

Ephemeral promises of happiness: Coming out in the Australian accounting profession into the late 2010s

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Abstract

This interview-based study explores how shifting promises of happiness impact on LGBTIQ+ individuals within the workplace. Our study situates within the “Big 4” Australian professional service firms at a time of significant political change, centered around the legislating of marriage equality in 2017. Together with statements of support issued by each of these firms, these moves offered an increasing sense that secure promises of happiness were now offered to “out” LGBTIQ+ staff. A shifting of hetero-cis normativities was suggested, offering some sense of greater safety, visibility, connection, and acceptance within these workplaces. However, these promises of happiness remained precarious and did little for issues that mattered most (including promotion), particularly individuals of intersectionality, including ethnically diverse and female individuals.

KEYWORDS

accounting profession/professional services firms, coming out, happy objects, heterosexual and cis-gendered normativities, promises of happiness

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1 | INTRODUCTION

... people come to Australia because they want good...things for the next generation. Not to be destroyed ... [by] same-sex, transgender, intergender. All this rubbish. To them, they are just ridiculous rubbish...

2016 quote from Gladys Liu; the successful Liberal candidate for the Victorian seat of Chisolm in Australia's May 2019 Federal election.

(Burton-Bradley, 2019)

For individuals identifying themselves as LGBTQI+,¹ “coming out” describes moments when hidden sexual or gender identities are revealed (Fuss, 1991). To be hidden is to be excluded, and so visibility and connection are often the goal (Benozzo et al., 2015). Within the workplace, coming out might be empowering, enabling “identity development, well-being, career mobility and [improved] work performance” (Rumens, 2016, p. 116). Alternatively, greater marginalization, disempowerment, or even violence (Benozzo & Gherardi, 2020; Colgan & Wright, 2011; Ncube, 2016; Sedgwick, 1990) might be the outcome. For Fuss (1991), pervading heterosexual and cis-gendered normativities (hetero-cis normativities) present very real dangers of marginalization. In this study, we draw theoretically from Ahmed's (2010, 2014) notions of happiness and the dangers underpinning related ephemeral promises to consider challenges for LGBTQI+ individuals within the workplace. Ahmed argues that happiness can be understood as a promise offered by powerful others, but it comes at a cost. For out LGBTQI+ individuals that cost includes continued compliance with shifting and opaque normativities.

We situate our study within the accounting profession (hereafter “the profession”). A range of studies suggests the profession remains mired within narrow cis-gendered (Carmona & Ezzamel, 2016; Joyce & Walker, 2015; Kornberger et al., 2010; Kumra & Vinnicombe, 2008) and heterosexual normativities (Grey, 1998; Shearer & Arrington, 1993). The “accounting profession has been characterized from the outset, by marginalization, discrimination and a favoring of the ‘male, pale and stale’” (Egan & Voss, 2022, p. 3). Hetero-cis normativities enable ongoing dominance by older “white” male leaders (Anderson-Gough et al., 2005; Haynes, 2017), contribute to staff attrition (Kornberger et al., 2010), and reinforce the use of “masculine pronouns,” which marginalize women and LGBTQI+ individuals (Peytcheva, 2023). To counter these perceptions, professional service firms have recently sought to develop a refreshed, dynamic, and creative image (Anderson-Gough et al., 2005; Kornberger et al., 2010). While the literature provides some insight into gender-focused developments (Anderson-Gough et al., 2005; Spence & Carter, 2014), an insight into the experiences of LGBTQI+ staff remains limited.

All of the “Big 4”² professional service firms now claim openness and inclusivity (Ball, 2019; Egan, 2018; Egan & Voss, 2022). Nonetheless, Ghio et al. (2022) and McGuigan and Ghio (2018) argue that further radical change is needed, including greater inclusion of diverse genders and sexualities and the denouncement of tokenistic responses. Our study responds by questioning how shifting sociopolitical circumstances impact on hetero-cis normativities and promises of happiness within the workplace (Ahmed, 2010). Our interview-based study situates in Australia into the late 2010s, beginning shortly after “marriage equality,” which was legislated in late 2017. While that event indicates some shift in community values, the barely contained disgust within Gladys Liu's quote above viscerally demonstrates ongoing peril for individuals of sexual and gender diversity. We address the following research question:

How have evolving promises of happiness impacted on coming out decisions for LGBTQI+ individuals within the Australian accounting profession, around the time marriage equality was legislated (2017)?

Our study highlights a diversity of perspectives on both the merits and dangers of coming out within the workplace. Suggesting some shift in workplace culture in recent years, some spoke of a sense that happiness was now on offer for “out” LGBTQI+ staff. However, these promises remained ephemeral and largely focused on opportunities for gay men. Existing workplace hetero-cis normativities continued to dominate with less on offer for individuals of

intersectionality, including ethnically diverse and female individuals. Ahmed's (2010) insights into dangers of happiness have utility here. Ahmed (2010) suggests that powerful others (including those within workplaces) can be understood as "happy objects," offering promises of happiness to marginalized others, who remain contingent on ongoing compliance with dominating normativities. In our case, while recent political momentum associated with the passing of marriage equality affected some sense that hetero-cis normativities were shifting, that momentum was waning, leaving LGBTIQ+ staff feeling that related promises were increasingly ephemeral. The following section develops a theoretical framework based on arguments about coming out and happiness (Ahmed, 2010, 2014). Section 3 describes our methodology. Section 4 indicates our empirical insights, and Section 5 presents further discussion and concluding comments.

