

Academic career in accounting: evidence from the perspective of professors of stricto-sensu courses

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Abstract

Objective: This study sought to understand how gender biases are perceived by teachers and their impact on academic careers in Postgraduate Programs (PPG) in accounting.

Methodology: Semi-structured interviews were conducted with nine professors from different PPGs, and the data were analyzed using discursive textual analysis.

Results: The interviews revealed gender biases that influence academic performance, sometimes in subtle ways. Biases were observed in relation to female professors, who were often underestimated by male colleagues, even when they were more productive or made greater contributions to the program. In addition, discrimination related to motherhood was reported, whether for being mothers or expressing the desire to become one. Once identified, these biases impacted the professors' careers, becoming explicit in their narratives. However, there was no convergence in perceptions: five respondents clearly recognized the presence of gender biases, while four did not identify them as evident.

Contributions: It is assumed that the environment and culture of PPGs, as well as the professors' life histories, educational trajectories, and length of professional experience, influence their perceptions of gender biases. The results suggest the need for systemic changes to promote gender equality, including the adoption of institutional policies that provide support to women in academia and encourage female representation in leadership positions. The research also highlights the importance of further studies on the impact of motherhood and family responsibilities on women's career progression.

Keywords: Accounting profession; Women; Gender; Work-life balance.

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Introduction

Accounting, as a profession, was historically developed along deeply masculine lines. Although there has been a significant increase in the proportion of women entering the profession in recent decades, there are still prejudices and limitations that hinder women's integration, particularly in leadership positions (Broadbent & Kirkham, 2008; Galizzi et al., 2023; Haynes, 2017). This reflects a gradual but uneven and contested feminization (Parker, 2008). Even in the 21st century, women tend to occupy the lower and middle levels of accounting and managerial positions, despite the numbers of women entering the accounting profession being approximately equivalent to those of men (Galizzi et al., 2023; Parker, 2008).

In Brazil, according to data from the Federal Accounting Council (CFC, 2022), women represented 43% of the total registered professionals in 2021, totaling 224,184 professionals. This number indicates a 16% growth over 25 years, as in 1996, the female representation was 27.45%. However, in the academic accounting environment, as educational levels increase, the presence of women decreases (Silva et al., 2021). According to the Coordination for the Improvement of Higher Education Personnel (CAPES, 2022), in the Stricto Sensu Postgraduate Programs (PPG) in accounting, women represent 43.94% of the students but only 26.71% of the faculty, highlighting a slow and disproportionate evolution of female faculty in PPGs relative to the growth in female students. This reflects the multiple challenges women face in academia. Specifically, in the context of accounting teaching, Nganga, Casa Nova, Lima et al. (2023) point out that, in addition to pressures to publish, women must balance teaching and research, which exacerbates the difficulty of advancing in their careers. Furthermore, Nganga, Casa Nova, Silva et al. (2023) emphasize the impact of the work-life conflict, highlighting how the overload of domestic and professional responsibilities limits academic progress.

This scenario is reinforced by structural barriers that perpetuate gender inequalities. Bailyn (2003) and Benschop and Brouns (2003) highlight that the disproportionate division of family and domestic responsibilities directly impacts women's professional performance, limiting their growth opportunities. Additionally, evaluative practices that ignore these structural inequalities perpetuate the disadvantages faced by women, particularly in the academic environment. Eagly and Karau (2002) also point out the double-bind dilemma, where women are criticized both for deviating from gender stereotypes and for adopting assertive behaviors, making it more difficult for them to ascend to leadership positions. Kanter (1977) argued that organizational structures create the glass ceiling phenomenon, limiting women's advancement, even in academia. These barriers are evident in the underrepresentation of women in leadership positions, even when they possess the necessary qualifications.

Haynes (2017) argues that although the concept of gender relates to both men and women, most research on the topic focuses on the position of women, as they have historically been more oppressed. This is particularly relevant in the accounting literature, which tends to focus on the exclusion and marginalization of women (Broadbent & Kirkham, 2008; Haynes, 2017; Haynes, 2024). In light of this discussion, the issue of this study seeks to answer how gender biases are perceived by female faculty members in accounting PPGs and how this reflects in their professional trajectory. By investigating this issue, it is hoped that the study will contribute to the understanding of the barriers women face in academia and propose ways to achieve gender equity.

Until a few decades ago, the academic world was predominantly male, but women have started to increase their presence. Even so, according to the Higher Education Census (IBGE, 2022), only 46.8% of faculty members in higher education institutions (HEIs) are women, a number that is even lower in the field of accounting. Research has documented gender biases against women in science and academia (Casa Nova, 2012; Casa Nova, 2022; Galizzi et al., 2023; Silva et al., 2021). Classical studies on gender, such as those by Acker (1990) and Butler (1990), have shown that organizations and institutions tend to reinforce gender norms that favor men, creating environments structured to perpetuate inequalities. These norms foster beliefs that men are more competent, even when objective criteria indicate equivalent performance between genders (Eagly & Karau, 2002).

