strauss and Corbin (2014). The analysis yielded 22 second-order codes, which are defined as shown in Appendix L. As an example, I assigned the second-order code Identity Formation to first order codes addressing the process wherein Latinas construct, understand, and internalize their sense of self. It encompasses the challenges Latinas face in trying to find their place in the world, balancing between their cultural roots and their present context, while navigating societal expectations and personal desires. As another example, the second order code Striving to Represent the Culture in the best Light was assigned to first order codes where Latinas were grappling with the weight of representation, while coping with prevailing stereotypes and societal perceptions, endeavoring to present and embody a positive, empowered, and authentic identity. As a final example, the second order code Management Practices encompasses the behaviors, norms, expectations, and interactions that define the professional environment as perceived by Latinas in accounting.

### Phase 3

The third coding step is known as theoretical coding (Charmaz, 2016). In this step, I identified overarching themes that capture and explain the grounded theory that emerged from the observed data of the study. The grounded theory reflects and connects the recurring themes that emerged from the study. This process resulted in five themes. Figure 3 shows how the five themes aligned with the second-order codes.

**Figure 3**

#### *Themes and Second-Order Codes*



The first theme was **The Interplay of Cultural Scripts** and captured the factors of family, respect, spirituality, interpersonal connections, and gender roles in shaping not only the cultural fabric of Latino life but also the career trajectory of Latinas in accounting. It comprised the following second order codes: *Familismo*, *Respeto*, *Personalismo* and *Simpatía*, *Marianismo*, *Machismo* and *Espiritualismo*. The second theme, **Identity Formation and Acculturation**,

captured the challenges that Latinas encounter when navigating the changes brought about by the process of cultural integration, the experience of migration, and the transmission of values and customs from generation to generation. It also illustrates how language unites the components of communication, individual identity, and cultural history, fostering relationships as a link between generations and occasionally causing conflict. It comprised the following second order codes: Migration, Language, Identity Formation, Assimilate and Acculturate, and Intergenerational Changes. The third theme, **Resilience and Coping Mechanisms during Role Navigation**, captured the varied adversities Latinas face, from confronting racial biases and stereotypes to advocating for their authentic cultural identities amidst societal pressures. It also underscores the challenges they face in seeking and receiving support while highlighting their tenacity and resilience in these contexts. It was comprised the second order codes: Self-Reliance, Coping with Racism, and Striving to Represent the Culture in the Best Light. The fourth theme was **Leader Emergence in Workplace Contexts**, which captured the experiences of Latinas as they navigate professional environments, representation, career roles, and personal growth. It comprised the second order codes Processes of Leading and Following, Belonging and Connection, and Representation. The fifth and final theme was **Barriers and Bias**, which captured the cultural and gender-related obstacles, biases, and supporting factors that Latinas face as they navigate the transition from educational aspirations to professional pursuits. It comprised the following second order codes: Educational Challenges and Facilitators, Gender influenced career trajectories, Parenting Challenges, Underrepresentation and Adjustments necessitated by Ethnicity.

#### *Phase 4*

In this phase, I compared themes, nuances, and differences from the primary target group interviews (i.e., Latina women leaders) to those derived from the contrast group interviews (non-Latina women leaders) to identify unique aspects of the Latina career journey.

#### *Phase 5*

The final step in the analysis involved validating the emerging interpretation and ensuring trustworthiness of the analysis. I ensured the trustworthiness and credibility of my research by employing a three-fold strategy: participant validation (Jay, 2013), expert review, and reflexivity (Charmaz, 2016). First, I shared preliminary findings with the participants themselves.

Participants were given the opportunity to review and comment on the accuracy and resonance of the findings as they related to their experiences. This approach allowed for the incorporation of participants' perspectives into the interpretation of the data. Second, the research underwent a rigorous expert review process, involving the dissertation committee, who are experts in qualitative methods. Feedback not only academically validated the research but also provided useful insights that improved the overall analysis. Third, embracing the social constructivist worldview, which asserts that reality is socially constructed and subjective, I continuously reflected on the impact of my own background, values, and experiences during the analysis (Charmaz, 2016). As a Latina in the accounting profession, a field where I have seldom encountered other Latinas, my unique experiences have driven and motivated this study. My personal journey sparked my curiosity to discover whether my experience resonated with other Latinas in accounting and, perhaps, formed part of a broader, shared story. This question set the stage for the participant interviews, where a sense of camaraderie and mutual understanding emerged, fostering a trusting atmosphere conducive to genuine and open storytelling by the

participants. However, I remained acutely aware of how my perspectives and biases could shape these interactions. To capture and convey the participants' stories in their most authentic form, I rigorously monitored and managed my preconceptions. Acknowledging the potential for my personal experiences to influence the interpretation, I actively engaged with peers from diverse cultural backgrounds and disciplines outside accounting to help identify blind spots and unrecognized biases such as confirmation and observer biases. This method was pivotal in safeguarding the authenticity of the narratives, ensuring that my analysis remained objective and true to the participants' lived experiences. This three-pronged approach of participant validation, expert review, and reflexivity significantly contributed to the trustworthiness and reliability of the research.

## CHAPTER 4: FINDINGS

The stories of Latinas in accounting provided the rich, in-depth description of their career journey in accounting. In this chapter, I walk through the conceptual model that emerged and highlight key findings. The chapter is organized into the five predominant themes defined in Chapter 3. Iterating back to the original conceptual framework and updating it to fit the emergent data structure, codes, and themes, the resulting model is depicted in Figure 4.

**Figure 4**

### *Revised Conceptual Framework*



### **The Interplay of Cultural Scripts**

Cultural scripts refer to shared beliefs, norms, and values that guide behavior. They are influenced by elements of culture such as historical background, geographic origin, religious beliefs, and socioeconomic factors. For the Latinas in this study, cultural scripts served as recognizable attributes that distinguish the Latino community. At the onset of this research, I anticipated that cultural scripts might be a factor or a lever that when activated hindered or facilitated career development and leader emergence. However, Latinas have reported a far more pervasive and interwoven web of cultural scripts that permeate all the phases of the proposed

framework, from identity formation and acculturation to role navigation. It was interesting to note that for the non-Latinas in the contrast sample, there was no sense of a script. For example, for the interview question, “What aspects of your family’s culture are important to you?” non-Latina responses varied widely, and there was no overlap in responses across respondents. Likewise, in response to the question, “How do you think your culture has influenced you as a leader?” non-Latinas most often said they did not know, or could not think of any specific way that culture may have played a role in their career journey. In contrast, for the Latinas there was a high degree of overlap in responses, converging on five specific cultural scripts. The pervasive role, influence, or function of these scripts will be noted in the various sections of the findings that relate to the phases of the framework.

### ***Familismo***

*Familismo* is a core Latino value and refers to multi-generational familial closeness, loyalty, prominence of family over individuals, and protectiveness. My analysis revealed that *Familismo* is the overarching framework or broad structure of family unity and support, encompassing so many interactions, and manifests in the lives of Latinas in accounting along three pillars. In the first pillar, interdependence and mutual help, we see examples of how those with even modest means lend a hand to others financially, with childcare and supervision, embracing friends as family, and even preparing tax returns (and this was when the respondent was at age 15).

In the second pillar, honoring and caring for elders, we see examples of the commitment to honor those who came before. Latinas reported significant roles in ensuring the care and well-being of parents and elders. For example, consideration and planning for the future care of a parent was a factor in the home buying decision making process, financial consideration in

recognition of a sibling's caregiving responsibilities of a parent showed respect and value attached to those responsibilities. Latinas provided for their parents as a testament to their sacrifice, hoping to give their parents what they couldn't have and many others actively participate in the daily lives and health care of their parents, demonstrating *Familismo* ingrained in the daily life of Latinas.

In the third pillar, sacrifice for the benefit of the family over personal benefit was a recurring theme with examples of the internal conflict many Latinas face when deciding to pursue education while not wanting to burden their families financially and personal aspirations were viewed through the lens of collective benefits for the family as a whole. A common thread throughout discussions of *Familismo* was the desire to transmit this cultural script to younger and future generations, illustrating *Familismo* as integral to Latino identity and what it means to be a part of and belong to a community. These associations are illustrated in the following quotes:

My dad always taught us to kind of be a provider for each other. (Natalia)

Growing up I would see my mom help out, you know, her sisters or because my family actually did well for themselves. So, it was my family that would always sort of lend a hand when needed, but you know, my aunts and uncles would give however they could. (Belinda)

I mean, I'm not rich, but you know, I'm in a little bit more comfortable place than I was before. And I'm able to help out my family when we need it. (Esperanza)

We just like the presence of each other because we're all family bound, and we want all of our family to be okay before we do something that's going to benefit us. So, going to school was, it was a sacrifice. I had to be okay, with, I'll deal with my parents when I finish school. I have to be okay, educational or financially okay, to be able to help them so we can all be at somewhere where we're all okay. It took a lot of sacrifice. (Gabriela)

One of us are going to have to take care of her. We've talked about it. We might just take turns with her. So, I think that's our approach and making sure she gets the health care. I think normally, when it's about my parents, I (eldest daughter) normally take the lead. (Fernanda)



Early-career Latinas in accounting often face the challenge of assimilating into a corporate culture that may not align with the Latino cultural script of *Familismo*, which values family unity and obligations. While these Latinas strive to conform to workplace norms, they are confronted with a conflict between the demanding nature of the accounting profession and their desire to prioritize family life. This incongruity can lead to a talent drain for organizations, as Latinas may feel forced to leave the organization to start families, taking with them the valuable knowledge, skills, and unique perspectives they offer. As a result, organizations risk losing their investment in a diverse and skilled workforce when their culture and policies do not support the work-life balance that these Latina professionals seek.

### ***Respeto***

The cultural value of *Respeto* is foundational to Latino culture and manifests in many of the other cultural scripts discussed. Participants expressed *Respeto* through their commitment and devoted effort to care for aging parents and elders in their family and community. In everyday interactions, *Respeto* was expressed through polite, courteous behavior and adherence to good manners. Importantly, Latinas felt strongly that it was important to inculcate the value of respect to younger generations, underscoring a commitment to preserving and transmitting the value of *Respeto*. Below are selected quotes from participants regarding *Respeto*:

My dad's mom ended up having Alzheimer's, so when we are looking to buy a home, we wanted to get a two bedroom. And I said, No. I said we need a third bedroom, we need an extra room for your mom. You know, I don't want her living by herself anymore.  
(Belinda)

When people come over, she would say to always give respect to others. (She would say) No seas grosera y dile buenas tardes (don't be rude and say good afternoon)! (Natalia)

I would want my kids to carry on that concept of respect, not for the simple fact of because I said so but more for the understanding of the value that these people bring to your life. (Juliana)

Given the value placed on the cultural script *Respeto*, Latinas may prefer workplaces with a clear organizational hierarchy, where respect is both given and received. While this may lead to respectful and harmonious professional relationships, there is a risk that such environments may inadvertently discourage Latinas from engaging in assertive communication and self-advocacy. Culturally intelligent employers recognize the influence of Latina cultural scripts in shaping the workplace behavior of their Latina employees and ensure that they feel empowered to contribute fully to foster an inclusive environment that respects both the hierarchical structures and the Latina voices within the organization.

### ***Personalismo and Simpatía***

*Personalismo* is a cultural script that emphasizes interactions with people that are deeply embedded in Latino culture. *Simpatía*, a related cultural script for which there is no equivalent English word, is closely associated with *Personalismo*. Un persona simpática (a simpatico person) has been described by researchers as someone easygoing, likable, and polite (Ramírez-Esparza et al., 2008). Latinas in the study described the influence of *Personalismo* and *Simpatía* in terms of seeking meaningful connections and a sense of belonging. The first way they sought or accomplished this was through family and social connections where participants gathered for a shared meal or party, and spending holidays together. These connections often extended beyond family to include friends who were treated as family. Another way in which participant Latinas sought connection was through warm interactions such as hugging and kissing and expressed affection through activities such as preparing and sharing food. They also enrich conversation through facial and hand gestures. Finally, participant Latinas value harmony and actively work to prevent conflicts in order to preserve peace and cultivate a sense of belonging in their family and work interactions. Participants shared examples of these scripts:

I have that desire to make people feel comfortable. I make amazing food for people. This makes me very, very happy. That's how I show my love, as I cook for people. You know, if something bad happens, I'm the first one that show up with food. It's from my, grandparents' side of things, it was all about family, being close and very close friends who became like family. Friends who spent every Christmas Eve they would come over and we'd have big old party and cook all the food. You know, the guitars would come out and we'd sing just like this big, big family. We had a lot of those. And so, it's all about connections. I still crave that. I always wanted those kinds of like forever friends and that that family unit that gets together, you know? (Lucia)

You know, I don't ever want conflict like that. So, I do tend to step back a little. I don't want to be the person that causes conflict either. So, I choose to step back... When I'm on the phone with a treasurer or with a business manager, whatever it is, and they speak Spanish, I try to like make them feel comfortable and use the idioms they're using in their in their sentence. And I let them know that I understand what you're saying...Like when I'm explaining a story, I tend to move my hands a lot. (Selena)

I was working with the senior manager and she's just very intense and literally expected you to know everything. It wasn't just me but others, too. She would ask questions when we would ask questions and she wouldn't guide you. And I just felt like very small. In that instance, where that made me question, is this where I really want to work in this type of environment? Is this what public accounting is about? So, I strategized and I was like, I'm going to take her to coffee and get to know her, because now maybe she's just having a rough day. And then I got to know her. She was a mom herself, and I think she was a single mom. (Isabella)

Drawing on the cultural scripts of *Personalismo* and *Simpatía*, Latinas often building strong interpersonal relationships with their colleagues. This can lead to a preference for roles and positions that emphasize teamwork, collaboration, and client relationships where they feel free to express their natural warmth in collaborative relationships. However, to maintain workplace harmony, Latinas may actively avoid conflict and confrontation which may, inadvertently, impact their visibility for leadership roles.

### ***Marianismo***

Traditional characteristics associated with *Marianismo* include service, nurturing, and self-sacrifice; the opposite of the negative stereotype of masculinity known as *Machismo* that is exemplified by aggressiveness demonstrated through authoritarianism. Related to *Marianismo*,

participants reported that gendered domestic responsibilities persist and that the expectations were not just a family tradition, but a role taught from mother to daughter, reinforcing the role of women as caregivers and homemakers. Another way that participants reported *Marianismo*'s role was the sacrificial role of women where women are expected to put the needs of their family and husbands before their own. This may suggest that women's worth to the family unit is tied to the ability to nurture and sacrifice for others. The third way participants identified with *Marianismo* is through parentification. In this case, the oldest daughter takes on caregiving and teaching roles with the family structure where parents may have to work outside the home. This reinforces the idea that, even at a young age, women are responsible for the well-being of others. Later in life, these women may again be responsible for the caregiving responsibilities as they provide for aging parents. The following participant quotes illustrate how these cultural scripts are internalized into their family lives:

My mother did everything for the house. And she worked as well. There were definitely gender roles in the house. She did all the cooking; woman did all the cleaning. And she taught my sister and I to do the same thing. And, of course, I've never asked why my brother didn't have to do those things. (Belinda)

Her entire life was in the sense of serving the family. It's not even like a subtle thing. It's like a very core belief that she is about serving her family and how much she loves her family. (Teresa)

My role as the oldest daughter was pretty much like the helper, the teacher with my little brothers and sister because my mom didn't know how to read or write because she comes from a very, very humble family where they only sent her brothers to school and the sisters they would stay home and know how to cook and take care of the brothers. (Olivia)

The cultural script of *Marianismo* ingrains service, nurturing, and self-sacrifice in Latinas from a young age. As a result, many Latinas excel in nurturing and supportive roles in the workplace. Yet, this deeply ingrained script may also hinder their path to leadership as Latinas may disproportionately face the challenge of juggling multigenerational family responsibilities

alongside their careers. To counter this, organizations can support Latinas by recognizing these cultural dimensions, offering flexible work policies, and actively promoting Latinas into leadership positions.

### ***Machismo***

In examining the cultural scripts of *Machismo*, participants reported the expectation that men hold authority within the family, their authority unquestioned as an example of male authority and control in public as well as private spaces. Another aspect mentioned was the importance of the family name and legacy. These experiences, when applied to the professional environment, can influence the behavior of Latinas. The tendency to prioritize men's needs may lead Latinas to be less vocal in the workplace, especially in contexts where male authority figures are present. The respect for men's authority learned at home can inadvertently become a barrier to self-advocacy and equality in professional settings. Women may find themselves deferring to male colleagues or superiors, refraining from speaking up and being overly accommodating, even when it is to their detriment. The following participant quotes illustrate the script in the home environment which perpetuates traditional gender roles and the expectation of male authority, potentially shaping the interactions of Latinas in their professional lives.

My Tia (auntie) would have to have food ready before her husband comes home from work and his laundry done. I never witnessed what happened if she didn't. I just knew that she always rushed to make sure it was done. (Isabella)

If they were to ever be any type of rude, my dad would not allow that. Like, oh, no, no, no, you're not going to talk like that to us. (Daniela)

... so, for my husband, his last name means a lot. And he has mentioned things to our daughter like, you need to carry yourself well. It's not your life you're carrying on. She is carrying on his legacy, so we always tell her you need to be the best (participant last name). (Belinda)

My mom always gave her opinion and whatever she said wins. But we always respected my dad. We were definitely scared of him. (Natalia)

My grandpa, he would just wait there and not even say anything and just expect you to read his mind that he needed a fork. He wouldn't even say anything. He just expected it but then we feel his body language, just sitting there with the expression, kind of, like, you're not attending to me. And so, my grandma would be like, oh, okay, okay, she knew there was something missing, and so she had to figure it out. And so, she figured out it was a fork. And then after he got his fork, everything was normal. (Selena)

Because in a professional setting, as you're talking to your boss, you want to make sure that you're respectful and not that I know my place is like, you don't want to over communicate, and then something comes back to you or even say anything negative (Camila)

*Machismo* may inadvertently extend its influence into the workplace where Latinas may unconsciously undervalue their contributions or hesitate when opportunities to assert themselves arise. This may be especially salient in organizations whose leadership is male-dominated, such as accounting. This deference, often inculcated from a young age, could result in Latinas being less likely to speak up, advocate for themselves, or pursue leadership opportunities, potentially hampering or frustrating their professional advancement. Organizations need to be aware of these cultural influences and actively work to empower Latina employees through assertiveness training, mentorship programs, and policies aimed at promoting gender equity.

### ***Espiritualismo***

*Espiritualismo*, refers to trusting in a higher being that protects, provides, preserves, guides, comforts, and disciplines, most often expressed as God (Dios). So pervasive is *Espiritualismo* within the culture that everyday language exchanges refer to God. For example, it is not uncommon to hear “*si Dios quiere*” (if God wills or desires it) as a sentence suffix, with planning or promissory language. Another example often heard when asking someone how they are would be a response of, “*muy bien, gracias a Dios*” (very well, thanks to God). Or, as an alternative to a simple thank you, one might hear “*gracias, Dios le bendiga*” (thank you, God

bless you) at the end of a sentence. As a final example, a humble thank you might invoke a “*Dios le pague*” (may God repay or reward you).

*Espiritualismo* plays a central role in the lives of many Latinas. Deeply intertwined with their faith, family, and cultural practices, it is not just an aspect of their daily life but forms the core of their existence, as evidenced by the experiences of the Latinas quoted here. Family stands at the heart of both practicing and passing down religious beliefs, highlighting the collective nature of faith. It is not merely a personal faith but a shared family value that fosters a sense of identity and belonging. This communal approach to faith ensures the intergenerational transmission of religious beliefs and seamlessly blends into the routines and rituals of daily life. The following participant quotes highlight how *Espiritualismo* is woven into the fabric of their everyday experiences and interactions:

I do have a lot of faith. And I believe God is responsible for everything. We went to church every Sunday and they know I guess that God is the ultimate for me and my granddaughters know it. I retain the cultural customs that we did the sign of the cross when we're leaving. I would say thank you to God as we take off from the house. When my granddaughters go to bed. I kiss them and I tell them, I love you. God bless you. And I make the sign of the cross on their forehead. And they in turn do it to me, they bless me and they do the cross the sign of the cross. (Marisol)

My mom takes me to church every Sunday. Now, she's like are you going to church today? yes, if I have time, mother. She said yeah, no, you need to make time. I remember getting up and going to church and it's funny now that I think about it. Every Sunday, we would have breakfast at the church because they would have events like that. So, we would always go to church growing up with my dad and my mom. (Natalia)

... (referring to *Espiritualismo* in Spanish church v. church in America) That's another thing when you start losing yourself, like where you're from. I do identify more with the American one but not because I don't like the culture it is because they're a little bit more respectful. When it comes to going to church, they actually know the meaning of church. And I think with a lot of Hispanics, they're not really educated, like a lot of them don't even go to junior high or high school. So, a lot of it they're going by word of mouth. And I think with Americans, that they're all educated. So, like when I go to church over there, everyone's interrupting everyone's talking. And when I go to the American one everyone was like, polite, but it's just, I guess the way we're growing up to be maybe, I don't know. But when it comes to parties and culture of stuff, completely the Mexican one. They know how to party or they know how to show their love. It's just different. So, I think they show it differently. So, I like both of them. (Gabriela)

*Espiritualismo* within Latina culture resonates with the accounting profession, which is regarded as a bastion of integrity in society. Latinas, whose work ethic is informed by deep spiritual values, may bring an innate sense of moral responsibility and ethical consideration to their professional roles, aligning them with the profession's standards for integrity and trustworthiness. In recognizing and nurturing these intrinsic cultural values, organizations reinforce the integrity that is the foundation of public trust in the financial and business sectors.

In summary, cultural scripts informed the underlying forces that shape the experiences of Latinas in accounting. Through participants' stories, cultural scripts emerged as a system of interconnected elements that are pervasive and influence all phases of the framework. Together, these cultural scripts shape their identities, relationships, and leadership aspirations.

### **Identity Formation, Social Categorization, and Acculturation**

This theme explores the process through which Latinas adopt, adjust, and blend in with the dominant culture while preserving aspects of their Latino culture. It is comprised of five second order concepts: Migration, Language Use, Acculturate and Assimilate, Identity Formation, and Intergenerational Changes. Again, it is interesting to note that when asked about their origin story, the majority of non-Latinas could tell me their family's country origin but *their* story began with what they knew about their parents. When asked about her migration story, one non-Latina responded saying, "I don't know my ethnicity from my heritage, I'm white, but could be Norwegian or Irish or whatever. I don't know." Those who did recount such a story typically referred to moving from one region of the U.S. to another. Yet, among the Latinas, stories of recent migration or assimilation were very fresh, within their own generation, experienced by parents or the stories of migration had been retold and kept alive in the family. Understanding



the migration and acculturation experiences and recollections of Latinas enables insights into how migration shaped their identity in their new country.

### ***Migration***

*Reasons for migration.* Participants shared what they knew or remembered about their family's migration story. Most participants mentioned that their parents or other family members made the decision to immigrate rather than themselves, particularly because some of them were young children when the family immigrated. Participants also shared the reasons or motivating factors that prompted their families to immigrate to the United States. Mentioned among the reasons for coming to the U.S. were the availability of work, the opportunity for a better life for themselves and their families, safety concerns, and educational opportunities. For example, Camila shared her mother's story, saying, "My mother comes from a family of 13 kids, and she was the oldest, so she got the courage to come to this country and to look for a better opportunity for us back home." Natalia added, "So my dad is an immigrant from Oaxaca. He came from Mexico City, Oaxaca, due to the agriculture; he was picking oranges." Teresa recognized "... that it would make my life so much easier" and Isabella succinctly quipped, "For better life."

Safety concerns in their country of origin were also a factor in the decision to immigrate. Ximena, a mid-career, 31 – 40-year-old from Mexico, explained,

"The reason we moved here was because of my dad's job. He was offered a job position here in the US. So, it was around the time when it was pretty violent in the border towns in Mexico. My dad was starting to get nervous because he owned his own business. And so, he had heard stories about that thing happening to business owners. So, it worked out that he got this opportunity here in the States."

For other participants, like Esperanza, an early career 41 - 50-year-old, the motivating factor was the opportunity to study in the U.S. Esperanza recalled, "One of my uncles offered my

mom and dad that I can come over (to the U.S.) and study; that way, I can learn the language. And, of course, my mom was ecstatic; it's like, yes! that will be great!"

In all, participants reported that recalling and re-telling their migration experience, with all its hardship, uncertainty, and even fear, reinforced their belief in their adaptability to new circumstances, their determination to persevere, and their drive to succeed in the new country they now call home. These skills acquired through adversity have emboldened and empowered them not only face but also to overcome obstacles they face in their careers. Moreover, many noted that their experience and their own retelling has served to inspire future Latinas who are pursuing a career in accounting.

*Emotional cost of migration.* Beyond the hardships mentioned above, migration exacts an emotional cost as well. For instance, Reina's experience was that she felt compelled to uproot her life because her "ex-husband wanted to migrate to the US, and I didn't, but we were married." The inescapability of her words, "but we were married", struck a chord with me, emphasizing the difficult and often complex sacrifices that individuals make as part of their migration story.

Belinda's story began with, "My mother came here when I was five. She was actually 20 when she was here. She was a single mother, **and she left me back home** (*emphasis mine*).” In the middle of this emotional and heartbreaking story, Belinda was overcome with tears as she told of the many sacrifices made by her mother to secure a better life for her. The initial toll of separation, namely feelings of confusion followed by abandonment in a young child and a mother's anguish at being apart from her child, creates a change in the dynamic of their relationship. Over time and distance, the separation strained their relationship.

Teresa, an early career 21 - 30-year-old from Honduras, called herself a “reluctant immigrant.” She had been given the opportunity to study at the university level in the U.S. She planned to return to her country of origin upon the completion of her studies. However, her family’s circumstances changed, causing them to immigrate. Teresa, however, was reluctant to move to the U.S. given the discrimination she had witnessed during her time as a student. She says, “I had a dream of not being discriminated against and of living in a place that resembled my home country.” But facing the possibility of returning to her country without her family was not an option for her, so she moved to the U.S. with her family. She sought to dispel myths about the process, stating,

“Migration is a very complicated subject in our countries. I think the migration route is not something that people take lightly, and I have a real problem with American discussions of migration, especially from people who are non-migrants, because they fail to understand that this is not something we do for fun and that none of us are here because we thought it was cool. It represents a lot of sacrifice. It's very emotionally draining as well as financially draining, and it's so expensive.”

Collectively, these stories remind us that there are rarely simple migration experiences. Rather, there are complex and nuanced reasons why families undertake such a strenuous and sometimes dangerous endeavor for themselves and their families. The costs are not only financial but also exact an emotional toll that leaves indelible marks on people. The hardships and obstacles encountered during migration serve to strengthen the determination of Latinas, instilling in them a commitment to succeed despite adversity. This migration experience underscores their resilience and adaptability. Furthermore, these qualities transition into the professional environment, shaping Latinas with the experience to approach their responsibilities with determination, resilience, and flexibility.

*Lost history.* While we can glean insights from the migration stories shared above, another interesting observation emerged. Many Latina participants in the second and third

generations had little knowledge of their family's migration story and the factors that motivated them to leave their country of origin. For these participants, it was as if their family story began in the U.S. This loss of family frame in time and historical connection influenced the Latina's self-perception and sense of identity.

Based on the stories participants shared about migration, Latinas bring a legacy of resilience and adaptability to the workplace. Their personal family backgrounds, struggles, adversity, and triumphs shape their work ethic and instill a drive to succeed. They approach their careers with a determination often shaped by their families sacrifices and a commitment to a better life, not only for themselves but for their families and extended families. Their stories reveal a heightened sense of duty and an underlying determination to honor the sacrifices of those who made their life possible.

### ***Language***

The findings suggested the importance of language in shaping cultural and personal identity. Nearly all the Latinas were bilingual and all discussed features of language use that played a role in their career journey. This was not true for the non-Latinas, which is perhaps not surprising, given none of them were bilingual, and the research was conducted in the U.S. within English speaking workplaces. In this section, I explore language and identity from the perspective of Latina accounting participants.

*Language as a marker of acculturation.* For non-English speaking immigrants to the U.S., mastering the English language is essential to securing the educational and professional opportunities that many came here to find. English language proficiency acts as a symbol of assimilation into their new country. Lucia, Marisol, and Camila shared the role of the English language in their experiences. Lucia, a late career 41 - 50-year-old, told of the pressure that her

mother felt from her grandmother: “Especially her mother wanted American babies. And so, she was taught the importance of speaking American. Even though her parents didn't speak any English, she really believes strongly in being very American.”

Lucia’s family conveyed their aspirations to their children, saying that to be successful in the U.S., they must learn English so that they can fully integrate into American culture. Camila, an early career 31 - 40-year-old from Honduras, experienced parental pressure to quickly learn the English language, “Through all these years, you hear you have to assimilate, you have to learn a language, you have to learn the culture, and you have to be able to relate to others, especially in a work environment.”

