

# Generation Y and Z: Socio-academic experiences and expectations for an academic career considering the socio-historical concept of Liquid Modernity

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## Abstract

**Objective:** Compare the differences in the perception of Generations Y and Z regarding socio-academic experiences and expectations for an academic career in accounting considering the concept of Liquid Modernity.

**Method:** Exploratory research, with a quantitative approach, carried out through a survey among students enrolled in Postgraduate Programs at stricto sensu level in accounting. To process the data, the Kolmogorov-Smirnov and Shapiro-Wilk normality tests were applied. In addition, the Mann-Whitney and Kruskal-Wallis Non-Parametric and Post Hoc Tests were used. The research was approved by the Research Ethics Committee.

**Results and Discussion:** The results showed that there is no difference between the analyzed generational groups. For the categorization of skin color and average family income of the participant, it was observed that there is a difference for questions related to expectations of career activities and socio-academic experiences.

**Contributions:** In theoretical terms, the research demonstrates that Bauman's ideas can explain the socio-academic experiences that the Y' and Z's assume in their academic trajectories in Accounting. It shows that the subject-work relationship in terms of an academic career in accounting is inscribed in Liquid Modernity, based on the possibility of developing countless experiences and these differ in terms of skin color, monthly family income range and level of interest in following an academic career in accounting. In practical terms, the research informs educational institutions about the preferences and expectations of generations Y and Z in relation to activities arising from an academic career in accounting. Based on the results of this research, academic institutions can improve their human resources management strategies. The information obtained in this research can inspire curricular innovation practices that make accounting programs more attractive and relevant to generations Y and Z, preparing them for the challenges of an academic career.

**Keywords:** Academic Career in Accounting; Socio-academic Experiences; Liquid Modernity.

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## Introduction

Since the first writings in the Chicago School of Sociology career has launched several questioning (Barley, 1989). These questionings reached Academic career in Accounting. Since Hasselback e Carolfi (1995) publication, when they noticed a change in the scenario of Academic career in Accounting both as to professionals gender and age, an increasing concern is seen on this issue, aiming at creating a research tradition contributing to providing explanations about the changes in a career social scene (Hermanson, 2008; Hermanson, 2008; Pop-Vasileva et al., 2014; Araújo et al., 2019; Souza et al., 2021).

The change in a career social scene aligns to social contexts (Chanlat, 1995). Thus, career is not disconnected either from these or the experiences provided by social-historic periods to those individuals (Chanlat, 1995). Under such aspect it is sound to recognize that one of the lens that can be chosen for viewing the change in social scene of Academic career in Accounting is in the sociological discussion of Liquid Modernity promoted by Zygmunt Bauman (2001).

Liquid Modernity defends the instantaneity of relationships in society and represents a paradigm break as to the buildup of the modern world. Bauman (2001) arguments buildup regards that liquid society focus on understanding how life is this new era is interspersed and supported on these temporary forms of relationship, which are in turn enrolled in fluidity, vulnerability, flexibility, uncertainty, discontinuity, insecurity, and individualism, dominant features of liquid society (Bauman, 2001; Strauß & Boncori, 2020).

Clegg (2018) infers that liquidity nature is consubstantiated in limited rationality. This new shape in relationships among social institutions jeopardize individuals in the development of cohesive behavior and the establishment of life consistent strategies (Kok & Ang, 2015). In that condition, traditional social forms "cannot serve as reference frames for human action and long-term life strategies due to the short life expectation" (Bauman, 2007, p. 1).

This scenario has the potential to touch socio-Academic experience since this social-historical period of mankind, where society is at, can change individuals' work experience and professional trajectory (Kok & Ang, 2013; Stamp, Potrac & Nelson, 2019; Strauß & Boncori, 2020). Besides, including conceptual and operational aspects of socio-Academic experiences at field may represent a gain for Accounting career.

Studies involving Accounting career are enrolled in two perspectives. The first one focuses on self-identity internal elements, that is, they are researches discussing behaviors, auto efficacy beliefs, among other elements related to a subject's identity (Pop-Vasileva, Baird & Blair, 2014; Marçal et al., 2018; Souza et al., 2020). The second one aims at expatiating on official and jural aspects; in the

present study hangs the idea of a career under a hierarchical perspective, focused on biological heritage (Hermanson, 2008; Boyle et al., 2011; Almer et al., 2013).

From this acknowledgement, the gap found as a stimulator for building up the present study is the disregard of evidence of the association of such constructions with career and projects of individuals inserted in an environment said to be Liquid Modernity. The present study becomes relevant due to changes expected for the profession of an Accounting academic in the next years, besides the expansion of College in Brazil, the entry of new generations at workspace, legal and political changes permeating the development of Accounting profession.

Socio-Academic experience represent a multidimensional and plural complex that considers the different aspects of individual's academic, social, and structural formation, which involve interpersonal relationships, resources offered by education institutions, and questions of time and demography and use of academic and professional spaces (Soares, et al., 2002; Siczek, 2020).

Fragmentation of people exposed to this new reality, who are challenged by that context s are enrolled in the ones belonging to Generations Y and Z. this argument is supported by the idea that these Generations were trained for taking several tasks simultaneously as well as develop portable careers (Bonifácio, 2014).

Literacy about Generations shows value and priority systems that became diffused and differentiated along time among people, as they shared and share distinct world experiences (Dries et al., 2008; Bonifácio, 2014). It is really plausible that common general features are verifiable among these, at least, up to a given point (Kupperschmidt, 2000; Dries et al., 2008). Thus, structured models of work conditions and career, enrolled in subjectivity (Dries et al., 2008) become challenging due to confrontations that can be triggered from their entry in work market (Bonifácio, 2014; Strauß & Boncori, 2020).

Due to social-historical period, which sometimes can change the buildup of people's personal and professional projects and the so-called socio-Academic experiences of Generations Y and Z individuals, its study is relevant for establishing a debate including Academic career in Accounting, socio-Academic experience, and a generation approach. In this sense, the present investigation compares differences in the perception of Generations Y and Z on socio-Academic experiences and the expectations for Academic career in Accounting under the light of Liquid Modernity concept.

In theoretical terms the research incorporates Bauman's concept of Liquid Modernity (2001) along with socio-A

academic experiences to the expectations of Academic career in Accounting, considering the features of contemporary society. This process broadens discussions on Accounting career which already incorporated perspectives from the field of sociology and psychology (Silva & Lopes, 2023). Besides, the research brings a comprehension by considering the socio-historical moment in which contemporary society is emerged in and sometimes knowledge areas that must decode such realities, turning them tangible to players in the world said to be liquid.

Research also allows understand features of generations Y and Z, highlighting the way these groups see and live academic life and their expectations for Academic career in Accounting, that action adds up to previous literature (Santos Neto & Franco, 2010; Bonifácio, 2014), contributing for creating a disciplinary field, allowing the construction of a confluence between theories and methods surrounding generations Y and Z ate work market.

