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Motherhood in accounting: An approach from the work-life balance perspective

Maternidade na contabilidade: Uma abordagem sob a perspectiva work-life balance

La maternidad en la contabilidad: Un abordaje desde la perspectiva work-life balance

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ABSTRACT

Background: In recent years, work-life balance has been a concern among employees, employers, academics, researchers, among others.

Purpose: This study purposed to highlight the perceptions of women working in postgraduate accounting programs (PPGs) in Brazil about motherhood, discussing the challenges of reconciling professional and family demands.

Method: Interviews were carried out with 9 accounting PPG professors whose data were analyzed using the discursive textual analysis technique.

Results: The results showed that the perceptions refer to several challenges and difficulties, especially in relation to the adaptation between professional demands and motherhood. The life trajectory, experiences and experiences indicate that the work environment and the culture of the programs influence the speeches and perceptions of the respondents.

Conclusions: It is concluded by highlighting the importance of discussions on the topic, as well as the need for cultural changes that can add empathy in the face of the time and challenges of motherhood.

Keywords: professor; mothers; postgraduate; work environment; culture of the programs.

RESUMO

Contextualização: Nos últimos anos, o equilíbrio entre vida profissional e pessoal têm sido uma preocupação entre empregados, empregadores, acadêmicos, pesquisadores entre outros.

Objetivo: Este estudo teve por objetivo evidenciar as percepções de mulheres atuantes nos programas de pós-graduação (PPGs) em contabilidade do Brasil sobre a maternidade, discutindo os desafios de conciliar as demandas profissionais e familiares.

Método: Realizaram-se entrevistas com 9 professoras de PPGs de contabilidade cujos dados foram analisados por meio da técnica de análise textual discursiva.

Resultados: Os resultados evidenciaram que as percepções remetem a diversos desafios e dificuldades, especialmente em relação à adaptação entre as exigências profissionais e a maternidade. A trajetória de vida, as experiências e vivências indicam que o ambiente de trabalho e a cultura dos programas influenciam nos discursos e nas percepções das respondentes.

Conclusões: Conclui-se destacando a importância de discussões acerca da temática, bem como a necessidade de mudanças culturais que possam agregar empatia diante do tempo e desafios da maternidade.

Palavras-chave: docentes; mães; pós-graduação; ambiente de trabalho; cultura dos programas.

RESUMEN

Contextualización: En los últimos años, el equilibrio entre la vida personal y laboral ha sido una preocupación entre empleados, empleadores, académicos, investigadores, entre otros.

Objetivo: Este estudio tuvo como objetivo resaltar las percepciones de las mujeres que trabajan en programas de posgrado en contabilidad (PPG) en Brasil sobre la maternidad, discutiendo los desafíos de conciliar las demandas profesionales y familiares.

Método: Se realizaron entrevistas a 9 profesores del PPG de contabilidad cuyos datos fueron analizados mediante la técnica de análisis textual discursivo.

Resultados: Los resultados mostraron que las percepciones se refieren a varios desafíos y dificultades, especialmente en relación a la adaptación entre las demandas profesionales y la maternidad. La trayectoria de vida, vivencias y vivencias indican que el ambiente laboral y la cultura de los programas influyen en los discursos y percepciones de los encuestados.

Conclusiones: Se concluye destacando la importancia de las discusiones sobre el tema, así como la necesidad de cambios culturales que puedan sumar empatía ante el tiempo y los desafíos de la maternidad.

Palabras clave: docentes; madres; posgraduación; ambiente laboral; cultura de los programas.

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1 INTRODUCTION

In recent years, the balance between professional and personal life has been a concern among employers, unions, academics, researchers, and policymakers (Altoé, 2014; Franco et al., 2021). Work-life balance, understood as the equilibrium between professional and personal life, is generally related to working time, flexibility, well-being, social security, family, fertility, demographic changes, consumption, leisure time, etc. This concept implies that professional and personal life should be complementary and balanced to avoid conflicts in relationships (Daipuria & Kakar, 2013).

Work-life balance is a challenge for all working individuals because everyone has the same amount of time in a day to allocate to work, family, and other activities. However, work-life balance has been a greater challenge, especially for women, who have less balance between professional and family life compared to men (Franco et al., 2021). This is further accentuated when women are mothers and continue to bear the burden of household duties and demands from paid work.

Another category facing continuous challenges in achieving work-life balance worldwide is that of teachers (Franco et al., 2021). In the teaching profession, work-life balance consists of a set of activities, skills, and obligations demanded of professionals in a state of harmony, meeting deadlines, positive performances, satisfactory teaching methodology, in such a way that it is carried out within working hours without impacting family demands (Franco et al., 2021). Previous research (Pasamar & Valle Cabrera, 2013) shows that the pursuit of this balance is influenced by three main aspects: (i) developments in educational institutions; (ii) fluctuations in work activities and, in particular, the changing nature of the educational sector that requires teachers to have contemporary knowledge; and (iii) changing work demands that influence people in their lives outside the workplace. Therefore, investigating women, mothers, and teachers is relevant due to the time that family structure demands concurrently, and the responsibilities of the profession require.