Personal interactions permeate much of everyday life in the academic environment, making it a suitable context for investigating how gender biases affect professional relationships. These interactions involve mentoring students, collaborating with colleagues, participating in meetings, and evaluating manuscripts (Roos & Gatta, 2009; Silva et al., 2021). Roos and Gatta (2009) point out that many judgments in this context are subjective, and it is within these interactions that evaluators may resort to gender stereotypes, negatively impacting women. Thus, stricto sensu higher education becomes an excellent laboratory to investigate the impact of gender bias.

This investigation is justified by its theoretical, empirical, and social perspectives, aligning with previous calls for research on the topic (Broadbent & Kirkham, 2008; Casa Nova, 2012; Casa Nova, 2022; Galizzi et al., 2023; Haynes, 2017; Roos & Gatta, 2009; Silva et al., 2021). Theoretically, as argued by Haynes (2017), it is crucial to understand how social constructions of gender affect the daily lives of men and women in academia. This study aims to expand upon previous investigations in the national context, such as those by Casa Nova (2012) and Silva et al. (2021).

Empirically, the study contributes to the understanding of the construction of meanings and career trajectories of women in accounting PPGs (Broadbent & Kirkham, 2008; Lima & Araújo, 2019; Silva et al., 2021). Furthermore, it follows the research of Lima et al. (2024), which highlights the need to explore barriers to diversity and inclusion in the academic accounting environment. Most accounting research on gender focuses on large companies, such as the Big Four, which are appropriate settings for analyzing the barriers women face in leadership positions (Lupu, 2012). However, academia also provides a valuable context for exploring how gender norms shape women's career paths.

Socially, this study aims to directly contribute to Sustainable Development Goal (SDG) 5, which promotes gender equality and the empowerment of women and girls in the academic and scientific fields (United Nations, 2024). Brazil ranks 94th in the World Economic Forum's gender equality ranking (World Economic Forum, 2022), and this research also seeks to contribute to SDG 8, promoting decent work and economic growth for all.

2 Theoretical Framework

2.1 Academic career and gender

Career characterization is embedded in a work trajectory resulting from successive experiences over time, allowing it to be understood as any social thread that belongs to a person's life and experience, in which they are invited to interpret different roles (Lopes, 2021). Therefore, an individual's careers are not free from social contexts and respond to the contingencies of social situations (Lopes, 2021).

The undergraduate program in Accounting in Brazil offers graduates various career options, allowing the construction of different professional trajectories. Among these alternatives, the academic career, with an emphasis on teaching, stands out as a primary and/or secondary choice. Teaching as a professional field has been growing systematically, requiring increasingly higher levels of education (master's and doctoral degrees). In recent years, the number of professors with master's and doctoral degrees has increased. According to data from the Higher Education Census (IBGE, 2022), 46.8% of faculty members are women. However, when examining the data from the Graduate Programs (PPGs) in Accounting (2020-2021), it is evident that 43.94% of students are women, while only 26.71% of faculty members in PPGs are female (CAPES, 2022), highlighting the underrepresentation of women in higher education teaching positions.

An academic career in accounting is characterized by a relative intellectual freedom, autonomy, and interaction between professors and students, through the practice of teaching, research, and extension activities, as well as administrative roles in higher education institutions

(Galizzi et al., 2023; Lopes, 2021). It also involves providing internal and external services, participating in committees, co-authoring books, engaging in research groups, and serving on editorial boards.

However, structural barriers persist that reinforce gender inequalities. Acker (1990) argues that organizations, including academic institutions, are structured in a way that reinforces these inequalities, creating obstacles such as the glass ceiling, which prevents women from advancing into leadership roles. The concept of the glass ceiling, coined by Marilyn Loden (1978), refers to invisible barriers that hinder women's career advancement, even in the absence of explicit rules preventing them from occupying higher hierarchical positions. This phenomenon is sustained by institutional norms and practices that favor men, disadvantaging women in terms of leadership opportunities. In academic careers, this is reflected in the underrepresentation of women in positions of leadership, coordination, and rectorate (Galizzi et al., 2023; Silva et al., 2021).

The daily struggles of women to overcome these barriers are examples of an invisibility reinforced by neoliberal policies, which evaluate social life through market-driven approaches, undermining the need for change (Lehman, 2019). Benschop and Brouns (2003) highlight that academic evaluations, although seemingly neutral, overlook the specific conditions faced by women, such as motherhood, which directly impacts their professional performance.

The accounting field still carries gender stereotypes due to the historical predominance of men and the social conceptions associated with this reality. Galizzi et al. (2023) emphasize that the construction of accounting as a social practice privileges the male body, promoting values and discourses that embed a sexual politics (Silva et al., 2021). The concept of gender, widely accepted as a social construct, differs from biological sex and is informed by cultural conceptions of masculinity and femininity (Oakley, 1985).

Judith Butler (1990) introduces the concept of gender performativity, explaining that social expectations are reinforced through performative acts, reiterating gender norms in various spaces, including the academic environment. Haynes (2017) adds that although the concept of gender applies to both men and women, research predominantly focuses on women, as they have historically been the most oppressed.