Research promotes the integration of Sociology and Accounting matters because from the 1970's decade, accounting literature witnessed contributions highlighting the influence of sociological concepts present in Max Weber writings (Lourenço & Sauerbronn, 2018; Wickramasinghe & Alawattage, 2018), Bourdieu (1990), Giddens (2003) (Englund, Gerdin & Burns, 2011), and Latour (1999) (Justesen & Mouritsen, 2011) to elucidate accounting phenomena. Convergence point among these contributions lies in the description of Accounting as intrinsically linked to its social context, since it shows to be dependent of organizational, social, and political players which are a part in it (Ryan, Scapens & Theobold, 2002).

At practical scope research informs education institutions about preferences and expectations of Generations Y and Z as to activities generated by their Academic career in Accounting, guiding the creation of programs and pedagogical approaches more aligned to the needs of these future entrants in teaching and research spaces. So, this actions corroborates the professional development of Y's and Z's.

Socio-Academic space is one of the academic career development niches. Thus, academic institutions can improve their management of human resources from the present research results, adapting policies and recruiting practices and retention for better addressing these generations expectations and values.

Information obtained in this research help inspiring curricular innovation practices that make Accounting post-Graduation programs more attractive and relevant for Generations Y and Z, preparing them to the challenges of academic career. For sure academic career structures lived in liquid society were constituted by people from Generation X and Baby Boomers. That said, possible generation conflicts are noticed; so, aiming at mitigating such processes the present study collaborates with this dialogue.

When expatiating on the blank space presented involving socio-Academic experiences, expectations on Academic career in Accounting, generations Y and Z, and Liquid Modernity, the research aims at evidencing possible associations among these constructions while fomenting a dialogue for comprehending career under the light of a sociological perspective in accounting education spaces.

### Liquid Modernity and Socio-Academic Experiences

Bauman (2001) distinguishes modernity in two periods. Figure 1 presents main distinctions in this period of human history.

Solid Modernity	Liquid Modernity	References
Heavy Capitalism	Light Capitalism	Bauman (2001) and Novais (2016)
Ethics at work	Consumption aesthetics	Bauman (2001) and Novais (2016)
Producing society	Consuming society	
The watchword was universalization: it meant regulation, planning, and control	The watchword/disorder word is globalization: it seems to express, not what we can do to the world, but only what it makes with us	
Politics was thought for a local agency (State-Nation)	Politics was thought from a care of the self-existence and a worry with questions of individual life	
Longer durability for knowledge	Knowledge must be discarded, thrown away in the proportion it is produced	Bauman (2011)
It is possible to consolidate routines, habits, virtues, values, or attitude of individuals	It is not possible to consolidate routines, habits, virtues, values, or attitude of individuals	Barônio (2015)
Durability or long-term solid fusion	Everything present is temporary and unable to keep its form	Bracht et al (2015)

Figure 1. Distinction between Solid and Liquid Modernity

Source: from the author.

Solid Modernity is guided by “imposing reason on reality by decree, reshuffle structures as to stimulate a rational behavior and raise costs of every behavior contrary to reason to such a higher level it would be prevented” (Bauman, 2001, p. 58). Meanwhile, Liquid Modernity “refuses the idea that human activity is reduced to simple, routine, preset moves, addressed to be obedient and mechanically followed” (Bauman, 2001, p. 37).

Characteristic features of Liquid Modernity discuss relational traditions of the individual with social institutions, according to Figure 2.

Elements	Description of Liquid Modernity Elements
Emancipation	<ul style="list-style-type: none"> <li>Individuals' emancipation process takes place by means of the freedom he practices in society, since he loses his references rooted and previously established by parents and family, in a general way;</li> <li>Emancipation questions individuality in course, so reinforcing that every person has his own itinerary and schedule;</li> </ul>
Individuality	<ul style="list-style-type: none"> <li>Individuality is a consequence of freedom proposed by relational structures established among individuals and social institutions;</li> <li>Individuality is involved in mobility and flexibility for building up individual's life;</li> <li>Individuality is understood as a self-management process of both public and private life;</li> </ul>
Time/Space	<ul style="list-style-type: none"> <li>Spaces in liquid society are constituted for non-permanence. Thus, permanence in these places is seen with a short-term view;</li> <li>Flexibility is a disruption factor basting time/space;</li> </ul>
Work	<ul style="list-style-type: none"> <li>Work is seen as a set of experiences instead of a high valuation of hierarchical places occupied by individuals. Besides, it becomes individualized, non-regulated, and permeated by flexibility, features permeating all spaces of an individual's life;</li> </ul>
Community	<ul style="list-style-type: none"> <li>There is integration between individual and society;</li> <li>Even facing insecurities and freedom, individuals feel the need for establishing in a community that guarantee them freedom and safety;</li> <li>Individuality demands space for liquid individuals stay, even if temporarily, in front of their personal and professional projects and activities.</li> </ul>

Figure 2. Concepts of Liquid Modernity Elements  
 Fonte: Bauman (2001).

From Figure 2 it is shown that the concepts elected by Bauman (2001) to represent human conditions may be composed of conceptual events that may have an intersection with the development of relational experiences of nature (1) Interpersonal; (2) Demographic; and related to (3) Education and Professional Environment.

As to interpersonal experiences it is stated that in Liquid Modernity the process of emancipation and individuality given to individuals is strengthened as it start establishing experiences transcending the scope took as pre-set, enrolled in family, workmates, class, and neighbors. In Liquid Modernity they became fluid and shortly creditable, to become a single reference frame (Bauman, 2001).

Due to this, individuals are guided to the development of several interpersonal experiences, which contribute to their well-being in society and the fulfillment of their projects and activities along their personal and professional lives (Brasil et al., 2012). So, changes on relations among individuals and between individuals and the social institutions are aligned with the idea that rules that became reference in Liquid Modernity for structuring personal and professional life give space to fluid, plural relationships.

In this aspect Bauman (2001; 2005) says identity constitution, understood as fragments of an individual's experience in society, is then seen as an individual attribute of which social institutions and communities get exempted

and do not link to contributing for such identity construction in society spaces. Thus, the inheritance of emancipation and individuality is involved in mobility and flexibility for building up individuals identity. So, such emancipatory, self-identification, and freedom process produces the need for self-management of professional trajectory.

Researches involving careers suggest that the self-constitution of a professional trajectory is being guided by reference frames established in liquid society, which are plural and by a self-management process, which sometimes exempts social institutions from responsibilities, especially regarding to interpersonal experiences (Castiglione et al., 2013; Stamp, Potrac & Nelson, 2019 Strauß & Boncori, 2020).

Regarding to demographic experiences it is seen that software era is referred, in which time efficacy is a way to reach value and all parts of space can be reached at anytime, which rejects the space gradual conquer and occupation process (Bauman, 2001). So, these spaces features lead individuals to not create permanence expectations under a long-term perspective; these are temporary spaces.

Reaching new spaces mean experiences of a natural movement in projects development (Guichard et al., 2012; Słowik, 2014; Stamp et al., 2019; Strauß & Boncori, 2020). Guichard et al. (2012), when discussed buildup of careers, for example, state that the individual choses migrating from Morocco to France aiming at substantially enlarge his integration and personal achievement, mainly because the space chosen for establishing his migration process is permeated by a school aligned to the individual interest of the participant in the research, a fact that represents an important experience for him, as said by the narrative analyzed.