In this sense, the guiding problem of the study aims to answer: What are the perceptions of women active in postgraduate programs (PPG) in accounting in Brazil regarding motherhood? With the objective of highlighting the perceptions of women active in postgraduate programs (PPG) in accounting in Brazil regarding motherhood, discussing the challenges of balancing professional demands with family activities. For this purpose, we investigated the professors of PPG in accounting who seek to balance professional and personal life because, in the professional field, they must balance teaching, research, and extension, which constitute the fundamental axis of the university and cannot be compartmentalized, and in personal life, they must adjust family roles, motherhood, leisure, and personal pleasure. It is justified that the balance between aspects of personal and professional life will be

determinant in the time of teachers, especially to balance the various demands of work and family (França et al., 2021) and, in this lens, it is presumed that the demands of motherhood increase the difficulties with such balance.

For this purpose, 9 postgraduate faculty members of different ages and career stages were interviewed. This is because young teaching professionals who are in the early years of their careers, compared to older ones, tend to have greater difficulties in achieving a balance between professional and personal life (Pasamar & Valle Cabrera, 2013). This is justified by the fact that younger individuals aim for various milestones in their private lives such as achieving financial security. Conversely, those with more life experience have more responsibilities with children and also in the teaching field may have more bureaucratic obligations, etc. Therefore, it is relevant to understand the different specificities of different career and personal life stages.

This article seeks to advance the theoretical and practical discussion explored by various authors (Franco et al., 2021; Nganga et al., 2023) in the national context. Specifically in the accounting field, Nganga et al. (2023) argues about the existing gender inequality, mainly in the academy, which is still based on masculine and masculinized values. It is also expected to contribute to a greater understanding of how professionals who are women, teachers, researchers, and mothers active in accounting PPGs in Brazil perceive and construct work-life balance in the face of pressures, constraints, impossibilities, prejudices, and disputes present in the academic environment.

2 THEORETICAL BACKGROUND

2.1 *Work-life balance, teaching, and motherhood*

Men and women experience work and family demands differently, as women often take on greater responsibility for household work and family care while engaging in paid work. Thus, it can be more complex for them to achieve work-life balance (França et al., 2021) and align their life roles. Work-life balance reflects an individual's orientation in different life roles, an inter-role phenomenon (Marks & MacDermid, 1996; Greenhaus et al., 2003). Greenhaus et al. (2003) draw on Mead (1964) and argue that individuals can demonstrate equally positive commitments to different life roles; that is, they must maintain a balanced orientation to various roles. Marks and MacDermid (1996) define role balance as the tendency to become fully engaged in the performance of each role in a total system, to address each role with an attitude of attention and care.

Work-life balance is a determining factor in the amount of time a teacher, for example, needs to balance work and family demands (França et al., 2021). Thus, most female teachers face difficulties in dealing with these dual roles, as they struggle to reconcile their time between work and family (Al-Alawi et al., 2021). As more women face

increasing demands for balance between fulfilling family responsibilities and performing work successfully, stress and anxiety are observed in some cases (Shabir & Gani, 2020; Al-Alawi et al., 2021). Furthermore, research shows that an imbalance between life and work translates into unfavorable outcomes such as low performance and productivity (Ruppanner, 2015; Al-Alawi et al., 2021). Therefore, it is recommended that teachers develop flexible schedules to compensate for extra work as a way to create a balance between work and personal life (Mayya et al., 2021).

In Brazil, female teachers constitute, in most cases, half of the staff of educational institutions, and in times of competition for various resources (both in private and public institutions), it is necessary to maximize the utilization of their talent pool. The imbalance between work and personal life has a significant impact on the professional satisfaction of female teachers and their dedication to the institution and the profession (Udin et al., 2013; Al-Alawi et al., 2021). Thus, according to Mayya et al. (2021), creating ways to promote balance leaves teachers satisfied and shows a significant improvement in their performance.

Women who work outside the home (paid work) and are mothers have high workloads. Lundberg et al. (1994) compared the total workload (sum of paid and unpaid work) of men and women in white-collar occupations in cases where they had children at home. In families without children, the total workload of women employed full-time was about 60 hours per week. For women, the number of weekly hours increased rapidly with children at home, but this increase was much smaller for men. In families with three or more children, women's total workload was almost 90 hours. Furthermore, the conflict between work demands and family roles increased, and control over household and domestic work decreased with the number of children at home (Lundberg et al., 1994). These findings highlight that the burden of childcare occurs when children are younger and decreases as children mature (Craig, 2007). Moreover, in recent decades, there has been a general decrease in the number of hours spent on unpaid work by women, particularly concerning household responsibilities.

Thus, for women who are mothers, work-life balance becomes more complex. For example, in the corporate accounting environment, measures of work-life balance not only clash with the prevailing performance culture but there is also a growing awareness of how they hinder women participating in such arrangements. For instance, the gender and participation of accountants in alternative and more flexible work arrangements are significantly related to supervisors' perceptions of accountants' career success (Johnson et al., 2008). Johnson et al. (2008) found that 47% of female employees and 34% of male employees in accounting firms in the United States believed that adopting alternative work arrangements after parental leave would have negative impacts on their careers. Moreover, the negative consequences of adopting alternative work

arrangements were more severe for male accountants than for female accountants.