While Camila had the benefit of attending school, where she was daily immersed in the English language, her mother had to work and teach herself the new language: “My mom has learned; she didn't go to school to learn English. So, she understands; she doesn't speak so much, but she understands.” Camila’s school-supported English language learning and her mother’s self-taught English acquired while working and providing for her family highlight the varied paths of language acquisition for immigrant families as well as the determination of many self-taught immigrants making their way in a new country without the benefit of formal language education. Marisol’s experience confirmed that “a lot of people didn't know English because of the fact that we're really close to Mexico, and a lot of people migrated over not knowing English.” These experiences illustrate that the families of the Latina participants recognized the importance of learning English in order to access opportunities and succeed in the U.S. For Latina leaders, bilingualism or multilingualism is an asset that enhances cultural flexibility and competence. These are skills that are invaluable in today's globalized business world. Leaders who can navigate multiple languages and cultures are well-positioned to lead diverse teams. In

this way, bilingualism and multilingualism emerge as components of effective management skills in dynamic global business environments.

*Language shift.* Choosing to speak Spanish at home is a deliberate, intentional way in which to maintain and transmit cultural traditions and values. We can see this in parents' efforts to ensure that their children continue to speak their native language and then teach their own children to speak Spanish. For Valentina, "It's all Spanish in my house. My son will be learning both. He will learn English at school while we talk to him in Spanish in the house." Selena's brother has also adopted this approach. According to Selena, "My brother and his kids kind of believed okay; at home, we only speak Spanish, and you will learn all your English at school." Daniela echoes these sentiments, saying, "I talk only Spanish to my baby. Yeah, only Spanish around my mom, too." These family decisions encourage bilingualism, ensuring that children grow up with the cognitive and social benefits of a second language, as well as preparing them for life in a multicultural environment. By choosing to prioritize speaking Spanish at home, these families made a decision to reinforce cultural identity and ensure language proficiency.

For some of the participants, the dynamics of language at home led to a shift from solely Spanish to a blending of the two languages, Spanglish, which may signal or parallel the assimilation process. Gabriela's experience demonstrates the point. She recalls, "We only spoke Spanish at home. I still speak Spanish with my kids and my husband, at least, at the house, or at least what they call Spanglish." This blending of the two languages may extend beyond convenient communication and illustrate, instead, a fusion of the two cultures within the family unit as bilingual individuals adopt a bicultural identity.

Still, many participants make a conscious effort to preserve Spanish while adopting English, the predominant language spoken in the U.S. Natalia prioritizes Spanish for her closest

family members. She says, “I’ll talk to my mom in Spanish. And my sister and I will sometimes speak Spanglish. But mostly, I would say Spanish.” Using the Spanish language in this way allows Natalia to maintain and reinforce her ties to her heritage and cultural identity.

Similarly, Ximena is also selective with her language use. She says,

“We speak English for the most part, but I speak Spanish to him (my dad) and just to practice. English became my main language everywhere else. But still, in general, when I speak to them (parents), I speak to them in Spanish unless it's something I don't remember how to express. My cousins also, for the most part, speak to their parents in Spanish, but it's funny; I think the younger ones, like my little brother, speak to them mainly in English, or Spanglish, versus actual Spanish.”

Ximena’s story demonstrates how Latinas choose different languages for different contexts or language proficiency. She points out how her cousins also practice in a similar manner and that the even younger generation no longer speak pure Spanish instead adopting a blending of the two languages or resorting just to English to communicate. Natalia and Ximena’s language choices are a way to signal membership in a cultural group and connect with their heritage. This may suggest a hybrid or blended identity that is unique to bilingual and bicultural individuals.

Yet another group of Latinas has made the language shift from Spanish to English as families assimilate into English-speaking workplaces and communities. Juliana, an early career 21 - 30-year-old from Mexico, said

*“Spanish was my first language, and I spoke Spanish at home pretty much until after high school. Eventually, it started to shift. My parents started asking, ‘hey, I really want to practice my English and want to make sure you know, so start speaking to me in English,’ and it essentially became my main language everywhere else.”*

Juliana’s experience, prompted by her parent’s need to improve their language skills, dispels the myth that language shifts occur first with the youngest generation. Instead, it points to the intergenerational nature of the language shift influenced by her parent's desire to better integrate into their English-speaking community.

Selena shares a similar experience, "My husband and I predominantly speak English at home. This was also the case in his family, despite our Hispanic heritage. This is the main reason we continue to use English as our primary language at home." Their decision to prioritize English in their home may suggest that cultural identity can be maintained independently of predominant language choice. Selena also noticed the shift recently with her brother: "Like seven years ago, my brother and I just started communicating in English; it felt more comfortable." This suggests that language choice can evolve over time and that the relative ease of conversation is a factor in that choice.

*Language as a marker of identity.* More than a means to communicate verbally, the Spanish language serves as a connection to Latina heritage and country of origin. It is the connection to their ancestors and the unifying factor common to Latinos. It is also distinct, with the various regional Spanish dialects serving to identify the speaker's country of origin. The ability to speak Spanish can reinforce the identity of the speaker. Conversely, Latina participants reported that the lack of Spanish language proficiency led to identity ambiguity. Belinda reflected, "And they were wondering why I didn't speak Spanish? I kind of then had this notion of, wait, I am different. I am Mexican. Why don't I speak Spanish?" Camila's comment also illustrates how language and identity are interwoven. She says, "I remember going to my tax guy. And he was from Peru and he was like your Spanish is getting really bad. I'm done because, you know, my English is not good. My Spanish is even worse. I'm like, where am I from?"

The criticism of not only her English but also her native Spanish, caused Camila to exclaim "where am I from?" because native language fluency can be seen as a measure of connections to one's roots, one's country of origin, one's identity. Together, Belinda and Camila's comments illustrate the internal conflict experienced when language becomes a



determining factor in a person's sense of identity. This is highly unlikely unless a person was raised in a household where English was a second language. In that case, language is so deeply intertwined with our sense of self. It is about more than words and grammar, instead, it is about identity and the silent pressure to prove who you are through the language one speaks. It's about not wanting to fall short of expectations. This has implications for identity conflict.

*Language as a barrier and a bridge.* One of the more moving findings that emerged from my interviews with Latinas is the role of language as both a barrier and a bridge. For many second and third-generation Latinas, the inability to speak Spanish created a divide that functioned as a barrier between generations. Belinda, a late career 41 - 50-year-old from Mexico, reflects, "I couldn't speak with my grandparents because I didn't speak Spanish. And so, my generation did not grow up speaking Spanish in the home, whereas all our aunts and uncles did. We kept the culture where we could, minus the language."

Lucia wished she spoke Spanish: "I feel like I missed an opportunity. I would love to be able to speak fluently and to have this as part of my heritage, but I feel like it was denied because of whatever my great-grandmother instilled in the family." This lack of language fluency is not only a communication barrier but also prevents generational storytelling, which plays a role in fostering a connection to family members and ancestors, preserving heritage, transferring cultural knowledge, and maintaining cultural identity. On the other hand, for those Latinas who preserve, maintain, or reclaim their native tongue, Spanish acts as a bridge connecting Latinas to family, culture, and community. Fernanda, an early career 31 - 40-year-old from Peru, said

"I think it's meaningful because I can culturally connect with my mom; I think there's a stronger connection with her sometimes. And communicating with her, I think, is better in Spanish. Since it was part of my childhood, it's something nostalgic; it's something also beneficial. I just think it's part of my identity since I grew up with it, so I just want to keep it a part of who you are. There's also kind of a warmth when I speak in Spanish to her."

For Fernanda and many more Latinas, Spanish is more than a mere language. It is an essential connection to family, identity, and cultural heritage.

*Language tied to cultural script of respect.* In these stories, we see, once again, that language is a multifaceted communication tool for Latinas. In the stories told by Selena and Gabriela, we see how language functions to instill the cultural script of *Respeto*. Selena tells us that her mother “always tried to make sure I spoke the proper Spanish and not the slang Spanish or not saying things that were very vulgar. I think I've kept that.” The emphasis on ‘proper Spanish’ goes beyond linguistic precision. It appears to encompass not only a respect for the language itself but a broader call to maintain courtesy, politeness, and respect in communications. In this way, language serves to uphold and transmit the cultural script of *Respeto* and propriety.

Gabriela’s story about the acceptable way to respond when called on by her parents illustrates how a specific linguistic device is used to teach and reinforce respect in Latino families. She was taught that to respond with ‘Que?’ (What?) is rude. Gabriela, an early career 21 - 30 year old from Mexico, told the story, “We were always told to say ‘Mande?’ (Ask), mande. Yeah, we were like, ‘Que?’ (what?) (My parents) they're like, ‘No, Se dice Mande’ (No, you say ask). So, I guess that's where the respect came from. And it's okay. Because I do that with my kid now.”

We can see that the preference for ‘Mande’ over ‘Que’ points towards deeper cultural values of humility and respect, especially towards elders. In addition, Gabriela’s continuation of the practice with her child speaks to the value that she places on respect across the generations and maintaining cultural continuity through language.

This section looked at how Latinas described the connection between language and identity. They shared stories about the challenges of language loss, the connections to cultural heritage that language can foster, the power of language to transmit cultural scripts, and the generational shift from Spanish to English. These stories highlight the critical role of language in shaping identity as Latinas try to balance cultural integration with connections to their heritage. These findings highlight that many Latinas in the professional workplace possess valuable assets in their bilingualism and cultural flexibility. These skills afford them a nuanced understanding of both English-speaking and Spanish-speaking cultures, making them valuable liaisons in a globalized economy. This bicultural fluency allows them to engage with a broad client base and manage multicultural teams and relationships with particular insight and sensitivity.

### ***Identity Formation***

In addition to language, Latinas shared factors that influence the process of identity formation, including tradition and navigating between cultures. Many Latinas mentioned the importance of ensuring the preservation and transmission of cultural traditions. Lucia assumed this responsibility as the “keeper of my grandma’s party traditions.” Speaking about her grandmother, she said, “When she got older, I was the one who would do the cooking, and so she taught me all her recipes.” Marisol also recalls food traditions that served to preserve and transfer cultural traditions. She fondly recalled, “Every Christmas Eve, my mother would make tamales, and it would be an all-day thing. All the family and all the kids would help in doing something in the house or spreading the masa (dough). We would all help, and that was a family tradition that we had every Christmas Eve.”

This tradition brought families together, not only to prepare food and share community; it served as an intergenerational transfer of cultural traditions where the younger family members became the “keepers” of cultural practices that strengthened their sense of identity.

Another factor that emerged from conversations is the idea of a cultural liminal space. This space, which Latinas maneuver, is not a temporary space to pass through or to be overcome but rather an aspect of identity that shapes their experiences as Latinas. Gabriela got right to the point when she said, “We're like the border kids. We have to pick who we want to be with sometimes.” Physically and metaphorically, Latinas live between cultures. Gabriella added, “We don't really know where we belong. If we belong in the US or we belong in Mexico. Because you go down there (Mexico), and they say, ‘you're like Gringos of the US’ and then we come down here, and people hate us.”

Karina echoes Gabriella's frustration, saying, “So I was either too white or too Mexican, but just kind of never, just right.” To further complicate matters, Ximena observes that there are cultural barriers even within what appears to be a homogenous group. Ximena makes this observation: “Culturally, of course, it was different at the border area. There is a lot of Mexican population there, but it's different from like, Mexican Mexican. So even though there was not as much of a language barrier, there was a cultural barrier.”

This in-between state can leave Latinas uncertain of where they belong. Belinda said, “It was that hole like, where do I belong?” This question never really seems to get answered but instead is constantly negotiated, as Gabriella said at the beginning: “We have to pick who we want to be with sometimes.” Latina identity formation, rooted in culturally inculcated norms and traditions is fluid, evolving and adapting in the cultural liminal space.

### *Acculturate and Assimilate*

Pursuing the American dream, along with its promise of opportunity, prosperity, freedom, and security, has attracted many immigrants, past and present. For many immigrants, this journey is not just about personal gain but a better way of life for their families. As such, they are willing to manage the complexity of adapting to a new culture and way of life while maintaining aspects of their own. Lucia's story captures her family's belief in the American dream as she recalls her parent's words: "They both very strongly believed in the American dream, right? And how if you work really hard, you can live a better life." Lucia's story captures the hope and determination that drive immigrant families to succeed despite obstacles. Although these themes were rich and common among the Latinas in the sample, the non-Latinas did not speak of an explicit acculturation or assimilation process.

*Acculturation and goals.* Camila's story expands on Lucia's by showing us how adapting to the new culture has helped her achieve her goals. Camila said,

"Being able to adapt to this culture has allowed me to really be successful. If you want to be successful, you have to be able to accept someone's culture, you have to accept both cultures. The US gives me an opportunity to go beyond what was expected of me back home. It gives me the opportunity to dream."

For Camila, the pursuit of the American dream has been transformative. Her success is not only measured in terms of economic gain but also in terms of enriching her own identity by integrating both cultures. Fernanda's story adds another layer to our understanding of acculturation highlighting the way in which adapting to American culture has become part of her identity. Fernanda tells it like this,

"At the end of the day. I just adapted more to the culture. I think the American culture is part of who I am, too, because I also bring it to the other side. Just not in the mannerisms, just kind of maybe in the way of thinking, in the way of analyzing certain things. Just knowing how the system works here, helping my family with that. Anything that just strengthens both sides."

Fernanda's story illustrates a balanced approach to acculturation by maintaining one's own culture while integrating and engaging in a new culture. Their stories reflect the courage to create a new life in a new country, the determination to pursue their dreams, and the adaptability to integrate their new culture while maintaining their own cultural identity.

Many Latinas find themselves making significant changes in various parts of their lives to be accepted into American culture. Here, Selena, Belinda, and Fernanda share their stories of how they felt the need to alter part of their identity to fit in with the majority culture. Selena explains the changes she felt were necessary to make her more acceptable to the dominant culture in the workplace. "The things I should be changing to be accepted within the white community, I guess, are my dress and the way you speak." Belinda echoed this sentiment, saying, "To be professional, (I had) to dress a certain way, and I can't wear bright colors, you know." For Selena and Belinda, assimilation meant adjusting their outward appearance to appear to more easily fit in. Fernanda "felt like I needed to become part of a bigger social group in order to become more accepted. I would do tennis team to, kind of, fit in more, but it also taught me social skills, how to fit in, and what the norms were."

Fernanda adapted by seeking access to a larger social group. She joined the tennis team, where she believed acceptance would be more easily attained and where she could learn the social skills, she needed to accomplish her objectives. Not unlike many other Latinas, Selena, Belinda, and Fernanda felt pressure to make changes to be accepted. It should be noted that this adaptation does not necessarily signal assimilation or the rejection of a part of their identity, as these Latinas found ways to balance acceptance with maintaining their cultural heritage. These stories reflect their determination and resilience as well as the continuous negotiation of identity as they make their way in a new country. These Latinas reshape the definition of resilience in the

workplace. The skills acquired and honed through migration and acculturation (i.e., problem-solving, acquiring a new language, perseverance) are invaluable in a professional setting. These skills helped them lead complicated projects and teams with empathy and adaptability in an always-shifting business landscape. Their stories are an act of continuously balancing cultural heritage and the demands and norms of the accounting profession.

*Learning to live in a more diverse community.* Teresa and Ximena contributed to the diversity of their community and workplace. Living in a culturally diverse community was not without its challenges for Latinas. Teresa shared her thoughts on living and working in a country as a person of color: “There's all the nuances of living in the United States as a person of color.” Her statement implies the complexity of living as a minority trying to embrace her identity while living in a multicultural country.

Ximena’s migration story brought her to the culturally diverse U.S. from a less diverse part of Mexico. She tells the story of speaking in Spanish to someone with a Spanish last name, assuming that they share a common heritage. To her surprise, the woman was Filipino and not Latina. Ximena reflects, “I need to be careful about what I say. I need to make sure I'm not disrespectful. I need to not assume that someone speaks Spanish because their last name is (a Spanish last name). So yeah, it was a little bit different, but I learned.” Ximena’s story highlights the dual nature of assumptions and the complexity of identity in her migration experience, where she will navigate others’ presumptions about her while also learning to examine her presumptions about others.

### ***Intergenerational Changes***

Latinas navigate between traditional roles instilled by their families and culture from their country of origin and western ways of thinking. The participants offered a glimpse into a re-

balancing of cultural scripts, gender roles, and values among first, second, and third generations in the U.S. This section explores participants changing views regarding traditional gender roles, intergenerational cultural script transmission and adaptation, adapting cultural identity to a situation or locale, and Americanization. While both Latinas and non-Latinas experience the prevailing social transformation of their era, only Latinas reported intergenerational changes linked to relocating, often contrasting life in their country of origin with their experiences after moving to the United States.

*Shifting gender roles and intergenerational cultural script transmission.* Participants shared their views on shifting traditional gender roles, highlighting the transition across generations. Belinda shared, “My mother did everything for the house. And she worked as well... She did all the cooking, and the woman did all the cleaning. And she taught my sister and I to do the same thing.”

This depiction contrasts with the participant’s own life, where she challenges the roles instilled in her: “I told my husband I'd cook dinner; that's fine. I'm not going to serve you. You can make your own plate.” Furthermore, Belinda extends this shift beyond her own life; she teaches her daughter to seek a partner who will view her as an equal. Belinda added, “I don't want my daughter growing up and doing those same things. She sees how hard I work, as well as doing things around the house. And I tell her that her partner has to be somebody who will share all of these responsibilities.” This transition marks a shift, not only in Belinda’s home but a larger societal shift as she makes sure her daughter inherits more progressive views.

Gabriella recalls her mother’s urging her to conform to more traditional roles, and she also found herself challenging that role. She says,

“My mom would say, “You need to clean; you need to wash the dishes. And I was like, No I'm not going to clean them. My brothers don't have clean them, so I would not clean



them. So, I ended up making a calendar with all of my brother's names, and everyone had a specific day to wash the dishes. I'm not going to be the only one cleaning!"

By refusing to be the only one cleaning and creating a calendar to divide the chores with her brothers, Gabriella advocates for equality in domestic responsibilities and hints at tension between traditional values and adapting to American views. The changing roles extend beyond mere household chores such as cleaning the dishes. When planning an evening with friends, Gabriella's mother asked, "Is your husband okay with you going out with your coworkers while he watches the kids?" Gabriella firmly replied, "Even if he's not, mom, you're in the US. It's different. It's completely different. I'm not going to do it the way they do it in Mexico." This interaction highlights the contrast between Gabriella's mother's traditional expectations and Gabriella's adaptation to societal norms in the U.S. In addition, Gabriella's response signals a shift from patriarchal permission, as she acts independently of her husband's approval.

*Adapting cultural identity to a situation or locale.* Despite the shifting roles and attitudes, it is important to note this shift is still a cultural negotiation between individuals. As such, there is room for compromise to preserve peace, harmony, and relationships. For example, Belinda, who so adamantly affirmed that she would cook dinner but not make her husband's plate in the U.S., demonstrated flexibility when visiting her husband's country of origin: "When we go to Mexico, he specifically asks me, can you serve me? I said I would do whatever. We're with your family. I get it. It's their culture. I'll serve you there." Belinda's decision to adapt to a traditional role when visiting Mexico, despite her stance when in the U.S., shows her willingness to negotiate and compromise out of respect for her husband as she aligns with the cultural norms of his country of origin.

These experiences highlight a shift in Latino cultural scripts. Belinda and Gabriela's stories illustrate a shift toward gender equality and autonomy within families of Latinas in accounting.

### **Resilience and Coping Mechanisms During Role Navigation**

Findings within this third major theme pertained to how the respondents navigated their different roles, putting in to practice resilience and coping mechanisms which appeared to stem from some unique features of the accounting profession and Latina culture. There were a few commonalities seen among both Latina in accounting and Latinas not in accounting, which could be attributed to the representation within the profession.

#### ***Self-Reliance***

One category of findings to emerge in this area pertained to coping mechanisms at work such as conformity, silence, and self-reliance. Participants reported a strong inclination to figure it out independently, following directions without questioning. For example, Belinda said, "(I was) just sort of doing what I was told, and not asking questions. If I was stuck, I would just work like crazy trying to figure out how to resolve it. I just would ... learn by doing." Paulina echoed Belinda, "I won't ask for help. I preferred to struggle." These and other participants reported the need to employ an independent problem-solving approach in an environment where they felt reluctant to ask for help. Their stories suggest that self-imposed isolation may be a self-protective mechanism used to preserve dignity at work while demonstrating competency despite lacking colleague or supervisor support. This was very common among the Latina participants who worked in accounting, but was also mentioned by Latinas not in accounting who worked in professions where they were underrepresented. In contrast, Latinas in fields with higher Latina representation, such as nursing and social work, did not report similar experiences. This pattern

suggests that the behaviors in question may be influenced by the dominant culture within professions with male-dominated leadership and are more noticeable in environments where Latinas are less represented.

Another interesting related but distinct finding was that despite being reluctant to ask for help, participants were willing to and did help other colleagues. Paulina reiterated, “I won’t ask for help, but I’ll help others.” The participants' helping actions suggest a complicated relationship between personal coping strategies and workplace practices of communal support. In other words, although the participants were reluctant to ask for help, they did not hesitate to offer help to colleagues. This practice may suggest or point to the internalization of *Personalismo*, the cultural script that prioritizes personal relationships and conflict avoidance over personal comfort, even to the extent of unreciprocated self-sacrificing for other’s benefit to avoid conflict.

### ***Coping with Racism and Bias***

The experiences of Latinas in accounting remain complex, nuanced, and shaped by race, gender, and ethnicity. Participants reported developing specific coping mechanisms including resilience, and persistence, and selective engagement. These helped to address workplace challenges, including barriers to advancement, stereotypes, and labels as well as microaggressions.

While many Latinas now work in many more spaces than ever imagined in the accounting field, partner status remains elusive for many. Lucia entered the profession and aspired to a leadership role: “I don’t know if it’s cultural or upbringing. Or a mixture of both. But it’s that hard working ethic that if you do hard work, and you just excel at what you do, it would be noticed, success and respect, and all of these things will come to you.”

Lucia, however, worked in an environment where she witnessed career goals and ambitions thwarted. She tells her story of disillusionment with her own and her peer's career progression prospects,

“Because they were never going to be made partners. Or if they were, it would be so much later and at a much more disadvantageous position than the white guys, basically, it was like, ‘another white guy got promoted to manager, or to partner right? And... it became a joke, you know, even the senior managers that I would talk to who were more my age, were more with that defeatist, why bother? It's not going to happen. I got passed up again for the partner track, surprise, you know, that kind of thing. So, it was very dispiriting.”

For these women, the illusory connection between merit-based advancement and the reality of how career advancement often works for Latinas and, perhaps, other ethnic groups suggest a systemic disparity that calls into question the value of diversity efforts within the profession and the tenets of fairness and equity. And yet, these women persist. They wear resilience and perseverance as badges of honor. They show up to work every day, work hard, and go home fully knowing that their paycheck, while necessary, is a poor reward for unobtained dreams.

Latinas reported work environments where they are confronted with stereotypes, labels, and ethnic expectations. Olivia's story conveyed the unsettling moment when she felt or realized that she would experience differential treatment. She recounts, “I was not used to be treated different because of my race or background. You're able to treat me different because you know, my background, right? And you know my accent. And that was intimidating.”

That awkward moment captured the shift in her perception of her place in the work community. Reina's story illustrates the searing sting of being categorized by a coworker's comments, “Oh, you're Mexican, you know what I'm talking about, Mexicans drink too much.” Beyond the immediate sting, the casual way that the harmful and negative stereotype might be

passed off as harmless banter or a joke belies the weight of the emotional harm to Reina and the perpetuation of just below-the-surface bias.

In addition to the persistence, perseverance, and resilience that Latinas demonstrate in challenging situations, another coping mechanism is that of selective engagement. Although set outside of the work environment, Karina, a mid-career 31 - 40 year old from Mexico, shared her story to illustrate the point:

“I go back to STATE and I can still talk to people in CITY. And they're saying the most hateful things, not knowing that I'm Mexican. They just don't, you can see in their face. They don't even realize what they're saying sounds that bad. And so, you have to decide at that point. Am I going to be offended? Is this fight worthy? Is anything I'm going to say at this moment, going to matter to this person? And sometimes that answer is yes. And sometimes, the answer is no. And if it's no, then let it be no and just walk away from the situation.”

Selective engagement involves the careful, thoughtful decision of whether to confront bias or to conserve one's emotional and psychological energy by walking away or disengaging from the interaction, considering the possible impact of engaging on their overall goals and objectives.

### ***Striving to Represent the Culture in Best Light***

Latina participants spoke of the importance of cultural pride and made conscious efforts to express their authentic selves in the workplace by incorporating elements of the culture into their appearance. For example, Gabriela told me, “When I go to work, it's in trenzas (braids) or my hair curly; I hardly straighten it. I need to embrace mis trenzas, because that's who I am. I take a little piece of my culture with me in my hair when I braid it.”

The way we choose to wear our hair can hold deep cultural and personal meaning. It serves as a visible expression of our heritage. By wearing trenzas or leaving her hair curly, Gabriela not only feels a sense of pride and connection to her cultural identity but also finds a way to bring a part of her culture into the professional environment. In addition, Gabriela

laughed as she told me, "Sometimes I tell my husband it's like this Rancherita is going to these professional events," thereby embracing and celebrating her identity while pursuing her professional goals.

Others conveyed a sense of discomfort due to a distinct appearance and speaking with an accent. Esperanza puts it this way: "I looked different. I had an accent. You know, it's just that people were not taking me seriously." Esperanza's perception that her cultural attributes contribute to a lack of credibility or respect from her colleagues has implications for her career progression. It suggests that her professional contributions or opinions may not be given the same level of importance or consideration as those of her majority culture counterparts, potentially hindering her advancement opportunities.

Yet, other Latinas expressed a concern about their identity becoming a limiting factor or segregating them from others. They worried that being labeled solely as Hispanic or Latina could lead to stereotypes, assumptions, or being seen through a narrow lens. They wanted to be seen as a multifaceted individual beyond their cultural background. Juliana said it like this:

"As much as I'm proud to be Hispanic and be Latina. And I think it's important to represent. I also don't want it to section me off, right? I don't want it to label me. Definitely in the workplace, [Latinidad] is not a part of my identity at all. And I'm very intentional about that because I don't want to be labeled. Outside of work again, I embrace my culture."

Olivia was also concerned with how her Latinidad might limit her at work. She said,

"I wouldn't bring my culture to work; I would kind of continue to fit in, in a way and not make anyone feel uncomfortable, but the thing is, like, I didn't like the things that they would think of us Mexican, like the hat and the pinata. What am I un payaso (a clown)? Yeah, so I was like, no, I was not going to be like the clown. Because those were the things that went on. I was like, what is Cinco de Mayo? Yeah. I'm from Mexico. Trust me. That's not a Mexican holiday."

Juliana and Olivia both want to be recognized primarily for their skills, contributions, and ideas rather than being perceived through stereotypes or facing biases in the workplace. By embracing

their culture outside of work, both Juliana and Olivia find a space where they can freely express and celebrate their heritage. This approach allows them to navigate the professional environment on their own terms.

Other Latina respondents reflected on the need to adapt and the pressure to conform in environments where they are underrepresented. Conversely, Latinas in fields with higher representation, along with non-Latina counterparts, did not report similar pressures. Camila, a Latina in accounting, noted that she “learned that being in the corporate world was a little different. You have to be more reserved; you can bring yourself, but only to a certain extent.” This highlighted the perception that there are limits or boundaries to how much of one's authentic self can be expressed in a professional setting.

The participants' experiences reveal the intricate and ever-evolving nature of social categorization, that exerts its influence on individuals throughout their entire lives. The Latinas I spoke with highlighted the delicate balance between authenticity and conformity that individuals from minority cultures must navigate, often feeling the need to suppress certain aspects of their identity to fit into the corporate environment, suggesting that the current literature on social categorization oversimplifies the phenomenon. The range of responses challenges the notion that culture is solely a personal and subjective experience, previously assumed to be a matter of choice or individual agency. It becomes clear that not everyone has the privilege of choosing whether to express their culture or blend in with the majority. Certain individuals find themselves unable to exercise such choice due to their physical appearance, which aligns them closely with the non-dominant culture. This emphasizes the inherent lack of agency for some, as their cultural expression becomes constrained by external factors beyond their control, highlighting the complex and non-voluntary nature of cultural identity.

Lastly, one of the participants mentioned the diversity within the culture, pointing to the differences between identifying as Latina, Chicana, and Pocha and the different experiences based on the generational status in the U.S. These differences highlight and add to the complexity of identity within and among the members of the Latino culture.