Słowik (2014) says that a migration trajectory represents a multicultural event, and it can be seen as an attribute of liquid society that changes the professional action of career advisers, profession that is not very popular in some cultures. In this point, spaces occupied by career advisers, who look for a job and a better life, represent part of the career self-construction process in a liquid social environment.

Strauß e Boncori (2020) identified an increasing movement, known as academic migrations, experienced by individuals in the neoliberal academy. Researchers dedicated to discussing the multi-faceted experience of foreigner professionals who choose for migration process and start acting in foreigner universities. The study evidences that change and flexibility processes allowed academic women to reach new spaces with the aim to address their personal and professional interests. Besides, the academic career buildup process demanded they took up plural responsibilities in the university.

As to the career project management and buildup

moving from a city (Guichard et al., 2012; Słowik, 2014; Strauß e Boncori 2020), changing the job (Stamp, Potrac & Nelson, 2019), changing and taking up plural responsibilities at organizational environment (Strauß & Boncori, 2020) represent a typical Liquid Modernity move which deepens relational experiences of an individual in demographic terms and strengthen partnerships among the actors present in such spaces.

Finally, as to experiences in the Education and Professional Environment it is said that relationships among individuals with the education and professional environment tend to be temporary, with high insecurity and fragility, because the preference is for short term and the immediatism of projects to be assumed and self-managed (Bauman, 2001). In this scope, organization models as a machine are marginalized, so communitarian flexible organizations are empowered, where organizational attributions surrounded by limits, choices, and control, are guided to a fluidity and plurality space (Clegg, 2018).

The fluidity process permeating individuals relationship with education and professional environment is revealed by the fact that they live in a world offering several opportunities, which in turn show up as non-predeterminate and, some, as irrevocable (Bauman, 2001). So, these relational actions in the environment are both fluid and finite, playing a role in preparing individuals for new professional challenges. Based on the exposed, Figure 3 presents a logic integrating relational experiences enrolled in Liquid Modernity.

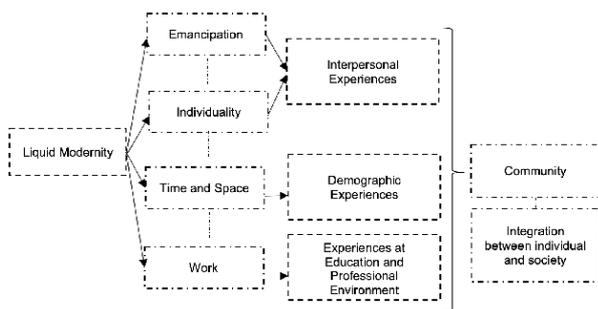


Figure 3. Relational Experiences Enrolled in Liquid Modernity. Source: from the author, with reference in Bauman (2001)

Dimensions to which human conditions are enrolled in Liquid Modernity guide to the development of socio-Academic experiences understood as fluid, allowing the integration between individual and society, by means of life projects either personal or professional.

The socio-historic period may influence several niches of people’s lives, including their careers, which are not free from social context (Barley, 1989; Lopes & Colauto, 2022) and on the other hand subjects immersed in these periods receive an influence to perform their identity (Bonifácio, 2014; Marques, Lopes & Miranda, 2023). In this scope,

Academic career in Accounting and Generations Y and Z are aligned.

## Generations Y and Z and Academic Career

The concept of Generation touches the discussion agenda on Accounting (Nogueira et al., 2012; Souza & Colauto, 2020). So, a Generation can be characterized under three perspectives. First, as an identifiable group sharing year of birth, age, location, and significant life events at critical development stages” (Kupperschmidt, 2000, p. 364).

Second, as a class situation, aspect that was also highlighted by Tomikazi (2010) and Bonifácio (2014) when discusses generational questions and the search for sense in working at Liquid Modernity. Thus, “it can be understood as class situation, in a broader sense of the term, an analogous situation of given individuals in the inner economic and power structure of a given society, such status that contains their destinies germ” (Mannheim, 1990, p. 42).

The third characterization of a Generation sees it as a generational unit. It represents a link, which transcends aspects set by temporality and year of birth (Bonifácio, 2014), which in most conditions and studies represents a general rule, fruitfully acceptable. In this condition, “youth who lives the same concrete historical problems may be considered as part of the same real generation; while groups from the same real generation working material from their own common experiences of specific different ways constitute separate units of the generation” (Mannheim, 1952, p. 304).

From the concepts listed it is important to highlight that chronological aspects represent only one of the interfaces for checking and delimitation of a generation, which can intersect with a class status and the generational unit of these individuals inserted in distinct realities (Bonifácio, 2014).

Literature points to the dominance of 4 Generations (Mannheim, 1952), as follows: (a) Baby Boomers; (b) Generation X; (c) Generation Y and (d) Generation Z (Millennials). However, there are no delineation readily convincing in terms of border years for each Generation (Bonifácio, 2014). In face of such temporal divergences, there are convergent features among Generations and even the bordering socialization on studies in terms of dominance. In Brazil, for example, in Accounting (Souza & Colauto, 2020), delimitation is based on Santos Neto e Franco (2010) research, mainly because they question Brazilian reality as to these Generation typification.

So, in the present research, the delimitation proposed by Santos Neto e Franco (2010) is adopted: (a) Baby

Boomers (born from 1946-1964); (b) Generation X (born from 1965-1978); (c) Generation Y (born from 1979-1992); and (d) Generation Z (born from 1993-2010), the two last ones being the focus in this investigation.

Generation Y (1979 - 1992) is marked by features enrolled in individuality, collaboration, and looks for new ways leadership (Santos Neto e Franco, 2010; Bonifácio, 2014). This Generation reaches a work market based on Bauman Liquid Modernity (2001) and Sennett Flexible Capitalism (2019), in which psychological contracts take place at times (Lombardia et al., 2008). Besides, questions enrolled in the lack of safety and linearity started being part of the work contracts attributes, which represents a disruption point in the relationship individual-work.

Generation Z (1993-2010) is in earphones (Santos Neto e Franco, 2010). It contributed to the change in language and communication media, causing applications such as WhatsApp® to become a tool for professional interaction. This change and disruption process Generation Z is exposed to reaches some dimensions, being of collaboration, career understanding, and work.

Referent to work, Souza e Colauto (2020) point that Generation Z is cautious and impatient. They look for work environments where hierarchical formal questions are marginalized, since they appreciate spaces that suit their personal values and passion, opening space for creating a more human and social organization in terms of participation in society (Souza & Colauto, 2020).

Academic career in Accounting touch these findings, since it is said that it relates to life experiences (Hermanson, 2008), with organizational and situational contexts of the institutions (Pop-Vasileva et al., 2014), with the relations established with friends and family (Marçal et al., 2018), with aspects of self-efficacy beliefs (Araújo et al., 2019), with questions enrolled in relationships with teachers and Post-Graduation experience (Lima & Araújo, 2019), and personality traits (D'Souza & Lima, 2018; Souza et al., 2021).

Based on his own and colleagues experiences in academic Accounting context in United States, Hermanson (2008) emphasized the diversity of opportunities that academic career provides. Such opportunities include research development, teaching practices, providing internal and external institution services, participation in committees, books co-authorship, collaboration in research groups, consulting, among other activities. Decision making regarding such opportunities é usually necessary by academics. Hermanson (2008) suggests such decisions are intrinsically linked to personal and family considerations, highlighting that choices made in socio-Academic environments are influenced by antecedents related to personal and family life of the individuals involved in the academic career.