Rosa (2021) highlights the concerns and challenges of work-life balance in the academic environment, especially in the context of motherhood and career progression. Nganga et al. (2023) corroborates this, indicating the difficulties the academy faces in understanding the particularities of women's personal, family, and professional life arrangements, linked even to the student context. However, although cultural and social aspects related to patriarchy, Silva, Avelino, and Nascimento (2021) complement that society remains oblivious and indifferent to the difficulties of gender inequality, which is reflected in relationships and attitudes between men and women. Hooks (2021) emphasizes the relevance and role of universities, both in shaping opinion and in promoting changes related to gender and feminism, which can contribute to reducing gender social injustices and aligning practices with work-life balance.

Various dilemmas interfere with work-life balance, especially because there are various impacts related to the transition to motherhood (Singley & Hynes, 2005; Beigi & Shirmohammadi, 2017), given that the demands of working mothers are accentuated among childcare, household tasks, and household management (Singley & Hynes, 2005). Consequently, the time spent on maternal or household activities can interfere with performance or professional activities (Greenhaus & Beutell, 1985; Costa, 2018). In this sense, the demands of the productive sphere have exceeded the time of the workday for university female professors, compromising health by leading to processes of suffering and illness. Thus, an overload of work and psychological distress is observed (Souza et al., 2021). Hoffmann et al. (2017) had already identified severe cognitive overload for female university teaching staff, as well as greater professional burnout faced by them. This highlights the need to consider the gender role in the assessment and management of university teaching work, especially at the postgraduate level.

2.2 Related studies

The balance between work and life is required by individuals who hold roles in both work and family. Literature on work-life balance addresses the theme in different contexts. In Brazil, for example, focusing on the accounting field, Nganga et al. (2023) found dichotomies imposed as 'abandonment or postponement' of personal life to the detriment of academic life, mainly due to issues related to motherhood and the high demands of postgraduate programs.

Regarding work-life balance dimension, Silva and Ferreira (2023) identified that accounting professionals seem not to perceive that career adaptability influences the balance between activities performed at work and their personal life. Altoé and Voese (2018) identified the following explanatory factors of work-life balance considering time management among accountants in Paraná, Brazil: (1)

workplace support; (2) commitment to work; and (3) commitment to family and personal aspects.

In the research of Hofmann et al. (2017), distinctions between men and women in the academic environment are reaffirmed, with women showing greater vulnerability and risks of illness arising from work compared to men. These aspects are related to work overload, considering the indication that family care falls on women’s shoulders, resulting in greater professional burnout. The demands of the academic environment resonate discussions about gender inequalities, considering career progression requirements, teaching workload, publication of scientific articles, meeting deadlines, and the performance targeted by postgraduate programs, which reflect difficulties in balancing work and personal life, as indicated by Silva et al. (2021).

In the international context, Hatane et al. (2022) showed that accounting students at universities in Java, Sulawesi, and Kalimantan, Indonesia, understand that achieving a balance between work and personal life can improve positive perceptions of the accounting career, leading them to pursue it. Furthermore, the positive image of the accounting profession can strengthen the positive influence of work-life balance on pursuing an accounting career. The study of Mayya et al. (2021) highlights disparities in the academic environment in India and recommends initiatives that can help maintain work-life balance for female faculty members. Professional quality of life is better among men compared to women, yet they highlight concerning aspects related to women’s health, which reflect on family health.

Storm and Muhr (2023) found that work-life balance measures exercise epistemic control, enlightening female accountants, manipulating their sense of reality, and persuading them to work less than their male counterparts. Work-life balance measures further evaluate gender understanding of what “counts” as accounting and consulting work and ultimately directs women’s careers sideways — towards stagnation — rather than upwards, towards partnership levels.

Galizzi et al. (2023) identified that underlying the barriers that combine to hinder female perspectives and progression in the accounting academia is a patriarchal culture that has a significant influence on women’s careers in the academic field. The patriarchal structure, both in the workplace and in society, generates difficulties in

maintaining work-life balance and shapes male and female roles in the academic workplace.

As highlighted by Silva et al. (2021), gender inequality and aspects related to work stress and the absence of a healthy work environment affect the work-life balance of higher education teachers. In summary, the discussion about work-life balance in the accounting field, both in the national and international contexts, reveals a complexity of factors that go beyond professional demands. From pressures imposed by the academy to cultural and gender influences.

3 METHODOLOGICAL PROCEDURES

The research is structured based on the premises of constructionism (Gephart, 2004; Power & Gendron, 2015), with a descriptive and qualitative approach, aiming to assess whether the experiences and perceptions of women working in accounting postgraduate programs (PPG) reflect paradigms and a context that still needs to evolve. In this sense, the study aims to highlight the perceptions of women active in PPG regarding motherhood, discussing the challenges of balancing professional demands with household tasks and maternal responsibilities.

Burrell and Morgan (1979) indicate that there are intersubjectively shared values and norms that influence individuals’ behavior. Blumer (1982) emphasizes that human decisions and interactions are reflections of individual values and beliefs. Such interactions among individuals motivate the conduct of this research, especially considering the influential role that female faculty members play in shaping opinions.