2 | HAPPINESS, HAPPY OBJECTS, AND COMING OUT

This study draws on Ahmed's (2010) notions of happiness to critically engage with suggestions that coming out had become an increasingly safe choice for LGBTIQ+ staff within the Australian accounting profession into the late 2010s. Located within broader queer literature, Ahmed (2010) enters related debates with a curiosity about optimistic assumptions that happiness is a feeling worthy of pursuit. Ahmed counters that happiness can in fact be understood as tenuous and dependent on elusive promises offered by powerful others. Ahmed conceptualizes sites of power as "happy objects," who offer promises that happiness will be found through compliance with dominating norms. Promises of happiness thereby become weapons, drawn on by hegemony, in their ongoing efforts to protect the status quo. In this manner, society, families, workplaces, and government can all be understood as happy objects, offering promises of happiness to those willing to comply with dominating norms. Conversely, these promises threaten unhappiness to those who resist. Happiness becomes a duty, focused on constraining and engineering our lives to the benefit of powerful others (Ahmed, 2010).

In short, Ahmed is interested in how sites of power behave as "happy objects" and in the ways in which those sites promote normative arguments about what is "good" for others. The promises these others offer are always ahead of us, encouraging and directing us to move closer to these limited offerings of happiness. While happiness is promised through proximity, these promises remain ephemeral and constantly shifting. Happiness can be neither measured nor predicted (Ahmed, 2010). "The good life, ... is imagined through the proximity of [happy] objects" (Ahmed, 2010, p. 93). In practice, discomfort and unhappiness remain the more likely outcome for LGBTIQ+ individuals attempting to comply with pervading hetero-cis normativities (Sandager, 2021). In later work, Ahmed (2014) suggests that the mere existence of individuals who are "unnatural" and "abnormal" (Bendl et al., 2008) becomes a source of unhappiness. We draw on these arguments to specifically consider if and how the workplace as a site of power operates as a happy object, offering promises of happiness for LGBTIQ+ staff who depend on an ongoing compliance with dominating hetero-cis normativities. Vitry (2021, p. 939) argues that organizational spaces "come to be fields of action for certain bodies only." These arguments inspire us to question how LGBTIQ+ staff negotiate the narrow and dangerous spaces of safety offered within workplaces and the shifting logics these spaces present.

Given Ahmed's (2010, p. 93) suggestions that life for LGBTIQ+ individuals is "constructed ... as a life without the 'things' that make you happy," how can we understand contemporary perceptions that happiness can now be found for "out" LGBTIQ+ staff, within the workplace? Ahmed's (2010) arguments help us appreciate that perceptions of shifting social norms say more about hegemonic power and a business case for visibility, than about individuals and their possibilities for empowerment. In pointing us toward promises that happiness awaits those willing to "come out," sites of power may be pleased to background and gloss over memories of marginalization, exclusion, and ongoing injustices. Conversely, staff who remain "closeted" may feel that happiness is now more elusive and that they are the ones to blame for their misfortunes. Ahmed (2010, p. 17) suggests that LGBTIQ+ might "enter this history only as troublemakers, dissenters, killers of joy." Coming out might therefore have counterintuitive outcomes, leading to more exclusion, violence, and oppression.

Of course, some interviewees will undoubtedly argue that the workplace has become a site of greater happiness in recent years. Ahmed (2010, p. 106) would counter, however, that happiness is “precariously conditional; you [either] have to be the right kind of queer by depositing your hope for happiness in the right places, or it is simply not given.” Persisting social norms that continue to favor a mostly hetero-cis majority mean that even “the queer who is happily queer still encounters the world that is unhappy with queer love” (Ahmed, 2010, p. 117). Oppressive and pervading hetero-cis normativities are of particular concern within traditionally conservative and masculine environments, including the accounting profession (Ozturk et al., 2020; Peytcheva, 2023). In short, happiness for out LGBTIQ+ staff is likely to be challenging if not impossible. While coming out may create opportunities to breathe (Ahmed, 2010), happiness becomes an ill-defined obligation to the other, which can soon shift (Schilt & Westbrook, 2009). Remaining “unhappy” (as defined by hegemonic others) may offer a greater sense of agency and fulfillment and so may be the better option.

Our final task in this literature review is to link Ahmed's insights to other literature specifically exploring the impacts of coming out within the workplace. We start with the seminal work of Fuss (1991) who observes that all individuals are commonly compelled to conceal parts of the self. Fuss (1991) suggests that remaining closeted ultimately becomes a form of self-inflicted violence for LGBTIQ+ individuals. By contrast, Ahmed (2010) suggests that concealment may be more compelling than openness. Fuss (1991, p. 4) speaks of a “romanticizing” of the outside as the individual increasingly feels disempowered within marginal and unsafe spaces. Compulsions to conceal comes from a binary expectation (Fuss, 1991) that one must externalize the internal. This polarity of homo/hetero operates as “a structure of exclusion ... by prominently including the contaminated other in its oppositional logic” (Fuss, 1991, p. 3). Humphrey (1999) argues that coming out can offer opportunities for integrity, cultivation of relationships, education, and a sense of honesty and visibility. Douce (2005, p. 59) also suggests that residing within “the closet” ultimately limits social networks and contributes to “internalized self-hatred.”

Other arguments suggest that coming out can improve job satisfaction (Griffith & Hebl, 2002) and mental health (Bowen & Blackmon, 2003; Ward & Winstanley, 2006). A feeling that colleagues are supportive can add a critical sense of safety (Lloren & Parini, 2017, p. 290; Ragins et al., 2007). A contemporary sense that social norms are shifting, as evidenced in the passing of marriage equality in Australia in 2017 (PCA, 2017), may also contribute to a sense of shifting power dynamics (Ncube, 2016; Sullivan, 2003). Ultimately, however, Fuss (1991) concludes that perceptions of what life might be like after coming out do not equate to reality. Once out, staff may find a shifting sense of demands for conformity with hetero-cis normativities, including expectations that they ought to tone down any flamboyant mannerisms. In this sense, both Ahmed (2010) and Fuss (1991) argue that coming out may have illusory appeal, but the realities remain fraught and dangerous.

