

Linearity of the Academic Career in Accounting Sciences: An Essay Focusing on Liquid Modernity

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Abstract

Objective: To reflect on the aspects inherent to the academic career in accounting, framed within Liquid Modernity, that have altered its development from a linear system to a non-linear one.

Method: A research with an essayistic character and a constructionist approach.

Results and Discussions: Careers respond to the emancipation and individuality of the subject. Employer organizations and/or occupational spaces represent one of the demographic domains on which individuals rely to construct their academic careers. Careers can be viewed as a life story composed of unique, multiple, and individual experiences. We are faced with a community, including the university, characterized by the temporary permanence of individuals who are building their careers within non-linear systems.

Contributions: This research contributes to the diffusion of Bauman's ideas in traditional fields of knowledge, such as accounting, and provides insights into the practice of perpetuating the choice of an academic career by individuals embedded in Liquid Modernity.

Keywords: Academic Career in Accounting; Liquid Modernity; Career Systems; Bauman.

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Initial Considerations: Liquid Modernity and Career

A career is not a given (Spilerman, 1977; Osterman, 1996; Adamson, Doherty & Viney, 1998). The traditional model of the career first emerged in the 19th century (Chanlat, 1995) and gained new meanings as it was exposed to socio-historical constructions. This is because traditional perspectives view it as a succession of jobs and experiences arranged in hierarchies of prestige, through which people move in an orderly sequence, often in predictable positions (Barley, 1989; Wilensky, 1961). Thus, the shift of careers from a hierarchical model to one that depends on the social context challenges contemporary society due to the non-linearity in an individual's professional life (Chanlat, 1995).

In this sense, "contemporary careers are no longer thought of in biological terms, that is, they are not composed of a long cycle consisting of stages generally associated with people's life cycle" (Duarte & Silva, 2013, p. 736). The career has come to be seen as a social narrative in which actors are invited to interpret different roles, allowing them to establish actions between personal and public aspects and between the individual and society (Goffman, 1961; Barley, 1989; Zanazzi, 2016).

Consequently, the notion that a career is closely tied to a set of positions and jobs held by an individual had already been challenged by Goffman (1961) and Hughes (1971). These social scientists argued that there is a disconnect between a career and the set of jobs and/or hierarchical positions. However, the set of jobs and/or hierarchical positions held by an individual should be seen as a manifestation of the career concept. This discussion advances as career construction increasingly falls under individual responsibility and choice, given that today's work organization and society do not take responsibility for directing their employees' professional lives. Today, what work organizations offer are increasingly undefined structures and a high level of uncertainty about the future of one's professional career (Arthur & Rousseau, 2001; Guichard et al., 2012).

These changes shape professional development and support the arguments of Sturges (1999), Higgins (2001), Turnbull (2004), and Brzezińska et al. (2013), who argue that careers are shaped by social context. Dries et al. (2008), for example, examined whether the Silent Generation, Baby Boomers, Generation X, and Generation Y hold different beliefs about careers. The research results indicate that younger generations show greater variation in career preferences.

This perspective is explored in the discussion of this study, as the constitution, characterization, and temporal delimitation of a generation consider political, economic, historical, and socio-cultural aspects as determining factors. The career discussions raised by Barley (1989) and Dries et al. (2008) reinforce arguments that phenomena such as economic globalization, organizational restructuring, and the growth of the service sector alter the nature of careers.

Furthermore, contemporary society is immersed in a period known as Liquid Modernity, as theorized by Polish sociologist Zygmunt Bauman (1925–2017). In this socio-historical period, relationships and job positions tend to be viewed from a temporary perspective, as everything is fluid and focused on the construction of expectations and temporary projects with a short and defined expiration date. Life expectations are linked to the duration of project execution and completion, whether personal or professional, as they are primarily motivated by personal satisfaction and immediacy.

Considering that social constructs, work, employment, income, and quality of life are immersed in Liquid Modernity, the premise is that the characteristics of this period have the potential to influence experiences within organizational contexts, labor markets, professional skills, and career development. This is the scope within which the present essay's research problem is highlighted—the intersection of a socio-historical period with career construction, traditionally understood in the field.