In the organizational literature on women's careers, Kanter (1977) discusses how organizations structure practices that perpetuate gender, race, and class inequalities. Bailyn (2003) argues that these organizational practices create inequalities over time, limiting opportunities for women to ascend to higher prestige positions. This phenomenon

is also observed in academic careers, where women remain underrepresented in leadership roles (Galizzi et al., 2023; Silva et al., 2021). Thus, it becomes essential to discuss gender issues in the context of accounting, an area characterized by norms and practices that hinder equal opportunities.

2.2 Accounting and gender

Accounting reflects and shapes reality, both in the exercise of the profession and in accounting practice (Hines, 1988). The literature shows, through different studies, how accounting (re)shapes gender relations. Broadbent (1998) describes that the logic underlying accounting practice is gendered, meaning it is constructed from dominant masculine values that exclude alternative perspectives. These values reinforce patriarchal norms and perpetuate gender inequality, so that accounting, far from being neutral, reproduces gender hierarchies through its practices and language.

Broadbent (1988) raises significant issues about how the values embedded in accounting logic exclude multiple or alternative value sets, reinforcing male dominance. Carmona and Ezzamel (2016) complement this view by suggesting that accounting technologies are not gender-neutral, as they incorporate socially sanctioned roles that reinforce the division of labor between men and women. Thus, accounting contributes to the naturalization of these gender divisions over time, reproducing and institutionalizing traditional stereotypes and expectations. This perpetuation of social roles reinforces the idea that accounting acts as a mechanism that sustains the gender divide, particularly in terms of leadership and participation in the higher echelons of the profession.

Despite the increase in female participation in the accounting profession, hierarchies remain dominated by men. Broadbent and Kirkham (2008) state that, although policies supporting women have been implemented in recent decades, barriers to advancing to leadership positions persist. The professional hierarchies in accounting are still largely gendered, with men predominating in senior positions, revealing the strength of structural norms that continue to limit women's advancement. Dambrin and Lambert (2012) highlight that as long as gender stereotypes prevail, inequality will continue to hinder women's progress in leadership roles. The fight against these stereotypes is crucial for bringing about real change in the representation of women in the accounting profession.

Research on accounting and gender, despite significant advances, still requires more robust development. Broadbent and Kirkham (2008) and Lehman (2019) question why, after the milestones established in the 1990s by studies such as those by Kirkham (1992), Thane (1992), and Hines (1992), this area of study has remained

underexplored. Although these studies significantly contributed to the understanding of the relationship between accounting and gender, there are still gaps, especially in the Brazilian academic context.

Casa Nova (2012) and Galizzi et al. (2023) emphasize that the presence of women in the academic accounting field is small, and discussions about their participation in these spaces have been underexplored. Identifying and discussing phenomena such as "critical mass", "role model", "glass ceiling", and "pipeline" is essential to contribute to changing this reality. Raising awareness of these phenomena can facilitate the creation of support policies and strategies to increase the representation of women in leadership positions.

Additionally, gender discrimination in the academic environment directly reflects these inequalities. Silva et al. (2021) highlight that women in academia still face challenges in management positions, as well as sexist attitudes that affect the work environment. Discriminatory comments and the absence of women in leadership roles are some of the manifestations of these inequalities. Haynes (2024) reinforces this difficulty by showing that women continue to face significant barriers to reaching and remaining in management positions in academia, as a result of the naturalization of gender inequalities. The persistence of these practices limits women's advancement and perpetuates a work environment where men dominate the spheres of power.

2.3 Work-life balance

Studies by the International Labour Organization (ILO) show that the United Nations (UN) is increasingly committed to promoting women's participation in the workforce, with significant growth expected by 2030 (United Nations, 2024). In the field of accounting, data from the CFC (2022) indicates that women represent around 43% of registered professionals. However, this progress highlights a persistent gender disparity, particularly regarding the disproportionate domestic responsibilities assigned to women. According to IBGE (2022), the employment rate for women with children aged 25 to 49 was 54.5%, compared to 67.2% for women without children. For men in the same age group, the rate was 73.7%, highlighting a substantial difference.

This disparity reflects the unequal division of domestic labor. Women spend, on average, 21.4 hours per week on domestic chores, while men dedicate only 11 hours. Silva et al. (2021) state that this unequal distribution directly impacts women's participation in the workforce and reinforces the gender pay gap. This inequality aligns with Joan Acker's (1990) Theory of Gendered Organizations, which argues that institutions and organizations are built on patriarchal norms, reinforcing gender inequality and making it harder for women to access equitable working

conditions.

The balance between professional and personal life is a central issue for women, particularly due to the social expectation that they assume the majority of family responsibilities. Judith Butler (1990), through the Theory of Performativity, explains that gender is not an innate characteristic but a social construct that manifests through repetitive and normative behaviors. These social norms shape the expected behavior of men and women, both in the professional and domestic environments, imposing on women the pressure to balance both spheres simultaneously. This negatively impacts their progression in the workforce and hinders their ascent to leadership positions, as women are socially conditioned to perform dual roles—both in the workplace and at home—creating additional barriers to their full participation in the labor market (Butler, 1990).