Pop-Vasileva et al. (2014) reinforced the importance of situational context in university environments in Australia regards professional formation of Accounting academics. Authors evidenced that attitudes related to work, such as stress, satisfaction, and the propensity to stay, manifested by Accounting academics, are intrinsically linked to organizational and institutional context of College institutions.

Research produced by Marçal et al. (2018) revealed that close individuals, such as family, friends, and teachers, play a heavily relevant role in the influence process on Post-Graduation students when considering an academic career in Accounting. Results highlight the importance of interpersonal relationships and social support at decision making by college students. Presence and guidance from close people show up as determinant factors molding students aspirations, evidencing the significant influence these personal connections exert on professional choice, specially at Accounting academic context.

Araújo et al. (2019) highlighted the relevance of self-efficacy when formulating the planning of choosing teaching career in Accounting, underscoring its impact on several aspects related to professional realization. However, researchers did not succeed in providing conclusive answers either as to the influence of experiences during college or in Accounting academic professional trajectory. The blank space in this understanding suggests the need for deeper investigations for a better comprehension of how previous experience may mold and influence the decision for following Academic career in Accounting.

Lima and Araújo (2019) highlighted the importance of experiences lived during post-Graduation to the fundamental process of molding an Accounting teacher identity. Authors reinforce that the buildup of such professional identity results from the dynamic interaction among education attributes, work experiences, and the development along career. Research emphasizes the forming teaching identity is not only influenced by knowledge acquired at Post-Graduation but also by the integration of this knowledge with practical experiences at professional environment and advances along professional trajectory.

D'Souza and Lima (2018) discuss Dark Triad non-pathological traits with Accounting College students, bringing the relevance of those aspects in the buildup of their future career into context. Complementarily to this perspective Souza et al. (2020) evidenced that non-pathological traits associated to the Dark Triad influence aspirations as to an Academic career in Accounting.

In a recent experience, Silva e Lopes (2023) made a critical review on career studies and revealed that researches on this issue are enrolled in a technician, unpersonal,

generational, behavioral, and social cognitive character. Methodology used is purely quantitative and few attention is directed to sociologically based theoretical. Thus, field enlargement from generational and sociological elements is among the forwarding proposed by.

Discussions involving Academic career in Accounting point to situational contexts and their reflections on professional. Life projects. So, there are questions in which the subject is the research object, since academic career is recognized from a technician, unpersonal character (Hasselback and Carolfi, 1995)

Besides, there is a lack of researches about the inclusion of aspects inherent to the subject in terms of features as elements that take part in their career, for example self-efficacy beliefs, life experiences, and personality traits (Araújo et al., 2019; Lima and Araújo, 2019; Souza et al., 2021). So, the research contributes for maintaining a disciplinary field about Academic career in Accounting. By considering both scenario and the blank space, the socio-historical concept of Liquid Modernity can supply subsides for expanding studies about Academic career in Accounting.

In face of the discussion presented it is possible to say that socio-Academic experiences and the expectations for Academic career in Accounting may be differentiated from features seen in Generations Y and Z under the light of the concept of Liquid Modernity. The establishment of an approach among these constructions will help developing and keeping Y's and Z's young people in their spaces both at short and long term, which can even contribute for transforming traditional Academic career in Accounting scenario.

## Methodology

The research is an exploratory one; it was performed by means of a survey with predominantly quantitative approach. The study was analyzed and approved by the Committee for Ethics in Research CEP/SD registered under the number CAAE: 42343221.3.0000.0102. the population in study was composed by the 1,653 students enrolled in the 34 Stricto Sensu Program of Post-Graduation in Accounting, belonging to the evaluation area of Public and Business Administration, Accounting, and Tourism, recognized by the Coordination for Higher Education Staff Improvement (CAPES), registered at Sucupira Platform in September 2020. Specifically, these young people belonging to Generations Y and Z compose the research sample. After procedures adopted for reaching the population in this research, a sample of 214 participants was reached.

Stricto sensu programs are offered by universities and research institutions, and they aim at students willing

to deepen their knowledge of a specific area. These programs respond for forming masters and PhDs. This population was selected because they mostly look for entering the Academic career in Accounting since they are enrolled in Academic post-Graduation programs. Data collection was a survey performed via Survey Monkey® in 2021. Approximately 1,600 e-mails were sent and social networks, such as WhatsApp® and Instagram®, were used.

For building up this data basis, all students enrolled in Stricto Sensu Programs in the interest areas of the present research were identified at Sucupira Platform. After this process, e-mail addresses and social networks of these students were searched in websites. Then, invitations for taking part in the research were sent. Besides this process, Accounting Stricto Sensu Programs websites were visited and e-mail addresses off their respective Academic secretaries were collected. With this, the support from secretaries was requested so the research invitation was disclosed to enrolled students.

The research was a three-blocks structured survey. First block was inspired in Souza et al. (2021) regarding expectations for the Academic career in Accounting. Since this instrument was applied to a similar field of interest in the present research, the choice was for analyzing the instrument developed by Souza et al. (2021) regarding Activities of the Academic career in Accounting.

So, from that instrument Activities of the Academic career in Accounting were ranked into four groups: education, research, extension, and administrative, since it was seen some assertives were not aligned to constitutive definitions of the Academic career established in the research; and validating and adjusting categorical registers developed by Souza et al. (2021) along with external teachers-researchers in Accounting area at qualification examination.

The second block was based on Bauman's (2001) ideas. This instrument was built up from a thematic live and a Focal Group. Initial approach was substantiated on a survey methodology based on Zanazzi's (2016) structure, with live observers in the live who contributed for elaboration of notes to the research instrument. The second technique aimed at enlarging notes performed in terms of assertives and a search for contemplation of higher experiences. Finally, the process was led by this present researcher.

Finally, the third block investigates features of the ones participating in the research, enrolled by gender, skin color, income, and career expectation. This block was also submitted to validations. It is important to signal that the three blocks of the research instrument were tested together. For the pre-test, students enrolled in the

Post-Graduation Programs of Accounting corelate areas, belonging to evaluation area of Public and Business Administration, Accounting, and Tourism, according to Supcypira Platform list in September 2020, were chosen.

Data collection was performed by means of a survey, using a structured questionnaire, distributed, and managed online on SurveyMonkey® platform. During pre-test phase, the goal was reuniting qualitative considerations as to the research instrument, incorporating content validation (Hermina, 2005), and comprehension validation (Bruner, 2003). Table 1 presents the profile of pre-test judges in the present research.

**Table 1.** Profile of Pre-Test Judges in the Research

Gender	Freq.	Generation	Freq.	Age	Freq.
Female	41	Generation X	23	56 - 43	13
Male	25	Generation Y	33	42 - 29	33
Gender Neutral	0	Generation Z	10	28 - 21	20
$\Sigma$	<b>66</b>	$\Sigma$	<b>66</b>	$\Sigma$	<b>66</b>

Area	Course	Stage of Post-Graduation Course
Administration	Academic Master's Degree	Studying credits
Accounting	Professional Master's Degree	Close to qualification
Economics	Academic Doctorate	Close to qualification
Other	Professional Doctorate	Close to defense
$\Sigma$	<b>66</b>	<b>66</b>

Freq. = Frequency.