This idea is supported by the fact that the episodes of liquid life represent a series of short-term projects that lack a sequential, consistent, and cohesive logic (Wilpert, 2009; Kok & Ang, 2015; Stamp, Potrac & Nelson, 2019; Strauß & Boncori, 2020). Moreover, in Liquid Modernity, spaces can be occupied within short periods, meaning that the development of relationships between individuals and social institutions involves a gradual process of acquiring space. In this sense, understanding an individual's mobility concerning the occupation of these spaces for building their life also emerges as a relevant phenomenon, altering the relationship between individuals and social institutions precisely due to temporality.

Figure 1 presents the constructs that guide the instantiations of Liquid Modernity.

Elements	Descriptions
Emancipation	The process of individual emancipation occurs through the freedom practiced by the individual in society, as they lose the references that were rooted and previously established by their parents and family in general. Emancipation questions the ongoing individuality, thus reinforcing that each person has their own itinerary and schedule.
Individuality	Individuality is a consequence of the freedom advocated by the relational structures established between individuals and social institutions. Individuality is intertwined with mobility and flexibility in the construction of the individual's life. Individuality is understood as the process of self-management of their attributes in both public and private life.
Time/Space	Spaces in liquid society are constituted for non-permanence. Thus, staying in these places is understood from a short-term perspective. Flexibility presents itself as a disruptive factor that aligns time/space.
Work	Work is viewed as a set of experiences rather than the high valuation of the hierarchical positions occupied by individuals. Moreover, it becomes individualized, deregulated, and permeated by flexibility—characteristics that permeate all spaces of the individual's life.
Community	There is the integration of the individual with society. Even in the face of insecurities and freedoms, individuals feel the need to establish themselves in a community that ensures them freedom and security. Individuality demands a space where liquid individuals can remain, even if temporarily, in relation to their personal and professional projects and activities.

Figure 1. Concepts of the Elements of Liquid Modernity

Source: Lopes and Colauto (2024)

It should be noted that each instantiation of Liquid Modernity listed by Bauman (2001) in relation to the subject may undergo changes throughout its exposure to different social realities. Additionally, it is worth noting that Bauman's (2001) discussions also find support in the arguments of sociologist Sennett (1999). This author asserts that society is experiencing a period viewed from a flexible perspective, which challenges the rigidity of bureaucratic processes and work routines, leading individuals into scenarios of anxiety, as they are exposed to greater risks, and the attainment of positions and/or places in personal and professional projects becomes increasingly uncertain and short-lived (Oliveira, 1999; Sennett, 1999; Sennett, 2019).

For Sennett (2019), this new societal period is characterized by the absence of possibilities for constructing linear life projects, which were once sustained by long-term experience. The author himself questions: "How can one pursue long-term goals in a short-term society? How can durable relationships be maintained? [...] The conditions of the new economy, on the contrary, nurture an experience of drifting through time, from place to

place, from job to job" (Sennett, 2019, p. 27). Through these inquiries, it becomes evident that Sennett (2019) acknowledges that the fragmentation of relationships in the new capitalist society is rooted in the immediate capacity of individuals to engage in flexible forms of work, embedded in short-term episodes. Thus, people in the current context face the new reality of building relationships between individuals and social institutions, particularly those related to employment and career, as also observed through Bauman's (2001) lens.

2 Liquid Modernity and the Academic Career in Accounting Sciences

It is recognized that society is undergoing organizational and relational transformation with the advent of Liquid Modernity, which also affects careers. This perception should permeate and provoke discussions across different fields of knowledge, including Accounting Sciences, particularly regarding how this socio-historical period impacts career development. Thus, science must provide interpretations and explanations of this new reality, especially in the humanities and applied social sciences, given their responsibility in guiding life in society. The agency and mobility of individuals in Liquid Modernity are shaped by this context of accelerated relationships, which emphasize a short-term focus and the impermanence of spaces.