Furthermore, it is important to emphasize that many women choose not to have children, and this choice should also be respected without judgment or assumptions that such a decision makes them less feminine or committed to their careers. As Butler (1990) highlights, gender is performed in various ways, and motherhood should not be seen as an essential condition to validate feminine identity. Firestone (1976) argues that female freedom is directly linked to autonomy over the body, including the right not to have children. This freedom of choice should be acknowledged in discussions about gender and work, and the academic environment must embrace the different choices women make, ensuring that those who choose not to become mothers do not face discrimination or prejudice based on outdated social expectations.

The literature on work-life balance has been one of the main areas of study in recent decades. Altoé (2014), Rosa (2021), and Storm and Muhr (2022) discuss how this balance is one of the greatest challenges of modern society, especially for women. The difficulties of reconciling the demands of work and family create overload, burnout, and internal conflicts, which affect women's well-being and their ability to progress in their careers.

Haynes (2024), when analyzing the difficulties women face in academia to reach and sustain themselves in high levels of management and leadership, highlights that the burden of domestic responsibilities disproportionately falls on women, who, in addition to facing cultural barriers, also deal with issues such as burnout and sexism. Haynes (2024) suggests four forms of resistance that women can adopt in the academic environment: (i) embodied emotional protection; (ii) solidarity and social relations; (iii) feminist activism; and (iv) retreating from academic leadership activities. These forms of resistance are directly connected to feminist approaches by Butler (1990) and Acker (1990), which explain how structural and

cultural norms create additional obstacles for women in organizational and academic environments.

Recently, Rosa (2021) reviewed the literature on work-life balance and highlighted the main themes investigated in this field, such as satisfaction, well-being, family roles, motherhood, career progression, and leadership. The studies identified can be divided into three broad groups: (i) those that do not directly discuss gender but explore how motherhood transforms the careers of female academics; (ii) those that analyze the division of labor by gender and how this division impacts the experiences of women; and (iii) studies inspired by feminist theories that discuss how academic motherhood creates challenges for women in meeting the expectations of ideal workers and good mothers.

These studies highlight that higher education institutions, like other organizations, are environments structured around masculine norms, which directly interferes with women's ability to balance their professional and personal responsibilities. Rosa (2021) suggests that, to address these challenges, academic organizations should review their organizational culture and implement support policies that favor work-life balance, particularly with regard to women.

3 METHODS

The research is descriptive in nature, with a qualitative approach, operationalized through semi-structured interviews based on a script with 4 sections: participant identification (created by the authors); academic background and insertion trajectory (Lima & Araújo, 2019); work environment context (both internal and external) (Lopes, 2021); and work-life balance (Altoé, 2014; Broadbent & Kirkham, 2008; Storm & Muhr, 2022). It is important to highlight that the development and validation of the instrument followed all the methodologically recommended steps, as it was initially constructed based on supporting literature, then reviewed and discussed jointly by the authors, and finally reviewed and revised by an independent researcher, an expert in scientific methodology.

For the interviews, conducted in October and November 2022, the first step was identifying the Graduate Programs in Accounting (PPGs) in Brazil. Next, a survey was conducted to identify permanent faculty members, resulting in the identification of 148 female professors. From this group, the interviewees were selected based on the following criteria: being a permanent faculty member for at least one year; being from different PPGs and regions of the country; and having both undergraduate and doctoral degrees in accounting. These criteria were adopted to ensure that the participants had their academic background

primarily in accounting and had experienced the specific demands of PPGs, allowing for an in-depth understanding of the academic, professional, and gender-related challenges within the field. Additionally, including faculty members from different geographic regions of Brazil aimed to capture the institutional and cultural variations that may influence gender dynamics in academic careers.

After identifying the female professors, initial contact was made via email to schedule and conduct the interviews. A total of 9 interviews were conducted, all of which were audio-recorded and later transcribed. After the transcription, the texts were sent to the interviewees for confirmation, corrections, and/or content additions. Once the feedback was received, the finalized transcripts formed the corpus for analysis in this research. The interviews were conducted using the Microsoft Teams platform. The characteristics of the interviews are described in Table 1.

Table 1
Interview data

Identification	Teaching Time (years)	Teaching Time – PPG (years)	Interview Duration
E1	7	4	1:29:40
E2	13	9	25:31
E3	13	4	1:42:54
E4	9	5	1:12:03
E5	9	7	1:07:03
E6	5	1	36:43
E7	8	7	41:21
E8	5	2	50:31
E9	8	4	1:15:35

Fonte: Dados da pesquisa.

The data were coded according to the categories previously developed, as presented in Table 2.