## **Leader Emergence in Workplace Context**

### ***Processes of Leading and Following***

The Latina leadership story is one of excellence, resolve, and caring, where Latinas lead by example. Latinas embody the cultural script of *Familismo* by fostering a loyal and supportive environment not unlike a family unit, demonstrating dedication to their company and colleagues. They further integrate the principles of *Personalismo* and *Simpatía*, navigating the workplace prioritizing harmonious relationships, and working to avoid conflicts. Additionally, Latinas express *Respeto* through deference to authority while leading by example and diligently cultivating an inclusive workplace that honors the achievements of all individuals and strive towards an inclusive workplace that celebrates everyone's achievements.

*Work ethic.* As leaders, Latinas in this study set the tone by declaring their commitment to excellence and hard work. Lucia leads with clarity and honesty as she declares, "I got an insanely strong work ethic. I also have very high standards. And you either meet them or you don't, you know." Her statement not only underscores her expectations for her team but also reflects the cultural emphasis on hard work to overcome obstacles and succeed in the workplace. Natalia, an early career 31 - 40-year-old from Mexico, echoed her sentiments, sharing that her motivation is rooted in her family's values and the example that her father set for her: "I have my work ethic. Because my dad was always a provider, and I always see him work hard for



everything. So that kind of stick with me of working hard to get things, you know, nothing was ever handed to someone.”

Marisol recognizes the need for a balanced and practical approach to leadership and teamwork. She says, “I consider myself a leader. Again, because I'm independent. So, I think that's part of my nature. But I also think I'm a good follower. So, I do both.” Marisol demonstrates self-awareness of her role as a leader while also recognizing that leadership is not only about directing others but also about listening, learning, and being able to support the vision of others when that is the best course of action for the team or the project at hand. In this way, she demonstrates humility, flexibility, and a willingness to consider the ideas of others. These leadership characteristics align closely with those of inclusive leadership. Their stories are not stand-alone examples, but rather part of the collective story of Latina leaders who are committed to excellence and to creating work spaces where hard work and achievements are recognized.

*Caring and consideration.* At the core of Latina leadership is a genuine caring and consideration for colleagues. As leaders, they balance high expectations with a nurturing attention to the well-being of their colleagues. Lucia expressed her caring by saying,

“I'm very protective of my team, I worry about people individually, getting either, too overloaded because we expect so much of them and then they don't say anything. Or, neglected where they're not, they're not being challenged, and they're not getting enough attention, so I do worry about people in that sense.”

Lucia is committed to safeguarding her team by monitoring workload and engagement. Belinda speaks of camaraderie and genuine caring in her workplace, saying, “we do really do love helping each other out. My coworkers are amazing. They're lovely, lovely people.” For Isabella, her connection to her colleagues is likened to familial bonds when she says, “For me, I like to treat my coworkers, as if they were my family, almost because I see them every day.” Similarly,

Juliana's approach to teamwork is closely aligned with familial values, which she integrates into her professional life. She said,

*"I mean, I'm a very team-oriented person. So, I think that, in a weird way, it can translate from my family-oriented nature. I'm pretty loyal. I look at it as a little more than just an employer-employee relationship, which I think is a little different than other peers from different backgrounds."*

Latinas infuse familial warmth and a community mindset into their leadership practices to foster a sense of belonging and unity. They balance professional rigor and personal warmth to create an inclusive and supportive workplace. This is what sets Latina leaders apart.

*Mentoring.* In addition to representing in their positions, mentorship emerges as an extension of their career journey. Whether guiding students or colleagues, Latinas are committed to shining a light on the way forward for others. When speaking with students, Gabriela and Camila try to fill the guidance gap for students whose families may not have experience navigating higher education in the U.S. Gabriel shared, "So now, actually, I try to help these other kids, like, hey, if you need help, just let me know. Because our parents don't know." Similarly, Camila is committed to giving back: "It's knowing that I made a difference in our family, and just by being educated, just by finishing school and I wanted to do the same thing for other students So if I see opportunities where I can help others, like I've done it."

Together, they leverage their educational success to give back to those students still figuring it out. In the workplace, Teresa speaks of her commitment to mentor others, but especially Latinos: "I really try to coach, I coach everyone, but if I have Latino team members, I'm more cognizant, coaching them to the best of my ability because I understand the sorts of structural challenges that they may face or prejudices."

Veronica tries to repay the debt of those who helped her by helping others:

“I have a special place in my heart for younger people that don't have role models and don't know what to do because I was there and it was thanks to certain people, but I am where I am now because they helped me and they talk to me. I always look out for my Latinos and they have never let me down”

Esperanza takes a broader view when she says, “I want to make a change. I want to make an impact on people's lives. Yes, I may be working for a big corporation, and I may, you know, come across big league people, but ultimately, my most important thing is, share my knowledge with others.” This highlights the essence of mentorship as a tool for empowerment of others.

The leadership, mentorship, and advocacy send a message that Latinas are not only capable of succeeding in their fields but also determined to ensure that others do as well.

### ***Belonging and Connection***

Many of the strengths and accomplishments described were facilitated by features of workplace context, such as supportive leadership from above, open communication, and recognition. At the same time, some Latinas in this study reported challenges to feeling as if they belong in their organizations. The challenges included the lack of support and accessibility, feeling underappreciated, cultural misunderstandings, and the difficulty making connections.

*Supportive leadership and open communication.* Latinas reported the compelling role of supportive leadership and open communications in impacting their sense of belonging in the workplace. Selena captured this sentiment when she said, “And so thankfully, I have great bosses, and they're teaching me a lot of things, and I'm learning through practicing.” Daniela echoes this sentiment, pointing out an open-door policy as an example of accessible management: “The company I work for, my manager, if I need to talk to him, I can go into his office and be like, hey, do you have a second? I have a quick question.” This openness is in stark contrast to other experiences where questions were discouraged and shunned.

In another story, Daniela approached a partner with a question and received a humble response. She tells me, “He (said) ‘When I started, I couldn't even change the little tape on the machine.’ [Hearing that from a boss], you know, it's empowering.” This moment of shared vulnerabilities, in which the partner shared his struggles with the adding machine, created a space where Daniela could envision herself growing and progressing to a leadership position as well. Fernanda’s experience where the “managing partner would ask me who I recommend” showed her that she was trusted and respected in her workplace. In another example, Gabriela shared, “When I'm speaking, sometimes, I get too excited when I speak English, and I think my Spanish comes out, so I'll speak too fast. And they'll be like, ‘We can't understand you; can you slow it down, but they say it so nicely, like with respect, they're not rude about it.”

In a moment of vulnerability, Gabriela was the recipient of compassionate communication from her co-workers, reinforcing feelings of respect and belonging despite language and cultural differences.

*Recognition.* A sense of belonging is an important part of professional fulfillment, particularly for Latinas, for whom strong connections and camaraderie are cherished cultural scripts. Esperanza’s experience with one of the Big Four accounting firms underscores the value of encouragement to her personal and professional growth. Speaking of her supervisor: “I just love the fact that she takes the time ... she doesn’t make me feel dumb or stupid. You don't demean my level of intelligence, you work with it, and you mold it and then you bring it up even more.” Her supervisor’s approach teaches and uplifts her, increasing her sense of belonging.

Daniela, an early career 21 - 30-year-old, shared a story of when she felt reassured after transitioning to a new firm. Speaking of her supervisor, she said,

“He was very impressed that I was able to do this compilation. And for this specific client, he was like, ‘You were always my first choice.’ And so, it felt nice hearing that

because he saw something in me that obviously the other firm didn't, and so it was very nice to hear and very reassuring too.”

This recognition reassured her of her valued presence on the work team.

Natalia echoes the power of thoughtful, intentional words when she says, “Oh, they're always super appreciative of what I do. They always tell me Thank you.” Reina can envision herself at the next level through her supervisor’s “willingness to help you, the willingness to give you the knowledge for you to be at their level of position.” She reported regularly speaking together about “when” she is at the next level, giving her a sense of inclusion.

These stories serve to illustrate the profound power of recognition and feeling seen in the workplace. Whether it is encouraging words, acknowledging contributions, or sharing knowledge, these gestures validate and reinforce Latina’s role on the team and at the organization. On the other side of the coin, Latinas spoke of the demoralizing effects of feeling undervalued and underappreciated in the workplace. Belinda recounts the poignant story:

“There was one job in particular where I had worked for 10 years, and I thought that I belonged, but it turned out that I didn't, and they were sort of going through, like a reorganization, if you will. And they were just so easy to push me aside, and I had been there for so long, and I knew so much.”

Her story captures the sense of betrayal despite her loyalty and job-specific knowledge, which left her feeling expendable.

Camila’s story echoes the sentiment but from a slightly different angle. Camila tells of an incident where she felt belittled: “I believe I can bring value to the team. You're making me feel stupid, then I don't think that's the right thing for me.” Her story highlights that it is not only the lack of appreciation for her contributions but the demeaning attitude that calls into question her competence that disheartens, chips away at self-confidence, and reinforces the feeling that she does not belong in this environment, leaving her further marginalized in the workplace.

*Building connections.* Coming from a collective culture where family ties and personal connections are prioritized, many Latinas find themselves taken aback and disappointed in discovering the workplace to be competitive and unwelcoming. Fernanda's observation was that *"the statistic is that they're bullied by other women. So, it's like, to me, that gave an impression. Okay, we're not helping one another."* This highlights the contrast between expected camaraderie and collaboration and the reality of workplace dynamics with few roles for women in leadership. This may suggest that the scarcity of women, let alone Latinas, in leadership roles may facilitate a culture of competitiveness over collaboration. This type of setting is a stark contrast with the cooperative scripts of *Familismo* and *Personalismo*.

Other Latinas expressed a sense of isolation and alienation at the inaccessibility of supervisors to whom to ask questions and seek guidance, especially during their early career years. Daniela shared her frustration:

"Depending on what you're doing, you can't move on unless you have something else figured out. So, they were definitely not approachable... (They) look down on questions or (make you) feel like oh my god, like you're interrupting me. There was no sense of me being able to ask questions."

Her experience paints a picture of an environment where support for early-career Latinas is lacking, which impacts their ability to learn, grow, and develop a sense of belonging.

Latinas reported that the inability to form meaningful personal connections in the workplace contributed to a lack of belonging. Gabriela captures the heart of the struggle: "I think with them I can only relate to the professional level, except (with) two coworkers, I can actually hang out with them out(side) of the office. But for most of them, it's kind of hard. They don't understand."

Her story highlights the difficulty of making genuine connections when she doesn't feel understood by her co-workers which may reinforce a sense of being an outsider at her workplace.

Selena's story describes how cultural differences in the workplace that can impact feelings of connection and disconnection from majority culture co-workers. Selena expresses, "I do notice that the mentality, the way I perceive things, and what might be, I feel, (is) almost as rude, and other people feel like, no, that's normal." This discrepancy highlights a cultural gap in the workplace where an interaction that Selena perceives as rudeness likely creates a barrier to forming a meaningful connection, but for others, it is dismissed as normal behavior, thus illustrating a cultural gap in the interpretation of the interaction.

In contrast, some Latinas reported situations and interactions where they felt seen, recognized, and valued as members of the work team. While the topic is too nuanced and complex to simply prescribe a list of to-dos, these stories serve as examples of interactions where Latinas felt as if they belonged.

*Inclusion.* It would be difficult to overstate the impact of diversity, equity, and inclusion for Latinas in the professional workplace. Reina gets to the point when she states, "There were a lot of people from different backgrounds. I think that's why I feel welcome there. To me, where I feel the most welcome is when I see diversity." Olivia, a mid-career 41-50 from Mexico, echoed this sentiment as she remembered,

"I was happier in [CITY, STATE], because it's pretty diverse. I didn't feel different. If anything, the majority in a minority segment, highlighting the comfort and acceptance that come from working in a multicultural workplace, given that those from other cultures will understand your struggles as common to themselves."

Camila's statement, "We are breaking barriers," emphasizes the positive and progressive change that diversity brings to the workplace. And Isabella recognizes the power of representation when

she says, “I could see myself in those spaces. Because I see them.” Working in a multicultural environment where others share similar experiences and backgrounds not only inspires confidence but also reinforces Latina’s sense of belonging.

### ***Representation***

Participants reported that empowerment comes through representation. Seeing someone who looks like you and shares your experiences can have a profound impact on the Latina professional. When Latinas see others who have defied stereotypes and succeeded in accounting leadership roles, they report that it challenges the preconceived notions that may have limited their own aspirations. It provides a sense of validation and empowerment. Isabella told me, “When you see someone that looks like you, it literally empowers you to think, “I could be in those spaces.” These findings seem to reveal that representation is not solely about the presence of another Latina at the firm, but rather that representation shatters preconceived notions that may have limited aspirations. Seeing someone who looks like you, seeing someone with whom you may have similar experiences, and seeing someone who values what you value challenges our thinking, empowers us through their example, and expands our sense of possibility to navigate in spaces once unimagined.

Central to the impact that Latinas have as leaders is representation and visibility. Lucia points out, “You see and you believe it, ...and just knowing that there was a path that I could go,” emphasizing that to aspire, Latinas must be able to see the possibilities. This idea is echoed by Juliana’s statement, “I think it’s important to represent, to provide that, almost like a role model,” and by Valentina, a mid-career 31 - 40-year-old from Mexico, whose story illustrates the weighty responsibility felt by many in similar positions. As she prepared for an interview for an accounting internship with an accounting firm, she told this story:



“I was crying that day before the interview. I was crying for me, I was crying because I'm like, if I mess up, I'm going to mess up the opportunity of other people interviewing with them too, because for me was like, ... she's representing Latina women at the University of [XXXX] in America. I was thinking, if I mess up in the interview, I'm going to close the door for future generations to come.”

These stories highlight that, for these Latinas, it is more than just holding positions of influence; they actively use their roles to advocate for others and ensure their visibility in spaces where they are underrepresented. Camila recognizes that this is an on-going effort: “do not give up...we are breaking barriers.” Through their stories, it is clear that for these Latinas role modeling is intertwined with a sense of duty to uplift and pave the way for others.

### **Barriers and Bias**

Similar to cultural scripts, I originally anticipated that barriers and biases would primarily have a pinpoint effect at a single phase of the Latina career journey - primarily during leadership emergence. However, a key finding that emerged in the analysis is that barriers and biases permeate the entire journey, as do the cultural scripts. Here, I address the key barriers and biases reported by the respondents, pertaining to education, gender, parenting, under-representation and adjustments necessitated by ethnicity. In addition to the barriers and biases reported by respondents, Latinas face unique challenges and stereotypes due to their intersectional identities. These challenges include navigating cultural pressures tied to their heritage, such as traditional gender norms, language barriers, and stereotypes. Notably, these cultural and intersectional challenges were not reported by non-Latinas nor by Latinas in fields where they enjoy higher representation, suggesting that these barriers are particular to contexts of under-representation and may compound with the broader societal biases Latinas encounter.

## ***Educational Challenges and Facilitators***

*Education challenges.* The participants in the study shed light on the particular hurdles that Latinas face when pursuing their educational dreams. The Latinas I spoke with reported finding themselves at the intersection of cultural expectations while striving to carve out their own educational path. These unique challenges shaped the educational experiences of Latinas, setting them apart from other demographic groups.

Some participants discussed the conflict between family and community expectations and their personal educational aspirations. Participants reported that a significant emphasis was placed on contributing financially to the family, overshadowing the pursuit of education. For instance, Olivia highlighted this cultural norm: “you have to earn; you have to earn; there is no emphasis in education.” The community response to not working often leads to shame for seeking more education. Olivia continued hearing from family and community members, “Oh, you go to school, and you don't work? I can't believe you don't work because everybody was working.” Paulina echoed these sentiments, acknowledging the tension that many immigrants and low-income students felt as they made decision regarding higher education. Paulina, an early career, 31 - 40-year-old from Mexico shared, “I wanted to get my bachelor's and one of my friends from school was like, you should get your Masters. And I was like, I don't want to, that's more money. And because I'm thinking at this point, I'm thinking of my parents. When do I start helping, you know?”

For Paulina and others like her, the decision to pursue higher education was not simply viewed as a decision for personal development but as a communal responsibility with an urgency to give back to help alleviate the financial burden of her family. Isabella, an early career 31 – 40-year-old from Mexico, recalls a similar experience as she struggled against family expectations:

“When I wanted to progress, they were just still with the mindset that we could stay on welfare and just get cash aid in food stamps. I was telling them that I wanted to go to college. And they were like, ha ha, like, you can't even. I remember how I was feeling like they didn't even believe in me.”

Olivia gave another example of a young Latina who worked in a restaurant with her family and had recently graduated with an accounting degree. Olivia recounts offering the recent graduate a job at her accounting firm, a large Fortune 300 company. When the graduate hesitated, Olivia said, "I couldn't believe it. I kept wondering, [NAME], why are you hesitating?" But then, it became clear. She was operating within the confines of what she knew and what her family did for a living." What seemed like an obvious choice caused this young woman to deliberate between pursuing her own ambitions and working in the family business because that was what was expected of her.

Gabriella adopted a long-term view of *Familismo*, balancing her educational goals with familial responsibilities. She described her journey,

“I think a lot of people don't have the opportunity to go to school. I think money is a big thing, and because we're all family bound and we want our family to be okay before we do something that's going to benefit us, going to school was a sacrifice. I had to be okay, educationally or financially, to be able to help them so we could all be somewhere where we're all okay. It took a lot of sacrifice.”

When deciding to pursue higher education, many participants faced the absence of role models and a support system. Olivia shared, “I didn't have role models. No one in my family; I was the first to go to college.” Selena said, “I went to university because I received a scholarship, and my mom had no idea how the university system worked here,” Camila said, “I felt that I didn't have the support system to go to college. My mom did what she could, but how can she send her kids to college when she's barely surviving to put food on the table?”

Lack of knowledge about available educational resources was another significant obstacle that the Latinas faced. Camila shared her frustration, “It wasn't one of those things where my

mom could sit down and say okay, these are the resources that you can get from that community college. What am I supposed to look for when I don't know what I'm looking for?" Isabella also felt overwhelmed, saying, "I was so nervous. I had doubted the whole time. Mostly because I didn't have any guidance on applying, I didn't really know what career I was even going to get into."

Latinas reported facing difficulties in the field of educational counseling, particularly when receiving guidance from counselors who might not fully understand or support their potential for academic success. This dynamic is illustrated in the experience of Ximena, a Latina student who encountered societal barriers and low expectations from her school counselor:

"I think she just made assumptions about, you know, that I shouldn't aspire to be more than I probably am... why even bother? You're probably just going to stay here, get a clerk job somewhere, or just get an Associate's and... you know, just like you're just another immigrant kid who's not going to get too far."

This encounter starkly contrasts with the encouragement she received from her father, who always taught her, "Hey, you're smart, you can do this, you're going to work hard." The dissonance between her family's encouragement and her counselor's discouraging advice left Ximena feeling confused and even angry. She recalls, "That really hurt me...I remember I left that meeting feeling confused...why would you give this advice to a kid who's like, trying to improve themselves?" Camila told of a similar experience when she visited her school counselor. "I remember sitting with one of the counselors at a community college and I said, I might want to do law." The counselor rejected her idea, telling her: "You might want to do something different; you can't do it, you have an accent." Ximena's and Camila's experiences highlight their determination to pursue their educational dreams despite receiving counsel from trusted educators who failed to see their potential. These educators, whether acting from a place of concern, preconceived notions or bias, could have negatively impacted Ximena and Camila's

careers and future earning potential had they heeded the advice. A more culturally competent approach that recognizes and nurtures the potential of every student, regardless of their background, is essential for Latinas and other immigrants to access the educational opportunities and resources available to them.

Despite these challenges, the study participants were grateful for their parents' sacrifices. Olivia and Valentina each emphasized the importance of maximizing the opportunities that their parent's sacrifice provided. Olivia said, "Because to me, being able to be efficient with the very little that I was getting from my parents was super important. I was not going to let that go to waste." Reflecting on her career achievements, Valentina said,

"I'm thankful, and that's another reason I keep doing so much: because my father sacrificed for me to have the American dream. I have worked for the biggest accounting firm in the world. But it's not enough; I need to give more because he just opened the whole world for me to have what I have right now."

As Latinas pursue careers in accounting, they face challenges arising from navigating their identity and cultural heritage in a predominantly majority-culture society and profession. When transitioning to a predominantly majority culture environment, some Latinas encountered both overt and subtle forms of exclusion. Gabriela said,

"Especially when I went to university, they wouldn't come up to me because we're different colors. It's just like if you're not around us, you think of us based on what people say about us. I don't think they treated me differently. They just didn't know how to interact with us."

The lack of interaction with her peers may not have been driven by ill intentions but rather stemmed from unfamiliarity and, perhaps, the perpetuation of stereotypes. Nonetheless, the social isolation resulted in feelings of marginalization. Moreover, the lack of interactions with majority culture classmates inhibited her access to resources such as educational support and

social networks, which would facilitate access to professional opportunities throughout her lifetime.

These stories illustrate the educational challenges Latinas encounter in their career journey. Through their stories, we see the interplay of cultural scripts, family obligations, and socioeconomic barriers that impact their educational journeys. The absence of role models and support networks compounds these difficulties, often leaving these Latinas to navigate the educational landscape on their own. Despite these hurdles, they exhibit resilience and determination. Their ability to persevere and a deep sense of gratitude for their family sacrifices underscore a powerful narrative of strength and commitment.

*Educational facilitators.* The Latinas in this study shared the personal experiences that positively shaped their educational journey, the first step toward a career in accounting. Family support can be pivotal as it shapes participant's attitudes toward education and career aspirations. However, participants reported that the role of family support varied. Some of the Latinas in this study benefited from direct support. For example, Olivia fondly remembers her mother's unwavering support: "You have to go to school, and we're going to support you. You're going to go as far as you want to go. The day you want to stop going to school, you stop going to school, but you tell me you want to continue. We'll do whatever it takes."

Selena credited her mother's support, "I think that's why I was able to actually have the opportunity and access to education, just due to my mom knowing that education is important." Olivia and Selena both acknowledge that this kind of familial support empowered them to pursue their educational aspirations confidently.

Another example of familial support was driven by the desire to spare the participants from the physically taxing labor or financial struggles that their parents endured. Gabriella told it

this way: “So, growing up, my parents would always take us out there with them, working to be roofers and everything, and they're like, Go get your education. If not, you're going to be out here with us.” Natalia said, “My father always wanted us to be somebody in life and have a good financial career so they wouldn't be stressed about things like he was. He was always stressed about providing for his family. But he did it.” The stories of Gabriella and Natalia not only shed light on the valuable insights that their parents shared, but they also add to a larger narrative that many Latino families are familiar with the importance of education, not merely as a tool for personal advancement but as a bridge spanning the chasm between the challenging realities of past generations and the promise of a better future.

A third form of familial support, distinct from the others, emerged. It is characterized by a passive acceptance rather than an overt emphasis on education. In this case, the participants self-evaluated their present circumstances, choosing to aspire to something beyond their present circumstances. For some of the participants, this choice involved breaking out of family or cultural norms to pursue their own dreams. Belinda noted that “college was never pushed on us kids.” Selena related that: “I know it's important to continue in education. I feel like that's the only way out for us. Because it's rough, it's rough out there.” Isabella said, “I wanted it so bad just because I was tired of living the way I was.” Marisol, a late-career 61 - 70-year-old, said,

“I grew up in the 1970s when women worked but didn't have a career. One of the most common jobs was being a waitress. I said I don't want that for myself ever. I want something different. I decided that I was going to go to college, go to university, and do something.”

These accounts highlight how self-motivation and determination driven by varying levels of dissatisfaction can become pivotal drivers in Latinas' educational and aspirational journeys.

### ***Gender Influenced Career Trajectories***

In a profession where Latinas are a cultural minority as well as a gender minority, participants recognized the struggle for promotion and access to doors of opportunity may be influenced particularly strongly by gender. It is difficult to separate gender and ethnicity, but Latinas in accounting who participated in this study spoke of specific gender-related challenges related to gender bias. Conversely, this topic surfaced less frequently among those in more diverse professions and among non-Latinas, possibly because they are situated in fields where women and Latinas are more prominently represented such as nursing, teaching, and social work.

Marisol summarized it like this: “Women, we know we have to work harder, right?” Selena shared our experience, emphasizing, “And so we had to drive ourselves a certain way to be accepted or to be seen as equal.” Olivia's story, "to earn every promotion," serves as an illustration of this acknowledgment:

“I had to be in the role already, like, for a year or two, doing the job and getting the pay of a lower position; that's how it is. I have to prove myself and take all the work and all the responsibility without the pay and when you see your male colleagues passing you, they are taking the job without the experience, without having to prove themselves, but why am I doing it? Why don't I just stop? I was afraid if I said something, they wouldn't give me the opportunity; I'm going to piss someone off.”

Olivia's experience highlights unequal standards for men and women in the workplace as well as her hesitation to voice her concerns for fear of retribution. Similarly, Belinda reflects, “I honestly feel like if I were a man, I would be a lot farther in my career than I am.” Paulina commented, “I want to get to where the male type of position is, you know, because not only can they do it, but we could do it as well. It might take me a little bit longer, you know, but I could still do it.” This recognizes that leadership positions are perceived as male positions and that, as a woman, there are obstacles to overcome to achieve the same position as her male colleagues, as well as highlights her determination to do so. Together, these participants tell us that women feel



compelled to prove their worth at work, often under circumstances that are unequal to those of their male counterparts. Yet, they are determined to work in those spaces despite their obstacles.

### ***Parenting Challenges***

While there are many studies on the challenges faced by working mothers, I was unable to locate any studies on professional Latina working mothers in accounting. The Latina working mothers in accounting I interviewed shared their unique experiences in parenting and family challenges as they intersect with their roles as working professionals and gave me a glimpse into the challenges faced by this group of professionals. Not surprisingly, in both the Latina and non-Latina groups from the contrasting samples, several women highlighted the parenting challenges that arise from the demands of their professional lives.

Like many other women in accounting, Latinas spoke of the demanding nature of the profession itself as well as the perception of Western work ethics. Participants viewed the profession as one where extended work hours are often perceived as a sign of commitment and dedication to the job and the employer. Natalia said it this way, “Sometimes I feel like I just can’t. Accounting is so demanding on a huge scale. (I) just get off work so late that you just go to bed and do it all over again.” Participants noted the cultural difference when it comes to working long hours. Teresa said it like this: “The majority culture is also brainwashed in a way, like working a ton of overtime.” Ximena recognized the difference and said it like this “So there’s a culture. So, we have a very workaholic culture here in the States.” Juliana expressed it as well, “I think my career is very demanding and time-consuming. And I think that it gets hard to feel like I can do it all.” These quotes serve as an example of the pressure Latinas and other women in accounting feel to put in long hours of work to prove their dedication, lest they face restrictions on promotion and career advancement.

For the Latina working professional, family expectations and ideal worker ideas contrasted with the cultural scripts of *Familismo*, which emphasizes family bonds and obligations. This often resulted in familial pressure to conform to gender roles and added complexity beyond the challenges that many working women face. The longer work hours present a challenge not only for the Latina professionals but also for their families. For example, prioritizing your career over your family contrasts with weighty family pressure to participate in family functions and to conform to gender roles. Isabella put it succinctly, “It’s hard balancing (work and family). But with the way it plays out with me is I always make sure that work is work and my home life is my home life.” Isabella figured out a way to compartmentalize and separate her work and family life so that she can be fully present when she is outside the office and with her family. Fernanda reported, “So it took a while, but they (my family) actually understand now that in the United States, they work longer hours.” Natalia’s family recognized that “during tax season, my family was like, ‘Well, you’re going to be gone.’ It’s like that for the next couple of months.” The act of balancing and negotiating between professional aspirations and familial obligations presents a challenge requiring Latinas to navigate between personal ambition and cultural expectations, all while maintaining harmony between their work and family life.

While the demands of the profession often result in delayed motherhood considerations for both Latinas and majority-culture professional women, the Latinas in this study also recognized an additional layer of pressure to conform to traditional gender roles. Camila, for instance, experienced significant familial pressure when she mentioned, “My mom is like, okay, you are getting a little older, your career is starting, when are you having kids?” Valentina expressed feeling the pressure to conform to cultural expectations of being a mother and wife: “It is really hard for a woman to work because you have the pressure of your family that if you are

working 80 hours, you are not being a good mom or a good wife, so it is really hard.” These experiences highlight the pervasiveness of traditional gender roles even among professional Latinas working in accounting.