Associating the spaces and relationships enabled by Liquid Modernity with traditional fields such as the academic career in accounting is necessary, given that the development and construction of an academic career in accounting are embedded in the temporal and spatial dynamics of relationships between individuals and social institutions (Hermanson, 2008; Pop-Vasileva et al., 2014). The academic career in accounting refers to the process of developing teaching, research, and extension activities in academic contexts, such as colleges, universities, research observatories, as well as institutes and research centers (Baldwin & Blackburn, 1981; Rocha, 2014; Wright & Chalmers, 2010; Pop-Vasileva et al., 2014).

Over time, these three dimensions have gained new roles, which also include administrative positions occupied by individuals in educational institutions (Zacher et al., 2019; Souza et al., 2020). Entry into the academic career in Accounting Sciences requires meeting certain prerequisites, with one of the main ones being the completion of a *stricto sensu* graduate program (Ferreira & Hillen, 2015). Thus, the experiences gained during this period contribute to the training and professional development of individuals, preparing them to engage in and excel at activities related to teaching, research, extension, and administrative roles (Ferreira & Hillen, 2015; Lima & Araújo, 2019).

In Accounting Sciences, discussions about career

development often follow a technical and impersonal perspective, which recognizes individuals only as objects of research (Scarpin & Almeida, 2010; Veiga et al., 2014; Araújo et al., 2018; Coelho et al., 2018). Alternatively, there is an approach that incorporates social and human dynamics, considering generational perspectives (Hsiao & Casa Nova, 2016), non-pathological aspects (D'Souza & de Lima, 2018), behavioral factors (Marçal et al., 2018; Santos & Almeida, 2018; Santos et al., 2018), identity construction (Lima & Araújo, 2019), and social cognitive processes (Araújo et al., 2019; Lopes & Meurer, 2019). One of the contributions to the scientific debate on accounting and academic career research is the incorporation of individual aspects as essential elements of career development and their intersection with social contexts.

Extending these considerations to discussions about the academic career in Accounting Sciences and the challenges of employment and social contexts intertwined with Liquid Modernity is relevant (Sennett, 1999; Bonifácio, 2014). Within this context, questions arise regarding career development and professional trajectories in Liquid Modernity (Dries, Pepermans & Kerpel, 2008; Boncori & Strauß, 2020). This essay aims at reflecting on the academic career in accounting within Liquid Modernity, which has shifted the development of this career from a linear system to a non-linear system.

Lopes and Colauto (2024) highlight that the accounting career has undergone significant changes, including the expansion of higher education in Brazil, the entry of new generations into educational institutions and the job market, and particularly changes in curriculum guidelines. This reflection is a crucial matter, as it holds the potential to alter the social landscape of the profession, specifically the academic career in accounting. Moreover, it serves as a key point in addressing the concerns raised by Lopes et al. (2024) about the increasing prominence of career discussions in the field of accounting, with the aim of identifying more pressing research gaps that can contribute to strengthening the disciplinary field.

Additionally, the intention is to intersect Bauman's (2001) sociological concepts to better understand the reality in which the academic career in Accounting Sciences is evolving. Duarte and Silva (2013) demonstrated that in transforming environments, both objective and subjective aspects surrounding career development and structure undergo changes, creating space for the emergence of non-linear and unstable movements. These ideas form the foundation for understanding academic career discussions in accounting through the theoretical lens of Liquid Modernity. Discussing and incorporating Bauman's (2001) theoretical ideas is relevant, as it fills a gap in the literature. The findings of this discussion can demystify some pre-existing knowledge about the theoretical-empirical applicability of Bauman's (2001) ideas within the disciplinary space of accounting.

Furthermore, disparities in research on the academic career in Accounting Sciences have only timidly contributed to the formation of a disciplinary field, as highlighted by Garcia (1999) and André (2010). This is due to the absence of systematic mapping in the area (Oler et al., 2019). Thus, understanding and structuring the academic career in accounting can be seen as a continuous evaluation process, requiring self-corrective feedback. This approach leads to the understanding of career as a sequence of cycles that undergo changes over time (Greenhaus & Callanan, 1994). Therefore, these discussions must consistently permeate the research agenda to ensure proper adjustments and to understand how social contexts contribute to shaping the academic career in accounting.