Table 2
Analysis categories

Categories	Guiding Questions	References
Academic background and career pathway	How did your process of choosing an academic career in accounting unfold? And how was your socialization at the higher education institution where you work, particularly within the Graduate Program (PPG)?	Lima and Araujo (2019)
	How do/did you perceive your insertion into teaching, particularly at the Graduate Program (PPG) level? How do you perceive the inclusion of women compared to men in this context?	
	How do you perceive the fulfillment of academic career expectations in graduate school (leading research groups, participating in committees, journal editorial roles, supervising theses, representing at events, etc.)?	
	How do you feel about your interactions with other professors and teamwork within your Graduate Program (PPG)?	
Work environment context (internal and external)	How do you perceive the attitudes and behaviors in interactions with men and women in the academic environment of graduate school?	Lopes (2021)
	How do you perceive the treatment from the coordination of your Graduate Program (PPG)?	
	How do you perceive the satisfaction of other women regarding the various aspects of their work?	
	Do you believe that women working in higher education institutions face issues similar to those faced by female executives in large and complex business organizations? Do you have any previous experiences for comparison?	
	How do you perceive the ease/difficulty for men and women in ascending to positions of representation in the field at events and journals?	
	What are the expectations associated with an academic career that confront women in the accounting field?	
Work-life balance	In your opinion, to what extent does a researcher's gender affect their work and growth prospects?	Altoé (2014); Broadbent and Kirkham (2008); Storm and Muhr (2022)
	How do you perceive the use of disciplinary evaluation techniques?	
	How do you manage work and family issues? Do you believe it is easier compared to the balance that men have?	
	How do you balance personal and professional aspirations?	
	Do you perceive yourself as being more engaged in a struggle for individual survival, professional survival, or both at the same time?	

The data analysis was based on the categories presented in Table 2 and was carried out using the discursive textual analysis technique, applied in three stages: (i) unitarization: deconstruction of the texts through a detailed examination of the materials, fragmenting them to reach units of analysis; (ii) categorization: establishing relationships between the unitary elements by defining categories and subcategories of analysis; and (iii) communication: capturing the emerging new insights in which the new understanding is communicated and validated (Moraes, 2003). This allowed for an understanding of how gender biases are perceived and how this reflects on the academic careers of faculty members in accounting postgraduate programs.

4. Results and Discussion

4.1 Academic background and career pathway

Based on the interviews, the characteristics of the nine respondents were identified. Regarding age, the average was 37 years. The average overall teaching experience was six years, while the average time spent teaching in postgraduate programs (PPG) was five years. It was also noted that six of the interviewees had experienced motherhood, which may influence their academic trajectory and the time dedicated to their careers.

Regarding their educational and professional trajectories, it is noteworthy that one of the interviewees works in the postgraduate program (PPG) at the same higher education institution (HEI) where she completed her undergraduate, master's, and doctoral degrees. Two of the respondents work in PPGs at the HEI where they completed their master's and doctoral studies, and another two work in PPGs at the HEI where they completed both their undergraduate and master's degrees. Only two interviewees work in PPGs at institutions different from where they completed their education. Additionally, it was observed that five interviewees have previous experience in the accounting field, with roles in companies and accounting firms, which enriches their perspectives as educators.

The accounts highlight that participation in activities during undergraduate studies, such as tutoring and scientific initiation, was decisive for many of the respondents. In other cases, the choice of an academic career stemmed from family influences or an early identification with teaching. Regardless of the reason, all of the interviewees pursued a master's and doctoral degree, which facilitated their integration into a postgraduate program (PPG).

Regarding the respondents' insertion into teaching, especially in postgraduate programs (PPGs), E3 highlighted that "the insertion of women into the

programs is recent," mentioning that "there is a collective unconscious at the postgraduate level in Brazil about the participation of women." This perception aligns with data from CAPES (2022), which indicate that women represent only 26.71% of the faculty in accounting PPGs, a still low number, but one that has been gradually improving. E3 added: "From 2001 to 2022, there has been significant progress in female participation in the programs, although it is still a minimal percentage." Interviewee E2 corroborated this view, commenting that "when I entered the department, there were only two women," while E5 observed that "currently our group has more women, which happened because the PPG needed to establish a more diverse faculty." These data reflect the slow progress of women's insertion into PPGs but signal changes.

Despite the progress, E3 revealed the challenges faced: "Today I am respected in the program, but the process was difficult and took a long time for me to get in." She further reflects that "the level of expectation for women seems to be higher than for men, which makes it difficult to build a solid career." This difficulty can be analyzed through the lens of the inequality regimes proposed by Acker (2006), who argues that organizations, including academic ones, perpetuate gender inequalities. E2 offered a different perspective, stating that "there are no restrictions for women in the PPGs, as the selection is based on the Lattes curriculum." However, this view of meritocratic neutrality overlooks the structural barriers many women face, such as the double shift and implicit biases.

In general, the interviews reveal that the academic career entails challenges and multiple responsibilities, as E7 reflects: "I feel fulfilled, but the challenges are many. When we account for the hours dedicated to academic activities, it's overwhelming." E5, in turn, reinforces that "I have always wanted this and invested a large part of my time and energy in the academic career."