Source: from the author (2021)

In this context, several changes in the research instrument were suggested and implemented. These changes

enclosed: (a) removal of redundant statements, aiming at improving questionnaire clarity and efficiency; (b) removal or adaptation of ambiguous statements, aiming at consolidating them under more precise and understandable; and (c) reclassification of activities associated to Academic career in Accounting, providing a more coherent and representative structure to be evaluated by participants of the research.

For data analysis, Kolmogorov-Smirnov and Shapiro-Wilk normality test was run in order to check data set normality. The choice was using both tests for two reasons. Kolmogorov-Smirnov test is less sensitive to extreme caudal deviations, and it can be more suitable to detecting deviations towards abnormal general distributions. Shapiro-Wilk test is usually considered as more powerful for detecting deviations towards abnormalities in cases of subtle deviations. Second reason was sample size, since these tests performances may be affected by sample size. In small samples, Shapiro-Wilk test may be more robust. Besides that, Non-Parametrical Tests and Mann-Whitney and Kruskal-Wallis Post Hoc Tests were used. Mann-Whitney test was used for non-parametrical, statistical analysis for comparing two independent samples, such as for observing Generations and Gender. Kruskal-Wallis test was used for comparing three or more independent groups, such as skin color, income, family revenue, and intention to follow Academic career in Accounting. Its aim is checking significant median differences among groups when data do not address the necessary assumptions for performing a parametrical variance analysis test (ANOVA).

## Descriptive Analysis

Table 2 presents the profile of participants in the present research.

**Table 2.** Respondent Profile

Gender	Freq.	%	Generation Y	%	Generation Z	%
Female	113	52,8%	76	54,7%	37	49,3%
Male	99	46,3%	61	43,9%	38	50,7%
Gender Neutral or Non-Binary	1	0,5%	1	0,7%	0	0,0%
I prefer not to reveal	1	0,5%	1	0,7%	0	0,0%
$\Sigma$	<b>214</b>	<b>100,0%</b>	<b>139</b>	<b>100,0%</b>	<b>75</b>	<b>100,0%</b>

Skin color	Freq.	%	Generation Y	%	Generation Z	%
Yellow	1	0,5%	1	0,7%	0	0,0%
White	135	63,1%	94	67,6%	41	29,5%
Mulatto	55	25,7%	32	23,0%	23	16,5%
Black	21	9,8%	11	7,9%	10	7,2%
I prefer not to reveal	2	0,9%	1	0,7%	1	0,7%
$\Sigma$	<b>214</b>	<b>100,0%</b>	<b>139</b>	<b>100,0%</b>	<b>75</b>	<b>54,0%</b>

Family monthly income	Freq.	%	Generation Y	%	Generation Z	%
Over 20 minimum wages	8	3,7%	4	2,9%	4	5,3%
From 10 to 20 minimum wages	33	15,4%	29	20,9%	4	5,3%
From 4 to 10 minimum wages	91	42,5%	60	43,2%	31	41,3%
From 2 to 4 minimum wages	49	22,9%	25	18,0%	24	32,0%
Up to 2 minimum wages	22	10,3%	13	9,4%	9	12,0%
I prefer not to reveal	11	5,1%	8	5,8%	3	4,0%
$\Sigma$	<b>214</b>	<b>100,0%</b>	<b>139</b>	<b>100,0%</b>	<b>75</b>	<b>100,0%</b>

Interest on Academic career	Freq.	%	Generation Y	%	Generation Z	%
High	140	65,4%	89	64,0%	51	68,0%
Moderate	55	25,7%	36	25,9%	19	25,3%
Low	15	7,0%	11	7,9%	4	5,3%
I prefer not to reveal	4	1,9%	3	2,2%	1	1,3%
$\Sigma$	<b>214</b>	<b>100,0%</b>	<b>139</b>	<b>100,0%</b>	<b>75</b>	<b>100,0%</b>

Freq. = Frequency;  $\Sigma$  = sum.

Source: research data

Data (Table 2) point to the prevalence of female gender among Generations Y and Z responding the research. Besides, that respondent is mostly white and minorly yellow, since only one respondent identified like that, and they have a family revenue raging from 4 to 10 minimum

wages. Finally, it is seen that Y's and Z's young people show high interest by Academic career in Accounting.

Table 3 presents and highlights the descriptive statistics of expectations as to the Academic career in Accounting.

**Table 3.** Descriptive statistics of expectations as to the Academic career in Accounting per Generation.

Assertives	Generation Y					Generation Z				
	Min	Max	M	CV	Med	Min	Max	M	CV	Med
Teaching in Graduation courses.	0	10	8,82	0,244	10	0	10	9,08	0,186	10
Teaching in specialization courses (lato sensu).	0	10	8,29	0,293	9	0	10	8,12	0,254	8
Teaching in stricto sensu.	0	10	7,35	0,397	8	0	10	7,49	0,367	8
Author and assessor of scientific papers.	0	10	8,12	0,296	9	0	10	8,08	0,310	9
Book writers.	0	10	6,35	0,470	7	0	10	5,89	0,472	6
Leader of Research Groups.	0	10	6,42	0,462	7	0	10	6,25	0,497	7
Participating in Academic paper evaluation boards.	0	10	7,88	0,306	9	0	10	7,99	0,310	9
Editor in scientific journals.	0	10	5,78	0,539	6	0	10	6,20	0,531	7
Developing actions for expansion of stricto sensu Post-Graduation.	0	10	7,01	0,389	8	0	10	6,97	0,410	8
Monography, scientific initiation, and/or assistant teaching advisor.	0	10	7,87	0,329	9	0	10	8,00	0,283	9
Supervising compulsory and non-compulsory internships.	0	10	6,76	0,427	7	0	10	6,53	0,402	7
Advisor in stricto sensu.	0	10	6,76	0,463	8	0	10	7,24	0,394	8
Participating in extension projects.	0	10	7,65	0,332	8	0	10	7,48	0,321	8
Coordinating extension projects.	0	10	6,79	0,447	8	0	10	6,76	0,432	7
Participating in Structuring Teacher Nuclei.	0	10	6,71	0,431	7	0	10	6,35	0,443	7
Acting as Chief in Administrative Unit.	0	10	5,84	0,576	7	0	10	5,15	0,617	5
Coordinating Graduation courses.	0	10	5,78	0,585	6	0	10	5,72	0,550	6
Coordinating stricto sensu Post-Graduation programs.	0	10	5,10	0,655	5	0	10	4,51	0,724	4
Coordinating lato sensu Post-Graduation Programs.	0	10	5,10	0,660	5	0	10	4,76	0,711	5

Note: Min = Minimum; Max = Maximum; M = Average; CV = Variation Coefficient; Med = Median  
Source: research data

Expectations as to activities to be developed by Generations Y and Z young people along their Academic career in Accounting are enrolled under education activities (ECAEN), research (ECAPESQ), extension (ECEXT), and occupation in administrative positions (ECPADM). It is seen that the higher averages in terms of interest and activities practice of academic career per activity type locate in teaching for Graduation courses, being author and evaluating scientific papers, participating in extension projects, and participating in

structuring teacher nuclei.