Methodologically, this research follows a qualitative perspective, employing a constructionist approach (Holstein & Gubrium, 2008). As such, the ideas are drawn from the researcher's experience and their intersection with the literature, without the need for an exhaustive theoretical and empirical literature review on the subject. This process provides greater freedom for the researcher, exempting them from conducting a comprehensive literature mapping to build their arguments (Cordeiro et al., 2007; Lopes et al., 2024).

The choice of this methodological structure to discuss the proposed issue aligns with the idea that the constructs of Liquid Modernity, Academic Career, and Accounting are contemporary topics that require theoretical reflections contributing to reliable empirical operationalization. This argument aligns with the ideas of Santos et al. (2022) when discussing the application of Structuration Theory in Managerial Accounting. These authors argue that an incorrect level of interpretation leads to the construction of a disciplinary field that is improperly operationalized over time in terms of materialization.

3 Liquid Modernity and Academic Careers in Accounting

The roots of career thinking trace back to the Chicago School of Sociology in the 1920s. This renowned university's department was led by Albion W. Small, with the support of W. I. Thomas, Robert Park, and Ernest Burgess. At the time, the central research interest was in understanding how people constructed their lives. Unlike the structured approaches to career studies found in the contemporary scientific community (Bendassolli, 2009), this school focused on themes such as life histories related to urban settings, local demographics, urbanization, and social deviance (Barley, 1989). Among these topics, social deviance—defined as behavioral actions that exceed the norms or values upheld by the majority in a society—became a central theme influencing the development of a sociology of careers.

Within this context, the Chicago School of Sociology

focused on two main approaches. The first sought to understand life stories and deviant behaviors, while the second focused on work and careers (Barley, 1989). The contribution of the first approach lies in proposing an ecological agenda that aimed to understand deviant perspectives, such as rates of prostitution, delinquency, and homelessness. Mapping these social problems gave rise to a key methodology in the development of career sociology: life history. This method was defended by Thomas and Znaniecki (1918) in *The Polish Peasant (1918–1920)* (Barley, 1989; Brandão, 2007). In this sense, life history represents “a way of legitimizing common explanations [...] and stems from a tradition that seeks to account for the sociocultural influences on what the individual is and does” (Brandão, 2007, p. 83).

The second approach’s contribution lies in the proposition of using the term “career” in formal organizational settings. According to Barley (1989), the term first appears in the research of Everett C. Hughes (Hughes, 1958, 1971). Hughes’ ethnographic approach contributed in a fragmented way to the theoretical development of the career theme. This fragmentation, along with the efforts of researchers under Hughes’ guidance, led to four key interpretations of career: (a) careers merge objective and subjective aspects; (b) careers involve status transitions; (c) careers are legitimate properties of collectives; and (d) careers link individuals to social structures (Barley, 1989). These interpretations have shaped the development of theoretical and empirical work on careers in contemporary society.

Another contribution of the Chicago School lies in its understanding of career as a heuristic applicable to a wide range of situations. Their interest ranged from the careers of marijuana users (Becker, 1953) to those of physicians (Hall, 1948) and executives (Dalton, 1951) (Barley, 1989). Thus, the legacy of the Chicago School includes three relevant elements for understanding careers in contemporary society: chronological, situational, and relational narratives (Adamson et al., 1998). To speak of career from this perspective is not to consider it merely as a sequence of jobs (Wilensky, 1961), formal organizational positions (Driver, 1980), or roles performed within the limits of a formal organization. Rather, career becomes a lens through which to understand and observe larger social and situational processes known as institutions (Barley, 1989).

With this in mind, careers have shifted from a “linear system” to a “non-linear system” (Baruch, 2004). The former aligns with the ideas of industrial society and Fordist production, recognizing career as a predetermined job ordering within an organizational environment, characterized by vertical progression (Bauman, 2001; Bendassolli, 2009; Buscacio & Soares, 2017).

In a linear career system, career is viewed from a biological perspective, including a succession of jobs and experiences ordered within hierarchies of prestige, where individuals follow a predictable sequence (Barley, 1989; Wilensky, 1961). This configuration, as described by Barley (1989), aligns with Goffman’s (1961) view of career as a series of hierarchical positions visible to the public. Moreover, career management in this system falls under the responsibility of the organization, and the individual’s perspective is one of lifetime servitude to the organization (Baruch, 2004; Guichard et al., 2012).