The master's and doctoral training was essential for the interviewees to enter higher education and, eventually, the graduate programs. However, it is necessary to recognize that women face additional obstacles, stemming from gender norms that permeate the academic environment, as discussed by Butler (1990) and Acker (2006).

4.2 Career development and work environment

From the interviewees' trajectories, it is evident that they are committed to academic training and have a strong desire to work in the teaching and research environment. This consolidation of interests, developed throughout their personal and professional training, guided their opportunities to enter graduate programs. Concerns

about staying in the programs, especially in light of the evaluative criteria, have led the interviewees to a constant search for recognition among their peers. Moreover, the need to balance professional demands with personal life, including motherhood, was highlighted as a recurring challenge among the faculty members.

However, it is important to highlight that not all women wish to be mothers, and this should not be seen as a factor that diminishes their femininity or commitment to their careers. As noted by some interviewees, this choice can lead to judgments and prejudice in the workplace, reflecting the social expectation that female fulfillment is necessarily linked to motherhood. As Judith Butler (1990) points out, gender is a social construct that manifests in different ways, and the norms that tie femininity to motherhood are an example of performative expectations that can be challenged. Firestone (1976) emphasizes that women’s freedom is intrinsically tied to their ability to make decisions about their bodies, including the choice to not have children. In the academic context, it is important that these decisions be respected and that women who choose not to be mothers do not face discrimination or be seen as less committed to their careers.

Another important point concerns the sensitivity to student development. E9 mentions that, "despite the heavy workload, the impact on the students' lives ends up being a fuel that motivates me day after day", emphasizing satisfaction with the results achieved in teaching. Other participants reinforced the importance of their role as educators, although they highlighted the overload of tasks, especially when juggling multiple functions, such as administrative tasks, research activities, and teaching demands.

Regarding the academic work environment, some interviewees mentioned that, to stand out, many women need to adopt more assertive stances. E1 commented, "Many women, to grow in the academic accounting environment, need to assert themselves and take on a masculine posture to have a voice and presence," which often results in criticism. E7 added, "The opportunities are there, but sometimes we lack the initiative to fight for them," pointing to a self-criticism about the lack of action by some women.

In addition, the interviewees mentioned the lack of collaborative work in the PPGs. E1 stated, "There is not much teamwork. Collaborations are very individual," while E4 highlighted, "Interaction is limited, and teamwork is deficient." This lack of collaboration is even more challenging for women working in male-dominated fields. E6 reported that she is the only woman in her research area, which puts her in an isolated position within the work environment.

Regarding interactions with colleagues and task distribution, some interviewees reported inequalities. E1 mentioned that "the distribution of advisees is unclear, and the best students seem to be assigned to a committee," while E4 reported that at the beginning of her career, "the best students were assigned to the professors in the board, with little choice for the professors who were just starting their careers." These perceptions reinforce the feeling of inequality in the work environment, which can impact the motivation and development of female faculty members.

Despite the challenges, the interviewees remain dedicated to the development of their careers. The workload overload and multiple responsibilities are recurring themes, but the desire to continue contributing to the formation of new professionals and gaining recognition among peers motivates them to persist. To summarize the similarities and barriers identified as consensus among the respondents, considering professional training perspectives and the context of the internal professional environment, Table 3 is presented.

Table3
Singularities and barriers in perceptions of the work environment

Perspectives	Singularities
Of the work environment	- Insertion occurs based on the demand/need of the PPG, through Examination Announcements.
	- The presence/insertion of women is recent and relatively smaller than that of men in most PPGs.
Of the professional insertion	- Feeling heard, respected, and valued.
	- In addition to productivity demands, relationships may not favor performance.
Of gender	- Maternity is seen/understood as an unproductive period by peers.
	- Discriminatory situations and experiences related to gender occur.
Perspectives	Professional development barriers
Of the work environment	- Lack of recognition and opportunities for female researchers at the beginning of their academic careers.
	- Many women adopt masculine behaviors to achieve leadership roles and advance in the accounting field.
Of the professional insertion	- Male peers protect themselves and seek mutual recognition, while women do not act collectively.
	- Women tend to prefer tasks with greater bureaucratic demands, rather than leadership roles.
Of gender	- Lack of support and empathy among female colleagues, even in situations involving gender prejudice.
	- Discriminations also occur among women, with a lack of support from female colleagues, even during post-maternity difficulties.

Source: Research data.

The table 3 shows perspectives of singularities in the responses obtained, as well as barriers to professional

development. Haynes (2024) emphasizes that the burden continues to fall on women who aspire to or occupy leadership positions, particularly in overcoming gender challenges and cultural sexism. While many women have expectations built around leadership roles, there are sometimes associated risks, including acceptance by peers, demands, and pressure.

4.3 Professional performance and career expectations

In the stricto sensu graduate academic environment, professionals are constantly evaluated through institutional practices, such as CAPES assessments and funding agency evaluations, which aim to measure performance. These evaluations, however, apply criteria that often fail to consider structural factors, such as motherhood and the disproportionate division of family responsibilities, which primarily affect women (Bailyn, 2003; Benschop & Brouns, 2003). Furthermore, evaluations tend to homogenize individuals, ignoring particularities such as the impact of these responsibilities on productivity.