Many Latinas who juggle a career in accounting firms and motherhood face considerable hurdles to remain employed. Valentina explained, "So many women are afraid of having kids, or, when they do, they just decide to go for a lighter job or to another career path where it's not going to require so much commitment on their side." Her sentiment shows how the deeply ingrained value of *Familismo* can deter Latinas from pursuing or staying in a demanding career like accounting, where the work-life balance may appear elusive. Gabriela relayed the every-day gender subtleties that come into play: “I think that's one of the setbacks for females is that we're the ones that are the "go to" a lot of the time when something's happening with the kids, it's the moms taking off, Yeah, I don't see the men taking off.” Gabriella decided to trade a more lucrative salary for time with her family. She told the story like this:

“We went to the recruiting fairs, and people said ‘go to the big fours.’ And I was like, okay, that's where the money is. I would go to them and I would go to the interviews and say like, hey, I have a family. I have kids, family is important for me, and they said, during tax season, you have to work these crazy hours. I was like, I know, but I still want there to be a balance where I can be with my family. I didn't get any of those jobs, which is okay.”

Valentina added, "Besides a raise, working for a company that never is just going to make you choose between you and your family, between them and your family is key.” This highlights the necessity for accounting firms to acknowledge the significance and impact of *Familismo* for their Latina professionals.

Misunderstood perceptions about *Familismo*, a cultural script which is rooted in strong family bonds and obligations, may also lead to biases regarding pregnancy, motherhood, and career aspirations. Common stereotypes may assume that Latinas will choose to stay at home to

raise their children or will soon abandon their career aspirations. However, this oversimplification does not recognize the power of *Familismo* to inspire and motivate Latina's dedication to their careers in order to provide for their families. Reina's employer expressed surprise, saying, "Oh, you're Mexican. You have no kids?" Thus, assuming that her heritage dictated a particular family role. Similarly, Isabella's account illustrates these misconceptions when she shared, "So he assumed, because I was pregnant and was going to have a baby, that I was going to be a stay-at-home mom." In another instance, Valentina experienced the consequences of these biases as she divulged, "It was exactly a week after I told him that I was pregnant when he fired me." These narratives illustrate how misunderstood notions about Latinas' family roles can result in unfair treatment and, in some cases, unfair treatment and job loss. Study participants emphasized the need to dispel such stereotypes and the importance of workplaces that recognize how family commitments can act as motivators to excel in their careers to provide for their loved ones.

### ***Underrepresentation***

In this study, most participants shared experiences that highlighted a notable barrier: the underrepresentation of Latinas in leadership positions. This was even more common in the stories of those within the accounting profession. Most of the Latina participants reported knowing very few or no other Latina accountants. This lack of representation within the accounting profession limits their exposure to role models who share their backgrounds and experiences. "I don't know any Hispanic partners," Natalia says, setting the stage for the recurring story. Isabella responded, "I don't know many Latinos that are professors or partners, or just anyone that looks like me, in these spaces." Esperanza said, "I have not met another Latina accountant." Gabriela echoed, "I haven't seen Latina accountants." They reported that this

lack of representation negatively impacts recruitment and retention efforts. Camila asks, “Why would I go into a company where I don't see any Latinos?” Lucia laments, “I was the only Latina; if I had seen more women like me, in accounting, to look up to as a role model, I might have stayed in public accounting.”

Olivia's experience as "the only Latina in management" in a workplace where the only other Hispanics worked in non-managerial roles, such as janitors and receptionists, further illustrates the stark underrepresentation. Reina's succinct "no partner Latinas" and Isabella's feeling of being "the only one who had a kid, and I was like the only one who looked like me" underline the lack of diversity in higher positions. Lucia's observation that, for women, "senior manager was the highest that they would ever get" and that none of the women she worked with progressed to making partner speaks volumes about the glass ceiling effect. Natalia's experience of being "the only Latina" in a predominately Caucasian workplace reinforces this sentiment. Selena's comment, "I do feel like we are underrepresented," clearly acknowledges the inequality in the profession. Meanwhile, Valentina's experience of having never worked with a Latina partner and only seeing Latina women in non-leadership positions emphasizes the problem. Daniela said that she does not know any other Latinas in accounting. Esperanza added that she only knows one Latina in a leadership role. Fernanda affirmed being "the only senior Latina" among just two Latinas in her workplace. Gabriella comments that she has not seen many Latina accountants all contribute to a powerful account of the state of the profession regarding Latinas in leadership roles.

The data gathered from speaking with the participants suggests that the awareness of underrepresentation goes beyond recognizing that Latinas are notably scarce in leadership positions. Instead, it can reinforce a sense of being an outsider in their chosen profession as they

grapple with balancing deeply ingrained cultural scripts and expectations that propel and guilt many Latinas towards traditional roles. Furthermore, this shortage may indicate broader societal structures that affect both the accounting profession and Latina professionals.

Participants shared that underrepresentation in accounting posed a challenge when seeking mentors from the Latino community. They explained that the absence of mentorship does not just mean a lack of guidance in their careers; it profoundly impacts how they feel like they fit in and identify with their workplace. Participants recognized the lack of and even yearned for a mentor, who, as Valentina said, “takes you under their wing, and you see that person through (your) whole career.” Faced with a lack of mentors, Lucia took it upon herself to create what she needed: “Sometimes if you want mentorship, you have to teach somebody how to be a mentor.” Valentina elucidated the differences between a mentor and a sponsor:

“We have mentors, and we don't have sponsors. A mentor is someone who will coach you through your career. A sponsor is someone who will speak about you when you are not in the room. That will say I want Rihanna because of this, this, and this, and she should be promoted to manager, partner, or whichever position. We lack someone vouching for us to get to that next level. I think a lot is missing there for Latinos and Latinas not having a sponsor.”

Unfortunately, this was the experience of many of the participants. Belinda reflected, “I would have loved somebody—a co-worker, anybody—to just say, Hey, why don't you do this? I had really no direction. I was directing myself.” Lucia's experience resonates: “I wish I had somebody telling you that you can do this.” Lucia's response to the mentor void in her career is to try to be the mentor she needed.” Camila and Esperanza expressed a sense of early career disorientation when they stated, “I felt that I was lost. I felt that I didn't have any guidance” and “I had no guidance, no mentors, nothing, so I had no idea what I was doing,” respectively. Gabriela's statement, “I wish someone was there telling me like, oh, man, do it this way. Do it this way” speaks to that longing for guidance and direction as early career Latinas navigate

career advancement. Together, these stories speak volumes about the critical role of mentors and sponsors in shaping Latina careers within the accounting profession.

### *Adjustments Necessitated by Ethnicity*

Participants shared stories related to their experiences and challenges as underrepresented Latinas regarding ethnicity and cultural identity in the workplace. Many reported adjustments that they made to address ethnic assumptions.

*Integration and identity in the workplace.* Participants reported ethnicity-related adjustments in communication they made when adapting to the workplace. Teresa recognizes the issue as she states,

“Because our workplace is so white, right? What that means is that our culture is a certain way, but the dominant culture is not Latino. And so, when you express yourself in the culture that's natural to you, that dominant culture does not take that, they don't, there's a lot of contexts they don't understand, and so they misinterpret.”

Belinda recognizes the issue: “I want to know people because I feel if I know them, I will know how to communicate with them... Lots of things can get lost in translation, particularly if we're culturally different.” To bridge those cultural communication differences, many participants felt compelled to make changes in themselves and the way that they related to their co-workers.

Lucia's experience underscores the verbal and non-verbal communication adjustments: “I had to adapt, I felt like I was expected to be more subdued, I might have a big personality and had to keep that in. I felt like I wasn't able to really be my true self in a lot of ways when trying to get my message across, having to also change the way that I talk.” Natalia echoed the sentiment:

“Maybe I'm more conservative at work.” Camila understood the need to adapt:

“I learned that being in corporate world was a little different. You have to be more reserved; you can bring yourself but up to a certain extent. You shouldn't be a little bit outspoken. Because, in my opinion, the way that you say something, the way that the message is carried might be a little different.”

These expressed sentiments reflect Latina's need to adjust their personalities and communication styles to the workplace, often at the cost of suppressing their authentic selves to be heard.

Gabriela and Isabella illustrated another aspect of workplace communication adaptation. Each felt the need to adjust how they spoke at work. Gabriela felt the need to moderate her volume when speaking English in the workplace:

“I try not to speak so loudly; I try to speak lower, but the bad thing is that because I'm trying to speak lower, my English tends to be so soft-spoken. Maybe I feel more confident when I speak Spanish, or I don't feel like I will be as critiqued as I would when I speak English. I've gotten better, but I'm still scared of being judged.”

Similarly, Camila felt the need to pace her natural speech. Recognizing her tendency for rapid speech in her native Spanish and the need to slow her speech in the workplace. Isabella said,

“We speak fast, and so every time I speak, I feel like I catch myself and slow down a little bit.”

Gabriela and Isabella's stories highlight the complexities faced by bilingual and multilingual people navigating the technical requirements of the workplace language while also adapting their natural voices to the social and cultural expectations of the workplace.

Despite confidence in her abilities, Selena's story further illustrates the complexities of cultural interactions as she describes her felt need to step back due to her ethnicity and age to maintain harmony with her co-workers. She said,

“My coworker, she's Caucasian, and she's a very nice lady. But I do feel like maybe I should step back a little, you know, even though I know I know what I'm doing. I know how the system we use works. I'm confident in my knowledge, but I wouldn't ever want her to think, Oh, she's trying to take over where she's trying to take my job, or I think also because, you know, I'm Hispanic and I'm younger., I don't want her to think, Oh, you know, this fresh meat is coming in thinking like she knows everything. You know, I don't ever want conflict like that. So, I do tend to step back a little. The influence of my mom saying, just stay quiet, just let it go. I think that would take over too because I would say that for the sake of not arguing or creating any problems in this small office where they see each other every day, you know, it's okay, but I always did try to make sure my boss knew what was going on and not that I was just lazy. And so, we had to drive ourselves a certain way to be accepted. Or to be seen as equal.”



Her story illustrates the internal pressure she navigates to avoid being perceived as, at worst, threatening and, at best, overstepping her place. Her emphasis is on maintaining harmony, a principal aspect of *Personalismo* that guides social and workplace interactions. This cultural script prioritizes trust, saving face, avoiding conflict, and respect. This workplace adaptation shapes her professional behavior, causing her to downplay her abilities and aspirations for the sake of maintaining harmony. This approach does not come without risks; for example, if decision-makers misinterpret her restraint as a lack of initiative or workplace competence, it could impede her career advancement.

Gabriela's story highlights the challenge of navigating workplace dynamics as a Latina, where the weight of cultural adaptation falls disproportionately on immigrants. While Latinas and other immigrants are under pressure to conform and integrate into U.S. culture to be successful, there is a contrast in the effort made by non-immigrants to understand and appreciate the diversity of their Latina co-workers. Gabriela found herself in a situation of having to guide her co-workers: "Don't ever do that, though. People don't like it, and then I'll explain to them that not everyone is Mexican. They're different ethnicities, and so they're very intrigued like they don't know people." This story placed Gabriela in the awkward position of having to correct misconceptions and highlights the need for a more balanced approach that emphasizes mutual understanding and appreciation in the workplace.

Latinas often deal with complex issues involving the navigation and management of cultural identities, especially in workplaces where they are in the minority. Managing their dual identities is challenging but, more so, also emotionally and mentally draining. Juliana's statement, "I feel like I'm one person at work and a different person at home," resonates with many Latina professionals who struggle to reconcile their dual identities. Lucia recognizes the

need to adapt to the professional environment and observes, “Being in certain spaces, I have had to adopt different versions of myself.” Her adaptation, leading to different versions of herself, reflects this struggle. This adaptation, often termed code-switching, comes with its own set of challenges, as Isabella noted the exhausting nature of constantly adapting when she said, “How exhausting it is to try to adapt or code-switch all day long.” Teresa shared her exhaustion with continuous code-switching as she made the conscious and pivotal decision to stop adapting. In her words, “Then I had the choice, am I going to continue code-switching or not? And for me, I’m just like, I don’t have time for this, nor do I care to cater to them. So, I was just like, I’m going to stop.” She shared her liberating decision to challenge societal and cultural norms. Teresa further elaborated, “I tried to appear very soft and nice, but then I discovered that this was too much,” which highlights the toll of maintaining such an adapted identity. She realized,

“But once I started thinking about that, I realized this was taking so much energy. Men don’t spend any time thinking about how their message lands and I can tell because I work with a ton of men. They do not care or even think about it. It’s okay if I allow myself to also not think like that and not utilize my energy in that way because there’s a ton of other stuff, I could be using that energy towards.”

These stories highlight a critical aspect of the Latina professional experience: managing the extra layer of cultural identity and conserving energy accompanying their professional journey.

Another aspect can be seen when Latinas talk about their work ethic. Many of them, proudly, talked about the work ethic instilled in them by their families. Along with that work ethic, the connection between hard work and career progression was assumed which later disillusioned some of them. Belinda’s approach was to adapt herself to the perceived job requirement, saying, “I just felt like they saw somebody who was going to come in and do a good job and not make waves. And so that was just the person that I tried to be.” Like many other Latinas I spoke with, Belinda believes that the power of her work ethic speaks for itself.

Similarly, Lucia also made the connection and opined, “I’m very, responsible. It’s that hard working ethic that if you do hard work, and you just, you know, excel at what you do, that, it would be noticed (and) success and respect and all of these things will come to you.” Belinda and Lucia both relied on the connection between merit and advancement. Natalia echoes this sentiment, further reinforcing the idea. She said, “And that’s one of the traits I got from my dad—being a hard worker, and it’s kind of stuck with me—working hard to get things; nothing was ever handed to someone.”

Ximena, however, has lived through the experience of working very hard and watching others get promoted before her, thus breaking the illusion of the connection between merit and promotion. She says it this way,

“I felt that to be honest, I’ve seen it with me and with other coworkers, and I’m like, I work so much harder, and it’s like this guy got promoted or whatever, you kind of see that in practice once you start working. So, I think there’s got to be a balance between keeping that work ethic, but also working smarter so that you can keep growing in the working world.”

Ximena reminds us that while hard work should be required for promotion, it may not be enough when Latinas work in a predominately majority-culture environment.

These stories collectively indicate that the frustration that the Latinas experience could in fact be due to the cultural scripts. These are so deeply engrained and practiced, such as respect for authority, deference to those in higher positions, self-reliance, striving for workplace harmony, conflict avoidance, a reluctance to stand out, and a reluctance to engage in self-advocacy. While admirable qualities, they may serve as a hindrance to Latinas in this particular work environment by obscuring their leadership potential and signaling qualities and attributes not in alignment with the prevalent view of majority culture gendered leaders.

*Appearance barriers and adjustments.* Participants revealed the intertwined relationship between appearance and ethnicity in the workplace, particularly for Latinas. Belinda's description of her morning routine discloses: "I would always have to take a shower in the morning before I go to work so I can style my hair because I don't want them to see my frizzy hair at work". Her statement speaks to the deeply felt need to align her physical appearance to perceived workplace norms. These norms dictate the standard of professional presentation. Thus, Belinda's efforts to style her hair in a particular manner reflect the daily negotiation between ethnic identity and professional image, where aligning her appearance to unwritten, often unspoken standards becomes a subtle but significant part of her professional life.

Esperanza's story adds depth by showing that despite her light-colored skin and hair, which might help her more easily blend into a majority culture workplace, her accent gives her away. Esperanza shared, "I was not very comfortable being around people and speaking. I was very shy. First, because there are not that many Latinas, and even though I'm light skin complexion and I may have found a light-colored hair, I looked different." Her reflection, "I had an accent. I don't want to say that I was maybe not taken into consideration because I'm Hispanic, but I did feel that difference of treatment" speaks to the subtle level of discrimination that can occur even when outward signs of an ethnic difference are less pronounced. Her narrative shows that accents and perhaps other less visible ethnic markers can also impact how Latinas are treated and perceived in the workplace.

Another challenge for Latinas in accounting is navigating the subtle undertones of seemingly casual yet impactful interactions. For example, Esperanza was denied a promotion to a new position for which she had already been doing the work, stating that she did not have the requisite educational requirements, although she was already performing the work required in

that position. She remarked, “And I don't think it was my race, but maybe it was my race.” The reason provided for not promoting her despite her demonstrated capacity suggests a possible underlying bias. Esperanza’s story highlights the ambiguity that can accompany interactions. This ambiguity can lead to self-doubt and the question of whether the interaction was a real instance of discrimination or a benign misunderstanding of the situation. Regardless, the energy spent trying to determine the truth of the situation drains the individual and results in lowered productivity for the firm.

Lastly, the story told by Lucia is an example of stereotypes and misconceptions about Latinas in the working environment. She told the story of how one of her colleagues did not believe she was of Mexican descent. When her colleague learned of her Mexican heritage, the colleague said, “*What? No, you're not!*”. In her frustration, Lucia challenged her colleague, “*What do you think? Mexicans are all like little brown people who speak in a crazy accent?*” This conversation left her feeling “rattled” and underscored the impact and emotional toll of confronting and correcting perceptions about her ethnic background in a workplace environment.

These personal stories tell of the unique challenges Latinas face in the workplace when navigating between their ethnicity and cultural identity. Their experiences call attention to the constant balancing act of adaptation in their communication style, moderation of aspects of their personalities, adaptation of their speech, enthusiasm, and workplace appearance, and stepping back to maintain harmony and avoid conflict—often at the detriment of their authentic selves—all to be seen, to be heard, and to be treated as equals in the workplace.

## **CHAPTER 5: DISCUSSION AND CONCLUSION**

To understand the Latina career journey, this research began with a review of literature pertaining to identity and leadership. Within the identity literature, I explored the theories of social identity, optimal distinctiveness, and identity asymmetry. Special attention was given to exploring Latino identity formation and cultural scripts within the broader context of identity literature. Within the leadership literature, I explored social role and role congruity theories, inclusive leadership theories, and the dynamics of ethnic and gender stereotypes. I determined that academic literature examining the lived experience of Latinas in accounting was lacking.

To develop such an approach, I conducted a study to understand the lived experience of Latinas during their career journey, focusing on the accounting industry, where Latinas represent less than 5% of leadership roles as an extreme context. I conducted narrative interviews with 19 Latinas practicing in the field of accounting, among a sample of diverse backgrounds, levels of experience, and positions within firms, as well as 10 women who were not Latina or accountants.

By way of overview, based on the analysis, a framework emerged that conceptualizes the Latina career journey as a dynamic cycle of three interconnected processes: 1) the intertwined concepts of identity formation, social categorization, and acculturation; 2) resilience and coping mechanisms deployed during role navigation; and 3) the emergence of Latina leaders within the workplace context. These processes are embedded in an interplay of cultural scripts and the persistent presence of barriers and bias. As participants shared their stories, it became clear that these themes do not exist in isolation. Instead, they overlap and intertwine, weaving a complex fabric that offers a deeper understanding of their journeys. Findings point to several important contributions to theories of social identity, optimal distinctiveness, and social categorization, as well as concepts related to Latino cultural scripts and intersectionality. I organize this chapter by the research questions developed in the introduction, and after discussing theoretical

contributions pertaining to each question, I present implications for practice related to each. I then conclude with limitations and future research directions.

### **Research Question 1: How do Latinas Experience the Career Journey?**

The preliminary conceptual framework based on the literature that guided this research focused on processes of identity formation and social categorization, acculturation, role navigation, and leadership emergence and the impact at specific points in the career journey of particular elements, including cultural scripts, optimal distinctiveness, role congruity and identity asymmetry. Reflecting the exploratory nature of inductive research, findings yielded nuances that the initial conceptual framework did not fully capture. The insights from the rich interviews required a revision of the original framework to reflect the lived experiences of Latinas more accurately in accounting.

The journey is a dynamic cycle initiated early in the lives of Latinas, during which identity is formed, and social categorization and acculturation occurs. During the next phase of the process, resilience and coping mechanisms are deployed as Latina's begin to navigate work and life roles. The final phase consists of the emergence of Latina leaders within the workplace context. These processes are embedded in the interplay of cultural scripts and the persistent presence of barriers and bias. Inseparable from the processes, scripts, barriers, and biases are not merely external factors that act upon a particular process at a specific juncture in time as conceptualized in the initial framework. Rather they saturate the entire journey and shape the career pathway for Latinas in accounting. These findings regarding the overall nature of the journey have implications for social identity and optimal distinctiveness theories, as well as implications for practice.

*Implications for social identity theory.* According to social identity theory, membership in social groups contributes to a person's self-concept and self-esteem (Tajfel, 1974). The focus in prior research is on membership in groups associated with characteristics such as race, ethnicity, gender, religion, and educational background. However, the experiences of Latinas in accounting suggest more dynamic and nuanced social groups that impact identity formation. Latinas in accounting navigate between two cultures (e.g., Latino culture and majority culture), each with its own language, and find themselves in a liminal space or distinct member group, balancing these cultural identities alongside a professional identity, but not fully rooted in any single group. Their experiences suggest hybrid or blended social groups at the intersection of cultures, their gender, and the profession. This distinct social group of Latina accounting professionals appears to exist, despite the lack of physical proximity and, in most cases, without knowledge of each other when they share similar experiences. For example, it was remarkable how similar the interviewees were in their description of language use in the workplace and in their experience of cultural code-switching - shifting between languages and cultural frameworks. Thus, in a space where they are underrepresented, Latinas are pioneering a new definition of what it means to be an accounting professional, intertwining their cultural heritage, the gendered spaces they navigate and their career aspirations. These unique hybrid identities are necessary to capture the essence of being a Latina in accounting, an experience that traditional social groups cannot fully capture.

*Implications for optimal distinctiveness theory (ODT).* This theory asserts that individuals are driven by the need to balance belonging within groups with differentiation from others (Brewer, 1991). Latinas in accounting described attempting to integrate into their professional workplaces, while also preserving their cultural identity, which was often a unique means of



differentiating themselves from others given so few Latinas in the profession. The Latinas I spoke with often highlighted the energy required to achieve the delicate balance in the workplace. For example, Latinas in accounting adopted certain professional norms and behaviors, such as a more reserved or subdued comportment, speaking at lower volumes, and speaking more slowly to align with the perceived group expectations and foster a sense of belonging. At the same time, they might also include elements of their cultural identity, such as bringing traditional foods to work, speaking Spanish with other native speakers, or culturally identified forms of dress. This adjustment would be predicted by ODT.

However, what ODT has not focused is the critical role of specific workplace practices, greatly influencing Latina ability to balance inclusion and differentiation. In a diverse workplace with a supportive network of colleagues, Latinas in accounting find more opportunities to express their cultural identity. In less supportive environments, the pressure to conform might cause them to minimize any differences to be perceived as belonging to the workplace professional and social group. For example, recall the stories Gabriela and Juliana. Gabriela proudly showcased her Latina identity in the workplace saying, “When I go to work, it’s in trenzas (braids) or my hair curly; I hardly straighten it. I need to embrace mis trenzas (my braids), because that’s who I am. I take a little piece of my culture with me in my hair when I braid it,” reflecting a supportive office culture. In contrast, Juliana felt compelled to separate her cultural identity from her professional life, saying “Definitely in the workplace, [Latinidad] is not a part of my identity at all. And I’m very intentional about that because I don’t want to be labeled. Outside of work again, I embrace my culture.” Juliana’s workplace culture may have signaled the need to conform. This suggests the incorporation of workplace support is critical in understanding optimal distinctiveness.

## Research Question 2: How do Latino Cultural Scripts Help or Hinder Career

### Advancement?

Cultural scripts articulate culture-specific norms, values, and practices in terms that are clear, precise, and accessible to cultural insiders and outsiders (Goddard & Wierzbicka, 2004). Researchers have identified several key cultural scripts within Latino communities, such as *Familismo* (the importance of family), *Respeto* (respect), *Personalismo* (the value of personal relationships), *Simpatía* (the emphasis on kindness and friendliness), *Marianismo* (the ideal of female virtue and purity), *Machismo* (traditional male roles and virtues), *caballerismo* (chivalry and responsibility), and *espiritualidad* (spirituality). These cultural scripts play an important role in shaping individual and community behaviors as well as social interactions. These scripts might be unfamiliar to many, yet when presented with brief descriptions and examples, all the Latina participants in this study recognized that these scripts have been part of their lives. In addition, findings provide important insights for specific features of cultural scripts and their operation, including the content, enactment, and influence of scripts during career development.

*Implications for cultural script content.* Prior research has identified characteristics of the *Familismo* cultural script such as commitment to support family members both emotionally and financially, reliance on family for help, and deferring to the family for how one should think and behave (Balbim et al., 2019), strong family identification, attachment, mutual support, family obligation, familial interconnectedness (Mendez-Luck et al., 2016), obligation, filial piety, family support, and obedience (Stein et al., 2014). Extending this research, it was evident that although the concept of *Familismo* plays a crucial role in the lives of Latinas in accounting, it took on a different form. The emphasis among Latina accountants was on adopting a long-term perspective regarding the cultural script of *Familismo*. While many Latinas felt pressured by

family members to work to contribute to the family unit, they recognized that by temporarily going “off-script” and prioritizing individualistic goals such as pursuing higher education and career advancement, they could more impactfully benefit the financial well-being of the entire family unit as they gained access to resources not previously available. Their decision to go off-script and pursue individualistic goals is not without its challenges. For some of the Latinas, it involved balancing competing demands from family, social expectations, and personal aspirations. By choosing to invest in themselves, they recognize the influence of the scripts yet exercise their own agency in rewriting the cultural scripts. This suggests that Latinas are not merely navigating their cultural landscape but are actively involved in shaping their own story about their personal aspirations and re-interpreting their cultural narratives. Hence, findings suggest the importance of understanding the use of agency to go off-script from traditional cultural scripts.

*Implications for script enactment.* A second implication of findings was that cultural scripts manifested differently than expected. Cultural scripts were not static, fixed elements, but instead, they were malleable and evolved over time to reflect the current realities in the way Latinas experience their environment. Participants revealed that cultural scripts are subject to reinterpretation, modification, and even temporary reprioritization. In this way, the scripts may find new expressions in varying contexts while still retaining the core values. It should be noted that the process of adapting and rewriting the cultural scripts is not uniform and varies among individuals and sub-communities within the Latino community. By exercising their agency, Latinas honored their heritage and recognized the need for evolving scripts that are relevant to their lived experience.

As a specific example, in prior research *Respeto* was shown to refer to obedience to the parents (Tamis-LeMonda et al., 2020), deferential treatment of those in authority or to whom respect is owed due to their hierarchical standing in the family or community (Calzada et al., 2010), and proper public behavior, such as decorum and courtesy, so as not to embarrass (¿qué diran?) or bring shame (vergüenza) to the family (Perreira et al., 2006). Amongst my respondents, *Respeto* was primarily manifested as a commitment to care for aging family members in the home. But this commitment was characterized by proactive and strategic planning to be in a position to offer care and shelter, decisions that range from the type and location of home to purchase, to discussions with siblings about the caregiving arrangements and support mechanisms needed to provide for elderly parents. Despite the pressures and changes of acculturating to life in the U.S., and the potential for cultural scripts to be rewritten and adapted, the resolve to care for elderly family members in the home remains a fundamental aspect of the Latina experience, yet personal agency was critical to strategically planning for the ability to maintain the script.

This commitment also leads to the creation of multigenerational households where the scripts of *Respeto* and *Familismo* intertwine. This arrangement not only offers companionship and support to aging parents but also fosters a sense of collective unity as all family members become involved in caring for aging parents in various capacities. However, findings suggest as the needs of aging parents grow, the responsibility for their care often falls disproportionately on professional women. A theoretical implication here is that cultural scripts may be enacted differently by men versus women. This can lead to workplace challenges where management may not understand the unique pressures on multigenerational, non-traditional caregivers.

Researchers have noted the importance of personal relationships among Latinos (Antshel, 2002) and the value placed on warm, caring, and trusting relationships. *Personalismo* includes the prioritization of people and relationships over disagreements, timeliness, and personal benefit, relationships with health professionals, may involve small talk, physical contact, visiting each other's homes, attending family meals and events (Davis et al., 2019). Latinos generally exhibit a warm and personal way of relating to people (Cuéllar et al., 1995).

A related cultural script, *simpatia* infers showing respect towards others, emphasizing positive behaviors, and minimizing negative behaviors (Triandis et al., 1984), being kind and polite (Rodríguez-Arauz et al., 2019), and is displayed through good manners and friendliness that are based on the search for social harmony (Holloway et al., 2009). While it would be erroneous to assume that all Latinos are *simpatia*, researchers have recently developed a *Simpatía* measurement scale that seeks to measure this cultural value (Acevedo et al., 2020).

Among respondents in this study, the *Personalismo* and *Simpatia* scripts primarily manifested as conflict avoidance strategies in the workplace. This has yet to be emphasized in prior research. Latinas reported minimizing their abilities, insights, and viewpoints to preserve and promote workplace harmony. In moments when Latinas could have asserted themselves, the cultural scripts of *Respeto*, *Personalismo*, and *Simpatía* came into play, superseding prevailing attitudes and prioritizing respect towards managers and coworkers, personal relationships, and the cultivation of a friendly and polite workplace. Their behavior, though well-intended to promote a cooperative and collaborative work environment, may, inadvertently, serve to undermine their visibility and contributions in the workplace. This behavior may negatively impact promotability and career advancement goals when working in an environment where harmony-promoting signals may not be readily recognized.