Others add to concerns about the dangers in being out. Coming out might lead to bigotry and backlash (Benozzo et al., 2015; Ncube, 2016; Sullivan, 2003), stigmatization, and mental stress (Stenger & Roulet, 2018) and can entail significant energy cost (Colgan & Wright, 2011; Sedgwick, 1990). “Disclosure is not an all-or-none phenomenon but occurs on a continuum” (Ragins et al., 2007, p. 1105). Declarations about sexuality cannot later be retracted, and so the finality of coming out may also be a fearsome prospect (Benozzo et al., 2015). In gendered professions, including the “Big 4,” workplace cultures enforce masculinized traits that can have perverse impacts on differing intersectionalities of LGBTIQ+ individuals, including mothers (Haynes, 2008). LGBTIQ+ staff may have a diversity of perceptions about the workplace as a source of happiness, depending on complex permutations of identity, exclusion, and marginalization (Calvard et al., 2019; Campbell, 2016; Crenshaw, 2018; Cullen & Gotell, 2002; Douce, 2005).

To conclude these theoretical arguments, we return to the works of Ahmed (2017) and reflect on their personal intersectional experiences of growing up as a “brown queer ... unconventional child.” Ahmed (2017, p. 52) concludes that in their formative years, promises of happiness focused on unobtainable “proximity to whiteness.” Given the multitude of gendered, sexual, and cultural norms to which Ahmed would never comply, sites of power were never likely to offer them happiness. Ahmed ultimately sought to navigate other unconventional and uncharted approaches to life. In this study, we draw on these arguments to consider Australian professional service firms as sites of power and question how promises of happiness within those spaces have shifted in recent years for LGBTIQ+ staff.

TABLE 1 Overview of all interviewees.

Pseudonym	Sexuality	Ethnicity	Gender	Position
B1	Bisexual	Australian	Female	Executive
B2	Bisexual	German	Female	Executive
B3	Bisexual	Australian	Female	Executive
G1	Gay	English	Male	Executive
G2	Gay	Australian	Male	Executive
G3	Gay	Anglo-Saxon	Male	Executive
G4	Gay	Australian	Male	Executive
G5	Gay	Australian	Male	Staff
G6	Gay	English	Male	Executive
G7	Gay	Australian	Male	Executive
G8	Gay	Australian	Male	Executive
G9	Gay	Greek/Italian	Female	Executive
G10	Gay	South African-Afrikaans	Male	Executive
G11	Gay	English	Male	Executive
G12	Gay	Jewish-German	Male	Executive
G13	Gay	Australian	Female	Executive
G14	Gay	Australian	Male	Staff
G15	Gay	Anglo	Male	Executive
G16	Gay	Spanish-English	Male	Executive
G17	Gay	Anglo-Saxon	Male	Staff
G18	Gay	Asian	Male	Staff
G19	Gay	English	Female	Executive
G20	Gay	Australian	Male	Executive
H1	Heterosexual	Australian	Female	Executive
H2	Heterosexual	Caucasian-Māori	Male	Executive
H3	Heterosexual	English	Female	Executive
L1	Lesbian	Australian	Female	Staff
L2	Lesbian	Australian	Female	Staff

Source: Authors.

3 | METHODOLOGY

Initial contact was made with the diversity managers of all four of Australia's "Big 4" professional services firms. All agreed to promote our study with staff identifying as LGBTIQ+ as well as others who identified as allies. A passive snowballing approach was employed, allowing individuals to contact us if interested. Ultimately, 30 semistructured interviews were undertaken over the period from October 2018 to April 2019. We began each interview by introducing ourselves in which we also "came out" as gay, lesbian, cis-male, and cis-female. While all 30 interviewees were willing to be open with us, some were unwilling to be so open in the workplace. This was helpful as we were thereby able to gather a range of perspectives. No distinction is drawn between the four firms as our interest rests in developments across the Big 4. Table 1 provides each interviewee with an anonymized pseudonym, based on voluntarily offered descriptions of sexuality. For example, "B1" described herself as bisexual. Voluntarily provided descriptions of sexuality, ethnicity, gender, and position are also shown in Table 1. Table 1 simplifies with a broad description of

“position,” as either “executive” or “staff.” “Executive” includes all partners and directors and “staff” includes all others. Table 1 reveals our success in attracting a diversity of LGBTIQ+ individuals as well as allies.

McCall (2005, p. 1791) argues “no single dimension of overall inequality can adequately describe the full structure of multiple, intersecting and conflicting dimensions of inequality,” and so the intersectional differences that interviewees provided were ontologically important to our analytical approach of intercategory complexity. Crenshaw (2018) suggests that a focus on granularity can be important, and so we make use of the diversity of interviewees attracted to this study to give some consideration to differences depending on gender and ethnicity. Here, we also consider the arguments of Halberstam (1998, p. 13) who suggests a queer methodology ought to refuse an “academic compulsion toward [seeking] disciplinary coherence” regarding differing identities, such as the Ls, Gs, and Bs. Fundamentally, therefore, we have sought to unpack and explore challenges and perspectives on an individual basis. Interviews were digitally recorded, and transcriptions were manually coded in Nvivo 12. Drawing on Ahmed’s (2010) notion of “happy objects,” our analysis then sought to unpack how feelings about the workplace impacted on decisions about openness. The analysis presented in the following sections indicates that the workplace is now perceived by some as offering happiness for LGBTIQ+ staff. These perceptions motivated several to greater openness. However, many others (particularly female and “non-white” interviewees) remained skeptical and spoke of ongoing isolation and invisibility.