Besides such descriptive aspect, a low dispersion is seen among groups of the sample analyzed. Only activities related to administrative positions show dispersions close to the average, which are enrolled under activities such as coordinating stricto sensu Post-Graduation Programs and coordinating lato sensu Post-Graduation Programs. Such scenario is shared by Generations Y and Z. minimum and maximum values range from 0 to 10, respectively,

according to the rule of the research instrument. Finally, medians of all assertives are equal to or higher than 5; only assertive approaching administrative issues, which presents the coordination of stricto sensu Post-Graduation Programs reached a median of 5 for Generation Y and 4 for Generation Z, showing a low central trend in terms

of expectations as to exerting and practicing such activity at university scope.

Table 4 presents the descriptive statistics of experiences at socio-Academic environment per Generations, enrolled at Minimum, Maximum, Average, Variation Coefficient, and Median.

**Table 4.** descriptive statistics of experiences at socio-Academic environment per Generations

Assertives	Generation Y					Generation Z				
	Min	Max	M	DP	Med	Min	Máx	M	DP	Med
Having a good relationship with stricto sensu colleagues.	2	10	8,55	1,61	9	1	10	8,21	2,04	9
Being stimulated by family members and personal friends.	0	10	7,81	2,45	9	2	10	8,04	2,25	9
Being stimulated by people I take as important in my personal life.	1	10	8,39	2,02	9	0	10	8,36	2,26	9
Being stimulated by people I take as important at knowledge area.	0	10	8,40	1,79	9	2	10	8,33	1,75	9
Being stimulated by advisors during Graduation course.	0	10	7,65	2,86	9	0	10	8,12	2,55	9
Being stimulated by stricto sensu teachers.	0	10	8,19	2,15	9	0	10	7,97	2,28	9
Having a follow-up during teacher internship.	0	10	6,78	3,25	8	0	10	6,95	3,30	8
Being inspired by exemplary teachers in terms of interpersonal relationship, scientific production, and didactics.	0	10	8,34	2,24	9	0	10	8,41	2,10	9
Having good relationship with advisors.	0	10	8,81	1,91	9	0	10	8,80	2,07	10
Changing education institution aiming at deepening my research interests.	0	10	5,27	3,61	6	0	10	5,57	3,33	6
Changing city aiming at enlarging my relationships.	0	10	4,93	3,72	6	0	10	5,59	3,37	6
Searching for an institution with stricto sensu course.	0	10	7,76	2,65	9	0	10	7,93	2,35	9
Searching for Post-Graduation Programs with partnerships with international institutions.	0	10	6,60	3,27	8	0	10	7,16	2,85	8
Performing volunteer academic advisory or offering scholarships.	0	10	5,45	3,85	6	0	10	6,45	3,30	7
Searching for multidisciplinary formation to complement graduation.	0	10	7,20	2,60	8	0	10	7,52	2,55	8
Participating as assessor and/or author of researches in scientific events.	0	10	7,35	2,71	8	0	10	7,72	2,56	8
Having multiple experiences as teacher or in public and/or private companies.	0	10	7,17	2,81	8	0	10	7,39	2,84	8
Participating in Research Groups.	0	10	6,85	3,21	8	0	10	7,49	2,90	8
Having multiple academic and professional experiences that can shift my status related to my pairs.	0	10	7,53	2,50	8	0	10	7,64	2,50	8

Note: Min = Minimum; Max = Maximum; M = Average; CV = Variation Coefficient; Med = Median  
Source: research data

Socio-Academic experiences are segregated into interpersonal (EINTERP), demographic (EDEMOG), and at education and professional environment (EAENSPROF), according to the research instrument segregation and Bauman’s (2001) interpositions regarding Liquid Modernity.

In the scope of interpersonal experiences, the highest averages contributing for experience rely on having good relationship with *stricto sensu* colleagues, being stimulated by people considered as important ones to personal life, being stimulated by people considered as important to the area of knowledge, being stimulated by *stricto sensu* teachers, being inspired by exemplary teachers in terms of interpersonal relationship, scientific production, and didactics, having good relationship with advisors.

As to demographic experiences the highest average is in searching for an institution with consolidated *stricto sensu* course. Finally, as to experiences in the education and professional environment, it is seen that having multiple academic and professional experiences that may shift the status as to pairs is the assertive presenting higher intensity as to contributing to both professional and academic experiences.

Low dispersion is seen in relative terms in face of the data collected, since the variation coefficient of the assertives assessed is under one. The higher dispersion is seen on the demographic experiences construct performed by Generations Y and Z, which concern on moving to another city aiming at enlarging relationships.

Table 4 allows, as well, noticing that minimum and maximum values range from 0 to 10; only the assertive referent being stimulated by people considered as important for their personal lives and have good relationship with *stricto sensu* colleagues, presented minimum values at 1 and 2, respectively. Finally, as to core trend of data enrolled in median, socio-Academic experiences show to be relevant

for building up career projects once they present a trend equal or superior to 6.

## Inferential Analysis

Kolmogorov-Smirnov and Shapiro-Wilk normality test are shown in Table 5.

**Table 5.** Normality Test

CONSTRUCTS	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistics	df	Sig.	Statistics	df	Sig.
ECAEN	0,177	214	0,000	0,830	214	0,000
ECAPESQ	0,131	214	0,000	0,928	214	0,000
ECEXT	0,139	214	0,000	0,897	214	0,000
ECPADM	0,073	214	0,007	0,969	214	0,000
EINTERP	0,116	214	0,000	0,883	214	0,000
EDEMOG	0,108	214	0,000	0,949	214	0,000
EAENSPROF	0,107	214	0,000	0,955	214	0,000

Note: Interpersonal Experiences (EINTERP); Demographic Experiences (EDEMOG); Experiences in Education and Professional Environment (EAENSPROF); Education Activities (ECAEN); Research Activities (ECAPESQ); Extension Activities (ECEXT); Administrative Positions Activities (ECPADM).

Source: research data

Tests reveal that research data do not present a normal distribution. Such fact directs toward the application of Mann-Whitney and Kruskal-Wallis (K-W) non-parametrical test. Table 6 presents results of comparisons among groups from features observable on Generations Y and Z.