*Implications for cultural scripts and development.* Cultural scripts were initially conceptualized as external elements that, when activated, served primarily to influence career development at a particular juncture – specifically to facilitate or hinder the acculturation process. However, the findings reveal that the scripts are interwoven and influence all the processes in the framework, not just acculturation. Further, instead of serving as external to the processes, cultural scripts are embedded in the development processes, shaping and being shaped by their interplay. For example, in the process of identity formation, cultural scripts such as *Familismo* and *Respeto* are central to the development of self-identity that is deeply rooted in family, community, and self-respect. The migration journey and the subsequent adaptation into a new country prompt a re-evaluation and adaptation of accepted cultural scripts and incorporation into one's identity. Some of the Latina participants mentioned questioning and eschewing traditional domestic responsibility roles, others reported shifting away from systems of patriarchal permission structures.

In the process of developing resilience and coping strategies for role navigation, cultural scripts provided a framework for Latinas experiencing challenges with microaggressions, discrimination, and interpersonal relationships in the workplace. The cultural scripts of *Personalismo* and *Simpatía* seemed to activate in conflict situations, with Latinas often prioritizing harmony over confrontation. Even at times when Latinas could have spoken up, stepped up, questioned, or pushed back, many felt that their cultural background strongly supported respecting their superiors over prevalent cultural attitudes.

In the third process of the framework (i.e., leader emergence in a workplace context) cultural scripts played a pivotal role in defining how roles are assumed, decisions are made, and conflicts are resolved. The values emphasized in cultural scripts foster a work ethos that is built

around collaboration and a strong sense of responsibility for the organization's collective efforts over the promotion of the individual. These findings suggest that cultural scripts are not tangential to the processes, not elements that are activated and deactivated at different points of the process. Instead, cultural scripts were continually active and inseparable from all the processes that unfold throughout the career journey.

### **Research Question 3: How are Gender and Race/Ethnicity Experienced throughout Career Advancement?**

Intersectionality refers to belonging to multiple intersecting social categories, such as race/ethnicity and gender, resulting in a unique experience that goes beyond each individual category alone (Rosette et al., 2018). Findings indicated that Latinas in accounting navigate the complexities of simultaneous social identities, not merely as women nor solely as Latinas. These identities are distinct yet interconnected, so tightly intertwined that one identity amplifies the impacts of the other (Rosette et al., 2018). Yet, Latinas in accounting face unique challenges regarding social expectations, workplace dynamics, and systemic bias within their profession. Thus, gender, ethnicity, and profession converge to shape their career journey.

Society's expectation of women as nurturing, self-sacrificing caregivers, while also performing as professionals with unwavering dedication to their careers, places additional pressure on Latinas as they strive to balance demanding careers with familial responsibilities. The challenge arises from the overlapping identities of professionals and family caretakers, creating tensions between the demands of the profession and the cultural emphasis on *Familismo*, which prioritizes family commitments above all else. Adding to the layers of complexity is the presence of bias and injustice. Findings regarding this research question have

theoretical implications for intersectionality in the work place, the concept of justice and identity symmetry, and social categorization theory.

*Implications for intersectionality theory.* As with cultural scripts, the intersection of gender, ethnicity, and profession permeated all aspects of the lived experience of Latinas in accounting and the processes in the framework presented. It was anticipated based on the literature that intersectionality would primarily impact at the role navigation phase, but instead it appeared in all phases, including identity formation and career development. Participants touched on the topic again and again as they shared their stories. Identity formation for Latinas and other minorities occurs throughout the lifespan, during momentous life events such as migration and language acquisition. It occurs alongside the pressure to assimilate, while trying to maintain a connection to their heritage and while trying to manage perceptions in majority-dominated spaces. The challenges ranged from difficulties navigating the complexities of higher education and limited access to necessary resources to workplace obstacles, including the scarcity of mentors and sponsors, persistent stereotypes, labels, microaggressions, and visible and invisible barriers to advancement. This illuminates the fluid and evolving nature of identity among minority groups, especially within workplace settings where social identity management can be crucial to career advancement. These findings extend theory by showing how minority group members manage their social identities in majority culture-dominated professions.

*Implications for theories of justice.* The concept of epistemic injustice (Fricker, 2007) helps us understand underlying issues and the findings add precision to the concept. Epistemic injustice refers to a type of injustice that occurs when someone is wronged, specifically in their capacity as a knower or a bearer of knowledge (Fricker, 2007). More specifically, testimonial injustice refers to a form of discrimination where an individual's credibility is unfairly



diminished due to social prejudices, stereotypes, or biases. Participants reported experiences where they felt that their words and ideas were undervalued or dismissed by those from the majority culture. Latina's perceptions that their ethnic attributes contribute to a lack of credibility or respect from their colleagues have implications for their career progression. Their professional contributions or opinions were not given the same level of importance or consideration as those of their majority culture counterparts, hindering their advancement opportunities.

The experiences of Latinas in accounting called out the belief in a merit based system where hard work and competence lead to career advancement. This idealistic view of meritocracy asserts that dedication and proficiency are the determinants of professional ascendancy; however, the realities of their experience did not bear this out. They reported that despite their hard work and qualifications, they have been passed over for promotions in favor of their majority culture or male counterparts, suggesting that meritocracy does not always hold true in the face of gender and ethnic biases. This points to deeper, structural inequalities that contribute to a pattern of underrepresentation of Latinas in senior roles within the profession.

*Implications for identity asymmetry theory.* Latinas in accounting encountered challenges as they attempted to manage how they are viewed by others in the professional environment. These challenges present as internal conflicts that emerge at the crossroads of gender and ethnicity. Prior literature has documented that women who hold leadership positions in fields largely dominated by male leadership, such as in the accounting sector, might recognize a discrepancy between their own professional self-identity and the way they believe others perceive them in their professional roles (Meister et al., 2014; Meister et al., 2017). This realization could lead to an internal identity asymmetry (Scott & Brown, 2006) an ongoing

conflict between self-perceptions and societal perceptions of women's leadership abilities, exacerbated by gender stereotypes systematically, that places women leaders at a disadvantage.

It was surprising but also informative to note that, when asked, Latinas did not verbalize the internal conflict described in prior literature to affirm the experience of identity asymmetry. Findings suggest the plausibility of several explanations, which can be incorporated into theory on identity symmetry. First, some described instances that might suggest asymmetry, but they did not seem aware of it, or at least did not view their experiences through the lens of identity asymmetry. Other Latinas seemed to be intentionally downplaying these perceptions in professional settings, given cultural norms and expectations around communication in the workplace discouraged Latina women from expressing feelings of internal conflict between their self-identity and the perceptions of others. Still others appeared to be using coping strategies that allowed them to reconcile or mitigate these discrepancies, without the need to articulate them explicitly. Finally, other respondents appeared to have already aligned their self-perception with the perceptions they encounter. For example, recalling Gabriella's anecdote from the previous discussion on barriers and biases, she remarked, "Sometimes I joke with my husband that this little Rancherita is heading to these big professional events." These findings highlight the complexity of detecting and coping with such personal and sensitive experiences of intersectionality of gender, ethnicity, and profession.

*Implications for social categorization theory.* Prior perspectives on social categorization imply individuals engage in choices about which groups to identify with and join. But findings indicated that not everyone has the privilege of choosing whether to express their culture or blend in with the majority. Certain individuals found themselves unable to exercise such choice due to their physical appearance, which aligns them closely with the non-dominant culture. This

emphasizes the inherent lack of agency for some, as their cultural expression becomes constrained by external factors beyond their control, highlighting the complex and often non-voluntary nature of cultural identity. In a related extension, even in situations where physical appearance does not play a direct role, the dilemma remains for minority members working within a majority culture. Do they voluntarily modify their cultural identity expressions to conform to workplace norms, or is this adaptation necessary to secure financial stability, social acceptance, or some other benefit? The Latinas I spoke with highlighted the delicate balance between authenticity and conformity that individuals from minority cultures must navigate, often feeling the need to suppress certain aspects of their identity to fit into the corporate environment, suggesting that the current literature on social categorization oversimplifies the phenomenon and the role of agency. If the choice is made of necessity or under duress, it becomes clear that their agency is restricted, effectively leaving them without a genuine choice. Prior research implies that people have choices, when in fact, not all minorities do. We need to rethink the role of personal agency in social categorization.

### ***Implications for Practice***

A review of recruitment practices is crucial for recruiting and retaining Latinas and other underrepresented groups. To foster a more inclusive workplace, the adoption of inclusive language in job postings, the use of diverse hiring panels, and the consideration of blind recruitment processes can help attract a broad range of candidates. Organizations committed to these inclusive practices, along with ongoing evaluation and adaptation, create and foster a culture diversity, innovation, and growth. Additionally, auditing promotion and evaluation processes to ensure they are merit-based and transparent with clear criteria for advancement would minimize subjective bias and ensure equal opportunities for all employees. Regularly

collecting and acting on feedback from employees regarding the company's culture is also critical. This feedback could be in the form of surveys, focus groups, and forums designed to give voice to Latinas and other underrepresented employees.

Once a diverse workforce is recruited, organizations can also take practical steps to promote cultural competence in the workplace by developing programs that highlight the importance of recognizing linguistic and cultural skills as assets in the workplace. Training could cover the nuances of cross-cultural communications, and conflict resolution strategies that are influenced by Latino cultural scripts. In this way, organizations can foster an environment where differences are seen as organizational strengths.

In addition, it is vital to mandate regular DEI training for all employees. This training, focusing on unconscious bias, stereotype awareness, and cultural competency, should be nuanced, allowing for deep discussions on specific challenges faced by Latinas and other underrepresented groups. In addition, training to recognize and address workplace microaggressions and foster a culture where these behaviors are recognized, addressed, and discussed can encourage accountability and promote a more respectful work environment.

Likewise, to foster an environment where Latinas are encouraged to remain in the profession and feel seen, valued, and have a sense of belonging, it is imperative to create and designate safe spaces where minority employees can openly share and discuss their experiences managing their workplace identity and cultural expression thoughtfully and intentionally. This can be a space to express concerns and contribute suggestions for creating a more inclusive workplace culture without fear of workplace repercussions. For example, employee resource groups (ERGs) may offer a way to address the challenges faced by Latinas and other marginalized and minority employees within an organization. By fostering a sense of shared

identity and community among Latinas, ERGs leverage the principles of Social Identity Theory (SIT), suggesting that individuals define part of their identity through their groups (Hogg, 2006). While scholarly literature on ERGs is limited at this time, some studies suggest that ERGs are beneficial in leadership development (Welbourne & Ziskin, 2012) while also creating mentorship opportunities, contributing to increased engagement among members of minority groups, and providing safe space where individuals can bring their cultural identity to work, thus creating a positive connection between the subgroup identity and the organizational identity (McPhee et al., 2017). These open conversations, where diverse perspectives are welcome, can contribute to the creation of a more inclusive workplace.

Another critical aspect in achieving diversity goals involves developing transparent career trajectories and clear promotion criteria is essential for creating an inclusive workplace. These pathways must be explicitly outlined, providing a clear roadmap that is accessible to all employees, irrespective of their background. The criteria used for promotions should be based on objective performance indicators and competencies required for the role, rather than subjective judgment. This level of clarity would help mitigate biases and ensure that all employees have an equal opportunity to understand and meet the expectations for career progression. Even the most transparent systems will need to be regularly reviewed and updated to adapt to changing demographics and ensure the resources remain relevant and effective. By doing so, organizations not only promote equity but also empower employees to actively engage in their professional development. The end goal is a workplace where advancement is based on merit, where everyone has the necessary tools to succeed, and where the diversity of the workforce is viewed as an asset that drives organizational success.

In addition, management is encouraged to recognize and acknowledge the contributions of employees whose efforts establish and maintain collaboration and harmony. This may require a shift in organizational culture that extends recognition beyond traditional success metrics to also celebrate the capacity to enhance teamwork, provide mentorship, and cultivate a positive workplace environment. This approach would foster a more supportive work environment and honor the contributions of all employees.

Finally, the establishment of an inclusive leadership development program that emphasizes collective well-being, mutual respect, and harmonious social interactions will resonate with Latino cultural scripts. For example, it aligns with Latino values of community service, respect for individuals, and fostering positive, courteous, and supportive interactions. By nurturing leaders who embody these principles, organizations can ensure that their management practices reflect the diversity they seek to achieve. A leadership development program tailored for Latinas and founded on Latino cultural scripts could be envisioned as shown in Appendix M.

Future research that highlights Latina leadership growth and skill acquisition might include a community financial literacy campaign in which the participant would design and implement a series of workshops aimed at improving financial literacy within local Latino communities. This project would not only provide crucial knowledge on managing personal finances but also empower local Latino families to make informed economic decisions. Another possible project might create a mentorship program for local young Latinas interested in accounting. This program would offer a platform for mentorship, providing guidance and resources, while also creating a nurturing environment that encourages the pursuit of accounting professions among Latina youth.

Another project could involve partnering with a local Latino non-profit organization to analyze their financial statements and suggest improvements to their financial management and fundraising strategies. This project would strengthen the non-profit's ability to serve its community effectively and efficiently. Additional project ideas are listed in Appendix N.

In summary, organizations that prioritize inclusivity through revised recruitment practices, lay the groundwork for a diverse and dynamic workforce. With DEI training, the establishment of ERGs, and clear, merit-based career advancement opportunities, they create an environment where Latinas and other underrepresented groups are not only welcomed but are also positioned to thrive. These measures, alongside leadership programs tailored to Latina growth, underscore a commitment to harnessing diversity as a driver of innovation and organizational success, establishing a workplace culture of equity.

### **Limitations of the Study**

Every study has limitations. The limitations represent areas within the study that may influence the readers to take one or another action. Limitations in study design include the selection of a very specific sample of the population. In this study, I made the deliberate choice to interview only women, specifically, Latina women in accounting due to the experiences and knowledge that these women possess (Etikan et al., 2016). By doing so, I have excluded males in accounting. The risk of doing so is that I will miss out on the stories, strategies, and coping mechanisms of men who were not asked to participate. This was necessary to reveal depth of insight, but future research comparing men and women is advised.

Limitations in data collection include the potential that the respondent's recollection of events may have been influenced by the passage of time, as well as the fact that the narrative may represent that particular respondent's point of view, experience, and meaning-making of the

situations discussed. This was ameliorated by asking for additional details through appropriate follow-up; probing, specifying, direct and indirect questions also served as an aid to recollection as recommended by Kvale (1994). Even given this limitation, the narrative format was ideal because storytelling is the principal way in which people organize their world and make meaning of their situation. By telling and re-telling stories people share their understanding of experiences (King et al., 2018).

Limitations in data analysis include bias infused by my knowledge and experience in the public accounting profession. This could result in researcher bias that would influence the interpretation of participants' narratives. This risk was mitigated by employing validity measures such as, during the interview phase, asking participants to share their own understanding of a statement made in response to a question, and seeking participants' feedback regarding whether the researcher's interpretation reflects the lived experience, which was suggested by Kvale (1994) and King et al. (2018). In addition, well-organized and detailed descriptions of the procedures employed in data collection and analysis were deployed, leaving an audit trail that enhanced research transparency (King et al., 2018)

Limitations in study results include limited generalizability. While generalizability is considered a quality measure in quantitative research (Creswell, 2017), it has long been a topic of discussion among qualitative scholars, some of whom eschew generalizability as a positivist tradition often imposed on research that is more rightly focused on the depth and richness of stories and their meaning. Research quality, however, remains vitally important to qualitative researchers. Tracy (2010) advocates quality criteria such as rich rigor, credibility, resonance, and meaningful coherence, among others. To assess this, interpretations were shared with participants and with both Latina and non-Latina colleagues in other professions. While the study



sample may not be representative of all Latinas, it does not preclude theory development as the data gathered resonated and was recognizable by Latinas in similar situations and industries.

### **Recommendations for Future Research**

These limitations and the findings more broadly pointed to future research in several areas, including cultural continuity, educational impact, and gender advocacy strategies.

*Displaced Roots: The Consequences of Family History Loss on Immigrant Identity.* First, in terms of cultural continuity, an important next step is to understand the dynamics of self-perception and identity in the context of migration. To accomplish this, researchers might conduct a study to investigate the impact of family history knowledge and its loss because of migration and the effect it has on the self-perception and identity of individuals in immigrant families. This study would benefit from a longitudinal qualitative study where detailed narratives and personal histories would be collected at multiple points over time. This method would capture changes in self-perception and identity over time. This study is timely and relevant given the recent displacement of millions due to the war in Gaza and the political and social unrest in Latin American countries. Understanding the changes over time and the impact on identity could benefit mental health outcomes for displaced populations.

*Degrees of Change: The Impact of Higher Education on Gender Views in Latina Populations.* Second, in terms of educational impact, an important next step is to understand the intergenerational effects of educational attainment on gender role perceptions among Latinas. A study to explore the influence of educational attainment across 1st, 2nd, and 3rd generation Latinas on their views of traditional gender roles and cultural scripts. Additionally, to understand the extent to which higher education shapes those views. This study would benefit from a cross-sectional mixed methods approach. Surveys could be employed to assess educational levels, and

attitudes towards gender roles. The quantitative portion would be complemented by in-depth interviews or focus groups to analyze how higher education shaped these views qualitatively. This study is relevant given the increasing Latino population in the U.S. and the increasing population of Latinas in higher education.

*Advocacy and Obstacles: The Role of Latino Men in Shaping Gender Norms within Latino Families.* Lastly, regarding gender advocacy strategies, an important next step is to understand the influence of Latino male participation in gender role transformation. A study aims to examine the contribution of male allies to the evolution of gender norms within Latino families, investigate the factors that motivate men to become advocates for change, identify the obstacles they encounter, and assess the resulting effects on family dynamics. A mixed-methods approach would be appropriate for this research. It could combine quantitative measures, such as surveys to assess the prevalence of male allyship, with qualitative methods, such as interviews, to explore motivations, challenges, and family dynamics. Understanding the role of male allies in Latino families could guide programs designed to engage men in gender equity efforts, provide support for men challenging traditional norms, and help families navigate the changes in dynamics that result from shifts in gender roles as part of the migration process. It has the potential to contribute to the broader discussion on masculinity and positive models in various cultural contexts.

## **Conclusion**

I wanted to tell the story of Latinas in accounting. Each woman represented in this study has overcome challenges related to being a woman in business as well as a member of an ethnic minority group. Each Latina, whether first-generation or otherwise, is part of a migration story with differing levels of acculturation and integration into the American culture. As a bicultural

and perhaps also a bilingual professional, she has experienced the tension of living and working in and between two worlds, each sphere with its own, sometimes opposing values, ideals, and demands. Their unique experiences shape their career journey and role expressions.

This study explored the lived experiences of Latinas in accounting, focusing on their career path through the processes of identity formation, social categorization, and acculturation. Pathways to resilience and coping mechanisms were revealed as they navigated personal and professional roles and explained how they navigate their roles. Through the stories of 19 Latina accountants, we learned about the interplay of cultural scripts as well as the barriers and biases that permeate their experiences. Their stories provide a glimpse into the nuanced ways in which Latinas navigate the intersections of cultural heritage and professional aspirations, often facing and overcoming barriers along the way.

The final conceptual model outlines the Latina career journey as a cycle of interconnected processes that underscores the importance of cultural scripts and the ever-present barriers and biases that shape Latinas' career path. This study expands theories related to the interconnected nature of social identity, optimal distinctiveness, and social categorization, illuminating the role of the intersectionality of ethnicity and gender in the lived experiences of underrepresented groups. From a practical standpoint, the findings from this study highlight the need for more inclusive practices in accounting, the development of programs that recognize and value the diverse backgrounds and perspectives that employees bring to the workplace, the promotion of cultural competencies among the workforce and the proactive work necessary to dismantle barriers for advancement, not only for Latinas but for all underrepresented groups.

This study gave voice to the Latina experience by recognizing their first-hand knowledge and the distinctiveness of their experiences as they tell their own stories. It underscores the value

of seeking to understand the experiences of Latinas and other underrepresented people from their own perspectives. This research not only enriches our understanding of their career journey in accounting but also serves as a call to action. It urges us to support and advocate for our colleagues and to persist in exploring the Latina professional experience to create a more inclusive professional environment.

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# TABLES

**Table 2**

## *Study Participants*

		Primary Sample					
No.	Assigned Pseudonym	Latina (L), or Non-Latina (NL)	Country of Origin	Interview Minutes	Age Range	Years worked in Accounting	Profession
1	Belinda	L	Mexico	74	41 - 50	21 - 25	
2	Camila	L	Honduras	112	31 - 40	1 - 5	
3	Daniela	L	United States	106	21 - 30	1 - 5	
4	Esperanza	L	United States	226	41 - 50	1 - 5	
5	Fernanda	L	USA, Peru	114	31 - 40	1 - 5	
6	Gabriela	L	Mexico	103	21 - 30	1 - 5	
7	Isabella	L	Mexico	108	31 - 40	1 - 5	
8	Juliana	L	Mexico	78	21 - 30	1 - 5	
9	Lucia	L	USA	146	41 - 50	26 - 30	
10	Marisol	L	USA	143	61 - 70	26 - 30	
11	Natalia	L	Mexico	82	31 - 40	6 - 10	
12	Olivia	L	Mexico	84	41 - 50	21 - 25	
13	Paulina	L	Mexico	154	31 - 40	1 - 5	
14	Reina	L	Mexico	98	41 - 50	21 - 25	
15	Selena	L	Mexico	132	31 - 40	11 - 15	
16	Teresa	L	Honduras	109	21 - 30	6 - 10	
17	Valentina	L	Mexico	140	31 - 40	11 - 15	
18	Ximena	L	Mexico	87	31 - 40	11 - 15	
19	Karina	L	Mexico	116	31 - 40	11 - 15	
		Contrast Sample – Latinas, not in accounting					
No.	Assigned Pseudonym	Latina (L), or Non-Latina (NL)	Country of Origin	Interview Minutes	Age range	Years worked in Accounting	Profession

20	Yasmin	L	Mexico	144	31 - 40	11 - 150	Media Production
21	Zara	L	Mexico	133	41 - 50	21 - 25	Human Resources
22	Adelaida	L	Colombia	67	51 - 60	26 - 30	Social Work
23	Bianca	L	Mexico	86	41 - 50	21 - 25	Financial Services
24	Catalina	L	Colombia	51	51 - 60	26 - 30	Nursing
25	Dulce	L	Mexico	155	61 - 70	31 - 35	Medical Admin
Contrast Sample – Non-Latinas, not in accounting							
26	Ruby	NL	United States	65	61 - 70	31 - 35	Human Resources
27	Sadie	NL	United States	96	51 - 60	26 - 30	Secondary Education
28	Tegan	NL	United States	51	41 - 50	21 - 25	Secondary Education
29	Vera	NL	United States	47	51 - 60	26 - 30	Secondary Education

## **APPENDIX A: IRB APPROVAL LETTER**

### **NOTICE OF APPROVAL FOR HUMAN RESEARCH**

Date: November 15, 2021

Protocol Investigator Name: Alba Prato

Protocol #: 21-09-1644

Project Title: The Latina Leadership Journey: Experiences of Latina Partners in Big 4 Accounting Firms

School: Graziadio School of Business and Management

Dear Alba Prato:

Thank you for submitting your application for exempt review to Pepperdine University's Institutional Review Board (IRB). We appreciate the work you have done on your proposal. The IRB has reviewed your submitted IRB application and all ancillary materials. Upon review, the IRB has determined that the above entitled project meets the requirements for exemption under the federal regulations 45 CFR 46.101 that govern the protections of human subjects.

Your research must be conducted according to the proposal that was submitted to the IRB. If changes to the approved protocol occur, a revised protocol must be reviewed and approved by the IRB before implementation. For any proposed changes in your research protocol, please submit an amendment to the IRB. Since your study falls under exemption, there is no requirement for continuing IRB review of your project. Please be aware that changes to your protocol may prevent the research from qualifying for exemption from 45 CFR 46.101 and require submission of a new IRB application or other materials to the IRB.

A goal of the IRB is to prevent negative occurrences during any research study. However, despite the best intent, unforeseen circumstances or events may arise during the research. If an unexpected situation or adverse event happens during your investigation, please notify the IRB as soon as possible. We will ask for a complete written explanation of the event and your written response. Other actions also may be required depending on the nature of the event. Details regarding the timeframe in which adverse events must be reported to the IRB and documenting the adverse event can be found in the **Pepperdine University Protection of Human Participants in Research: Policies and Procedures Manual** at [community.pepperdine.edu/irb](http://community.pepperdine.edu/irb).

Please refer to the protocol number denoted above in all communication or correspondence related to your application and this approval. Should you have additional questions or require clarification of the contents of this letter, please contact the IRB Office. On behalf of the IRB, I wish you success in this scholarly pursuit.