We identify a number of limitations to our study. First, there may have been other “closeted” LGBTIQ+ staff who were unwilling to offer an interview. Table 1 indicates that the majority of our interviewees identified as “gay,” with few bisexuals and lesbians and no transgender or intersex staff. Second, we observe that we were only able to attract interviewees who had succeeded in being both recruited and survived to tell their tale, a “survivorship bias.” Third, our focus is limited to the “Big 4” in Australia, which can be seen to be spaces that enjoy significantly greater privilege and opportunity than smaller accounting and professional service firms. Despite these limitations, our interviewees offered a useful diversity of insights into both the joys and difficulties of being out within the workplace. We elaborate on these perspectives in the following section.

4 | COMING OUT AND PROMISES OF HAPPINESS

Interviewees explained a range of perspectives on whether and how promises of happiness were now offered for “out” staff. Section 4.1 begins by considering the comments provided by many that broader political conditions were evolving, enabling greater opportunity for openness and safety within the workplace. Here, the momentum of change following the legislating of marriage equality in Australia in 2017 was a key focus. Section 4.2 explores perceptions of how these broader changes impacted on promises of happiness. Section 4.3 continues by considering concerns expressed by others that coming out remained dangerous and that happiness was precarious.

4.1 | Evolving sociopolitical conditions

Interviewees offered a range of perspectives on coming out in the workplace, with some now feeling that openness was increasingly appealing and others remaining concerned about related dangers. For many, perceptions of positive change through the passing of marriage equality in Australia in 2017, along with statements issued by each firm in support of that legislative change, added a sense that promises of happiness were now on offer for those willing to declare hidden sexualities. Alternatively, others had differing interpretations of workplace hegemony, sensing that having achieved some legislative change, LGBTIQ+ staff were now expected to refocus on productivity and put issues of sexual and gendered diversity aside. This diversity of perspectives confirms that any evolution of workplace normativities regarding gender and sexuality remained precarious.

Prior to the passing of marriage equality legislation in Australia in 2017, the government instigated an unnecessary and divisive plebiscite on the question, opening the issue to a public debate that was vitriolic and painful for

many. L4 explained, “people were talking about you like you just were wrong ... it just brought up all the internalized homophobia ... it was horrible.” L3 explained “homophobic things” were said within her firm at this time. These abhorrent experiences exposed deeper discriminations, reminding LGBTIQ+ individuals of the ongoing contingent and dangerous world in which they must try to find space (Ahmed, 2010).

Impressively, however, all four of the Big 4 chose to respond to that vitriol by issuing statements of support for a “yes” vote. These direct and formal statements gave many LGBTIQ+ staff the strength to now believe that hetero-cis workplace normativities were being challenged. H1 felt this “had enormous benefits.” G5 “struggled” through that period of public debate, but felt, “you have to ... be on the right side of history. So, for an organization like ours, it [supporting marriage equality] is inherent in our mission [focused on contributing to community concerns].” For G4, that support “really made a difference.” G18 felt this statement of support sent an important message both within and beyond the firm about community leadership; “it was a very visible example that I think resonated with many ... people across the firm and in a community.” G11 explained it was “really comforting to know that the CEO of your company is completely supportive ... and not afraid to be vocal about that in a very public forum.” G1 added, “our CEO at the time was really an advocate, ... that stood for something.”

Ultimately, the plebiscite revealed that a majority of the voting public favored marriage equality, and therefore, the legislation was passed. For many, this legislative change added a further level of confidence to the developing sense that safety and happiness was now on offer. L1 explained, “after marriage equality got passed, there has been a difference. ... I was not out to my colleagues prior to it [marriage equality] passing ... I felt incredibly uncomfortable and unable to be myself during that [preceding public debate]. And there was a relief that came once it was confirmed.” For G5, “that really gave people permission to have their say ... and everyone gets to that point where enough is enough of being in the closet, and there's always a trigger, and perhaps that was part of it.” For G16, the “sense of belonging” through the “great groundswell of support around marriage equality ... is just wonderful.” In short, the passing of related legislation, the sense of a supportive public, and statements of support issued by each firm, all added to an increasing sense that promises of happiness were now on offer for those willing to come out.

Alternatively, others explained that related sociopolitical conditions were continuing to shift. For some, those 2017 moments of celebration and opportunity were now passing, and dangers lurking behind novel promises of happiness were reemerging. G3 explained, “straight allies ... probably think we are fine now. But ... it is about ... minority groups of trans, intersex, etc., who are still struggling.” G10 was also concerned that community attention was quickly moving on and that needs for people of gender and sexual diversity were losing momentum: “I worry that there is maybe a perception from people that now marriage equality has been achieved, the fight for equality has been won, and the battle is over, and there is nothing more to do.” Workplace hegemony was continuing to re-engineer the rhetoric, arguing now that having made some progress, LGBTIQ+ individuals ought to put these concerns about sexual and gendered identity aside and refocus on productivity. G3 and G10 remind us of the ongoing dangers for those who choose to irrevocably expose themselves during broader moments of social euphoria.

4.2 | Perspectives that happiness was now on offer within the workplace

Because of the momentous developments outlined in Section 4.1, several interviewees spoke enthusiastically about a sense of happiness now on offer, for out staff within the workplace. In this section, we critically question these suggestions through Ahmed's (2010) arguments about hegemonic power as happy objects. We question the dangers implicit within related promises. Many of those who spoke positively of coming out were more well established in their careers. The advantage of time apparently allowed opportunities to sense and test safety. Other out interviewees came across as possessing their own inner self-confidence and empowerment. Whether (or not) workplace norms had shifted significantly in recent years, or might continue to shift, was of little importance to these centered staff. In speaking to Ahmed (2010), we therefore suggest that many of those who choose openness had little concern with respect to any sense of whether the workplace itself was offering promises of happiness. Intrinsic factors, including maturity, self-confidence, and a desire to be honest (Humphrey, 1999) were of greater relevance.