In the non-linear system, the rule is not to remain static. This system aims to understand careers through the lens of continuous change and the multiple possibilities individuals experience throughout their lives. It shifts the focus from a succession of organizational positions to the evolution from “jobs” to “experiences.” Objective career construction is marginalized, and the subjective world of work gains prominence (Dries et al., 2008; Savickas, 1995). Here, the individual’s social existence becomes more evident (Goffman, 1961). The responsibility for building a career lies with the individual, and the cross-cutting nature of occupational experiences is viewed as a resource for constructing both personal and professional life (Bendassolli, 2009).

This reality extends to academic careers in accounting, which are based on research, teaching, outreach, and administrative tasks (Souza et al., 2021). These dimensions allow for choices and non-linear career paths, breaking away from the linear and biological aspects of career construction. Similarly, it is argued that academic careers in accounting are embedded in a space of autonomy and freedom (Hermanson, 2008; Wright & Chalmers, 2010; Callahan, 2018; Souza et al., 2021).

Upon entering an academic career in accounting, individuals are exposed to a range of activities including teaching, supervising theses, delivering lectures, conducting research, and participating in committees, among others (Souza et al., 2021). These encompass teaching, research, outreach, and administrative duties. Academic careers in accounting have specificities, such as the constant need for updates, given the imperative to produce financial information that is comparable and compliant with international standards. Thus, the volatility of accounting knowledge demands constant adaptation in academic careers.

As a result, building a career becomes dependent on the individual’s performance in each of these activities, forming a mosaic-like picture of one’s professional life. Zanazzi (2016) discusses how experiences in teaching and learning, along with various professional experiences, act as tiles in a mosaic that significantly influence the career

construction of young graduates in Italy.

Therefore, the social landscape of the transition from linear to non-linear career systems reflects a recomposition of the individual-work relationship within the academic accounting career in a liquid society. It reveals the permeability of socio-historical processes in shaping life in society and the individual's choices amidst the multiple demands and proposals of academic careers. In this sense, career may be understood as a concept that situates individuals in society and aligns their human experiences with the conditions of Liquid Modernity.

The notion of Liquid Modernity presupposes the existence of Solid Modernity. Polish sociologist Zygmunt Bauman argued that "existence is modern insofar as it contains the alternative of order and chaos" (Bauman, 1999, p.14). Bauman (2001) formulated that Solid Modernity represents a project of world control through reason. In this context, life in society was grounded in institutions, reference systems, lifestyles, and even stable beliefs and convictions. Furthermore, social relationships were closely tied to the production of goods and services (Mocellim, 2007; Dalcin & Silva, 2016).

Solid Modernity was a period in which reason was imposed upon reality through structure: "rearranging structures to stimulate rational behavior and raising the costs of irrational behavior so high that it would be prevented" (Bauman, 2001, p. 58). This meant that customs and habits were solidified and highly durable, becoming permanent features of social relationships (Pallares-Burke, 2004; Bracht, 2015). On the other hand, unlike traditional approaches in sociological theory, Bauman (2001) did not limit the construction of reality to strictly logical and formal elements (Abreu, 2012), in contrast to theorists like Max Weber and his notion of bureaucracy.

In Liquid Modernity, "the idea that human activity is reduced to simple, routine, and predetermined movements—obediently and mechanically followed—is rejected" (Bauman, 2001, p. 37), primarily because fluidity lies in the ability to occupy spaces quickly and liquefy. This reflects the volatility of human relations adapting instantly to changing and transitional circumstances (Tfouni & Silva, 2008). Such a condition is driven by the characteristics of a liquid society, defined as "a society in which the conditions under which its members act change faster than the time it takes for their behavior to consolidate into habits and routines" (Bauman, 2007, p. 7). It is precisely for this reason that this socio-historical moment affects all levels of an individual's life—public and private alike.

