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Accounting and gender: The profile of accounting publications

Contabilidade e gênero: O perfil das publicações em contabilidade

Contabilidad y género: El perfil de las publicaciones contables

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ABSTRACT

Background: Considering the representativeness of women in accounting, the social and professional challenges they face due to gender inequalities and given the social role of academia in qualifying this debate, it is necessary to reflect on the spaces that the topic has gained in scientific publications.

Purpose: Investigate the profile of publications in Brazilian accounting journals on gender in accounting.

Method: Bibliometric survey of 25 Brazilian scientific journals in the area, between January 2010 and December 2020, resulting in 20 articles, tabulated and analyzed using descriptive techniques.

Results: These articles were developed mainly by women, with dispersed authorship and works mostly prepared in partnerships of 3 or 4 people. Authors with more than one article do not present the agenda as a core line of their research. 80% of Brazilian accounting journals have already published at least one paper on the subject indicating a general openness, albeit timid in numbers. These publications occurred primarily in scientific journals well rated by CAPES, suggesting that high-impact journals have been paying attention to the topic's relevance, following an international trend.

Conclusions: Gender research in accounting is recent and growing. The studies conducted so far represent an important introduction to the issue, as they denounce and challenge gender inequalities associated with competence, commitment, practice and even what it means to be an accountant, breaking with the reproduction of these notions and power imbalance. Universities and research centers can contribute to this process by encouraging and embracing (or not rejecting) students and researchers interested in the topic, offering financial and technical support to enable research. Academic congresses and scientific journals, in turn, can contribute by opening specialized thematic lines on the subject, as well as launching calls for special issues.

Keywords: gender; woman; accounting; female; bibliometrics.

RESUMO

Contextualização: Considerando a representatividade das mulheres na classe contábil, os desafios sociais e profissionais enfrentados por elas em função das desigualdades de gênero e tendo em vista o papel social da academia na qualificação deste debate, faz-se necessário refletir sobre os espaços que o tema tem ganhado nas publicações científicas.

Objetivo: Verificar o perfil das publicações em periódicos contábeis brasileiros sobre gênero na contabilidade.

Método: Levantamento bibliométrico em 25 periódicos científicos nacionais da área, entre janeiro de 2010 e dezembro de 2020, resultando em 20 artigos, tabulados e analisados por técnicas descritivas.

Resultados: Esses artigos foram desenvolvidos principalmente por mulheres, com autorias pulverizadas e trabalhos elaborados majoritariamente em parcerias de 3 ou 4 pessoas. As autoras e autor com mais de um artigo não apresentam a pauta como uma linha central de suas pesquisas. 80% dos periódicos contábeis brasileiros já publicaram ao menos 1 artigo sobre o assunto, indicando uma abertura geral à temática, ainda que em número total tímido. Essas publicações ocorreram prioritariamente em revistas científicas bem avaliadas pela CAPES, sugerindo que os periódicos de maior impacto têm se atentado à relevância da pauta, seguindo uma tendência internacional.

Conclusões: A investigação sobre gênero na contabilidade é recente e em crescimento. As pesquisas realizadas representam uma importante introdução da problemática, à medida que denunciam e contestam as desigualdades associadas às noções de gênero em termos de competência, de empenho, de prática e até do que é ser contabilista; configurando uma quebra do ciclo de perpetuação dessas noções e do desequilíbrio de poder. Universidades e Centros de pesquisas podem contribuir com esse processo incentivando e acolhendo (ou não refutando) estudantes e pesquisadores inclinados ao tema, oferecendo apoio financeiro

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e técnico para viabilização das pesquisas. Congressos e Periódicos científicos, por sua vez, podem contribuir abrindo linhas temáticas especializadas, bem como chamadas especiais.
Palavras-chave: gênero; mulher; contabilidade; feminino; bibliometria.

RESUMEN (Hasta 300 palabras)

Contextualización: Considerando la representatividad de las mujeres en la profesión contable, los desafíos sociales y profesionales que enfrentan como consecuencia de las desigualdades de género y el papel social de la academia en la cualificación de este debate, es necesario reflexionar sobre el espacio que el tema ha ganado en las publicaciones científicas.

Objetivo: Verificar el perfil de las publicaciones en revistas contables brasileñas sobre género en la contabilidad.

Método: Levantamiento bibliométrico de 25 revistas científicas del área, entre enero de 2010 y diciembre de 2020, resultando en 20 artículos, tabulados y analizados por medio de técnicas descriptivas.

Resultados: Estos artículos fueron escritos mayoritariamente por mujeres, con autoría repartida y la mayoría de los trabajos realizados en colaboración de 3 o 4 personas. Los autores con más de un artículo no presentan la agenda como línea central de su investigación. El 80% de las revistas han publicado al menos 1 artículo, lo que indica una apertura general, aunque en un número reducido. Estas publicaciones ocurrieron principalmente en revistas científicas bien evaluadas por CAPES, sugiriendo que las revistas de mayor impacto han prestado atención al tema, siguiendo una tendencia internacional.

Conclusiones: La investigación sobre el género en la contabilidad es reciente y va en aumento. Las investigaciones realizadas representan importante introducción al tema, ya que denuncian y cuestionan las desigualdades asociadas a las nociones de género en términos de competencia, compromiso, práctica e incluso lo que significa ser contable; rompiendo el ciclo de perpetuación de estas nociones y del desequilibrio de poder. Las universidades y los centros de investigación pueden contribuir a este proceso animando y acogiendo (o no rechazando) a estudiantes e investigadores que se inclinan por el tema, ofreciéndoles apoyo financiero y técnico para hacer viables sus investigaciones. Los congresos y revistas científicas pueden contribuir abriendo líneas temáticas especializadas.