Both L2 and G2 had worked within the profession for decades. Both were comfortable to come out in their job interviews. L2 explained, "I am from the UK ... when I had my telephone interview [some years earlier], I didn't have to, but I was asked if I would bring a partner. I had to make an immediate decision ... I basically said to myself that if they are going to freak out about it then I obviously wouldn't want to work there anyway." Here, L2 wasn't dependent on securing this position, and so wasn't concerned if the only promise on offer from the firm, was an unhappy "freaking out." For G2, "when I came to the firm in 2009, I was quite comfortable with who I was. There was no secret." G2 was also open from the outset because he was comfortable within himself, not because of any sense that these workplaces as sites of power, were offering promises of happiness.

G15 also expressed a somewhat reckless approach in her job interview. "I went into the firm thinking I may not be in this thing for a significant amount of time, so I am just going to be honest about my sexuality and who my partner is. And long story short, I'm still here 6 years later." It would seem that into the late 2010s, any elusive and unsatisfactory promises of happiness that may (or may not) have been offered from these workplaces as sites of power (Ahmed, 2010) were of diminishing interest to these older and more experienced LGBTIQ+ employees. If workplace sites of power did not respond well and if G15 was not "in this thing" for long, so be it. Openness offered interviewees some sense of liberation from hetero-cis normativities (Bendl et al., 2009). It is also important to add that both L2 and G15 had migrated to Australia from other progressive countries. Prevailing sociopolitical contexts had an important impact on the intrinsic empowerment these two individuals felt.

In contrast to these apparent cavalier attitudes, some out staff were enticed to openness specifically because of a sense that promises of happiness were now on offer. G15 explained she had spent some time assessing how individual staff, teams, and management might respond to her coming out: "I didn't know if the firm was friendly toward LGBTIQ+ ... I wasn't aware of anybody ... who was gay. But [I soon came to] realize that nobody cares which was really nice" (G15). For G15, a sense that "nobody (within the workplace as a site of power) cares" was interpreted as a promise of happiness. G15's comments suggest that workplace normativities were now evolving from Rousseau's (2015) unhappy Canada of the 1970s. B3 commented on the silences of the past explaining that while "people didn't talk about it back then" now "everyone is more open". L1 added that bringing "your authentic self to work" where people can be "really open about who they are" contributed to a sense of new norms of openness. A sense now that "nobody cares" was now responded to with some enthusiasm, confirming that at least some now perceived that broader social changes were now driving some loosening and shifting of prevailing workplace hetero-cis normativities (Egan & Voss, 2022).

Opportunities for connection added to a sense that happiness was now on offer. "The experience of being open and honest had more of an impact than I was expecting ... how much I actually built connections with people I work with and enjoyed my role" (G15). "Now that I've experienced being out, I couldn't go back" (G13). L1 also felt that her firm was now well aligned with "society" in "openly accepting and welcoming of gay people." Others were enticed by the "romance" of coming out (Fuss, 1991) as they came to sense other visible LGBTIQ+ individuals around them. L4 explained, "I was having a real existential crisis ... I've hidden it for so long ... there was huge advocacy for diversity and inclusion ... I just saw the visibility ... I was like 'ok, so that's ok I can do this'. A sense that one could now 'belong' was a particularly enticing element of these new promises of happiness" (Ahmed, 2010). G17 reflected on the exhaustive task of being in the closet and of the happiness now on offer through better connecting with others: "over time, it sort of became really apparent that was limiting me, ... It [staying in the closet] takes too much of a toll ... it really holds you back in terms of relationships at work which is actually an important part of being happy at work."

Safety was another key feature of these promises of happiness for many. "I knew a few people who had already worked at the firm who were gay ... it couldn't have been any easier for me. Instantly I felt comfortable and safe" (G16). "There was a gay man on my team who came out to me in the first one or 2 weeks ... and I just did what he did" (L3). B2 explained, "when I started as a graduate ... I was very open from day one ... I don't know what it was, I just felt very comfortable." For G9, "it is a very inclusive environment here. So, I am quite comfortable being out." G18 spoke of promises of visibility and connection. "I know what it's like to be excluded and I know what it's like to feel a bit shit about situations or to lack in confidence or to feel like I need to make up for something ... being visible and talking

about my own experience means I find people that relate to me.” In each of these arguments, the visibility of allies and friends was important. Emerging allies and visible LGBTIQ+ staff (Lloren & Parini, 2017; Ragins et al., 2007) contributed to an increasing sense that these workplaces as sites of power were now changing, disarming previously dominant hetero-cis normativities, and offering transformed opportunities for freedom, safety, visibility, and happiness.

4.3 | Suspicions about offerings of happiness within the workplace

Ahmed (2010) argues that happiness can be understood as an ephemeral promise, offered by powerful others, concealing ongoing obligations to comply with dominating norms. It is those powerful others who remain in control of these precarious and limited offerings. These notions can be combined with Fuss' (1991) who argues that dominating hetero-cis normativities (Ward & Winstanley, 2003) ultimately demand further conformity to hegemony. Many of our interviewees, particularly those from more conservative backgrounds, spoke of a diversity of limitations and barriers to happiness, including an ongoing sense of bigotry (Colgan & Wright, 2011; Ncube, 2016). Opportunities to come out were impacted by a complexity of religious, racial, and cultural prejudices (Colgan & Wright, 2011; Somerville, 2010). G20, for example, had moved some years earlier, from culturally conservative Malaysia to the Sydney office, and told a story of hesitance. “If you tell your [Asian] family 'I'm gay' even though they [may] accept you, they will tell you 'ok but don't tell anyone else ... most of the time the Asian community are more religious as well ... [which] always contribute to a different cultural experience.” For G20, family and community as sites of power, threatened unhappiness and disconnection both at home and in the workplace.