Regarding the evaluative practices, the interviewees pointed out that the criteria are objective, but do not include issues that specifically affect women, such as motherhood. E9 comments, "The evaluations are hegemonic. There is no specific space where particularities, such as the impact of motherhood, can be recorded." In graduate programs, the evaluative criteria for remaining as a permanent or collaborating faculty member follow established standards, mainly based on the number of publications. E4 observes, "The evaluation criteria are heavily based on quantity. You need to publish a certain number of articles to request reappointment," which creates constant pressure.

Despite this quantitative pressure, some interviewees reported that they strive to exceed the minimum requirements. E5 comments: "I have always comfortably met all the progression prerequisites. I have never had difficulty achieving this, but I see that some colleagues stay at the limit because they are not committed." This account highlights the level of dedication required to stand out in the academic environment, especially when expectations are high.

Regarding CAPES evaluation, the interviewees were unanimous in recognizing its higher demands. E2 points out that "CAPES has a well-regulated and stringent evaluation system, especially concerning the presentation of results. This generates a certain amount of stress." E4 adds, "The priority given to quantity over quality harms not only our work but also the health of the students," reflecting the pressure imposed by the evaluations.

The issue of maternity was unanimously raised in the

interviews, identified as a neglected factor in evaluations. Although maternity leave is legally guaranteed, the impact of this period on academic production is not considered. E1 comments, "Taking maternity leave and losing six months is not a problem for those evaluating us, but we are still held accountable for it." This mismatch between the reality of women who are mothers and the evaluation criteria reflects a lack of sensitivity from institutions in dealing with family demands.

Recently, however, some institutions have been discussing proposals to mitigate this impact. E6 and E7 mentioned that there are ongoing discussions to relax the leave time and the evaluation of program accreditation. E9 adds, "CAPES has recently adopted a weighting regarding maternity, but we still don't know how this will impact practice." E7 also mentions that cases of high-risk pregnancies or premature births require a different approach, which is not yet considered in the evaluation processes.

Regarding career expectations in graduate school, the interviewees generally expressed satisfaction with their trajectories, acknowledging, however, that few women are able to reach the positions they hold. E7 highlights: "I feel quite fulfilled, although the challenges are many, especially with the hours dedicated to multiple functions and responsibilities in a PPG." Casa Nova (2022) notes that this notion of success is often linked to a masculinized perspective of academic work. E5 shares that "I've always invested a lot in my career and reaped wonderful results, but after motherhood, I can no longer experience university with the same intensity," reflecting the impact of personal choices on the professional trajectory. For E6, who recently completed her doctorate, the opportunities for inclusion were satisfactory, while E9 reflects, "I still need to think about whether I'm satisfied, but I know I've been doing my best."

4.4 General academic environment and work-life balance

Regarding the ease and difficulties of female faculty members' insertion into the academic environment, particularly regarding advancement to positions of representation in events and journals, three main factors were identified: personal recommendations (E2; E5), networks of contacts (E2; E3; E4), and competencies and skills (E7; E8). The difficulties of insertion, however, vary depending on the location of the PPGs and the partnerships between them (E3). Furthermore, E1 mentions that women still face difficulties in being heard, and E9 adds that often their voices are silenced, not finding enough resonance to create change.

This scenario leads to a reflection on whether this behavior reflects a stigma that women themselves

carry. E7 questions: "Isn't this something ingrained, that makes us expect a man to take the lead?" while E8 adds that "women are still much more passive compared to men." E7 emphasizes that "the opportunities are there, but often we lack the initiative to fight for them," which, according to E9, ends up intimidating other women from taking the initiative.

Regarding this analysis, it is confirmed that, in the literature, Haynes (2024) highlights that the burden falls on women who aspire to leadership positions, forcing them to overcome gender challenges and cultural sexism. While many women have expectations of exercising leadership, there are risks associated with these positions, such as acceptance by peers and additional demands. The lack of recognition and opportunities for the collective of women, both in events and prestigious positions, is one of the limiting factors.

In academic events, such as national and international conferences, E8 notes that women still do not receive the same prominence as men, not due to a lack of potential, but because of a lack of opportunities, as they are often not invited to lead. However, E7 offers a different perspective, based on her experiences participating in events and academic journals. For her, spaces like the Association of Graduate Programs in Accounting (ANPCONT) have always been open to female participation, suggesting that prominence depends more on specific competencies that the researcher can offer. E4 adds that "having good connections can make a difference in accessing higher representation positions in conferences and professional associations," emphasizing the importance of strategic professional relationships.

Another key point highlighted was the balance between personal and professional life, a recurring concern among the interviewees. Balance, understood as the extent to which individuals are engaged and equally satisfied with their professional and family roles (Altoé, 2014; Rosa, 2021; Storm & Muhr, 2022), was widely discussed. The interviewees mentioned the challenge of managing time between professional responsibilities - such as evaluations, participation in events, and mentoring - and personal demands. Some of them reported that, in the pursuit of space and consolidation in their careers, "time" for personal demands is often sacrificed.