For data collection, semi-structured interviews were conducted using a guide containing 3 blocks: (i) characterization of the respondents (Author’s elaboration); (ii) academic background and career trajectory (Lima & Araújo, 2019); (iii) motherhood and the balance between professional and personal life (Altoé, 2014; Kokot-Blamey, 2021; Storm & Muhr, 2022). After constructing and validating the instrument with input from 4 higher education faculty members, it was reviewed and discussed with the support of a research specialist in scientific methodology. A pilot interview was conducted to validate the final version of the research instrument. According to Table 1, the analysis of responses was structured considering the following categories and subcategories.

Table 1

Categories of analysis

Description	Analysis categories	Analysis subcategories
Who am I?		Characterization and trajectory of professional formation
1	<i>Work-life balance</i> - Balance between motherhood and professional life	How do you perceive the balance between motherhood and personal life? Have you experienced inequality and discrimination as a result of your condition as a woman and mother? How do you perceive professional performance before and after becoming a mother (yours or other women’s)? How do you manage work and family issues? Do you find it easier compared to men’s balance?

2	<p><i>Work-life balance</i> - Challenges associated with motherhood and academic career</p>	<p>What are the expectations associated with motherhood that women in accounting face in academic careers? How do women in teaching roles in PPG reconcile these expectations in their maternal practice? To what extent has the group helped to develop a context that values maternal work?</p>
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Source: Developed by the authors.

The collected data were analyzed in relation to the 2 previously elaborated categories aiming to answer the proposed objective. For the selection of respondents, the PPGs in Accounting in Brazil were initially identified, highlighting the presence of 147 women, according to data from the Coordination for the Improvement of Higher Education Personnel (Capes, 2022). Of these, three criteria were used for selection: being a permanent faculty member for at least 1 year; working in different PPGs and in different

geographical regions of the country; and having undergraduate, master's, and doctoral degrees in accounting. Based on the identification and selection criteria, initial contact was made via email to schedule and conduct the interviews. 20 professors were invited, of which 9 accepted to participate in the study.

The main characteristics of the interviewees are presented in Table 2.

Table 2

Interview data.

Fictitious name	Motherhood	Teaching time (years)	Teaching time PPG (years)	Interview duration
Ana	Yes	7	4	1:29:40
Amélia	Yes	13	9	25:31
Clara	Yes	13	4	1:42:54
Joana	Yes	9	5	1:12:03
Maria	Yes	9	7	1:07:03
Renata	Not	5	1	36:43
Tereza	Yes	8	7	41:21
Vanuza	Not	5	2	50:31
Vitória	Not	8	4	1:15:35

Source: Developed by the authors.

The interviews took place in October and November 2022, being conducted and recorded through the Microsoft Teams platform. From the audio recordings, transcription was done and confirmed with the interviewees, and after feedback, the content became part of the study analysis. For each interviewee, the Informed Consent Form (ICF) was presented, and authorization was requested for the interviews' recording.

From the interviews conducted, fictitious names (pseudonyms) were adopted to preserve the anonymity of the participants. It is observed that they belong to 9 different PPGs, 6 are mothers, and 3 have not yet experienced motherhood. The interviews of 3 women who were not mothers were kept because they mentioned plans to become mothers. Textual discursive analysis was used, based on the data analysis stages, considering the dismantling of texts, the establishment of relationships involving the previously identified categorization process, and the capture of new emergents (Moraes, 2003). Thus, textual organization and the establishment of relationships between the obtained responses occurred; subsequently, the understanding of the relationships between the responses and the literature review was sought. The narratives were sought to be understood, noting that the women participating in the research have distinct professional trajectories and experiences that set them apart. The average age observed was 37 years, while the average age of working with PPGs is 5 years, and the teaching experience is 6 years. After analyzing the

questions, it was possible to ascertain the perceptions of the challenges of balancing motherhood and professional demands.

4 ANALYSIS AND INTERPRETATION OF THE RESULTS

4.1 Work-life balance: Balance between motherhood and professional life

Reflecting on the balance between life and work for professors/researchers in PPGs, it was possible to perceive that regardless of being a mother, the issue of motherhood is present in a woman's career "because the woman represents a lot that figure of a mother [...] unconsciously men think that she will be their mother [...] it goes through behavior, it goes through this subjectivity" (Amelia). As evidenced, being a woman refers to the behavior of mothers in general, perhaps due to a biological construction as presented:

[...] motherhood has appeared in society, in discourses, in a very strong way. I have always been someone who cared about the student, about the personal issue, how they were, if they came from outside, if they needed help [...], but after I became a mother, I think I became more touched by issues of this nature (Maria).

However, this feeling is not only for women who have become mothers, as Victoria commented:

[...] I make an analogy with the feeling I have with the students, I think our dedication, our commitment to teaching is because we know the responsibility we have in the lives of these students and of this child [...]

knowing that my student's future career may be affected if he does not have a good education.

Thus, it opens the way for reflection on whether this concern would be a prerogative of women, causing them mental and psychological overload (Victoria), or if it has indeed been constructed and society lives in a comfort zone regarding this issue. This is corroborated by Singley and Hynes (2005), who highlighted that biological, cultural, interactional, and institutional forces come together to influence the work of men and women and family involvement during the transition to motherhood. Forces that have been reinforced to maintain and create gender differences during motherhood.