Similarly, G4 explained, “I think about four [gay] people have told me [they are not out in the workplace] and three of them are Asian. So, there is very much a difference there ... A lot of them have challenges coming out at work because they have challenges coming out at home ... their family, their traditions and their culture.” G7 added, “I feel as though being a person of color [from the South-Pacific] and coming from a culturally diverse background, my perspective on LGBTIQ+ initiatives is different.” Here, diverse layers of intersectionality affected differing experiences from individual to individual. G7 added that for “culturally diverse people who are LGBTIQ+, sometimes being at work is their only outlet.” G11 (a Chinese Australian) felt that having more representatives from different cultures within each firm's LGBTIQ+ network also helped; “space to share experiences within the workplace is good.”

These comments suggest that concerns about dangers within other important sites of power (particularly family and community) can temper an individual's sense of safety within the workplace. G15 also spoke of an acute sense of challenge for culturally diverse LGBTIQ+ staff; “each [pillar of diversity], has greater opportunity to bring more inclusion of different races [cultures] into the leadership team. The leadership team still remains largely white male.” G12 argued, “just because an organization has these [LGBTIQ+] programs in place, ... there could be less overt and maybe subversive discriminatory practices.” “People may be aware of these 'hard' [LGBTIQ+ inclusive] policies, ... however, it's the subliminal messages or undertones that ... can't be addressed in a formal policy document” (G11). G20 (the Malaysian who was cautious about coming out) also worked in a relatively conservative division. “It took me nearly a year and a half to really come out of my shell ... to find people and then find a network ... you assess the environment and assess whether it's safe. I could see the firm [the Australian office] when I was in Malaysia. I looked at LinkedIn posts, I looked at all the media and I knew for a fact that we are leading this area.” For G20, LinkedIn and other social media were important locations requiring careful research to try to assess whether happiness might now be secure within the workplace.

Diversity of gender added another key impediment to any sense that happiness was now on offer within the workplace. G6 explained, “we know that a lot of our queer folk, particularly young women, are not out at work. And we know that we are not capturing all of our trans people. We are certainly not capturing our intersex people.” G8 felt that she was subject to three forms of marginalization within the workplace; “woman, working mum, and gay. ... I am really cautious about mentioning my sexuality, ... I am always filtering ... I would say it is multi-faceted for gay women.” Here, LGBTIQ+ staff experiencing multiple forms of intersectionality, including both ethnic and gender

marginalization, were more likely to feel they were a “killer of joy” for others (Ahmed, 2014). Despite the enthusiastic comments some female interviewees offered in the preceding section, H2 (who was male) argued, “the biggest problem that we have is losing women in our workforce. ... we generally hire a 50–50 gender split at graduate level and ... yet the male: female ratio when I became a partner was [approximately 1 female to 4 males].” B3 also felt that concerns for women continued to trump over concerns for LGBTIQ+; “it goes beyond LGBTIQ+ ... it is still a very male dominated industry.” Similar concerns about the marginalized opportunities for women within this “hyper-masculine” accounting profession were highlighted by Stenger and Roulet (2018).

G14 (female) added; “I have been going around different offices and holding forums and it has hit me bang in the face that we have a problem about out women in the workplace and I didn't think that we did because I am all happy and comfortable being out in the workplace and I thought everyone else was. Clearly they are not, because when I did my session in the Melbourne office, I had only 4 people turn up.” As Rust (1993) suggests, out LGBTIQ+ females may be more sensitive to social and political norms. Here, an out LGBTIQ+ female hadn't appreciated the extent to which other LGBTIQ+ females felt dubious about promises of happiness within the workplace. “I was naively thinking that [our LGBTIQ+ network] is doing really well, we are doing lots of 'stuff'. But we weren't doing stuff with the right people.” In this latter quote, G14 felt that LGBTIQ+ networks had opportunities to better reach out to staff of diverse gender, to reinforce messages the firm was keen to make, about promises of happiness now on offer.

G13 also felt that LGBTIQ+ networks ought to offer more to individuals of multiple layers of intersectionality. She argued, “often times we forget the 'double glass ceiling' for queer women (Calvard et al., 2019; Rust, 1993; Stenger & Roulet, 2018). So, I think that having a formal queer women's network in organizations [would] enable opportunities for queer women to be in a safe space, to share their stories, for more senior queer women to be mentors to junior queer women.” In this comment, multiple factors, including employee networks, spaces to tell stories, and supportive senior staff, added to the sense that the workplace might be transitioning to becoming a safer and happier space for LGBTIQ+ staff. However, many of the comments here also suggest a sinister side to these apparent offerings of happiness. L1 suggested that promises of happiness were conditional on a sense of job security and on whether “people in senior positions are happy to be out and open.” Promises that mattered most, including opportunities for promotion, were not as clear and came now with increasing expectations, including expectations of openness regarding sexuality.

G19 added, “I would say the [key] challenge is ... for gay women, ... the gay men without kids [by contrast] are kicking goals and doing great in the workplace. ... they [gay men] seem to be able to get ahead a lot easier.” Haynes (2008) argues that dominating masculine norms within the accounting profession limit opportunities for women and for mothers in particular. G19 spoke of the efforts of some mothers within her firm to question such norms: “sometimes a lot of those women in leadership roles who are gay, they just want to get on with doing their work.” G19 provided an example of an inspirational LGBTIQ+ female leader: “she doesn't want to be sitting up there and banging on about her experience as a gay person and the discrimination. She talks a lot about women's rights and how to manage being a parent and working, which is valuable. I think that is more valuable because that is probably a bigger hindrance to success perhaps in a way; the woman issue.” H3 also acknowledged a dominance of “white heterosexual men” within the executive, explaining that “fewer women feel that they can disclose and come to work and be accepted without prejudice.” L4 commented on leadership programs as another potential object of happiness: “I think there are many levers or many things that we can do to help women. I think the LGBTIQ+ leadership program will help. I think it will create a cohort of women who can support each other from within. ... and I think increasingly we will be out because we know we have got the back of these other women.”