4 A Critical Perspective on the Linear and Non-Linear System in the Academic Career in Accounting Sciences

The concept of Liquid Modernity has shifted career development away from predefined trajectories (Arthur & Rousseau, 2001; Guichard et al., 2012). This scenario has affected people's personal and professional experiences. Thus, it is argued that the notions of academic careers in accounting have been significantly altered (Baruch, 2004; Bendassolli, 2009; Guichard et al., 2012), shifting from linear career systems to non-linear systems. This change aligns with four key directions.

The first emphasizes that careers respond to the emancipation and individuality of the subject. A new generation of individuals is emerging, perceiving and understanding professional trajectories in a completely different way from the Fordist roots that shaped occupational roles in society. This new generation, particularly Generations Y and Z, distances itself from earlier generations—such as the Silent Generation and Generation X—that structured their careers based on Fordist principles. Fordist roots were based on continuity in the workplace, where permanence was the rule of the day. Therefore, individuals exposed to Liquid Modernity are the result of socio-historical experiences marked by emancipation and individuality.

Emancipation represents a stage of freedom, as individuals expand their frame of reference to develop their personal activities and life projects. In Solid Modernity, the family unit was the primary reference for practicing freedom. At this point, it is noted that each individual follows their own path (Bauman, 2001). The process of individuality, which modifies academic career systems, can be seen as a consequence of the freedom individuals exercise within social structures. Individuality is a process of self-management of the attributes of both public and private life for any individual navigating this liquid context.

This underdetermination of the academic career in Liquid Modernity aligns with the movement identifying that, in this socio-historical context, social relationships are encouraged to develop through lateral rather than vertical experiences. Turnbull (2004) points out that colleagues, friends, and family influence the achievement of specific goals in building a personal and professional life trajectory. This relationship was identified in the career development of senior leaders in the UK's National Health Service (Turnbull, 2004).

Hermanson (2008) argues that a student's engagement in developing their academic career in accounting aligns with their personal and family circumstances. Therefore, the choices these individuals make within the accounting academy often reflect the personal and family experiences in their social environment. Recognizing this connection through empirical findings is valuable, as interactions between individuals occur only until their goals are achieved and their tasks are completed. Once

this satisfaction is reached, they move on.

In addition to family factors, Castiglione et al. (2013) found that the career expectations of Italian students are also shaped by social support (relationships with family, friends, or peers, aimed at sharing feelings, emotions, life aspirations, and personal projects while receiving encouragement and assistance to achieve them). Marçal et al. (2018) highlighted that close individuals, such as relatives, friends, and professors, influence the choice of an academic career in accounting. According to Buscacio and Soares (2017), these influencers provide informational and even emotional support in the process of building a professional career plan. Based on this, it is suggested that the social structure in which individuals are immersed contributes to the choice of an academic career and has gained prominence in accounting studies (Marçal et al., 2018; Santos & Almeida, 2018; Santos et al., 2018).

Lima and Araújo (2019) found that relationships established with professors throughout a master's or doctoral program influence the development of participants' teaching identities. Therefore, it can be understood that this plurality of relationships and influences occurs through experiences aimed at self-constructing life projects for graduate students. In Liquid Modernity, relationships with professors and advisors, as well as academic career expectations, are complex because they allow individuals to adopt a self-determined approach to their relationships (Guichard et al., 2012). From the highlighted elements, it can be observed that the academic career in Accounting Sciences incorporates aspects of emancipation and individuality within Liquid Modernity, contributing to the shift from a linear system to a non-linear system in career development.

The second direction emphasizes that the employing organization and occupational spaces are just one of the demographic domains—spanning both time and space—that individuals rely on for academic career development. (Baruch, 2004; Bendassolli, 2009; Guichard et al., 2012). This point emphasizes that an individual's professional and career trajectory is also dependent on numerous social, individual, institutional, and spatial domains that extend beyond occupational spaces alone.

Bauman (2001) argues that job positions are temporary, as individuals tend to satisfy their personal needs and then seek new challenges. He introduces the concept of "non-places" to describe how spaces in Liquid Modernity are designed for impermanence, which in social terms becomes a process of self-continuity in individual trajectories (Baun, 2001). In Liquid Modernity, individuals can move through numerous spaces and accumulate a variety of demographic experiences that help shape their academic careers.