Undoubtedly, the mental and psychological burden is accentuated in women who are teaching-mothers, as the feeling "is to think that you never did enough for anything in life" (Ana), or as Clara highlighted:

Until I became a mother, I was only dedicated to the university. So, everything was much calmer and much easier. It flowed very well. I had a lot of time for everything [...], but then after motherhood, it really became much more difficult. The younger the child, the more attention and care they need. And then, as she grows up, it gets a little better, but it still doesn't compare to the scenario of not having children.

These pieces of evidence refer to dilemmas related to the transition to motherhood (Beigi & Shirmohammadi, 2017; Singley & Hynes, 2005) that are not limited to childcare, but also involve household tasks. Both activities are in greater proportions for mothers compared to fathers (Singley & Hynes, 2005). In this sense, Vanusa indicates: "I admire all the women who are already mothers and who work in postgraduate programs because it's difficult [...] because when you get home, you put clothes in the machine, you do this, you do that, then you answer an email, then you cook dinner, then you go back to your machine." In this direction, Renata reflects:

What is the role of a mother? The concerns she has? [...] It's difficult, the mother is there all the time, available for the child at dawn. So, I know someone who recently had a child and I see that she is going a mile a minute, working a lot. And then I even think, my God, how does she manage, right. Everything continues as normal, not even the maternity leave has ended, so it continues, in this madness. So, I think there is still a lack of empathy in this sense, even though I understand that men will never be able to fully put themselves in our place, because it's a very different role.

The transition to motherhood involves a complex process, in addition to emotional and psychological issues, there is the return to work after maternity leave, as

highlighted by Joana: "I don't know what my life will be like after [...] it definitely has an impact especially on this issue of time, even so, it becomes more complicated for women who end up doing most of the things."

After the end of maternity leave, returning to work is accompanied by a different routine, having to plan work hours based on the demands of children and maintaining involvement with work (Beigi & Shirmohammadi, 2017). In this sense, Ana commented: "So many nights I put the baby to sleep and work overnight. [...] so that I can be with her when she is awake. So, in order not to harm my work, let's think about it. So there ... I don't know if there is balance." Maria also emphasizes that "[...] after I became a mother, I think I became even more touched by issues of this nature. I have always been a teacher who is quite strict with deadlines and everything else, and today, sometimes, when I see myself meeting my deadlines at the last minute, I think a little about the rigidity of it all." Still, from this perspective, Victoria and Tereza highlight:

[...] the mother has a mental load that is not accounted for. The mother who is worried if the child's lunchbox has food or not, the mother who is worried about the medication schedule ... and I think this load is very heavy [...], it is a mental and psychological overload. And this should not be a prerogative of women, but in principle, it seems that it is, and it does not appear anywhere. It does not appear in statistics, in data, and even if someone gave the opportunity to appear, I don't know if I could measure all of this, you know? And I think this impacts in a chain reaction (Victoria).

When a woman becomes a mother, it is indescribable how you channel all your energy into that little being [...], who depends exclusively on you. So, within this whole process, you seek support because you are already fragile, you are already in the exhausting environment of adaptation, of change, it's all very new. And you seek support. So, sometimes, when you don't find this support, then you feel attacked or somehow harmed. This also sometimes brings some impacts to you, that you wish you had had more support (Tereza).

Other related and relevant discussions are additional support for mothers (Beigi & Shirmohammadi, 2017), as well as for those who go through or have gone through high-risk pregnancies or have had premature babies (Bakker & Karsten, 2013). This shows that the challenges of motherhood can be different, not only due to the specificities of changes in routines but also due to the context of experiences, family structure, and support network, incorporated with the adaptation of motherhood itself (child and family). Table 3 summarizes the main perceptions and singularities observed from the analysis.

Table 3
Work-life balance: Balance between motherhood and professional life

Perspectives	Singularities
Professional and personal demands	<ul style="list-style-type: none"> - Overloads of professional and personal activities occur, considering mothers' responsibilities with family/children and the demands of academic environments. - There are pressures and demands that do not consider the specificities of the reality of women-mothers, a fact that hinders work-life balance for women.

	- Women take on the responsibility of managing the household and children, with a greater demand for tasks and commitments compared to men, resulting in less time for professional demands.
Perceptions of inequality and discrimination in the workplace	- Motherhood is perceived as an unproductive period by peers, including women who are not yet mothers, recognizing the difficulties of understanding. - Reports indicate a lack of empathy and collaboration towards women who are mothers, especially in the context of family demands that overload women-mothers. - Discriminatory situations and experiences occur regarding gender, considering the time constraints of women-mothers compared to men.

Source: Research data.

It can be observed that the professional and personal demands faced by women-mothers are significantly challenging due to the overload of professional and family activities. Similarly, perceptions of inequality and discrimination in the workplace highlight motherhood as a period seen as unproductive by colleagues, including women who are not yet mothers, demonstrating difficulties in understanding the challenges experienced by women who need to balance motherhood with academic demands.