Sincerely,

Judy Ho, Ph.D., IRB Chair

cc: Mrs. Katy Carr, Assistant Provost for Research



## APPENDIX B: POPULATION BY RACE AND ETHNICITY: PROJECTIONS 2030 TO 2060

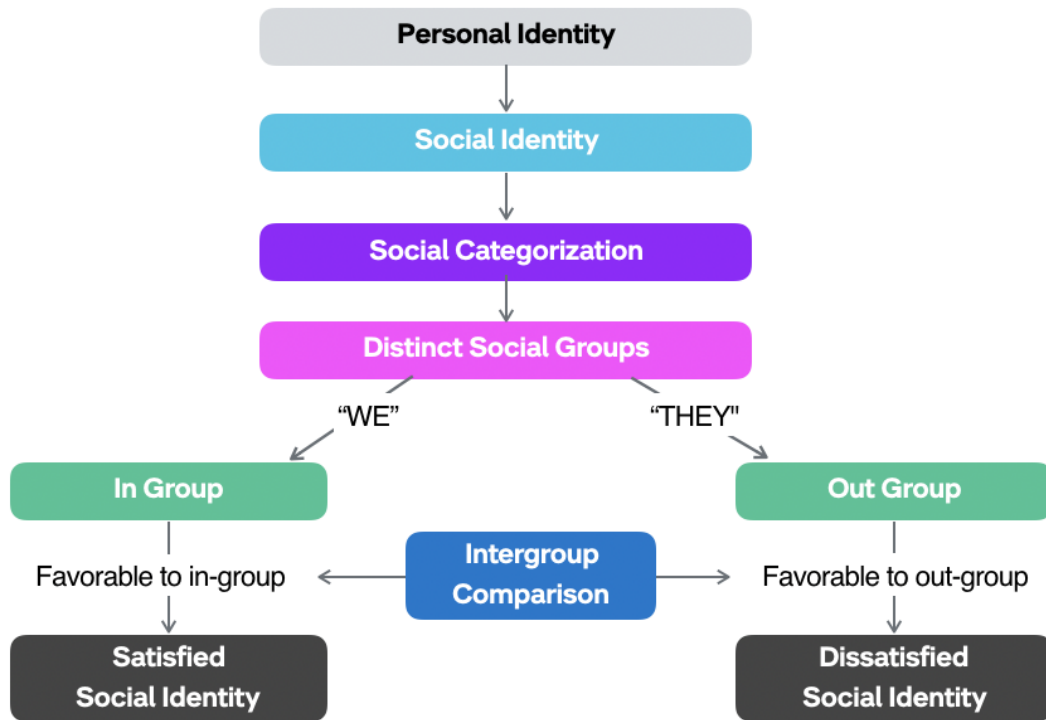
### Population by Race and Ethnicity: Projections 2030 to 2060

The non-Hispanic White population is projected to shrink by nearly 19 million people by 2060.  
(In thousands)

Characteristics	Population						Change from 2016 to 2060	
	2016		2030		2060			
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Total population . . . . .</b>	<b>323,128</b>	<b>100.0</b>	<b>355,101</b>	<b>100.0</b>	<b>404,483</b>	<b>100.0</b>	<b>81,355</b>	<b>25.2</b>
One race								
White . . . . .	248,503	76.9	263,453	74.2	275,014	68.0	26,511	10.7
Non-Hispanic White. . . . .	197,970	61.3	197,992	55.8	179,162	44.3	-18,808	-9.5
Black or African American . . . . .	43,001	13.3	49,009	13.8	60,690	15.0	17,689	41.1
American Indian and Alaska Native . . . . .	4,055	1.3	4,663	1.3	5,583	1.4	1,528	37.7
Asian. . . . .	18,319	5.7	24,394	6.9	36,815	9.1	18,496	101.0
Native Hawaiian and Other Pacific Islander. . . . .	771	0.2	913	0.3	1,125	0.3	354	45.9
Two or More Races . . . . .	8,480	2.6	12,669	3.6	25,255	6.2	16,775	197.8
Hispanic. . . . .	57,470	17.8	74,807	21.1	111,216	27.5	53,746	93.5
<b>Native-born population . . . . .</b>	<b>279,283</b>	<b>100.0</b>	<b>301,318</b>	<b>100.0</b>	<b>335,150</b>	<b>100.0</b>	<b>55,867</b>	<b>20.0</b>
One race								
White . . . . .	222,942	79.8	232,638	77.2	236,955	70.7	14,013	6.3
Non-Hispanic White. . . . .	189,896	68.0	188,169	62.5	165,964	49.5	-23,932	-12.6
Black or African American . . . . .	38,345	13.7	43,013	14.3	51,195	15.3	12,850	33.5
American Indian and Alaska Native . . . . .	3,465	1.2	4,036	1.3	4,975	1.5	1,510	43.6
Asian. . . . .	6,377	2.3	9,373	3.1	17,289	5.2	10,912	171.1
Native Hawaiian and Other Pacific Islander. . . . .	576	0.2	686	0.2	866	0.3	290	50.3
Two or More Races . . . . .	7,578	2.7	11,572	3.8	23,869	7.1	16,291	215.0
Hispanic. . . . .	37,819	13.5	51,466	17.1	83,971	25.1	46,152	122.0
<b>Foreign-born population . . . . .</b>	<b>43,845</b>	<b>100.0</b>	<b>53,783</b>	<b>100.0</b>	<b>69,333</b>	<b>100.0</b>	<b>25,488</b>	<b>58.1</b>
One race								
White . . . . .	25,560	58.3	30,815	57.3	38,059	54.9	12,499	48.9
Non-Hispanic White. . . . .	8,073	18.4	9,823	18.3	13,198	19.0	5,125	63.5
Black or African American . . . . .	4,656	10.6	5,996	11.1	9,494	13.7	4,838	103.9
American Indian and Alaska Native . . . . .	590	1.3	627	1.2	609	0.9	19	3.2
Asian. . . . .	11,942	27.2	15,021	27.9	19,525	28.2	7,583	63.5
Native Hawaiian and Other Pacific Islander. . . . .	195	0.4	227	0.4	259	0.4	64	32.8
Two or More Races . . . . .	902	2.1	1,097	2.0	1,386	2.0	484	53.7
Hispanic. . . . .	19,652	44.8	23,341	43.4	27,246	39.3	7,594	38.6

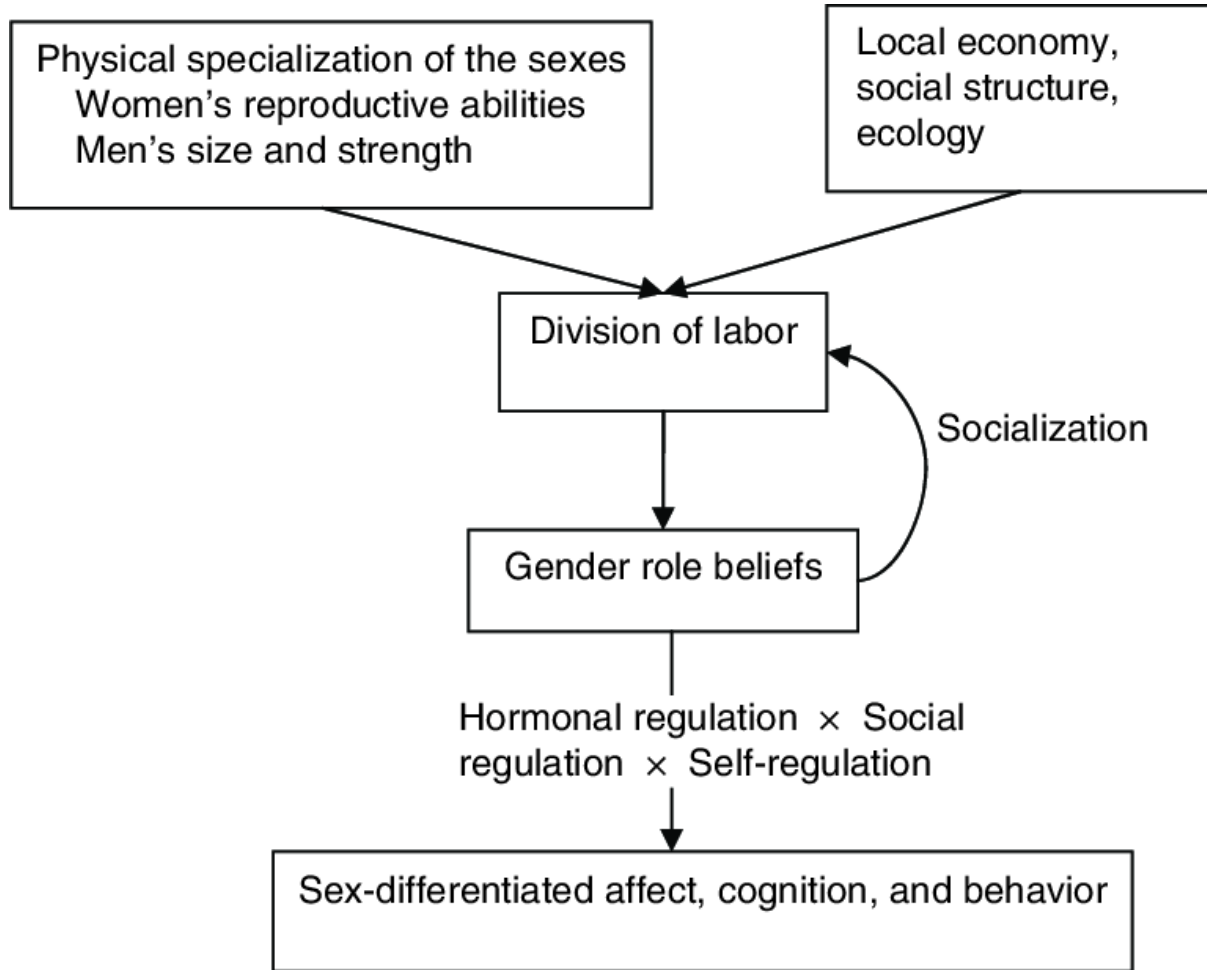
Note: The official population estimates for the United States are shown for 2016; the projections use the Vintage 2016 population estimate for July 1, 2016, as the base population for projecting from 2017 to 2060. Percentages will not add to 100 because Hispanics may be any race.  
Source: U.S. Census Bureau, 2017 National Population Projections.

## APPENDIX C: SOCIAL IDENTITY THEORY



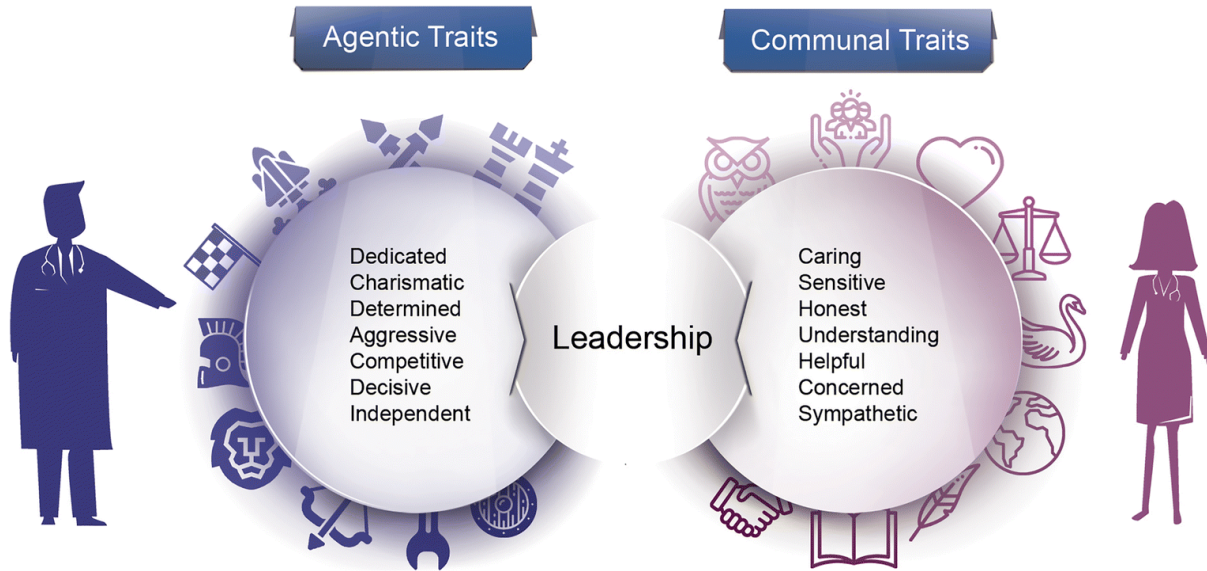
Source: Tajfel et al., 1979

#### APPENDIX D: SOCIAL ROLE THEORY



Source: Eagly, A. H., & Wood, W. (2012).

## APPENDIX E: ROLE CONGRUITY THEORY



Source: Eagly, A. H., & Karau, S. J. (2002). Role congruity theory of prejudice toward female leaders. *Psychological Review*, 109(3), 573.

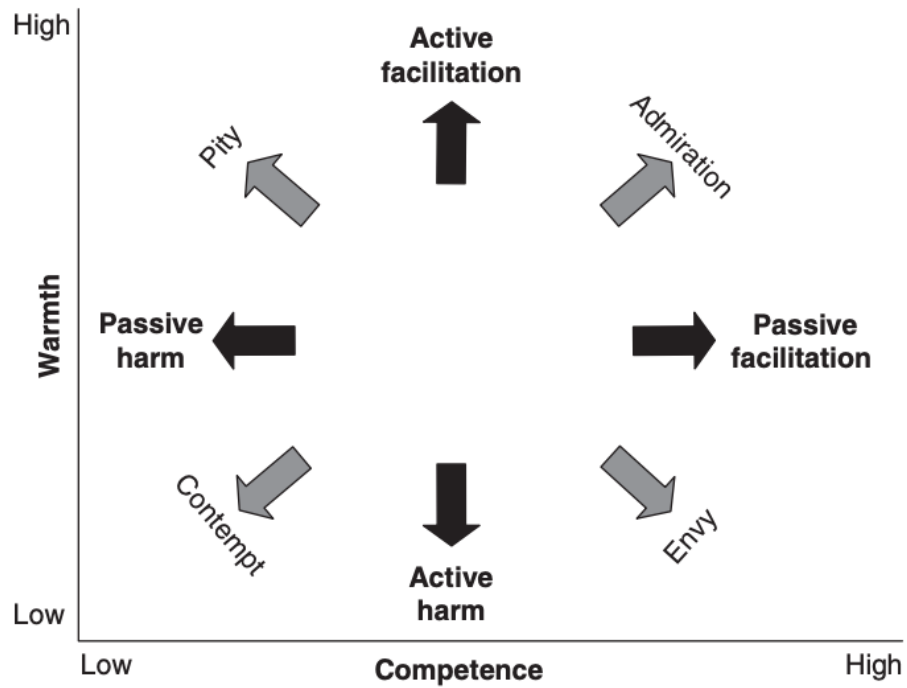
## APPENDIX F: WARMTH AND COMPETENCE

### *Four Types of Out-Groups, Combinations of Status and Competition, and Corresponding Forms of Prejudice as a Function of Perceived Warmth and Competence*

Warmth	Competence	
	Low	High
High	Paternalistic prejudice Low status, not competitive Pity, sympathy (e.g., elderly people, disabled people, housewives)	Admiration High status, not competitive Pride, admiration (e.g., in-group, close allies)
Low	Contemptuous prejudice Low status, competitive Contempt, disgust, anger, resentment (e.g., welfare recipients, poor people)	Envious prejudice High status, competitive Envy, jealousy (e.g., Asians, Jews, rich people, feminists)

Source: Cuddy et al., 2007

## APPENDIX G: BIAS MAP



**Figure 2.2** Stereotype content model predictions for emotions and BIAS map predictions for behaviors in the warmth by competence space. *Source:* [Cuddy et al. \(2007\)](#). Reproduced by permission.

## APPENDIX H: INTERVIEW PROTOCOL

### The Latina Leadership Journey: Experiences of Latinas in Accounting

#### 1. Introduction

During our time together, I'll ask you some questions about identity. Then, we'll move on to talk about leadership. We will then wrap up by addressing gender and ethnicity. You will also be able to raise any additional topics or experiences you'd like to share. Feel free to ask me any questions, and you can take a break anytime.

#### Identity

##### *Family, Culture & Identity*

- 2.1.1 Where were you born? What is your family's country of origin? Where did you grow up/spend your childhood?
- 2.1.2 What ethnicity(s), nationality(s), or race(s) do you most closely identify with?
- 2.1.3 Do you speak another language at home?
- 2.1.4 Tell me about your family's migration story. Are you first, second, or third generation, or other?
- 2.1.5 How did your role as a successful professional play out in your household? In other words, how did your family support or not support your career advancement? was your career choice viewed as acceptable within your family, or did you step outside your expected role? What impact did that have on your journey? Can you give me an example or situation where you felt supported or not supported?
- 2.1.6 What are three aspects of your family's culture that are important to you, that you hold dear, and that you want your children to carry with them and teach their children? or that you hold dear? Can you give me an example? (If needed, ask about particular cultural scripts: *Familismo*, *Respeto*, *Espiritualismo*, *Machismo* and *Marianismo*, *Simpatía*, *Personalismo*, and *Colectivismo*.)
- 2.1.7 How do you think your Latina culture has influenced you as a leader? Can you give me an example?  
(If needed, ask about particular cultural scripts: *Familismo*, *Respeto*, *Espiritualismo*, *Machismo* and *Marianismo*, *Simpatía*, *Personalismo*, and *Colectivismo*.)

##### *Thinking about your professional identity and roles*

- 2.2.1 How do you see yourself as different from your peer group?
- 2.2.2 How do you identify with your peer group?
- 2.2.3 Did you ever feel that there were times when your supervisors, colleagues, or clients saw you differently than you saw yourself?
- 2.2.4 Do you feel as though your own sense of self and the expectations of your workplace are ever in conflict? In what ways? Can you give me an example?

- 2.2.5 How have others' views of you and your cultural identity shaped your leadership journey?
- 2.2.6 In what ways have you been made to feel as if you belong in your organization?
- 2.2.7 In what ways have you been made to feel as if you didn't belong?
- 2.2.8 Are there specific ways your supervisor/manager/mgmt has made you feel as if you belong or don't belong here?

### **Leadership**

- 3.1 Did you have opportunities to develop leadership skills while growing up, perhaps in your church or with community organizations? Would you tell me about it?
- 3.2 When did you know you wanted to pursue a career in accounting?
- 3.3 What experiences helped you achieve the position? Who encouraged you along your journey?
- 3.4 Can you bring your culture to work? In what ways?
- 3.5 Are there parts of your culture or cultural identity that you hide or tone down for work?
- 3.6 How does your culture manifest at work?
- 3.7 How does your Latinidad influence (or not) your organization's culture?
- 3.8 Are there many Latinas in your position at this organization? How are you personally impacted by working in an organization where you are underrepresented in both gender and ethnicity?

### **Gender and Ethnicity**

- 4.1 Describe how you believe your gender has influenced your leadership journey.
  - 4.1.2 Can you think of a time when there were assumptions based on your gender that influenced your career?
- 4.2 In your career, have you ever felt that you were treated unfairly because of your gender? Can you give me an example? How did this treatment impact your journey to leadership? (discrimination, manifestation of stereotypes)
  - 4.2.1 Can you think of a time when there were assumptions based on your gender that influenced your career?
- 4.3 In your career, have you ever felt that you were treated unfairly because of your identity as a Latina? Can you give me an example?
- 4.4 What can other Latinas learn from your experiences with race, ethnicity, or gender inequities?
- 4.5 Does the current generation of Latinas in accounting have more or less of an opportunity to reach leadership in an organization such as yours?
- 4.6 If you could give advice to an early-career Latina woman who aspired to become a leader, what would you say to her?

### **Conclusion Questions**

Have we missed talking about something that you think is important? Is there anything else that comes to mind?

May I follow up with you again if I have any questions after I reflect on our time together?

### **Additional prompts and probes:**

Can you give me an example?



Please tell me more about that.

What was that like for you?

How did you feel?

How has that changed over time?

Is there anything else you would like to add?

Can you give me an example of what you mean?

What you are sharing (or have said) is important. Can you say more?

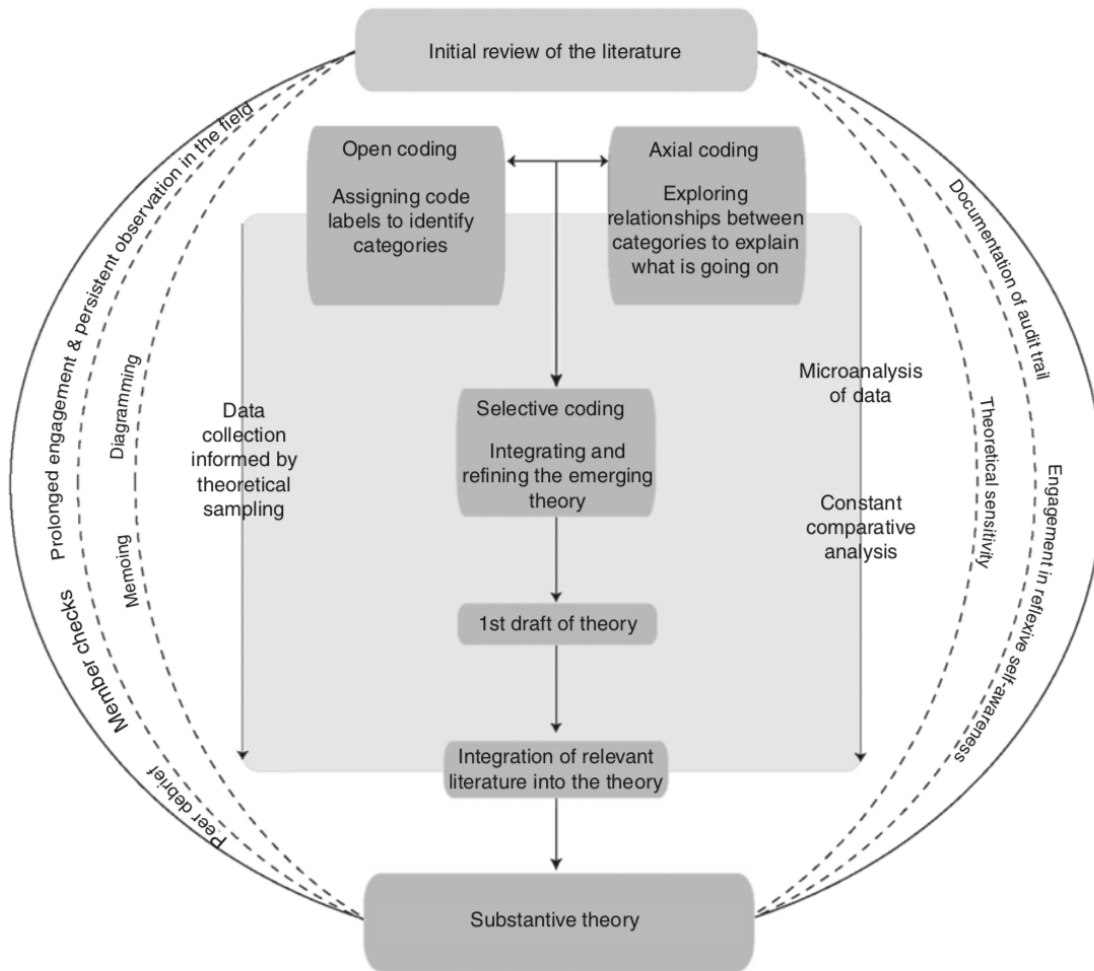
How does your experience before that time compare to your experience now?

Tell me more about that experience (or that time).

### **Concluding Remarks**

Thank you for your insights. Your contribution has been invaluable to my research,, and I appreciate you making the time in your schedule to meet with me.

## APPENDIX I: THE CORE ELEMENTS OF GROUNDED THEORY



**Figure 1** Schematic representation of the core elements of grounded theory and the strategies used to enhance rigour.

Source: Pryor, J., Walker, A., O'Connell, B., & Worrall-Carter, L. (2009). Opting in and opting out: A grounded theory of nursing's contribution to inpatient rehabilitation. *Clinical Rehabilitation*, 23(12), 1124-1135.

[Click here to return to text](#)

## APPENDIX J: CODE STRUCTURE

First Order (Open) Codes	Second Order (Focus or Axial) Codes	Third Order (Theoretical or Selective) Theme
Acculturate through education	Acculturate & assimilate	Identity Formation, Social categorization, and Acculturation
Assimilate		
Acceptance		
Cultural disorientation		
Pressure to change last name		
Protect kids from immigrant transition struggles		
transition from student to professional		
Traditions		
Trying to fit in	Identity formation	
Shaped by aspirations		
Shaped by experiences		
Shaped by maternal influence		
Latino culture - missed when moved to another culture		
Grew up in Caucasian family		
Shaped by circumstances		
Family - lack of resources		
Minority and self esteem		
Incognizant of Latinidad		
Liminal space - not from here or there		
Ambition and Identity		
perception of inequality		
Financial Independent		
Migration - history lost	Migration	
Migration - families tend to live close to each other		
migration - family separated, parent came to US first, then child		
migration - family transitions to US		
Migration - reason for leaving country of origin		
Country of Origin		
Migration - network to support		
Taking advantage of immigrants		
2nd generation chose education over physical labor	Intergenerational changes that may hinder or facilitate leadership emergence	
Gender - 2nd generation eschews traditional roles		
Intergenerational language difference		
Need to be self-sufficient		

Language	Language Use	
Spanish - 2nd gen prompted (guilted) to maintain language		
Spanish - 2nd generation speaks in English to each other		
Spanish - shifting from Spanish to English		
language broker		
language broker - cost component		
Language broker - made me feel capable		
Language broker - parental expectation, child's duty to help		
Language		
Awareness of bias from young age		
Spanish - code switching		
Spanish - important to maintain language for identity		
Spanish - lost heritage		
Spanish - maintain bilingualism		
Spanish at home		
Need for Spanish speakers in the workplace		
Questioning if events attitudes are related to race	Coping with racism	Coping Mechanisms and Resilience
Racial disparity in leadership		
racism		
Subtle racism v. Blatant racism		
Coping with racism, choosing your battles		
Stereotype Threat	Coping (striving) to represent culture in the best light	
Learned behavior, trust in media, laziness, lack of critical thinking		
Duty to represent the culture in the best light		
Imagery used as motivator		
Persistence Resilience		
Self-reliance	Lack of Support	
Shaped by Intergroup comparison		
Latina accountant - isolation		
Worked while going to school		
Help seeking discomfort		
Keep her calm		
lack of role models		
Latinos lack the network		
Network - lack of		
limited career		

Belonging - ability to ask questions	Belonging and connection	
Belonging - access to other Latinos		
Belonging - accessibility to supervisors		
Belonging - asking for advice		
Belonging - disappointment		
Belonging - Feedback		
Belonging - micro insults		
Belonging - not feeling understood		
Belonging - patience		
Belonging - praise and recognition		
Belonging - share food as a signal of belonging		
Belonging - shortened work week		
Communication at work		
company culture		
competition at work		
Conforming and learning at work		
Trying to meet expectations at work	Management practices	
work ethic		
Work Life balance		
Workplace - humiliation		
ideal worker - expectation of long hours		
Identity asymmetry		
Power of representation	Representation	
Gratitude and repay kindness		
Empowerment		
Ambition	Processes of Leading and Following	
Focus on goals		
Job satisfaction - helping and getting help		
leadership - ineffective		
Leadership - opportunity		
Leadership - qualities		
network - ameliorated bias		
network - got jobs from		
Network - growing personal network		
sacrifice - to succeed		
Self-reflection		
Story - telling our story		
Striving to speak up at work		
Taking ownership		
Advice to early career Latinas		
How to get more Latinos in Accounting		
Reason for choosing accounting		
Duty to be a role model		
Duty to give back		

Cost of giving back		
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Caring for parents	Familismo	The interplay of cultural scripts
Cultural Scripts - Familismo passed on to next generation		
Duty to care for family		
Familismo - caring for family		
Familismo - families support each other with child supervision and food		
Familismo - friends become family		
Familismo - help with child care while in school		
Familismo - Identity tied to family		
Familismo - important in choosing a career		
Familismo - kids are mom's responsibility		
Familismo - reluctance to move away from family		
Familismo - suspended for a while		
Family Structure - Multi generational household		
Oral Family History		
Preserving and passing on culture		
Support and family		
Familismo at work		
Respect at work	Respeto	
Respect for authority at work		
Respeto - at work, treated unfairly, didn't ask or push back		
Respeto - not questioning authority figure		
Respect - differences in US v. Mexico		
Cultural Scripts - respect passed on to next generation		
Respect for elders		
Espiritualismo	Espiritualismo	
Espiritualismo - rituals		
Personalismo - Home open v. protective of in 2nd gen	Personalismo	
Personalismo		
Personalismo - coping - strategy to befriend supervisor		
Expressiveness	Machismo & Marianismo (Culturally defined Gender Roles)	
Father as family authority even over adult child		
Father as family protector		
Gender - code switching in certain environments		
Gender - roles at homes		
married, babies		
Family Legacy and duty to represent		
Machismo expressed as bullying		
Cultural Expectations and Gender Roles		
Marianismo - defers to man of house		
Marianismo - pressure to be una buena mujer		
Marianismo - sexual purity as cultural value		
Marianismo - sexual purity trumps education		
Una Buena Mujer		

Machismo		
Maternal selflessness		
Ethnic stereotypes regarding physical traits	Assumptions about ethnicity	Professional Barriers and Bias
Imposed Career Expectations & Limitations		
Ethnicity driven treatment disparity		
Lack of Role models		
limited career progression		
Diversity at work - increased satisfaction		
Latinidad at work		
Don't want to stand out		
Uncertainty of prof outlook for Latinas		
Communication at work		
Energy management		
Have to prove yourself		
work harder		
Making yourself small		
Reluctant visibility		
Taking advantage of immigrants		
Passing - white presenting Latina		
apologizing for assertiveness - cultural perceptions of assertiveness		
Spanish accent - TORTILLAS		
Gender expectation		
Pregnancy		
Pressure to have kids		
Underrepresentation	Challenges of underrepresentation in accounting	
Underrepresented in accounting		
Voice - lack of voice at work		
mentor - lack of and help with practical knowledge		
Mentor - lacking		
Exclusion from opportunities		
Mentor - majority culture discomfort		
mentor v. sponsor		
Separate personal and professional		
Lack of financial resources	Educational challenges	
Lack of know how		
Lack of Support		
Education - not supported by living environment or network		
Poverty		
Parent's sacrifice		
Education - emphasized for children	Educational facilitators	
education - motivated by dissatisfaction with circumstances		
Education supporters		

## APPENDIX K: FIRST ORDER CODES WITH SAMPLE QUOTE

Sample Quote	First Order (Open) Codes
I think, growing up in knowing the norm socially in school has helped me identify with the people that were born and raised here because they've gone to school, and so we, I can relate to them and all those experiences.	Acculturate through education
her parents, especially her mother wanted American babies...she really believes strongly in being very American	Assimilate
I felt like I needed to become part of a bigger social group in order to become more accepted, even though like so I would do tennis team	Acceptance
I came here and I was completely lost. The language the culture, the food, even eating tortillas wasn't the same as different tastes and I was really lost. And I felt that I didn't belong here.	Cultural disorientation
When I got married. When I came back. I told one person in our newsroom that I got married but I told her I probably am not going to change my name. Well, she is a gossip. So, then she tells my bosses this and I'm brought before my bosses. And they asked me well, what will What's your husband's name? And I said, Oh XXX and I said, but I'm probably not going to change her. I mean, they're like, Oh, we seriously suggest you change your name, because it sounds better on camera and you'll get a chance on TV much easier	Pressure to change last name
I think my parents any like hurdles or issues that they faced with the transition and the struggles of being immigrants here. I think they kept a lot of that to themselves. So even if there was frustration and don't worry, there was, you know, just emotions behind that it was never pushed down onto us or shown to us.	Protect kids from immigrant transition struggles
You know what you learned in school and applying into the real world. It's a little bit different. I feel lost. I'm like no, you start questioning. Like why I belong here. Is this is this something that I see myself doing and so I think just I just seen from college to the real world and adjusting to that, that I felt that might go I really and then you start doubting yourself like why belong here?	transition from student to professional
the celebrations that you know, we had back home like Christmas. It was such a depressing time because back home, you know, Grandma, everybody is celebrating Christmas. I make tamales and we get together. You wear something new or stuff like that. And here, it wasn't the same. For Christmas. I remember mom was doing laundry at a local laundry place. It was just a bit (sobbing)	Traditions
her parents, especially her mother wanted American babies. And so, she was taught the importance of speaking American. Even though they you know, her parents didn't speak any English. She, you know, she was very, she really believes strongly in being very American	Trying to fit in
I actually didn't think that I was I wasn't meant to go to college. I am I'm not a US citizen. And I'm not a permanent resident. I have a work permit. So, I didn't think that I belonged in college, and I would say I would just get married, do my thing, have children and then a real life and I said you know what? I think I'm meant to be something more.	Shaped by aspirations