Demographic changes are a prevalent phenomenon in

career construction among accounting master's students, as demonstrated by Anzilago and Melo (2015) and Meurer et al. (2019). This is also a reality for women working as faculty members in the neoliberal academy, as discussed by Strauß and Boncori (2020). Bauman (2001) argues that neoliberal structures promote deregulation, reducing private sector commitments to employees while emphasizing individualism.

The third line of argumentation recognizes that a career can be viewed as a life story built through unique, multiple, and individual experiences. At this point, the concept of work attributed to individuals has transformed, breaking away from the biological aspects of career development, which were inscribed within a hierarchical order. With the advent of Liquid Modernity, work is now seen as an opportunity for the development of numerous experiences. Through these experiential opportunities, there is a transfer of responsibility to individuals regarding their own education, which is now understood as a lifelong learning trajectory (Porcheddu, 2009).

Hoyer (2016) argues that people experience multiple and potentially ambiguous identifications throughout their careers. He adopts a subjective approach to understanding multiple organizational affiliations as a career path. This perspective reinforces the idea that non-linearity is a key factor in career development within contemporary society. Furthermore, multiple affiliations contribute to both individual growth and the societal and organizational relationships individuals establish throughout their personal and professional lives.

The fourth and final direction for understanding the academic career in accounting within Liquid Modernity, which has shifted career development from a linear to a non-linear system, is the recognition that individuals are part of a community. The community represents a secure space that enables individuals to exercise freedom in shaping their personal and professional lives. It also facilitates the ongoing integration of individuals into society through personal and professional projects.

Bauman (2001) asserts that meaningful engagement in society depends on the security to which an individual is exposed. Accordingly, it is recognized that for individuals engaged in academic careers, it is necessary to have a space where they can remain and belong, even temporarily. In this regard, the university serves as such a space, as previously discussed by Sigahi and Saltorato (2018) and Strauß and Boncori (2020).

From these considerations, it is evident that the development of personal and academic careers in Accounting Sciences is becoming increasingly unstable, often relying on numerous short-term experiences. This may contribute to the growing fragmentation and instability within the university work environment. Consequently, the academic

career is increasingly shaped by non-linear systems rather than traditional linear trajectories.

Bauman (2001) observes the transience of relationships in Liquid Modernity, where instantaneity pushes human culture and ethics into uncharted territory, rendering previously learned habits less effective. He expresses a somewhat melancholic view, acknowledging that instantaneity characterizes relationships, even if they are fragile, distancing individuals from any sense of security regarding achievements or long-term projects. Therefore, the non-linearity of the academic career in accounting within Liquid Modernity allows life stories to be written from an emancipatory perspective, guided by the occupation of temporary positions marked by instantaneity and short-term engagements.

5 Research Agenda

The reflections highlighted in this essay serve as an initiative for dialogue with researchers, academics, professors, and professionals, which can significantly contribute to expanding the integration of sociological concepts into accounting. Thus, a research agenda is established, encompassing both the academic career in accounting and Liquid Modernity. Figure 2 summarizes the theoretical and empirical possibilities and their construction.

Bibliographic Study - To analyze how Bauman's Theory has been applied in accounting research related to academic careers; - To reflect on the possibilities for measuring nonlinear systems in accounting careers; - To develop a consultative material for the operationalization of Liquid Modernity in nonlinear academic career systems in accounting.
Survey Study - To identify how linear and nonlinear career systems influence academic careers across different generations in Liquid Modernity; - To investigate how Generations X, Y, and Z perceive instability in the academic job market in accounting; - To examine the reference frameworks of Generations Y and Z in constructing an academic career within a nonlinear system; - To identify how the nonlinear system manifests in the academic careers of individuals working in the Brazilian public service; - To identify the characteristics discussed by Bauman (2001) regarding Liquid Modernity in academic accounting spaces.
Experimental Study - To evaluate the effectiveness of institutional programs in reducing perceived insecurity and instability in academic accounting careers; - To test how different levels of flexibility arising from Liquid Modernity affect the psychological contract of faculty members from Generations Y and Z in public universities.
Ethnographic Study - To explore how the characteristics of Liquid Modernity affect interactions in the academic accounting environment; - To study how the characteristics of Liquid Modernity influence the career development of individuals from non-hegemonic groups; - To explore how the non-linearity of the academic accounting career system affects the work-life balance of individuals.
Life History Approach Study - To investigate how the emancipation and individuality of the subject embedded in their professional trajectory contribute to the construction of social career phenomena.