4.2 Work-life balance: Challenges associated with motherhood and academic career

Work-life balance is a state that employees experience in terms of connecting with the workforce and family, so that they feel satisfied with their roles at home and at work. Conversely, there is the Work-life conflict, understood as a form of conflict between roles, in which the pressures of work and family (life) are mutually incompatible in some aspects (Greenhaus & Powell 2006; Greenhaus & Beutell, 1985). Different conflicts can arise from the demands of role domains, and in this sense, evidence of time imbalances can be observed in the respondents' speeches, for example, as highlighted by Ana:

It's two worlds, I don't know if it's for everyone [...]. Because I want to raise a physically and mentally healthy human being. [...] that I can really raise, educate. So sometimes, it's difficult to reconcile everything. Am I doing my best? I'm not doing my best as a mother or as a teacher. There's no way, I've tried, there's no way.

Amélia said, "I try to balance. [...] Because the routine, you know, of the postgraduate program needs to be continued [...] there's no way not to do it. So that's part of the routine [...] and the spare time left over... to deal with the internal routine of the house, with my daughter." Clara and Tereza, in the same direction, argue that:

[...] today, women have a much bigger, much bigger, job to do, to fulfill themselves as a whole, professionally and personally. This passes this difficulty for many women to join a program. [...] Then because men don't make this life easier, they're not preventing integration, but they're not making it easier either. (Clara)

[...] Then the next day the person is tired, because it's natural, it's understandable, and for sure, this impacts the work rhythm, it's natural. [...] Many times, I don't have control of the time because many situations arise that no longer depend only on me, because I'm not alone anymore, I have the girls who have their needs, and one day they have them, the next day they don't, because they change all the time. (Tereza)

With the time conflict of these teacher-mothers, it is possible to try to understand the relationship with the spouse, as Clara argues:

It's a painful process of change. It's painful to get a man to wash a dish. Depending on the culture he was raised in, it's for his hands or to get him to cook, wash, and take care of the kids. [...] It's a blessing when a man balances tasks with his wife.

In the evidence presented, conflicts of time are perceived since the roles played by women, especially when mothers, compete with each other. In this sense, the time spent on a particular activity of motherhood or home interferes with the time spent on activities to be performed in the PPGs. When exhausted in an activity of a family or professional domain, it prevents its use in performing tasks of another domain (Costa, 2018; Greenhaus & Beutell, 1985).

Time issues are reflected in tension conflicts, as can be observed in Ana's comment:

[...] has there always been this question of how my actions will impact this human being after he becomes an adult. What I do today or how I'm educating? How is this going to be? I don't know if there was this discussion before, this great concern we have. [...] All mothers have this concern about how I'm handling it so that he has a healthy human being.

Conflicts of time and tension are also present in the accounts of professors who intend to become mothers, like Renata and Vanuza.

I would like to have children. And I keep postponing, postponing, because I think, there's no moment, it's not the right moment yet and it always stays like that. I can't stop now, now is when I'm geared, I just entered a program. And then that hinders. Men don't have this concern. And I see that many women, many colleagues, my friends who finished their master's, who are the same age, a little older, also have this difficulty. Then this challenge comes and many like this still don't have children, precisely because of this concern they have with work. And look, I think, it shouldn't be like this, [...]. It's very strange, but of course, I see that it happens to all women in academia. (Renata)

At times, I have already found myself quite worried thinking, I want to be a mother. Since I can remember, I've been saying this and God willing, He will grant me this beautiful gift. But sometimes I think, Beloved Jesus, how am I going to work in the postgraduate program with a baby. How is it going to be having a small baby and all the demands of a postgraduate program. So sometimes I don't know if I would have to stop working on the program or just teach undergraduate courses. To have the demands of both undergraduate and postgraduate programs. I don't know, something that sometimes worries me about this, but mainly about what

others will say. Look, Professor Vanuza’s performance has dropped, she doesn’t do that anymore, she’s not doing this anymore [...] I feel quite worried about this issue of motherhood. How it will be throughout the pregnancy and, mainly, when I have the baby. Right at the beginning, in the first months, this concerns me a lot. In terms of... how will I be seen in the postgraduate program. (Vanuza)

The tension conflict indicates that the pressure suffered in performing one role hinders the execution, within desired performance levels, of the other role, thus factors that impact the teacher’s health emerge (Costa, 2018; Greenhaus & Beutell, 1985). This tension is present in the lives of teacher-mothers who also experienced it before being mothers. And consequently, it afflicts those who aspire to be mothers, whose desire is postponed due to the incompatibility of roles that the academic environment demonstrates for female teachers, in addition to the woman’s biological clock.

In the excerpts presented, conflicts of behavior can also be perceived, as the behavioral patterns required by each activity are different and ambiguous depending on the different expectations of the teachers in each domain, whose adaptation between them is not satisfactory (Costa, 2018; Greenhaus & Beutell, 1985). The behavior of peers towards teachers-mothers is also noticeable, as Joana said, “[...] I don’t think there’s this support [...] I think it’s much more lip service, but when you really need help, if you’ve had a child, you’re on your own [...] I’m already prepared for that [...] I don’t even have expectations.” Interviewees Vitoria and Maria complement:

When we look at gender issues [...] you chose to be a mother because you wanted to. I used to think that. It’s not because I’m that person, society shapes us like that.