E1 mentioned that she is more focused on the professional aspect, acknowledging, "I am more involved in the professional, with a certain guilt, but that's how it is." E2 added, "Certain things can't be left aside, so they end up taking up all the time, like managing the house and taking care of my daughter." E4, in turn, reported that she postponed motherhood for a long time because she knew it would impact her career, and E8 admitted,

"I focus much more on the professional than on the personal, although I recognize that there should be a balance." This imbalance was more evident among the respondents who had not yet experienced motherhood (E4, E6, E8, E9).

The difficulties in balancing personal and professional life seem to be more pronounced for women, confirming findings from previous research (Altoé, 2014; Rosa, 2021; Storm & Muhr, 2022). E6 suggests that this is due to the profile of women, who generally take on more family responsibilities and are more detail-oriented, which increases their mental load. The sexual division of labor, imposed by patriarchy, places women in the role of caregivers, assigning them the responsibility for family and domestic tasks (Casa Nova, 2022).

E3 adds that "to balance work and domestic matters, one needs a lot of inner strength and to know what they want, especially when having children." She also shared that she has experienced prejudice for being a woman, from the Northeast, and assertive, which reveals the multiple barriers faced by some women in the academic environment. Kruger et al. (2024) observe that women face specific challenges, such as planning maternity in line with their academic careers to avoid negative impacts on their organizational responsibilities. Many women express discomfort during maternity leave and upon returning to work, especially regarding evaluative processes, highlighting the need for greater organizational sensitivity to address these issues.

Finally, it is important to mention that the construction of a predominantly male academic environment is based on policies, practices, and subjective procedures that promote the underrepresentation of women. This begins with hiring processes and continues in organizational practices, as pointed out by Lima et al. (2024).

5. Final Considerations

In this study, the aim was to understand how gender biases are perceived by female faculty members and how they reflect on academic careers in accounting postgraduate programs (PPGs). Teaching appears as a relevant career path for those entering the accounting field, but, as observed, female faculty members, due to historical factors of both society and the profession, face discriminatory situations, whether overt or more subtle (Casa Nova, 2012; Silva et al., 2021). These discriminations reflect the structural barriers that continue to limit women's advancement, even with the growing participation in academia.

The study reveals the presence of subtle biases that affect women's performance in various dimensions

of academia. For example, when collaborating with male colleagues on research, women are often asked to take on operational tasks or find themselves in the position of inviting men to co-author publications that were previously rejected when submitted by women alone. Furthermore, biases were reported in the selection of students for supervision, with women being underestimated by male peers despite demonstrating significant productivity and contributions to the PPGs. Another relevant aspect is the discrimination associated with motherhood, with attitudes and discourses that devalue female faculty members for being mothers or desiring to become one. Once perceived, these biases directly impact the academic trajectory of female faculty members, as highlighted in their narratives.

However, it is important to note that there was not complete convergence in the respondents' perceptions. Five of them (E1, E2, E4, E5, E6) clearly identified these biases, while the other four (E3, E7, E8, E9) did not recognize them as clearly. This suggests that factors such as the environment and culture of the PPGs, in addition to each faculty member's personal and professional history, significantly influence their perceptions.

Empirically, the study offers important reflections on the experiences of female faculty members, highlighting situations that are often considered "normal", but in reality, deeply affect their careers and those of other women in academia (Broadbent & Kirkham, 2008; Lima & Araújo, 2019; Silva et al., 2021). The results indicate the need to question and transform a profession historically dominated by men, marked by gender stereotypes, discrimination, and inequalities. Furthermore, the findings suggest that female representation can play a significant role in promoting change, enabling more women to feel encouraged to pursue and shape their careers in the accounting field.

Among the limitations of the study, it is worth noting that female faculty members from other fields of study working in accounting graduate programs (PPGs) were not investigated. Since many of these professors have master's and doctoral degrees in other areas, they may have different perspectives from those of the interviewees. Secondly, the sample used was small, which limits the generalizability of the results, although the situations reported are representative of the experiences of women in the academic accounting environment. Finally, the qualitative nature of the research may have introduced biases from both the respondents and the researchers, despite the methodological precautions taken to ensure the validity and reliability of the investigation.

Despite these limitations, the results suggest an urgent need for more in-depth studies on gender biases in academia and accounting. Systemic changes are

essential to ensure equal opportunities for women, both in terms of career progression and representation in leadership positions in academia and science. Educational organizations should adopt policies that support the balance between professional and personal life, address the barriers associated with motherhood, and promote an inclusive environment.

Among the possibilities for future research on gender in accounting, the following stand out: gender differences in academic leadership and private practice, the influence of journal reviewers on the acceptance of works authored by women, the impact of gender norms on career progression, the effect of motherhood and parental leave on academic careers, and how domestic responsibilities influence the professional development of women. These topics are central to a broader understanding of the challenges faced by women in accounting and other academic fields, and are essential for promoting real and lasting change.

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