For others, marginalization through language and little sense of support from senior managers or visible LGBTIQ+ allies presented further suggestions that promises of happiness were precarious. G17 explained that while “people are getting better with their language,” they sometimes referred to his partner as a “girlfriend ... what does your girlfriend do?” B3 also commented on having to correct people when they wrongly refer to her female partner as “him.” G17 also commented on the importance of allies, arguing, “when I joined [11 years ago] ... it was a number of years before I came out at work ... there was not a single person that I knew that identified as LGBTIQ+ ... and

as a junior particularly, you are fitting into this big machine ... It creates this kind of fear that sticking your head up." Again, a sense that others had "blazed the trail" before you, and succeeded in some shifting of workplace norms, was an important enticement to openness. L4 also felt the Sydney office was not sufficiently safe when she started in 2005; "there wasn't advocacy, there wasn't pride events." Here, coming out was approached with caution, searching for signs of shifting hetero-cis normativities, within differing workplace spaces. Key signs included supportive senior executives, the presence of visible social networks, and visible LGBTIQ+ others.

Finally, working with conservative clients had the potential to send contradictory messages and undermine any sense of developing workplace promises of happiness. G13 was relaxed and open in the office with most colleagues but more reserved with clients; "in terms of relationships with clients yeah that's kind of the last steppingstone. They say you're normally out to a few people at work, then you're out to your managers or your bosses and then the final step is being out to clients." LGBTIQ+ staff were acutely aware of the risks of being "killjoys" within these important commercial spaces (Ahmed, 2014). Others felt that persisting social norms specified that sexuality was simply not something to engage within the workplace. B1 explained, "I, unfortunately, know way too many people in my old firm that have never come out and we are talking about senior managers and directors and aspiring partners, so it wasn't such an open environment." G1 was out but was concerned about the impact: "I want to be known in my industry because I am good at my job, not because I am gay." Apparently for G1, being labeled "gay," diminished the happiness he felt in doing a "good job." Speaking directly to Ahmed (2010), others felt that being "gay" added to a sense of responsibility to others. G11, for example, commented on an acute sense of obligation as an out employee to contribute to the happiness of others: "just making my colleagues and other people in the workplace feel more comfortable."

5 | FURTHER DISCUSSION AND CONCLUSIONS

Our study reveals a diversity of perspectives on both the enticements and dangers of coming out within the Australian accounting profession into the late 2010s. Through arguments presented by our interviewees, we can consider how these workplaces can be understood as "happy objects" (Ahmed, 2010) for LGBTIQ+ staff. Our insights suggest that perceptions of promises of happiness remained tenuous and marginal. Many interviewees who argued that they were happily "out" were more well established in their careers and motivated by intrinsic desires for honesty, self-empowerment, agency, and fulfillment. Nonetheless, other out staff spoke of a sense that clear messages of happiness were now on offer. Further to Kollen's (2016) arguments that support from LGBTIQ+ networks can increase self-esteem, here, we see multiple factors can contribute to a sense of happiness within the workplace, including a sense of connection, safety, and acceptance. These messages of inclusion came from a range of agents, including the firm itself, allies, and other visible LGBTIQ+ individuals (Humphrey, 1999). These messages also took a range of forms, including formal firm statements and social media postings through LinkedIn. Nonetheless, all of these messages remained precarious. Several argued that despite this current sense of acceptance and celebration, LGBTIQ+ individuals remained at risk of having those promises pulled from under them as political landscapes continued to shift.

Into the late 2010s, a number of broader political developments had an important impact on this sense that promises of happiness were increasingly secure and reliable. The passing of marriage equality legislation in 2017 was important to many, offering clarity that the broader Australian community was increasingly supportive. Strong statements of support for marriage equality offered by each firm added to a sense that the workplace was explicitly embracing new social norms by joining the community in also declaring itself to be a place of secure happiness for LGBTIQ+ staff. Nonetheless, other events associated with marriage equality, left some in fear. In particular, interviewees spoke of the vitriolic and unnecessary public debates that preceded that passing of marriage equality, which left many feeling that promises of happiness remained ephemeral.

Some, therefore, continued to remain reluctant to embrace greater openness within the workplace. Many did not trust the perceptions of some that promises of happiness were now secure within the workplace. Where those who saw dependable promises spoke of feeling connected and supported, those who feared coming out spoke

of isolation and remained deeply cognizant of underlying hetero-cis normativities. Fears of coming out were more apparent for those who worked with more conservative clients and teams. Others expressed concerns that in being out more might now be demanded of them, including asking them to assume added responsibilities, such as representing the firm in related community events. Experiences of intersectionality were critical commonalities for many (Colgan & Wright, 2011; Somerville, 2010). While for many who spoke of being happily out identified as older, senior, "white," gay, and male, the prospect of coming out was less appealing for many younger, ethnically diverse and female individuals (Rust, 1993; Stenger & Roulet, 2018). In some cases, fears learnt from experiences within family and community groupings merged (perhaps irrationally) into also not trusting any promises of happiness expressed within the workplace.