I love both cultures, because you cannot take you know, my, my own identity, who I am as a person. As a person of color. I come from a different country, a third world country. My experiences are my experiences so it doesn't matter where I'm from, what put rice and lentils, I will still be who I am	Shaped by experiences
The reason why who I am is because of my mother. I'm speaking for myself. I'm not speaking for others, but I'm also I've also seen this in other cultures too.	Shaped by maternal influence
So, like in Mexico with Catholic they don't have like El Altar para El dia de los Muerto (the altar for day of the dead). Here they don't have candles for the saints or they'll pray to the saints specifically and in the church. We're going to the English church. I never saw that. No, like very No, I never saw it because the one we went through was predominantly white American	Latino culture - missed when moved to another culture
my English teacher was also my ESL teacher. Her and her assistants work something out where I can stay in the US to finish my high school education because they saw how much I excel in academia, I excel and you know a lot of the things so they talked to my mother and they said can she stay with us you know, so that way she can finish school. And my mom had to sign a letter of support because I was still under age. I was like 15 and a half 16. can be basically granting them that they were going to be like guardians until I became of age. And so, I was raised by a Caucasian family.	Grew up in Caucasian family
being a high school dropout was hard. And I actually didn't think I was smart.	Shaped by circumstances
She, her education like middle school and she couldn't afford for like me to go to college or you know, I felt that I didn't have the resources growing up, because I wasn't even from here. my mentality was, oh, you know, you need to spend money to go to college, and it's not affordable. So, I felt that I didn't that I have no options	Family - lack of resources
they also perceive it a little differently, especially because for them, they grow. I mean, they had 50 years of never been minority. So, I think their self-esteem is different versus compared to mine,	Minority and self esteem
I actually grew up in CITY, which is predominantly Caucasian. So, I didn't know that I was different.	Incognizant of Latinidad
You know, I kind of then had this notion of wait, I am different. I am Mexican. Why don't I speak Spanish? And so, then it was that hole like, where do I fit in?	Liminal space - not from here or there
Heck yeah, I want to be a partner. I want to make it to the top. Yeah. You know, is like that's my goal. That's what I strive for.	Ambition and Identity
Of course, I would love to have everything they have or have a life they have. I don't think I will because they're white and I am not.	perception of inequality
And so, for me, it was it's very important for me not to be financially dependent on a man. And that's a very nuanced and difficult thing to think about	Financial Independent

I am Mexican and my parents are both from Mexico. I am as well actually. I was born in Mexico myself. My migration prior to that I don't have too much detail. I don't, generally we have Spaniard it us but I don't have too much information going further back then.	Migration - history lost
we all did live in the same vicinity. And that's both sides. So, we were all generally in Southern California. There are a few outliers, couple people maybe in Texas or in Northern California. Over the years, I think we've spread out a little more, but still Southern California.	Migration - families tend to live close to each other
my mother came here when I was five. She was actually 20 when she was here. She was a single mother and she left me back home	migration - family separated, parent came to US first, then child
So, I my generation I'm the probably the last one that was born there.	migration - family transitions to US
I think they probably left Mexico for financial reasons, mainly and safety concern type reasons, but I think they also left because of certain cultural things that didn't align with them personally.	Migration - reason for leaving country of origin
I think everything turned out was a pleasant outcome at the end of the day. Yeah. And the hurdles that you go through, are almost inevitable. So, in a way, we were very lucky because we had people who kind of knew the system and were able to provide us a lot of guidance. So, I feel like we avoided some pitfalls that otherwise we might have fallen into.	Migration - network to support
Yeah, so I will call and I say I think something's not working. (The landlord said) You should fix it because I'll call immigration are you	Taking advantage of immigrants
my parents didn't go to college so they have a little guidance on what I wanted to do, but I knew for sure I wanted to work. I am not a person to work in the outside	2nd generation chose education over physical labor
And then they brought it up one day, they're like, if he would have never let you go to college, would you have left him? And I said yes. Like yeah, like no, no, like, I'm against what they call it <i>Machismo</i> Yeah, I'm completely against that.	Gender - 2nd generation eschews traditional roles
I know that they grew up speaking Spanish and I didn't. I couldn't speak with my grandparents because I didn't speak Spanish. And so, my generation did not grow up speaking Spanish in the home, whereas all our aunts and uncles did.	Intergenerational language difference
He just says just quit and go full time. We'll figure it out. And I was like, No, I have never dependent on anyone. It was so hard for me because I want to contribute.	Need to be self-sufficient
I don't even know. I mean, it's still blows my mind. I don't understand why. They couldn't just ask me if I spoke Spanish. I could have just told them no. I don't understand if there was some sort of program that the elementary school was doing that they needed	Language
like when we're speaking English in front of our family. They're like why are you speaking English? So, ends up happening speak Spanglish, so they can at least understand a little bit of it.	Spanish - 2nd gen prompted (guiltied) to maintain language

so, I would think just in comparing having a normal or just an average conversation with just cousins, first of all, we speak in English to each other	Spanish - 2nd generation speaks in English to each other
Spanish was my first language and I spoke Spanish at home pretty much until after high school. I think. Eventually, it started to shift. My parents started asking hey, I really want to practice my English and want to make sure you know, so start speaking to me in English and I think just in general also because it essentially became my main language everywhere else	Spanish - shifting from Spanish to English
So, you had a responsibility. To this moment, I still feel that it is My responsibility is to be able to translate based on how it was meant to be translated. So, I carry with me it's you want to translate that?	language broker
I started realizing that I needed to stop putting the weight of when I translated that whatever the situation was, I needed to stop putting whatever the situation was over me. I think that's the hard part.	language broker - cost component
I kind of thought that (being a language broker) was maybe normal. I didn't realize not everyone did that for their parents. And I also maybe thought, maybe feel like it made me feel capable.	Language broker - made me feel capable
I think they (parents) also maybe weirdly expected it, because it's kind of like I can't do it and you kind of have to help me	Language broker - parental expectation, child's duty to help
So, I think for me, it was a little challenging to assimilate and the culture here in America. And given that, you know, my language, there was a language barrier.	Language
for a time, I went to school here in XXXXX, and they have made some kind of rule that they didn't want people speaking anything about English in school. And that was primarily aimed at the natives, but I had a teacher flat out tell me Well, you're all the same.	Awareness of bias from young age
I want to speak to my mom in Spanish. I feel like it's just another side of me... there's also kind of a warm, I think when I when I speak in Spanish to her.	Spanish - code switching
I feel like I missed an opportunity. You know, I would love to be able to, you know, speak fluently and to you know, have this a part of my, my heritage	Spanish - important to maintain language for identity
I feel like I missed an opportunity. You know, I would love to be able to, you know, speak fluently and to you know, have this a part of my, my heritage, but I feel like it was it was denied because of whatever my great grandmother that's instilled in the family.	Spanish - lost heritage
But still in general, when I speak to them (parents), I speak to them in Spanish for the most part, unless it's something I don't remember how to express.	Spanish - maintain bilingualism
My son will be learning both actually, to learn English at school when we talk to him in Spanish in the house.	Spanish at home

I'm actually the only one that speaks Spanish, well, there's two other ones but in my division is I'm the only one. So, they're trying to figure out how to get the stuff in Spanish because a lot of these people are calling and they don't know and can help them they either have to have someone who speaks Spanish on the line, or go to the offices we have, but it's kind of inconvenient for the people who are not living in Alabama anymore, either. Yeah. And then that and that kind of puts a lot of pressure on me too. Because I'm getting an influx of the Spanish calls, but you don't We don't get paid for speaking Spanish.	Need for Spanish speakers in the workplace
And I don't think it was my race, but maybe it was my race.	Questioning if events attitudes are related to race
because they were never going to be making partner. They were never going to be made partner. Or if they were, it would be so much later and at a much more disadvantageous session than ever, you know, then the white guys basically, no, and it was so it was like, another week I got promoted to manager Oh, or to partner right? And it was just like, it became a job you know, and, and even, you know, even the senior manager, even the senior managers that I would talk to who were more my age, right. Like they were, they were more like the token woman partner with that defeatist, like, you know, like, why bother? It's not going to happen. I got passed up again for the partner drag, surprise, you know, that kind of thing. So, it was very it was very dispiriting.	Racial disparity in leadership
white men used to say, well, at least we're not white women, right? White Women used to say, well, at least we're not trailer trash. Trailer trash used to say we're at least we're not Mexicans, and it goes on right?	racism
I hate subtle like racism, I would rather have what I call apartheid, blatant racism	Subtle racism v. Blatant racism
I go back to Idaho and I can still talk to people in Sun Valley. And they're say the most hateful things, not knowing that I'm Mexican. They just don't you can see in their face. They don't even realize what they're saying sounds that bad. And so, you have to decide at that point. Am I going to be offended? Is this a fight worth? Is anything I'm going to say at this moment, going to matter to this person? And sometimes that answer is yes. And sometimes it answer's no. And if it's no then let it be no and just walk away from the situation.	Coping with racism, choosing your battles
I think a lot of them are just negative stereotypes of for example, I you know, sometimes you hear people talk about Hispanic people abusing the system or wanting handouts, that sort of thing. And I think that although I don't agree that that's a fact or anything of that nature, I think that I go out of my way to make sure I'm never perceived that way.	Stereotype Threat
just even if I break even I'm happy. I don't want to pay taxes. That sometimes irks me because they knew showing your kids. You don't have to be resourceful. That circle continues. That circle continues.	Learned behavior, trust in media, laziness, lack of critical thinking
I was thinking like, if I mess up in the interview, I'm going to close the door for future generations to come	Duty to represent the culture in the best light

So, you know, the top of XXXXX And I would I would literally just drive you know, and I would picture myself and in this specific house to like, I was like, Man, I'm going to I want to live in a house like that. Maybe I can even live here one day. And that was the image in in that I would carry and I and I would imagine my kids swimming in a pool and bringing their friends and that then so that's what kept me going	Imagery used as motivator
I think especially just like Latin, Latin women. There's definitely I feel in our DNA embedded a sense of resilience. Like we you know, as women, we can do so much we can. We can endure a lot. There's a lot that women go through.	Persistence Resilience
And that's when I learned about companies that you have to look out for yourself. And I also realized that without an education, I wasn't going to go very far. And so that pushed me even further for me to get my education. So, I quit that job. I started XXXXX college full time.	Self-reliance
I was bullied a lot as a kid. Because I was different. I was light skinned. I have the dirty blond color here had thick lips in I still haven't but you know, as a kid, they were like, you know, the kids are mean, especially when they're like six, seven years old. Yeah, you know, they're immune because like, why are you not like us dark? skinned? Dark color hair, you know? Um, so it was, it was hard for me to present it. I remember crying to my mom sometimes coming home from school, and it's like, why am I different? Like, what's wrong with me? Like, I was like different. And my mom would just say like, Oh, don't worry, me has like, you know, kids don't understand. You're just a huerita (blondy), you know, I was bullied by the Latinos. Because I look different.	Shaped by Intergroup comparison
I haven't met a Latina accountant.	Latina accountant - isolation
you know, working became more of a priority because I needed to put a roof over my head. I didn't have transportation so I had to use a public system to move around.	Worked while going to school
I mean, going back to, you know, just sort of doing what I was told, and not asking questions. And then just the fact that I would, you know, always help out wherever I could. I, I tended to feel stuck. And I didn't know I didn't know that I could ask for help. And I didn't know how to ask for help. So, I just tried to conform as best as I could, right is that that's kind of that's kind of how I sort of grew up in accounting. I just would always teach myself things and learn by doing. And, you know, my boss wanted to teach me something great. I didn't know that I could go ask if I wanted to learn something. Or if I was stuck, I would just work crazy trying to figure out how to resolve it. Instead of saying, Hey, I'm stuck. Can you help me?	Help seeking discomfort
<i>(when you were talking about this particular manager and saying that he kept saying you're doing okay, you're doing okay, you're doing okay, you use this motion (hand pat). Tell me more.)</i> like a pat on the back in you know, kind of like Great job. Great job. And I don't know it's to me, it's, I would I'd say it's like a pacifier I guess is like a, you know, just to what did they say in English? So just to keep the animal tame like tame like para calmarlo para que se calle (keep her calm so	Keep her calm

she will be quiet) that really, really bothered me because I was basically 24/7 available	
thinking back at the level that I was holding those positions there when there were not many Hispanic women in position and in leadership positions. It was mostly Caucasians.	lack of role models
And I was so nervous. I had doubt the whole time. Mostly because I didn't have any guidance on applying you know, didn't really know what career was even going to get into. I was just like, let me just try them	Latinos lack the network
of the all of the women who made it to manager basically senior manager was the highest that they would ever get. And every single one of the women that I worked with, eventually left without making partner	limited career
However, it is not simple to try it on more, especially if you're not a student, like if you haven't studied in the US or if you have no connections,	Network - lack of
I tell everybody This was my forever home because I love the environment. I love the people that I work with. I don't I don't know if that says anything but I do have a female supervisor. She's very easy to talk to.	Belonging
I the company I work for is very, very sweet in terms of like, my manager, if I need to talk to him, I can I can go into his office and be like, Hey, do you want to second have a quick question? I think, at one of the previous firms, I worked that I couldn't do that. I am and I hear it a lot in this field. And I know that there's a lot of companies that don't allow that kind of sometimes look down on questions or feel like oh my god, like you're interrupting me	Belonging - ability to ask questions
these cultural groups that I was part of. So that helped out a lot	belonging - access to other Latinos
she takes the time and I go and you do it in such a way that you don't make me feel dumb or stupid. You don't demean me. You don't demean my level of intelligence. I said you work with it, and you mold it and then you bring it up even more. And she goes Gosh, XXXXX, you're so good. And I was like What do you mean? I'm lifting you up.	Belonging - accessibility to supervisors
managing partner would ask me who I recommend,	belonging - asking for advice
So, I just feel like the people there made me feel like I belonged there. But then again with this reorganization it was somebody new had come in and it's okay. What do you know, I'm going to sit with you. I'm going to chat and I'm like, Okay, perfect. This is great. Want to know what I know, let me tell you everything. But it was like a short meeting and it didn't last very long and I don't want to know about you. I just want to know what you know. And it was so impersonal. And I just thought you don't really care about the people here	Belonging - disappointment
if he had told me to my face that I needed improvement or that I wasn't doing stuff the way he wanted it or whatever. But I had no feedback from him. He didn't even give me my review. He just submitted it without me. You have to give me feedback. How am I going to know what I'm what I'm doing? knowing anything.	Belonging - Feedback

<p>So, he would do stupid little things like that, which I call mind games. And he would not tell us about meetings, not tell us about requests that they had. So, when we didn't show up, or we didn't have the things it was like, I don't know why they didn't show up. They were informed. Yeah, just backstabbing things and they're minor little things, nothing that you could really like say.</p>	<p>Belonging - micro insults</p>
<p>I think with them I can only relate to the professional level, except that maybe like except two coworkers we can I can actually hang out with them out of the office. But most of them it's kind of hard. They don't understand.</p>	<p>Belonging - not feeling understood</p>
<p>When I have a hard time understanding it because I'm like, I know I know. I know this advice and sometimes you know, sometimes there's just so many integral parts to accounting. But my manager was like, Don't worry. He said, I was like that and now I mean, he's, he's a partner. You know, his name is on the company. Yeah. And so, he was like, Don't worry. He's like when I started, you said I couldn't even change the little tape on the machine. Yeah, he's like, uh, now and so. You know, it's, it's empowering.</p>	<p>Belonging - patience</p>
<p>When I get praised, like wow, you're doing so great, or they'll tell me like wow, like you, like, you bring great knowledge or like your idea. They make me feel like I'm contributing to something.</p>	<p>Belonging - praise and recognition</p>
<p>I'll give you an example. We had a, we had an important meeting with the PCAOB or one of our clients to audit it. And we had a whole team at the office and they had a big meeting room and they had a meeting with this people, right. I was on a separate floor. But the senior manager made sure he was even in the room. He's like, I feel so badly being on the floor. It's just you I know you know; you don't have anybody there. I'm like, don't worry about it. So, he makes sure you know, he asked the mind just hey, what do you think about Claudia being on the same floor? I go, Yeah, no problem. So, I was there. But even though like I didn't know the whole team, he makes sure wasn't stuff too and my senior, he made sure that I ate I wasn't going to go and grab food because first of all, no, no, these people. So, every time we were there for the whole week, every time Hey, lunch is ready, go eat. Lunch is ready. You're going to eat with us. So, it made me feel that I belong even though I didn't know most of the people there.</p>	<p>Belonging - share food as a signal of belonging</p>
<p>So, there's certain stuff that they don't offer because of the amount of employees but I'll take that because I'm like, you know, I get off at noon on Fridays and my manager. i He's accessible to me. I feel like a lot of resources are accessible to me if I have any questions, and so yeah, I do think that they do have my back in that regard.</p>	<p>Belonging - shortened work week</p>
<p>You shouldn't be a little bit outspoken. You should really think about what you say. It's not more about I can't be myself. It's more like, you should think what you're saying. Because the way that you will say something, in my opinion, can be taken differently. I think the way that the message is carried might be a little different.</p>	<p>Communication at work</p>

I learned a lot about company culture. Something that in the past, you know, from my experience, it used to not be called like that company culture. No, I used to be like, Oh, it's just that it's not working out for you. I'm sorry. We got to let you go. You know, but now it's such a different form of classifying no a company or an employee, how they, it gets no label.	company culture
The statistic is that they're bullied by other women. So, it's like to me that gave an impression. Okay, we're not helping one another	competition at work
I just felt like they see like, they saw somebody who was going to come in and do a good job and not make waves. And so that was just the person that I tried to be	Conforming and learning at work
To be professional and to dress a certain way and I can't wear bright colors you know and you know which I totally don't, I will wear bright colors now that it's like this is who I am I like it I'm going to do it.	Trying to meet expectations at work
it's that hard working ethic that if you do hard work, and you just you know, excel at what you do, that, you know, that it would be noticed success and respect and all of these things will come to you	work ethic
Hey, I have a family. I have kids like if family is important for me like and there was like, you know, during tax season, you have to work these crazy hours. I was like, I know, but I still want there to be a balance with where I can be with my family	Work Life balance
And then one time I can't remember what was that? That I did. I can't think of what it was that he was so, so upset at me. That he cussed at me in his office. I mean, he yell and he cussed at me. And I was in such a shock. He made me feel like the little kid. That's how bad he insulted me. He texted me and I was crying. I ran to the next office which there was the Greg was the other manager and he was in charge of what we call the large unit of property claims, which is they handle large accounts. And I told him what happened and I was sobbing. I was like, crying like little girl like nothing can make me feel better. I didn't get an apology from my manager. I didn't get called in to HR. I didn't get none of that stuff. And so, I was really upset because I felt like I was not value. Yeah. And that's what pushed me to leave the department and move him to somewhere else which ended up being worse.	Workplace - humiliation
one thing that we come back to the woman is that you know it. It is really hard for a woman to work for, because you have the pressure of your family that if you are working 80 hours, you are not being a good mom or a good wife so it is really hard	ideal worker - expectation of long hours
you know, we spent 30 minutes during lunch doing this. And they just weren't ever willing to help. And the sad part is that I was so willing to learn. Yeah, yeah. So, I do think that that helped me definitely so much different than I saw myself.	Identity asymmetry
when you see someone that looks like you, It literally empowers you to think like I could be in those spaces like even with you. I know I didn't share with you but like, I want to be a professor one day and then when Rosa was telling me I was all like Oh my! so that's why because I could see myself in those spaces. Because I see them	Power of representation



I've always been driven by this fact that I know I was given an opportunity and I didn't want to waste it. because I saw how much they sacrificed and I knew that was the reason why I self-imposed that responsibility onto myself	Gratitude and repay kindness
I'll prove it to you. I'll prove it to your family and I proved to myself, I can be a better person. I can be more than what society tells me	Empowerment
you know, because if I can just kind of like if I don't do it, who's going to do it? You know, because I do feel like at the end of the day, you only have yourself like it's you who has to come in and save yourself. No one's coming. You have to have your own back. And so, I kind of just took that role for like, on my own.	Ambition
Well, first of all, to me, I've always thought what I wanted, what I want to do. If I put my mind on something, I do it and I do it and I don't care about anything else. That change obviously, once I got into school I always did if I said I wanted to go for the CPA, I'm going for it and I don't care how much it's going to cost me. I will figure it out.	Focus on goals
we do really much love helping each other out. But I will say this I have never been happier. In a position that I am now. Oh, here at WORK. My coworkers are amazing. They're lovely, lovely people. And yeah, we love chatting about anything and everything. And we love helping each other out.	Job satisfaction - helping and getting help
There is no reason for you to make the other person feel bad about themselves and second guessed themselves, even though yes, I may know taxes at an individual level doesn't mean that I know I don't know there's nothing for you to do back home and like that because ultimately that tells you that you're not a teacher. You're not willing to teach others your knowledge and by you doing things like that. It doesn't matter what English is your second language or not. Leadership is leadership.	leadership - ineffective
Yeah, it's because it's just started by somebody giving me the opportunity to take on this leadership role and it's just never stopped. I'm still working with students and even in my work, I do recruiting and I do like, events, back home back to my school.	Leadership - opportunity
You know, because if I can just kind of like if I don't do it, who's going to do it? You know, because I do feel like at the end of the day, you only have yourself like it's you who has to come in and save yourself. No one's coming. You have to have your own back. And so, I kind of just took that role for like, on my own.	Leadership - qualities
I managed to volunteer in so many social clubs that I always had connections, which really benefited but you would get the stares or you would say your last name and people be like, oh, oh	network - ameliorated bias
I have been very lucky with that. I wouldn't say 90% of my jobs have been because somebody knows me and knows of my work ethic and has referred me to the job. Yeah. Good reputation. Yes. And I think that's what has opened the doors for me many times and in the fact that I put myself out there as well. You know, I am that kind of person.	network - got jobs from
I joined the Accounting Society. there as well as Beta Alpha Psi. Which, man that that really changed my perspective a lot. And that really opened the door, I think, to a lot of things, and I almost didn't do	Network - growing personal network

it because it costs twenty dollars to apply. My I actually had a teacher who told me, Don't be stupid, just do it. So, tell me I was like, I wish I could just go and thank him right now. Thank you that really started this whole avalanche of like, leadership and involvement and, you know, connection, things that I think I had missed	
I hardly had anything in the refrigerator hardly had anything in their cabinets because, I mean, one I didn't have that much money to I didn't really eat a lot. Because I was busy trying to make ends meet for myself. Yeah. And on top of that, I helped my family send in the money, you know, back to Mexico.	sacrifice - to succeed
It's been so interesting. I have never had a chance to really kind of look back on my career. But to see how my culture has shaped that has been really interesting. So yes, so glad I'm so this has been really great. Thank you.	Self-reflection
I know how powerful your story can be. Each person has its own story. It's amazing what a story of someone can do for others. But I this is changing and I love that. I love that we're being counted. I love that where the conversations are being made. Even at a different level. I know what like the California Board of Accountancy because we've worked with them before they even they're creating committees where Latina woman professional can sit on the table and help make these decisions. Yeah. So, I love where he's going because now we're not in the shadows. We are who we are and this is us and we're not going anywhere. So, by you doing this research and taking the time to do this and I think it's going to be awesome.	Story - telling our story
I think we I was raised, and I was exposed to a lot of awareness in terms of that our tendencies [to remain quiet], I think, especially as Latino females, yes. To do that sort of thing, and I think that because of that, I've been a lot more mindful of speaking up at work, you know, questioning or not questioning and in a bad way, but you know, understanding like, hey, help me understand how we got to this number, where does this fall in terms of the range right and am I in line with my peers, just I mean, using compensation conversations as an example. So, I don't think it has impacted me or at least I think I've actively done my best to not let it impact me because I'm aware of that	Striving to speak up at work
you know, because if I can just kind of like if I don't do it, who's going to do it? You know, because I do feel like at the end of the day, you only have yourself like it's you who has to come in and save yourself. No one's coming. You have to have your own back. And so, I kind of just took that role for like, on my own.	Taking ownership
I honestly to just be yourself and ask questions. I think if you can't ask questions of your supervisor, if your supervisor doesn't like you, for whatever reason, if they think it's a dumb question, or if they don't like what you're wearing then that's not the place for you anyway. You know, and that will just move you towards a place where maybe you'll be better appreciated. whether it's dress or whether it's the way you speak. Not trying to conform to any situation no matter what it is.	Advice to early career Latinas

I think having Latinos in the education system, to be honest, to be teachers, we need teachers. That's where it starts. To tell them like hey, like, do this do this, because a lot of them are just going with the flow or are just doing what they have seen before. The end, I think our numbers in Latinos and teachers' kind of need to go up to be healthy, or at least a business professional side in high school. Because with accounting, I can't remember the name of the DECA. I can't remember what it means. But I remember that was like a business club. But I didn't see any Latinos in there, I was only one. Yeah, but if, someone can go out there and show where we are like, hey, like, you can be in the business profession. You don't just have to be in the construction aspect. I mean, the construction aspect is great money, but in the long run, is it going to? Is it going to be beneficial like financially like you have to worry about retirement and taxes	How to get more Latinos in Accounting
My mentor brought me in and we were working on Project A your long project there and I heard about CPA and I said, what is that? At the time? I was a business analytics student. And then I went in and talk to the chair department on my university Minister, what is this CPA thing? He's like, Oh, well, you need to be an accounting major. And that's okay. Well, how do I do that? You need to drop your major and you need to learn accounting, and I said, Well, where were we? I'm almost done with my, with my courses. To graduate, the university and I just decided to add another degree, undergrad degree in accounting, and I think the rest is history.	Reason for choosing accounting
Like if you think about our first generation, it depends on us how future generations are like, our parents suffer, but it's like it's up to us to like fix it down the road.	Duty to be a role model
It's knowing that I can you know that I made a difference in our family and just by being educated just by finishing school.	Duty to give back
it's a lot that I'm putting on myself because I do want to know, but I had to like slow down a little bit. So, I did this past year, but it is kind of tough. Sometimes you do want to help everyone but it's a lot.	Cost of giving back
Hey, if you need help, just let me know. Because our parents don't know. Like, if, I would if I wasn't the person that asked question, I probably wouldn't have known either. Yeah. So, ask a lot of questions.	Empowering others
in Latino culture family is important. If your family wants to hang out. Or like if, my parents not feeling well. They expect their kids to take care of them, you know, which they took care of us, I totally get it. So, it's kind of hard but you know, if I can do it otherwise, but it's just kind of pushing myself a little more. I'm becoming more consistent after work and stuff, but I'm just really wiped out.	Caring for parents
I think, fundamental parts of their culture like the close knit family aspect. I think that that's one that really stuck	Cultural Scripts - <i>Familismo</i> passed on to next generation
growing up I would see my mom help out, you know, her sisters or because my family actually did well for themselves. So, it was my family that would always sort of lend a hand when needed, but you know, my aunts and uncles would give however they could	Duty to care for family

my biological dad had to have a kidney and liver transplant. So, we quit our jobs and moved to San Francisco because that's where he had a surgery to take care of him. And then we took care of him for about a year	<i>Familismo</i> - caring for family
there was always someone around watching us or we were always in someone's home, a Tio or a Tia or the individual parent was up so we always still kind of had supervision and food and that sort of thing, which might have been harder if we weren't also close together.	<i>Familismo</i> - families support each other with child supervision and food
we just like the presence of each other to be on and I think it's really important since we're, we're the only ones here. And we have friends too is interesting how friends become family.	<i>Familismo</i> - friends become family
My mom would watch my daughter. Yeah. All the time. Even like when I had tests or anything she would like yeah, we'll watch her for you. And then same thing. With my dad. If I needed anything. He'll be like, Yeah, I'll go help you. Or like we'll do stuff at school and I need help like, you know, when they do like career fairs or like projects, they're always there. To help me	<i>Familismo</i> - help with child care while in school
I believe that sense of family and togetherness, and that to me is the most important thing. So, till this day, I kind of I am very, how would I say conservative based on how I grew up.	<i>Familismo</i> - Identity tied to family
And then I went to one of those career fairs that the school has I found the state and then they were like, Yeah, we're family like we want everyone to have a work life balance. And I was like, Yes, this is what I want.	<i>Familismo</i> - important in choosing a career
a lot of the times when something's happening with the kids, the moms taking off. Yeah, I don't see the men taking off	<i>Familismo</i> - kids are mom's responsibility
I think it's made me very family oriented. And it's kind of shown me at least personally, the value or fulfillment I get from having those relationships and those connections. Because even thinking now of maybe relocating, that's one of my initial sorts of walls where I'm like, I don't want to leave my family. I want my children to have a similar experience as I did. But I don't want to have to go by myself. So that's good. I do think that it played a big role in terms of my priorities and my values.	<i>Familismo</i> - reluctance to move away from family
I think a lot of people don't have the opportunity to go to school. When I think money is a big, a big thing, and because we're all family bound and we want our all of our family to be okay before we do something that's going to benefit us. So, going to school was, it was a sacrifice. I had to be okay, like, I'll deal with my parents when I finish school. Like I have to, I have to be okay. Educational or financially Okay, to be able to help them so we can all be at somewhere where we're all okay. It took a lot of sacrifice.	<i>Familismo</i> - suspended for a while
now I take care of my mother. My mother lives with me.	Family Structure - Multi generational household
And so, my dad's side unfortunately, I don't know anyone there. I heard stories. I hear stories. I've heard so many wonderful stories about my family from Cuba. I don't know them. I hope to one day travel to get to meet them and hope you know that they're still around.	Oral Family History