And gradually when you try to understand these issues, they’re not simple issues, they’re not objective issues that you’ll find an answer to on how to rearrange society and make it work [...] we have to have an evaluation framework that will benefit women. It doesn’t exist, it won’t happen. So nowadays I have a thought that something needs to be done, yes, but things, in my understanding, will be done at the micro level [...]. So there, in the micro, it’s in my personal attitude with what I can do. (Vitória)

It’s a struggle for the vast majority of women. Those who have a great support network at home, which goes beyond the husband, is a mother, I don’t know, mother-in-law, someone in the family, or even comes to the question of financial support and has someone to help is less rushed [...] but anyway, I think the vast majority, I have a super busy life and I think today it’s talked about much more [...] I believe it’s much more rushed than a few years ago precisely because women, they added motherhood and unlike before when it was less common for women to do everything and also be mothers, but I think it’s a struggle for the vast majority. (Maria)

The excerpts show that cultural, interactional, and institutional forces influence women’s work and family involvement during the transition to motherhood or in the desire to be a mother, maintaining gender differences regarding motherhood (Singley & Hynes, 2005). Additionally, it can be perceived that work-life conflict is bidirectional, given the interference of work in the family and vice versa, and the performance of an individual in various roles affects their work-life balance (Greenhaus & Beutell, 1985, Costa, 2018; Aguiar, Bastos, Jesus, & Lago, 2014; Greenhaus, Collins & Shaw, 2003), as observed. Table 4 summarizes the main challenges of work-life balance for women working in accounting postgraduate programs (PPGs).

Table 4
Work-life balance: Challenges associated with motherhood and academic career

Perspectives	Singularities
Expectations associated with motherhood	<ul style="list-style-type: none"> - The presence/insertion of women is recent and relatively lower than that of men in most PPGs, and women recognize the need for cultural changes aligned with gender discussions. - The academic environment in accounting is still predominantly masculinized, but there is an expectation of not undervaluing women, especially those who are mothers. - Evaluative processes and demands in the academic environment do not distinguish and do not favor the maternity period, impacting women’s workload and quality of life. - Empathy and collaboration from colleagues can favor and reduce pressures and demands during mothers’ adaptation periods, as well as contribute to work-life balance.
Challenges of balancing motherhood and an academic career	<ul style="list-style-type: none"> - Women seek to plan motherhood aiming not to harm the demands of the academic environment, and discomfort with absence due to motherhood and evaluation processes is noticeable. - Discriminatory situations and experiences occur concerning gender. - There is a lack of evidence of appreciation and empathy from peers, leading to feelings of not being heard, respected, and valued due to the limitations and obligations imposed by motherhood. - In addition to productivity demands, relationships may not favor women’s performance after the maternity leave period.

Source: Research data.

It is observed that the expectations associated with motherhood in the academic environment of accounting reflect a recent and relatively lower insertion of women, with the recognized need for cultural changes aligned with gender discussions. The challenges of balancing motherhood and an academic career are complex and have particularities. In addition, women face difficulties when

planning motherhood not to harm their responsibilities in the academic environment, expressing discomfort with the period of absence due to motherhood and with evaluative processes.

4.3 Discussions

Women’s perceptions reflect concerns and various

challenges, initially with the upbringing, health, and well-being of their children, and later with professional tasks and academic demands. Implicit biases and prerogatives inherent in the female condition were perceived, as well as the difficulties in balancing motherhood assignments with professional demands. The reports reinforce concerns about motherhood assignments, which sometimes inhibit individual freedom, and consequently may impact women's personal and family planning.

I don't know if it's possible to truly have a balance. [...] whether we want it or not, we seek to give the best to our children. It's our goal. We always think that we want them to develop in a healthy and full way, right? [...] the psychological part doesn't weigh in... to handle everything, [...] so now there's a school meeting and there's nothing to do. I need to go to the school meeting by the end of the afternoon. (Ana)

In the academy, being a mother hinders women. It seems that when a woman is a mother, there in the pregnancy process, as soon as she has a baby, there are a few months she stays at home, it seems that this hinders the progress of the program, of the department. I see that this is not something accepted with, I don't know the term I could use, but I see that this is something bad, that this is not something good. When a woman gets pregnant, oh, she got pregnant. My, what will become of the program? What will happen? Who are we going to put to replace her, and so on. (Vanusa)

In the accounts of the interviewed women, there is a generalized perception of workload as one of the challenges presents in the environment of women working in the PPGs, considering that when they have children, it is accentuated and requires greater effort from women, especially because there is a perception that household tasks are not always divided equally. Furthermore, women bear the responsibility for coordinating the household and domestic chores, while also managing professional duties (academic assessments, CAPES evaluations, production, etc.). These concerns reflect on experiences and quality of life.

Moreover, observing aspects related to motherhood and the balance between professional and personal life, it can be inferred that, as discussed in the literature on work-life balance, the specificities of human relationships are challenges for modern society (Altoé, 2014; Rosa, 2021; Storm & Muhr, 2022). Data on remuneration indicate greater inequality between men and women, even when performing the same functions or tasks (Silva, Avelino & Nascimento, 2021). Considering statistical data, the average weekly occupation of women with household chores is 21.4 hours, while the average weekly occupation for men is 11 hours (IBGE, 2022).