This study makes three key contributions. First, we speak to Ahmed (2010) by arguing that the momentum achieved in a recent shifting of norms at the community level, contributed to some shifting of hetero-cis normativities within the workplace and to some sense that happiness was now on offer for LGBTIQ+ staff. However, these promises remained tenuous. While some expressed increasing ease in coming out, others spoke of the acute and ongoing "straightening" influence (Vitry, 2021) of persisting workplace hetero-cis normativities. The persisting fears of some were not limited to individuals from particular workplace departments or geographical locations. We contribute to Ahmed (2010) by arguing that what was common to many of our more cautious interviewees was a deeper sense of intersectional marginalization. In particular, many female and ethnically diverse LGBTIQ+ staff continued to express concerns that their sexuality might "kill joy" for others (Ahmed, 2014). We also offer insights into specific conditions associated with promises of happiness. Sites of power within these workplaces were building a range of new expectations of out staff, including requirements to accept the status quo, focus on productivity, and consider reciprocal obligations, including representing the firm in LGBTIQ+ community activities, such as "pride" marches. Alternatively, unhappiness focused on silence and fear, which remained the lot for many others (Ahmed, 2014; Ward & Winstanley, 2003).

Second, we add empirical insights to existing understandings of the factors that might encourage LGBTIQ+ staff to feel safe in coming out within workplaces. We unpack specific cultural and social norms that support individual choices to disclose sexualities (Sullivan, 2003). Strong and supportive leaders and role models offered promises of happiness for some, adding to the romance (Fuss, 1991) of coming out. Interviewees felt strongly that senior management, the CEO, and the firm itself were behind them through that support. This was demonstrated, in particular, through the formal statements of support expressed by each firm in 2017 for marriage equality. A sense of having allies, friends, and networks was another factor lending support to perceptions that happiness was now on offer within the workplace. This, in turn, contributed not only to a sense of happiness but also to feelings of self-confidence and safety (Lloren & Parini, 2017). Coming out to the client was a final frontier and harder for those experiencing greater degrees of intersectionality, including females (Rust, 1993; Somerville, 2010; Stenger & Roulet, 2018) and the culturally diverse. "White" or "Australian" male LGBTIQ+ remained more material and consequential (Ahmed, 2010; Bendl et al., 2008; Peytcheva, 2023; Rumens, 2016; Sullivan, 2003). Multiple aspects of diversity and discrimination, therefore, impacted on these feelings of happiness (Colgan & Wright, 2011; Cullen & Gotell, 2002; Douce, 2005; Somerville, 2010).

Third, we critically explore the barriers felt by some. Fear and tension had not gone away simply because marriage equality was now legislated. Marriage equality of itself was seen as a moment of victory in 2017 for the so called "LGBTIQ+ community." However, this legislative shift was of little direct interest to many, for whom "white heteronormative expectations of gender and sexuality" through marriage (Thomas et al., 2020, p. 475) were of no interest. Statements of support from each firm for marriage equality, therefore, did little to allay concerns about exclusions and deprivations (Fuss, 1991) for the "triple otherness" (Rousseau, 2015) of staff subject to diverse genders, sexualities, and ethnicities. Clearly, complex and ongoing political work was needed in seeking further shifting of hetero-cis workplace dynamics (Ncube, 2016; Ozturk & Rumens, 2014; Rust, 1993; Somerville, 2010; Sullivan, 2003). Further to Ahmed's (2010) observations of the contingency of happiness, the narrow pathways of acceptability suggested here continued to exclude many and presented a paradox for all. Here, we add to insights that narrow

cis-gendered normativities continue to dominate within the accounting profession (Carmona & Ezzamel, 2016; Joyce & Walker, 2015; Kornberger et al., 2010; Kumra & Vinnicombe, 2008; Peytcheva, 2023) by arguing that simplistic arguments of refreshed and dynamic new cultures within these firms (Anderson-Gough et al., 2005; Kornberger et al., 2010) gloss over the impact of persisting hetero-cis normativities (Egan & Voss, 2022; Grey, 1998; Shearer & Arrington, 1993), focused in particular, on an ongoing dominance of older “white” male leaders (Anderson-Gough et al., 2005; Haynes, 2017; Spence & Carter, 2014).

Attitudes to sexuality are “historically conditioned and culturally contingent” (Rumens, 2016, p. 115), which in this case, had begun to transform through important broader political change. Radical and bold moves from each firm at this time, to support marriage equality, added to a sense that “normative repetitions of gendered performances” (Bendl et al., 2009, p. 628) were now breaking down and that lasting change to underlying hetero-cis normativities had been achieved. The passing of marriage equality reflected a zeitgeist of the period in which all of these firms had become embroiled. Nonetheless, it is also clear that emerging promises of happiness were contingent on a willingness of staff to continue “playing the game.” These promises remained precarious and were underpinned by a limited sense of any substantive new opportunities for LGBTIQ+ staff. G17 concluded, “it all comes down to what the ideal leader is, and then you find the minority groups are not that. Women being told to deepen their voice if they want more leadership presence, is the same as a gay man being told to be less flamboyant.” Here, we speak to Ahmed (2010) by arguing that these four firms as sites of power can be understood as precarious “happy objects” because the suggestions of happiness now offered, remained subject to a “shifting, fragmented complexity of meanings” (Bendl et al., 2008, p. 383). Dominant workplace hetero-cis normativities (Schilt & Westbrook, 2009) had not significantly shifted for many marginalized staff within these firms. Here, tenuous new spaces for diversity remained largely focused on narrow opportunities for gay men, with less on offer for individuals of intersectionality, including ethnically diverse and female individuals.

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DATA AVAILABILITY STATEMENT

The collected data from interviews are protected under our Universities policies. Collected public data refer to the reference list.

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ENDNOTES

¹ LGBTIQ+ includes a diversity of sexuality and gender identifications, including lesbian, gay, bisexual, transgender, intersex, queer, and many others.

² Deloitte, EY, KPMG, and PwC.

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