**Table 6.** Non-parametrical Tests

Mann-Whitney test							
GENERATIONS	ECAEN	ECAPESQ	ECEXT	ECPADM	EINTERP	EDEMOG	EAENSPROF
Chi-square	4933,000	5151,000	5049,500	4696,500	5157,000	4887,500	4602,500
Sig.	0,512	0,887	0,704	0,232	0,898	0,452	0,158
GENDER	ECAEN	ECAPESQ	ECEXT	ECPADM	EINTERP	EDEMOG	EAENSPROF
Chi-square	5387,000	5100,000	5353,500	5240,500	5289,500	5473,500	5272,000
Sig.	0,639	0,268	0,587	0,428	0,495	0,788	0,470
Kruskal Wallis test							
SKIN COLOR	ECAEN	ECAPESQ	ECEXT	ECPADM	EINTERP	EDEMOG	EAENSPROF
Chi-square	10,019	10,462	2,897	1,730	6,358	3,876	5,910
Sig.	<b>0,018</b>	<b>0,015</b>	0,408	0,630	0,095	0,275	0,116
Mann-Whitney Post Hoc							
ECAEN 1 (White) – 3 (Black)					U = -36,793; p-value < 0,005		
ECAPESQ 1 (White) – 3 (Black)					U = -37,806; p-value < 0,005		
INCOME	ECAEN	ECAPESQ	ECEXT	ECPADM	EINTERP	EDEMOG	EAENSPROF
Chi-square	9,676	8,702	10,913	5,580	12,699	10,594	11,916
Sig.	<b>0,046</b>	0,069	<b>0,028</b>	<b>0,233</b>	<b>0,013</b>	<b>0,032</b>	<b>0,018</b>
Mann-Whitney Post Hoc							
EINTERP 2 (From 4 to 10 minimum wages) – 3 (From 2 to 4 minimum wages)					U = -31,228; p-value < 0,005		
ECEXT 0 (Over 20 min. wages) – 2 (From 4 to 10 min. wages)					U = -61,045; p-value < 0,005		
ECEXT 0 (Over 20 min. wages) – 2 (From 4 to 10 min. wages)					U = -72,057; p-value < 0,005		
Kruskal Wallis test							
CAREER	ECAEN	ECAPESQ	ECEXT	ECPADM	EINTERP	EDEMOG	EAENSPROF
Chi-square	35,774	38,183	23,354	11,128	0,982	0,454	4,364
Sig.	<b>0,000</b>	<b>0,000</b>	<b>0,000</b>	<b>0,004</b>	0,612	0,797	0,113
Post Hoc de Mann-Whitney							
ECAEN	2 (Low) – 1 (Moderate)				U = 56,855; p-value < 0,005		
ECAEN	2 (Low) – 0 (High)				U = 88,664; p-value < 0,005		
ECAEN	1 (Moderate)– 0 (High)				U = 31,810; p-value < 0,005		
ECAPESQ	2 (Low) – 1 (Moderate)				U = 56,521; p-value < 0,005		
ECAPESQ	2 (Low) – 0 (High)				U = 91,445; p-value < 0,005		
ECAPESQ	1 (Moderate)– 0 (High)				U = 34,924; p-value < 0,005		
ECEXT	2 (Low) – 1 (Moderate)				U = 44,555; p-value < 0,005		
ECEXT	2 (Low) – 0 (High)				U = 71,296; p-value < 0,005		
ECEXT	1 (Moderate) – 0 (High)				U = 26,741; p-value < 0,005		
ECPADM	2 (Low) – 1 (Moderate)				U = 44,618; p-value < 0,005		
ECPADM	2 (Low) – 0 (High)				U = 54,471; p-value < 0,005		

Note: Education Activities (ECAEN); Research Activities (ECAPESQ); Extension Activities (ECEXT); Administrative Positions Activities (ECPADM); Interpersonal Experiences (EINTERP); Demographic Experiences (EDEMOG); Experiences in Education and Professional Environment (EAENSPROF).  
Source: research data

Table 6 indicates there is no difference among generational groups. Thus, Generations Y and Z do not significantly differ as to socio-Academic experiences and activities expectations for academic career. It is understood that Generations Y and Z may be taken as one generational unit. The term generational unit was established by Mannheim (1952).

Binding to a generational unit represents a more concrete connection regarding the one established by generational connection. However, the way different groups within the same generational connection deal with historical events, such as military dictatorship in Brazil, will influence the emergence of distinct generational units regarding the same generational connection. It highlights that, despite belonging to the same generation, individual experiences and interpretations of historical events may mold groups identities and perspectives in a single way within that specific generational connection.

By recognizing Mannheim (1952) speech it can be seen that generational unit between Y's and Z's inside Post-Graduation Programs is made out of people sharing the same historical and social problems since, in face of socio-Academic experiences and questions about career do not present different positioning. Also, the structure of Post-Graduation Programs (Lima et al., 2020) may offer similar experiences to this young people in term of education and research.

As to gender differences, no significant difference was noticed since it indicates participants that identify themselves as female, male, neutral gender, or non-binary do not show different positioning as to activities expectations for their Academic career in Accounting and socio-Academic experiences. These results point that, as to gender, it is possible to observe a similar experience among participants in the research, enrolled in Post-Graduation college community, who intend to build their academic career in Accounting.

For skin color categorization a difference was noticed among groups as to development and expectations of activities in education-related career (Chi-square = 10.019; Sig. 0.018) and research (Chi-square = 10.45; Sig. 0.15). This difference is found among those identified as white and black (ECAEN 1 (White) – 3 (Black) - U = -36.793; p-value < 0.005; ECAPESQ 1 (White) – 3 (Black) - U = -37.806; p-value < 0.005). So, self-declaration of Y and Z Generations participants as to skin color interfere on their expectation as to the development of activities in their Academic career, which opens spaces for future investigations, with regards to determinant aspects of this arrangement named as race in the present research.

One of the explanations for such scenario lies in the fact that these Y's and Z's identified as whites and blacks have

experiences influencing in their positioning regarding education and researches questions. Also, it may be an answer to the environment they are using. So, it is highlighted in this grouping that whites and blacks may assume different postures at both short and long term as to education and research activities.

As to differences among groups yet, it is seen that income guarantees different, significant settings for questions related to expectations on career activities in terms of education (ECAPESQ Chi-square = 9.676; Sig. 0.046), and extension (ECEXT Chi-square = 10.913; Sig. 0.028) of these Y's and Z's young people. In addition, income interferes on interpersonal experiences (EINTERP Chi-square = 12.699; Sig. 0.013), demographic experiences (EEMOG Chi-square = 10.594; Sig. 0.032) and those enrolled in education and professional environment (EAENSPROF Chi-square = 11.916; Sig. 0.018).

However, by performing Mann-Whitney Post Hoc test only differences present in perceptions linked to extension activities were identified (ECEXT 0 (Over 20 min. wages) – 2 (From 4 to 10 min. wages) - U = -61.045; p-value < 0.005; ECEXT 0 (Over 20 min. wages) – 4 (Up to 2 min. wages) - U = -72.057; p-value < 0.005) under an internal look among categorizations by income and interpersonal experiences (EINTERP 2 (From 4 to 10 min. wages) – 3 (From 2 to 4 min. wages) - U = -31.228; p-value < 0.005).

As to extension activities, it was seen that those which income is over 20 minimum wages have different perceptions from those which income ranges from 4 a 10 minimum wage as income, and those which income is up to 2. Thus, among those groups belonging to Generations Y and Z, there is a significant difference. This way, the setting of extension spaces at both at short and long term may change as there is a difference among these entering the Accounting socio-Academic space the same way this process adds to discussions about the curricularization of extension in courses curriculum (Resolution #7 dated 18 December 2018). This scenario is an invitation for new investigations to combine the scenario aiming at presenting and stimulating Generations Y and Z despite the income of their professional future to practice such activity.