Rosa (2021) highlights concerns about balancing professional and personal life in the academic world, including regarding motherhood, career progression, and leadership, as well as recommends studies addressing academic motherhood. In this context, the narratives also reflect the challenge of balancing motherhood, personal life, and professional life.

Maria's indication that after motherhood, she cannot engage with university life at the same depth, evidences a

certain "subjective guilt" in dividing personal and professional responsibilities. Amélia also emphasizes the need to prioritize time to manage internal routines and her daughter. Clara reinforces her perception of prejudice due to her female condition. Other perceptions, indicated by Joana, Renata, and Vanuza, reflect that the academic environment interferes with personal plans, as they postponed motherhood to consolidate their professional careers, facing challenges in their roles, as well as hint at a certain concern that motherhood is not "well accepted" among peers in the academic environment. In turn, Clara and Vitória argue:

And I see a lot of this and many good, professionally competent women, but the culture is difficult. This insertion is difficult, it's not easy. It's not a heavy culture, even because it's a patriarchal culture, it's a culture that has been around for a long time, you know? Brazil in general needs to evolve in this process. (Clara)

She's a mother, she can handle it. I can't perceive this care, you know? For you to say, hey, you have kids, wait a moment, give some differentiation here. I can't perceive that in actions, I can't. Oh, how nice, you have kids, great, let's go, let's do it. (Vitória)

The experiences of women professors in the academic environment also reverberate in their posture and conduct towards female students in the PPGs.

When I entered the master's degree, there was a teacher... she called all the girls who entered the master's degree to a closed meeting. [...] made us promise not to get pregnant during the master's degree. That we couldn't, that our grade depended on production, and we couldn't get pregnant during the master's degree. (Ana)

According to Nganga et al. (2023), it is necessary to review university legislation to accommodate and understand motherhood in the university environment, especially concerning academics condition, as well as to establish coherent procedures and legislation. Since the study's evidence once again shows conflicts of women's teaching work with household work, with motherhood and guilt requiring gender-aware evaluation policies corroborating with Souza et al. (2021).

The narratives refer to the various challenges of reconciling the duties and responsibilities of motherhood, and it was possible to perceive the dedication and willingness to build a new story for other women. The women who participated in the study reflect concerns about the various challenges posed by the academic environment, in a scenario that is still predominantly masculinized and indifferent to the specificities of motherhood.

The results reinforce Nganga et al. (2023) concerns that the academy is not yet ready to accommodate the particularities of women seeking to balance their personal, family, or professional life arrangements. According to Nganga et al. (2023, p. 12), "this aspect is related to the traditional social role assigned to women, to take care of the ancestors and descendants and to be responsible for household and family care." Hooks (2021) also reinforces the role of the academy in shaping opinion and reducing

social injustices, especially regarding gender and feminism. Silva, Avelino, and Nascimento (2021) highlight a certain naturalization of gender inequality, especially in the way society remains oblivious to the problem, and how this reflects on the attitudes of men and women.

5 FINAL REMARKS

This study aimed to highlight the perceptions of women working in accounting postgraduate programs (PPGs) in Brazil regarding motherhood, discussing the challenges of balancing professional demands with family activities. It is observed from the 9 interviews that perceptions refer to various challenges and difficulties, especially regarding the adaptation between professional demands and motherhood. Consequently, women sometimes highlight discriminatory situations by peers and apprehension about motherhood.

Life trajectories, experiences, and life experiences indicate that the work environment and the culture of PPGs influence perceptions and discourses. However, the importance of the theme and reflections on the role of women can be highlighted, considering that, advances in female insertion in the academic environment, teaching, and research are noticeable, however, on the other hand, this insertion cannot be synonymous with detriment to personal life, considering that women can also aspire to motherhood.

In this sense, the study brings reflections on the role and representativeness of women in the context of PPGs, as a way to contribute to cultural changes, both in the training of students and in the posture of professors who work in the programs. It is understood that changes can be enhanced from the moment that the reality is known, discussed, and individuals seek solutions together. Thus, it is necessary to refute gender prejudices, add empathy, and solidarity with the time of motherhood.

As limitations of the study, it is highlighted that the option for interviews, whose procedure can reflect biases of respondents and interviewers, despite the care with the research instrument, regarding the validity and reliability of the investigation. For future research, it is suggested to expand the sample and new studies addressing the perceptions of women who work with PPGs, regarding the challenges of insertion and professional performance, as well as discussions about gender differences in universities.

Overall, the narratives converge with the challenges of balancing the responsibilities of motherhood with the demands of PPGs. The interviewees revealed various concerns about reconciling motherhood with the academic environment, such challenges are related to the predominantly masculinized scenario and culturally indifferent to the challenges of motherhood. This highlights the balance between personal and professional life as something, at times, intangible, emphasizing the subjective and variable nature of this relationship. In this sense, there is a need to investigate more about issues related to motherhood, work-life balance, and gender equality.

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