Figure 2. Proposed Research Agenda

Source: The authors

These research suggestions are encouraged by the fact that career studies and Liquid Modernity do not offer a model or an approach to accounting studies. Therefore, this type of reflection is relevant, as the structures and relationships in accounting spaces, both in the short and long term, depend on this socialization process. This aspect can contribute to a range of developments concerning the subject-work relationship in Liquid Modernity and accounting spaces.

Therefore, empiricist, interpretivist, and structuralist-inspired studies can contribute to a deeper analysis of the relationships discussed here, as they will help reinforce the arguments developed in this essay, supporting the construction of a disciplinary field and the generation of knowledge.

6 Final Considerations

This essay reflects on the aspects inherent to the academic career in accounting within the framework of Liquid Modernity, transforming the development of this career from a linear to a non-linear system. This discussion suggests a possible positioning of the academic career in accounting within the context of Liquid Modernity, which can be seen as a disciplinary response to the changes brought about by the new neoliberal space, where organizations and social relations have been (de) structured.

It is established that Bauman's (2001) ideas may be relevant for discussions in the occupational environment, particularly concerning work, employment, and income in accounting. Thus, the emancipation and individuality of the subject have brought freedom and the possibility of constructing experiences beyond the family sphere into the academic career in accounting. As a result, frames of reference have shifted and are now embedded in the various niches that shape an individual's social life. Moreover, careers are now built across multiple spaces, reducing dependence on a single employing organization. Consequently, individuals are encouraged to establish relationships across different times and places, allowing them to meet their personal and professional expectations.

With the advent of Liquid Modernity and the transition from a linear to a non-linear system, the idea of permanence is dismantled, and the career in accounting is seen as a true mosaic composed of multiple possibilities for professional engagement. Thus, individuals, particularly from Generations Y and Z, who seek to fulfill their initial expectations in the job market, can do so through a collection of experiences, without predefined requirements or fixed deadlines for the completion of these projects, as they are temporary in nature.

This essay acknowledges that we are part of a community that allows individuals to find both security and freedom

to express their career expectations. Bauman (2001) emphasizes the need for a space that ensures this duality, as while Liquid Modernity advocates for immediacy and the rapid fulfillment of tasks, this must occur within a secure environment: the community.

The study reveals that the theme of the academic career in Accounting Sciences within the context of Liquid Modernity is a contemporary approach. This is because, in the existing literature on academic careers in accounting, there has been little focus on the intersection with sociological issues, nor on the changes that affect the field. The focus should be on understanding the effects of these changes, as discussed throughout the essay — specifically, the shift from a linear to a non-linear system in career development. Therefore, a future research agenda must initially focus on establishing conceptual frameworks regarding non-linear systems and the development of academic careers in accounting.

In Liquid Modernity, there are multiple connections between individuals and social institutions, often marked by uncertainty, instability, insecurity, and a short-term focus. This scenario allows interdisciplinary elements to gain prominence in discussions, and Bauman's ideas to expand across different fields. Research has aligned Bauman's (2011) perspectives with areas such as sports (Stamp et al., 2019), migration (Christensen, 2017), and gender issues (Strauß & Boncori, 2020), among others. It is within this plurality of spaces that research on the academic career in accounting should direct its attention, aiming at integrating its economic and financial past into sociological explanations, based on the premise that career development in Liquid Modernity has shifted from a linear to a non-linear system.

Given the issues and discussions outlined in this essay, it is evident that the constructions related to the academic career in accounting, Liquid Modernity, and Generations represent contemporary elements in the field of accounting education. Thus, it is hoped that this essay also serves as a catalyst for discussions that can contribute to the many concepts that permeate the field of accounting.

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