Y's and Z's with income from 4 to 10 minimum wages and 2 to 4 show distinct interpersonal experiences. A space is open to explore such situation, which can receive implications from questions about the need for developing an occupational activity during the stricto sensu course due to life cost in large centers (Meurer et al., 2019). Such situation may interfere significantly with the time these young people remains in the college community, which can be an explaining factor for such positioning, in face of the short time demanded for developing interpersonal

relationships.

The level of interest for following an Academic career in Accounting, understood as high, moderate, or low was a perception attribute of Y's and Z's young people that interferes on career expectations related to education activities (ECAEN Chi-square = 35.774; Sig. 0.000), research (ECAPESQ Chi-square = 38.183; Sig. 0.000), extension (ECEXT Chi-square = 23.354; Sig. 0.000), and related to administrative positions (ECPADM Chi-square = 11.128; Sig. 0.004).

This way, it is a must to intersect results with the frequency of interest on activity in academic career, since there is a prevalence of high interest by career (frequency 140 – 65%), acted by moderate (frequency 55 – 25.7%), and low interest (frequency 4 – 1.9%) and all group combinations showed significantly different except for the combination moderate (1) and high (0) interest in activities related to administrative positions.

The way Y's and Z's deal with their interest by academic career play an important role as to the process of building an expectation for education, research extension, and administrative activities. That scenario stands pertinent to the creation of mechanisms contributing for maintaining the level of interest by academic career, so that it reflects on the level of activities to be developed.

## Discussions

Socio-Academic experiences and expectations on Academic career in Accounting are constructions presenting perception differences among some groups present in this investigation. This research opens a contribution when showing that features such as Generations Y and Z participants skin color and income change their positioning as to socio-Academic experiences and expectations on Academic career in Accounting.

While life experiences show to be significant in Hermanson (2008) research as to the presence of women in United States college education, there is an advance in this field when pointing that experiences caused by skin color among white and black individuals from Generations Y and Z change the way they see the need for developing education and research activities related to their career.

It can be pointed that differences referent education and research activities, when intersected to skin color, also reached self-efficacy beliefs (Araújo et al., 2019) among participants in the research. Present investigation opens a new space for discussions that can list the way skin color can interfere with teaching experiences in college education. It is seen that some experiences in Brazilian field disclose the way teachers, for example, are hosted at Accounting education environment (Silva, 2016).

Income proved to be a determinant factor in Mastership students' lives (Meurer, et al., 2019); with this there is an agreement as to Meurer et al (2019) research since in the present research it was seen that income interferes with the proportion of choice and expectations related to education and extension activities.

Interest on activities is aligned to income. In this sense, extension activities showed more significance regarding income of those receiving over 20 minimum wages and the ones receiving from 2 to 10 salaries. Extension activities are seen, at times, as opportunities transcending academic frontiers, providing not only professional wealth but also a way to enlarge the circle of experiences for those receiving higher incomes. On the other hand, for individuals with intermediate incomes, extension activities may represent a bridge between academy and community, evidencing a direct link between financial resources and the perception of opportunities offered by university extension.

Income also interfere with interpersonal, demographic, and education and profession-related activities experiences. Turning to Liquid Modernity theoretical model established in the research it is possible to infer that emancipation and individuality change Generations Y and Z interpersonal experiences and the way they are established transcends even traditional matrixes enrolled by family as shown by Marçal et al., (2018) research with regards to choosing to perform a mastership in Accounting.

Income allows Y's and Z's to follow their trajectory across many spaces, the so-called no-places, as pointed by Bauman (2001). In this direction, access to income changes the perception of participants in this research about demographic experiences they assume along their professional trajectory. Access to financial resources not only broadens the number of professional opportunities but also resets the way these individuals interpret and give meaning to their experiences along professional trajectory in their Academic career in Accounting.

Education and professional experiences are also defined by Y's and Z's incomes in terms of perception. Liquid Modernity work allowed people to collect several experiences (Bauman, 2001). For that, this process becomes enrolled also on the income of the ones participating in liquidity spaces. It is said that Generations Y and Z also search for safety and freedom inside a community; at this paradox income can show as an equalizer of several education and professional experiences these young people may develop along the buildup of their Academic career in Accounting.

The present study offers introspection as to the alignment between the expansion of college courses and information

that can contribute to decision making as to Academic career in Accounting. Thus, at both short and long term, challenges to those who elaborate education policies in Post-Graduation scope is in registering an effective, significant interest between community and society from interpersonal experiences developed at Post-Graduation environment by Y's and Z's, because it is acknowledged that this labor force is entering academic occupation sites, as far as labor force in Accounting area is aging. So, these features must be considered when building the socio-Academic environment for professional formation in Accounting, as for the observable features of participants enrolled in the present investigation.

Mentioned the inferences, the present study is added to a set of previous researches dedicated to the understanding of Academic career in Accounting. Thus, with the present investigation, the disciplinary field is broadened, pointing that socio-Academic experiences and expectations on Academic career in Accounting assume different positions as to Generations Y and Z features in Liquid Modernity.

## Conclusions

Research results reveal that skin color, income range, and expectations as to follow or not the Academic career in Accounting shift Y's and Z's perception as to socio-Academic experiences and expectations for their Academic career in Accounting. This way, specifically Liquid Modernity shows life conditions enrolled in emancipation, individuality, time, and space and work contribute for explaining Y's and Z's positioning as to socio-Academic experiences.

Investigation creates implications. The first one is the research shows that Bauman's (2001) ideas can explain socio-Academic experiences together with Academic career in Accounting. So, such sociological arm discussed by Bauman (2001) is added to Max Weber, Bourdieu, Giddens, and Latour to explain accounting phenomena under an alternative lens, deepening discussions as to Academic career in Accounting not being free from social context and receive interfaces with social and human dynamics.

Second implication is in evidencing the research links investigations on professional trajectories developed amongst Accounting academic environment to Liquid Modernity literature. Thus, research shows some logics over Bauman (2001) ideas constructions for socio-Academic environment. This attitude will fill a gap in literature as to the disposition of Bauman (2001) ideas in terms of applicability. Such action opens space for new interpretations, so that it structures those ideas for accounting field, since it is not estimated that the interpretation disclosed in the present research is the only possible one. Such action may produce gains as far as

empirical antecedents showed that nontraditional areas, such as sociology and psychology, are posing as pertinent to research and accounting disciplinary field, contributing for explaining phenomena that seem limited under economic views.

The third implication of the research point to the rupture in tradition permeated by biological aspects in career, as long as it launches interpretations that Academic career in Accounting can be seen by Generations Y and Z as a set of activities, which is aligned to a career non-linear system. Also, about this process, it is observed that university space encloses the community allowing these Y's and Z's individuals to print their expectations on Academic career from a relational recognition with people, demographic spaces, and education and professional experiences.

It is expected that future research may elect Liquid Modernity to explain the many observable features across human being in accounting space, in terms of *stricto sensu*. Besides, the development of investigations improving metrics of activities to be developed by future researchers and teachers in accounting area is stimulated.

Attention is demanded as to socio-Academic expectations with regards to historical events with potential to change the need for developing them, such as the COVID-19 pandemics and financial and education crises that change individuals decisions in socio-Academic spaces. Finally, a better approach with each level of socio-Academic level reported in this research is recommended, by means of both quantitative and qualitative elements.

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