And so, it was just, it was always helping our family and being together and that's something that we've, my husband and I have tried to teach our daughter	Preserving and passing on culture
I had a wonderful family, both here and in Mexico, you know, so I never felt like I was misplaced, or I missed something because there was always some sort of a support that I had around me	Support and family
Most of my career has been in nonprofit accounting. Okay. And I, I chose nonprofit because I had worked in a few other places for profit businesses, and I did not like the culture. To me a nonprofit felt more like a family than a regular for profit.	<i>Familismo</i> at work
I do you notice that in the workplace, it is very much like Yes, sir. No, sir. or Yes, ma'am. You know, it's like I very much am. I am more in tune I guess where like an authoritative figure. And so, you know, it's always like, be on your best behavior. Do whatever you're told. You know? Don't ask questions. Just, that's, I feel like I kind of grew up that way.	Respect at work
And yes, I think the majority of my jobs there I had men in the supervisory roles above me, so it was just the fact that it was an authoritative figure.	Respect for authority at work
so, he offered me a pretty decent salary with the two weeks' pay time off. Because I started, I started like in March. But he also allowed me to take the baby. So, I have my own office and my baby gets to go with me. But then I put down like my PTO hours, because I had already used like a week. So, I was like well I have another week left. And I have put it down and then he's like oh, you don't have any more PTO. And I was like so confused. Because I was like, wait, what I was told that I was going to have two weeks you know, and he goes Well yeah, but you know, since like, I didn't know that you were going to like I didn't know that you're pregnant when you had you know applied and plus I let you bring the baby to work. And so, I was just like, in like that respect part where I just are already felt like he's doing a lot for me. And like, letting me like, be a mom. You know, still have be the career that I really love. I just, I just thought like, I cried because I felt like I was being ungrateful so yeah, I guess like that respect. Partworks like, why even ask, you know like, push back	<i>Respeto</i> - at work, treated unfairly, didn't ask or push back
but not the boss sometimes because she I think because I have a master's degree. He kind of like expects me to know a lot more. And so sometimes it's intimidating to ask.	<i>Respeto</i> - not questioning authority figure
You know, respecting people. There's a different How can I say I feel like in in Mexico, there's a different sense of respect to versus United States respect like I think respect comes with the title, even though I can't say this on true Mexico, but you know, I think there's less focus though, on a title respect or it's a different like there's daily respect in Mexico that I feel much more as common than I feel about it. states. So, I think in the United States, daily respect is kind of based on your social status, and the amount of daily respect you're give	Respect - differences in US v. Mexico
I would want my kids to carry on that concept of respect, not for the simple fact of because I said so but more for the understanding of the value that these people bring to your life.	Cultural Scripts - respect passed on to next generation

So, we were told to be respectful to our elders. Like if you see anyone that needs help, go help them But be respectful. Like don't be mean to anyone.	Respect for elders
So, like in Mexico with Catholic they don't have like El Altar para el dia de los muerto (the altar for day of the dead). Here they don't have candles for the saints or they'll pray to the saints specifically and in the church. We're going to the English church. I never saw that. No, like very No, I never saw it because the one we went through was predominantly white American	<i>Espiritualismo</i>
So, like for the Passover, like when He died on the cross floors, they did play like a full on they walked around play like Stations of the Cross. They walked around their church, they dressed in costumes and everything. And the church we go to, the American one they do something small like maybe it's just a highlight, but (the Latinos) like they use their imagination, creativity, like everyone got costumes, everyone had a beard. So, the creativity that Hispanics have, it's, I don't know. It's just it's incredible, to be honest.	<i>Espiritualismo</i> - rituals
my home goes on my own like I'm very, like, very, very protective of house. But my dad he was just very like he can meet a stranger off like the street they would always go to the swap meet. My friend. My parents had so many friends up here like my brother and I moved from here.	<i>Personalismo</i> - Home open v. protective of in 2nd gen
so, I know in my family whenever we get together, we go to parties, right? Like we're always getting together. That we would have our daughter go around and say hi to everybody. And it was like, Well, can I just walk in the room and say, hey, you know, we'll go up to each and every individual person will say hi my family in particular, we didn't do any kisses on the cheeks, you know, maybe just a hug. But now when we go to Mexico, we do actually get kiss on the cheek and not just the first time we see them, but every time we see them so she you know, she understood.	<i>Personalismo</i>
I strategized and I was like, I'm going to take her to coffee and get to know her, because now maybe she's just having a rough day. And then I got to know her. Yeah, I got to know her. She was a mom herself, and I think she was a single mom.	<i>Personalismo</i> - coping - strategy to befriend supervisor
cuz I'm Latina. You know. We're very expressive and like, one thing that is incorporated like in our family, or just even myself like, I'm a hugger. And that's like the thing like you know, when you go to your tia's house, saludas a todos con un beso o un abrazo (greet everyone with a kiss or a hug) and I teach that to my kids, like, you know, especially like when you meet someone you know, you shake their hand, when we go to family family's houses or my friends like saluda (greet them) you know, like, another thing is another thing also like when we go to people's houses, you don't say no when they offer you food, because that's rude	Expressiveness

So, when I had a car if I got grounded, he or if I get grounded, this was strained through my pregnancy with my first child, he if he felt like it he'd take the car away saying and so it's not really yours I own my name is on this title. I mean straight I'm an adult right twenty two year old and pregnant adult living with a my now soon to be husband now husband, you know, and he would decide he's mad for whatever which we think my dad's bipolar anyways, you will get mad for whatever reason and decide the truck was his. And I didn't have access to it. And that was it.	Father as family authority even over adult child
(Referring to parts of <i>Familismo</i> that don't ring true...) I think I think it's true to like my mom, my dad, my brother and I because the like the extended family like if they were to ever be any type of rude or anything, My dad would not allow that. Like, oh, no, no, no, like, you're not going to talk like that to us. You're not going to you know, talk like that to my kids. So, yeah, so like, it's true. I've been to like my immediate family. But I think outside of that like there was definitely like, some boundaries.	Father as family protector
My husband now it's kind of funny because I told my husband like I'll cook dinner that's fine. I'm not going to serve you. You can make your own plate. When we go to Mexico, he specifically asked me, Can you serve me? I said I will do whatever. We're with your family. I get it. It's their culture. I will do whatever. I'll serve you there.	Gender - code switching in certain environments
The gender role, so, this is interesting to me because clearly, my mother did everything for the house. And she worked as well. But there were definitely gender. There were definitely gender roles in the house. She did all the cooking woman did all the cleaning. And she taught my sister and I to do the same thing. And, of course, I've never asked why my brother didn't have to do those things	Gender - roles at homes
That expectation of, you know, you grow up, you get married to have babies, you know, lather, rinse, repeat. When you're going to give them grandbabies?	married, babies
so, for my husband, that means a lot. And his last name means a lot. And he has mentioned things to our daughter where it's like, you need to carry yourself well...It's not your life you're carrying on. You know, his father has actually been passed away for quite some time now. Carrying on his legacy, so we always tell her you need to be the best Sanchez.	Family Legacy and duty to represent
my little brother, I used to call him Machito because he was very little, kind of like, I noticed that he was more aggressive with people that were more passive like the people he could get away with like normally women because we are caring, passive	<i>Machismo</i> expressed as bullying
Yeah, I feel like I'm not a good daughter if I can't see my family. we're more than just here to have children. We're more than just being a housewife. And to me was that was important to me because I knew that I wanted to provide more than just having children	Cultural Expectations and Gender Roles

so, you know, my mom, of course, didn't know any better and she just follow what my dad, you know, said, you know, and, and she didn't argue...I think because my mom was into that tradition of what the husband said is what it was follow. And my dad was a very machista guy. He was the man of the house. His word is and his word goes.	<i>Marianismo</i> - defers to man of house
my other Tia would have to have food ready before her husband comes home from work and his laundry done	<i>Marianismo</i> - pressure to be un buena mujer
And that no one will love me because I wasn't an innocent girl	<i>Marianismo</i> - sexual purity as cultural value
When I was a teenager, my parents didn't let me have a boyfriend and the minute that I asked to have a boyfriend, my parents were very strict. They locked me up for a month or two, they didn't let me go to school.	<i>Marianismo</i> - sexual purity trumps education
this thing's like we have to be quiet because our dad's sleeping or, you know, we have to clean up around the house because we have to keep a good house and I was just like, nobody comes over. Why? Just yeah, I just a lot of things I didn't understand. My mom just was, we call her like the drill sergeant. Whenever I tried to be that way with my daughter, she was like, Oh, you're trying to be like grandma.	Una buena mujer
And then they brought it up one day, they're like, if he would have never let you go to college, would you have left him? And I said yes. Like yeah, like no, no, like, I'm against what they call it <i>Machismo</i> Yeah, I'm completely against that.	<i>Machismo</i>
as a mom. It's very hard. You can be having a really bad day, but you're still mom. Yeah, you know, you're still you don't stop being Mom, just because something happened. You know, I come home and I'm like, Alright, it's got to be happy for my kid because, you know, I think they send stuff.	Maternal selflessness
Woman at work. She basically when she found out that I'm Mexican, or you know, like, she was like, What? No, you're not. What do you think like Mexicans are all like little brown people who speak in a crazy accent like what are you talking about? I don't know, that really rattled me like, why would you not think that?	Ethnic stereotypes regarding physical traits
if you want to move up the ladder, you have to change the way you speak and the way you present yourself and the way you project yourself to others. And so, he kind of was the one who opened me to that aspect, like I did not know I have to dress differently. talk differently. You know, I show myself in a whole different presentation.	Imposed Career Expectations & Limitations
I don't know I don't want to say that I was maybe not taken in consideration because I'm Hispanic but I did feel that difference of treatment.	Ethnicity driven treatment disparity
there's just not a lot of Latina women in accounting. I just I have not seen them.	Lack of Role models
of the all of the women who made it to manager basically senior manager was the highest that they would ever get. And every single	limited career progression



one of the women that I worked with, eventually left without making partner	
we need representation and we need to get there.	Diversity at work - increased satisfaction
I think if we talk about in a professional setting, would I change the way I am? I learned that being in corporate world was a little different. You have to be more reserved; you know, you can bring yourself but up to a certain extent.	Latinidad at work
So, I just I never liked attention at all. So, I don't know for me if that was just cultural or if that's just because I was really shaken. I don't want people looking at me.	Don't want to stand out
I don't know what the professional outlook on my culture is.	Uncertainty of prof outlook for Latinas
You shouldn't be a little bit outspoken. You should really think about what you say. It's not more about I can't be myself. It's more like, you should think what you're saying. Because the way that you will say something, in my opinion, can be taken differently. I think the way that the message is carried might be a little different.	Communication at work
So, when people say things on my, I just don't understand I've even I have no context for this. It takes so much energy to try to understand how the dominant culture thinks so that's the first thing you have to do. How do they think and why? And then second, how is it that the way they think impacts the way that they're perceiving me, which is why they're exhibiting this behavior,	Energy management
my immediate coworker and I were like at the same level, you know, many people just because she's been here longer and they're more familiarized with her. They go to her and they feel like yes, I'm there but, you know, it's her the one they want to speak with, but when it's come the opportunity where I can help them and they're able to see like, okay, she knows what she's talking about. And then they come back for questions. I think for me, that's what gives me the more sense of like, okay, like, they know, they know I can do it like they're, they're accepting or they're, like, it's giving me my wants, how can I express that kind of just, like trusting that the information I will give them, you know, has value	Have to prove yourself
And so, we had to drive ourselves a certain way to be accepted. Or to be seen as equal	work harder
for example, I my coworker, my direct coworker, she's Caucasian, and she's a very nice lady. But um, I think due to the fact that she has been here 12 plus years, and she's Caucasian and sometimes I do feel like, maybe I should, like, I should step back a little, you know, even though I know I know what I'm doing. I know. I know how to work the system like the system we use. Yes. For accounting and I know, I'm confident in my knowledge, but I wouldn't ever want her to think like, Oh, she's trying to take over where she's trying to take my job or I think also just because, you know, I'm Hispanic, I don't want her to think like oh, or I'm Hispanic and, and I'm younger, I don't want her to think oh, you know, this. I'm going to use that expression. Yes, this fresh meat is	Making yourself small

coming in thinking like she knows everything. You know, I don't ever want conflict like that. So, I do tend to step back a little	
Women we know, we have to work harder, right?	Reluctant visibility
Yeah, so I will call and I say I think something's not working. (The landlord said) You should fix it because I'll call immigration are you	Taking advantage of immigrants
I struggle with this one because a lot of people tell me that I do not look Hispanic because of my skin and um, but then when I started telling them, and I have come across where people can I know your name is Spanish but Do you speak Spanish? Do you come Mexico? because asking me those questions? And I'm like, Yeah, I mean, I was born and most of my life I have been raised here. I did a little bit of my younger life in Mexico.	Passing - white presenting Latina
r culture, and I think it's valuable for me, it's valid for them to have somebody above them who sort of understands because I find them apologizing for their tone and I there's Why don't even understand what you don't have to apologize.	apologizing for assertiveness - cultural perceptions of assertiveness
don't call them tortillas (tor till us).	Spanish accent - TORTILLAS
a lot of the times when something's happening with the kids, the moms taking off. Yeah, I don't see the men taking off. I think that's one of the setbacks for females. Is that we're the ones that are the "go to"	Gender expectation
it was exactly a week after that I told him that I was pregnant when he fired. So that was for me really, really not right to leave it there.	Pregnancy
The conversation that we have it's more like now my mom is like okay, you getting a little older, career starting? When are you having kids?	Pressure to have kids
I was the only one who had a kid and I was like the only one who looked like me.	Underrepresentation
I currently in my workplace. there are two Latinas, we're still a minority. I was the only senior Latina.	Underrepresented in accounting
Now let Latina, like you and me raise your voice because I feel comfortable, you know, raising my voice. I feel safe enough to race in my voice, but I know they're all in that they are not. And that's why we don't see that many Latinos in the workplace	Voice - lack of voice at work
So, I mean, I had the emotional support. I know my family was happy for me. I'm not saying there were no there were like no state. They'll go to school. No, but I didn't have the technical support, because there was none	mentor - lack of and help with practical knowledge
Yeah, no, I would have loved for somebody, a coworker, anybody to just say, hey, why don't you do this? Why don't you apply for a position here? You know, anything. I had really no direction. I was directing myself.	Mentor - lacking
you know, being on certain projects, right, getting the getting the best clients or getting the opportunities to spend more time with the senior managers and partners. You know, being invited along on things that didn't happen for me at all.	Exclusion from opportunities

didn't want to feel stupid. So, I didn't reach out. I mean, that's, that's just what it comes down to. I wanted to make sure that I understood what I was doing before I asked any questions at all	Mentor - majority culture discomfort
Yeah, we have mentors and we don't have sponsors. So, you know, I think that's a lot of missing there for Latinos and Latinas not having a sponsor	mentor v. sponsor
when I'm going to come in person when I go to work I think like I leave my baggage out the door is just going to be there when I clock out. Yeah. I think regardless of how I feel of the day that I'm having, or what's going on personally, I still need to get my stuff done.	Separate personal and professional
I graduated from high school I did one year at RCC and Riverside and like I mentioned before, I had no idea what I was doing. And I ended up dropping out. Because I was lost. I had no idea and it was either put a roof over my head or go to school and be hungry.	Lack of financial resources
I do not know the etiquettes the consistency that the work that it takes to be a college student... I had no other peers to conversate with or to share, like, how do I do this? ...How did you set up what I want you set up for your class? What do you do next? You buy books, you get a notebook, and then what? Like nobody told me you have to read ahead of time. Nobody told me you have none of this stuff. So, I struggle a lot at the beginning.	Lack of know how
So, I go back to that same counselor and I said, I don't like this class. she goes, let me make an appointment. With the career counselor because they have career counselors. And I was like, what? that's a thing? Like, that's so cool.	Lack of Support
When I wanted to, to progress. They were just still in, in that mindset. With the mindset, we can stay on welfare and just get cash aid in food stamps.	Education - not supported by living environment or network
I have had my struggles. There was times I was just telling my husband that you know, I was just thinking when I was living by myself, my meal sometimes consists of Top Ramen, and Yoshinoya. Those were my meals, because that's all I could afford.	Poverty
I felt that even though with all the sacrifices that my mother had to do, she did the best that she could, based on her situations and circumstances.	Parent's sacrifice poverty
So, growing up they would always take us out there with them working to be roofer and everything and they're like, go get your education. If not, you're going to be out here with us.	Education - emphasized for children
so, then I'm sitting in my guidance class, because that was one of the first classes and in my head I'm just like, I'm probably not going to understand anything, but I'm just going to try it. And I don't know I just like I wanted it so bad just because I was tired of living the way I was.	education - motivated by dissatisfaction with circumstances
my professors that I've met, that I had great relationships with that I still talk to this day. I would say they're my main supporters.	Education supporters
It makes it harder. Not only am I a Latina, but I'm a female Latina	intersectionality

I don't know if it's like I had sort of always been in like, these like staff accounting positions where we sort of do a little bit of everything. I don't know if that, to me in particular. Feels more like a female role. Just sort of give me all the little tidbits I'll do them. You know, as opposed to a male role that's more predominant in and has a say and is a supervisory position	Gender - accounting, details as feminine domain
Yes, I think that would have been the one of the reasons I could have probably gone and move ahead if I would have been a man. I would have probably, you know, get it. But because I was not. You know, I think in that sense. I was looked down to, you know, it's unfortunate because I mean, we're all smart.	Gender - men get more opportunities
for example, we just had like a very small family get together. I think it was a celebration of someone's birthday. And my cousin invited her, her girlfriend, she's an adult, probably like 24/25 years old, but she was not allowed to come technically. For whatever reason, she's I mean, she's her parents are very restrictive on her. And I'm assuming and somewhat interpreting that it's mainly because she is a girl.	gender stereotype - girls can't go out unaccompanied
no because he's a man he doesn't get reprimanded for anything	gender - men, less work, more pay, get away with more
I honestly feel like if I were a man, I would be a lot farther in my career than I am. I do honestly believe that. I feel like as a female like I said before, I just you know, don't ask questions. Don't do as I'm told, don't make waves. So, I wasn't very aggressive. Trying to get up this, you know, corporate ladder. was not very aggressive at all with that.	Gender - nice doesn't get promoted
I know there's a gap in how women are paid versus men in our accounting profession. Like a very large gap.	Gender - pay inequity
if I'm a female but maybe as a working mom, they'll give you easy engagement which shouldn't be the case like they should. I mean, of course if no one knew me at the moment I don't I don't want to be in a bigger account. I want to be in a smaller account. I can't you know, I don't want to work 80 hours, but it should be someone's decision, not the company's decision.	Gender - slow to promotion
So then in the tax compliance department, the supervisor that I had, he was a very micromanaging person. So, and that's what pushed me to the edge to quit because it was causing me a lot of stress. And as soon as I kind of feel that I don't think it was so much my race. I think he had an issue with the female versus male authority. And I will come up with a better ways to do things and he will always smash down.	gender - women's work not as valued
They (the client) were upset something regarding their taxes. And when he (the boss) was sharing in the meeting what was going on? He's like all you know, women, they're probably just emotional.	gender stereotypes at work

## APPENDIX L: SECOND ORDER CODE DEFINITIONS

Second Order (Axial) Codes	Definition
Acculturate & assimilate	Shared experiences, personal struggles, feelings of loss, societal pressures, and the tension between the past and the present as expressed by Latina accountants
Identity formation	The process wherein Latinas construct, understand, and internalize their sense of self. It encompasses the challenges Latinas face in trying to find their place in the world, balancing between their cultural roots and their present context, while navigating societal expectations and personal desires.
Migration	The journey of Latinas and their families relocating from their country of origin to a new place, driven by various motivations such as economic opportunities, safety concerns, or personal reasons. This journey entails not only the physical relocation but also the challenges of navigating unfamiliar systems, preserving cultural connections and the potential loss or dilution of historical narratives.
Intergenerational changes that may hinder or facilitate leadership emergence	The evolving values, practices, and experiences passed down or transformed between generations of Latinas and their families; may empower individuals to break free from traditional, cultural constraints and aspire to leadership roles, or may present challenges in bridging gaps or navigating dual identities; play a crucial role in shaping an individual's capacity and willingness to emerge as a leader.
Language Use	Language binds the relationship between communication, personal identity, and cultural heritage. In the context of bilingual or multilingual individuals, language not only serves as a medium of communication but also as a bridge between generations, a symbol of cultural identity, and a tool of empowerment or marginalization.
Coping with racism	The many ways in which Latinas recognize, interpret, and respond to racial prejudice, bias, and discrimination they encounter at work and in society.
Striving to represent culture in the best light	Latinas, bearing the weight of representation, while coping with prevailing stereotypes and societal perceptions, endeavoring to present and embody a positive, empowered, and authentic identity
Lack of Support	Experiences and challenges faced by Latinas who, in their personal and professional journeys, encounter limited access to guidance, resources, mentorship, or acknowledgment.
Belonging and Connection	Latinas quest for inclusion, recognition, and understanding in both personal and professional spaces.
Management practices	Management practices refer to the behaviors, norms, expectations, and interactions that define the professional environment as perceived by Latinas in accounting.
Representation	Representation refers to the presence and visibility of individuals with shared identities in diverse roles, spaces, and positions of influence. It emphasizes the transformative power of seeing someone 'like oneself' in various domains, breaking barriers and challenging traditional notions.
Leadership	The proactive initiative and drive that Latinas demonstrate in navigating their personal and professional life, fueled by ambition, focus, and a sense of duty.
Self reflection	Sense of appreciation and indebtedness one feels when given an opportunity or favor, often stemming from witnessing the sacrifices and efforts of others on their behalf.
<i>Familismo</i>	The deep-rooted cultural value and emphasis placed on close-knit family bonds, responsibilities, and mutual support in Latino culture.
<i>Respeto</i>	<i>Respeto</i> is a deeply ingrained cultural value within the Latino community, emphasizing reverence and deference, particularly towards authority figures and elders.
<i>Espiritualismo</i>	<i>Espiritualismo</i> refers to the spiritual practices, beliefs, and traditions inherent to the Latino culture, particularly influenced by the Catholic faith. This spirituality isn't just about belief but is deeply intertwined with cultural expressions, rituals, and customs.
<i>Personalismo</i>	<i>Personalismo</i> is a cultural value deeply embedded in Latino communities that emphasizes the importance of personal relationships and interpersonal interactions.
<i>Machismo &amp; Marianismo</i>	<i>Machismo</i> and <i>Marianismo</i> represent traditional gender roles deeply rooted in Latino culture, dictating the expected behaviors and responsibilities of men and women.
Assumptions about ethnicity	Assumptions about ethnicity address the preconceived notions, stereotypes, and biases that individuals face based on their cultural or ethnic background. In the Latino context, these assumptions manifest in various ways, from physical appearance to linguistic patterns and even professional behavior.
Parenting challenges	The unique difficulties and expectations faced by Latinas, in balancing their roles as caregivers and professionals within certain cultural and societal contexts.

Challenges of underrepresentation in Accounting	The difficulties faced by individuals belonging to minority groups, particularly Latinas, within predominantly majority environments, such as in the workplace. These challenges encompass both overt and subtle forms of exclusion.
Educational challenges	The obstacles and hardships faced by Latinas, underrepresented communities, during their academic journey. These challenges can range from financial constraints, which might compel students to make difficult choices between basic necessities and education, to a lack of foundational knowledge about the academic environment and its demands.
Educational facilitators	Supportive family and friends, motivations, encouragements, that foster Latinas pursuit of education.
Gender influenced career trajectory	The interplay of gender norms, stereotypes, and biases that impact the professional progression and experiences of Latinas in accounting.

## APPENDIX M: LEADERSHIP DEVELOPMENT PROGRAM

<b>Program Vision:</b>	<b>To empower Latina professionals in accounting by leveraging their cultural heritage, enhancing professional competencies, and fostering a supportive network that encourages leadership, community service, and personal growth.</b>		
<i>Month</i>	<i>Component</i>	<i>Objective</i>	<i>Activities</i>
1	Inaugural Empowerment Retreat	Establish a foundation of unity and shared vision among Latina participants	Orientation, cultural identity workshops, small group activities to give voice to an intention, create a commitment to the program and each other, along with the creation of 'Familia Networks' to support each other until the next workshop. Introduction to the capstone project requirement.
2	Cultural Leadership and Narrative Workshops:	Explore and celebrate Latina cultural values in leadership	Storytelling by Latina leaders of their journey, discussions on cultural values in leadership, and small group activities to give each participant the opportunity to share the story of their journey.
3	Capstone Leadership Projects, Part 1	Bridge professional expertise with social responsibility	Participants should begin formulating their capstone project ideas. They can discuss their ideas with their mentors and peers to receive feedback and start outlining their proposals.
4	Mentorship and Sponsorship Programs	Provide direct support and advocacy for professional development	Personalized, individual guidance and executive coaching circles with Latina leaders.
5	Technical Mastery and Innovation Labs	Sharpen technical accounting expertise and leadership acumen	Advanced seminars on accounting standards, industry trends, strategic financial management, emerging issues, and small group innovation labs.

6	Capstone Leadership Projects, Part 2	Bridge professional expertise with social responsibility	Participants would submit a formal project proposal that includes their project goals, methodology, expected outcomes, and a timeline
7	Cultural Competency, Advocacy Training and Visibility Initiatives	Build skills to navigate and bridge diverse cultural settings effectively	Training on cultural intelligence, personal branding, self-advocacy, career advocacy, visibility in the workplace, preparation for promotion, and negotiation strategies.
8	Personal Development Paths	Recognize and cultivate individual leadership trajectories	Leadership assessments, personalized development plans, workshops on communication and relationship-building
9	Capstone Leadership Projects, Part 2	Bridge professional expertise with social responsibility	Participants would be actively working on their projects, collecting data, and implementing strategies.
10	Capstone Leadership Projects, Part 3	Bridge professional expertise with social responsibility	Participants would be completing work on their projects, collecting data, implementing strategies, and preparing a presentation.
11	Culminating Leadership Symposium	Showcase leadership development and commit to continuous growth	A symposium to present capstone projects results, a graduation ceremony to celebrate achievements and solidify ongoing development plans
12	Sustained Engagement and Alumni Network	Provide a platform for ongoing learning and networking	Digital platform for continuous learning, webinars, annual conferences, and alumni events such as 'Pasar la Antorcha' (Pass the Torch) mentorship initiatives where the graduates become the leaders and facilitators of the next program.



## APPENDIX N: ADDITIONAL CAPSTONE PROJECT IDEAS

*Small Business Financial Health Project:* Partner with a local Latino owned small business organization to analyze their financial statements and suggest improvements to their financial management.

*Cross-Cultural Negotiation Handbook:* Develop a handbook or training module for the organization that outlines best practices for cross-cultural negotiation and communication.

*Corporate Social Responsibility (CSR) Program:* Design a CSR initiative that aligns with the organization's values and addresses a pressing social issue within the local Latino community.

*Latino Market Expansion Strategy:* Craft a market analysis and strategy proposal for expanding the organization's services to better serve the Latino business market.

*Leadership Diversity Workshop Series:* Organize and facilitate a series of internal workshops aimed at promoting leadership diversity within the organization.

*Inclusive Recruitment Framework:* Develop a recruitment framework that helps the organization attract and retain diverse talent.

*Employee Resource Group Launch:* Establish an Employee Resource Group (ERG) focused on supporting Latina employees and fostering cultural awareness.