Palabras clave: género; mujeres; contabilidad; femenino; bibliometría.

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1 INTRODUCTION

Female labor's history in Brazil is not recent, but only in 1968 did the Brazilian Civil Code allowed women to work without the prior consent of their husbands, imparting a series of social transformations such as increased women's participation in the formal labor market (Del Priore, 2013). Pedro (2005, p.82), however, point to a key difference: "work was just one more burden" for low-income women, while an achievement for the others.

After more than 50 years, women remain the primary responsible for domestic work: on average, men spend 11 hours per week caring for people and/or household chores, whereas women spend 21.4 hours (IBGE, 2019). This same IBGE survey (2019) identified that women are proportionally the majority of the population with complete tertiary education (29.7% of women and 21.5% of men), but occupy only 37.4% of managerial positions and earn on average 77.7% of men's income.

Regarding women in accounting, they represent 43.58% of active records (CFC, 2024). Data from the 2018 National Student Performance Exam (ENADE) indicate that 59% of Accounting students are female against 41% male (Inep, 2019). Additionally, according to data from the 2019 Technical Summary Census on Higher Education, published in 2021, undergraduate programs in Accounting Sciences are among the 20 largest programs in number of enrollments, and ranks at 12th place in predominance of female students with 55.2% (Inep, 2021). If trends continue, these figures suggest that women's participation in accounting should at least match that of men in terms of certified professionals in the coming years.

In accounting, women play a relevant role in maintaining ideologies (Farjaudon & Morales, 2013), as well as providing regulation of accounting systems, financial statements, and information for decision-making. Some studies sought to reveal gender inequality in accounting. For instance, Brighenti, Jacomossi, and Silva (2015) highlighted gender inequalities in Santa Catarina. Silva (2016) cites symbolic barriers that hinder women from rising to higher positions in companies' organizational hierarchy. Dal Magro, Carpes, Vergini, and Silva (2018) point out that these barriers decrease company performance. Nonetheless, women are taking part in accounting processes and changes in the profession, showing their influence in the field (Haynes, 2017), but without gender equality in professional performance (Dwyer & Roberts, 2004).

Besides the fact that the numerical expressiveness of women in accounting is not reflected in leadership positions, they receive less pay than men, although research shows that more women in strategic hierarchical positions and on Boards of Directors bring better results to companies; that investors believe that women in decision-making positions promote a more responsible, creative and collaborative environment (Groening, 2019); that they seek to act in adopting sustainable practices (Galbreath, 2016) and thus improve organizational reputation (Arioglu, 2020; Vasconcelos et al., 2020), resulting in higher market value

and profitability (Garanina & Muravyev, 2020).

According to Casa Nova (2012), however, the presence of women in accounting in Brazil is little explored and phenomena such as critical mass, role model and glass ceiling may be present. Internationally, the volume of research published on the topic in scientific accounting journals has been growing consistently since the early 21st century, led by the United States, the United Kingdom and Australia, with no representation from Latin American countries between 1993 and 2020, according to a study by González and López (2021).

Considering the representativeness of women in accounting, the social and professional challenges they face due to gender inequalities and given the social role of academia in qualifying this debate, both public and scientific, this research investigates the profile of publications in Brazilian accounting journals on gender, specifically regarding women's participation in accounting. For this purpose, we conducted a bibliometric survey on 25 scientific accounting journals classified by CAPES (Brazilian Federal Agency for Support and Evaluation of Graduate Education) as Qualis A1 and B3.

By pointing out which journals are most likely to publish on the subject, what the published research has focused on and highlighting an openness to the topic, this bibliometric study intends to spark reflection in the Brazilian academic accounting environment on the subject, its gaps and potential, as well as to encourage research on the topic and graduate programs to support such endeavors, and scientific congresses and journals to open thematic lines on the topic.

Below we present (i) a section on the theoretical-conceptual framework on gender and women in accounting, which underpins this bibliometric study, (ii) the methodology section, which details the data collection procedures, followed by (iii) data presentation and analysis, and finally (iv) the discussion and final considerations.

2 THEORETICAL FRAMEWORK

This section presents the theoretical and conceptual framework underpinning this study. First, we discuss gender and its theoretical implications followed by women's participation in accounting.

2.1 Gender and its theoretical repercussions

Derived from social roles, the concept of gender emerged with the second feminist wave to reveal the differences in the historical, social and political construction of men and women (Ely & Padavic, 2007; Matos, 2008). Gender, then, has been defined as a universal social category shaped by history and culture, which prescribed behaviors considered appropriate that are learned during early socialization and reinforced throughout life (Howard, 2000; Maccoby, 1988). Gender is therefore a social construction based on the cultural interpretations that each society makes about what it means to be a man or a woman founded on social relations constructed and perceived differences between the sexes (Scott, 1986; Strey, 1998).

Despite long-standing discussions about gender in other scientific fields, the first publications in accounting took place in 1992 at the initiative of the journals *Accounting, Organizations and Society (AOS)* and *Auditing, Accounting & Accountability Journal (AA&AJ)*. Published articles addressed the difficulties of women in entering the profession, pointing out the obstacles faced in certifying their skills and knowledge; the relation between the feminization of accounting and its resulting difficulties to the profession's social validation; the difficulty of women being accepted as accountants rather than clerks; and, finally, the importance of gender in accounting research (Khalifa & Kirkham, 2009).

Lehman (2012) argues that women have come a long way in the publications for a special issue of *AA&AJ*. According to the author, despite the many studies conducted since then, there is still much to be done until the intended transformation becomes a reality. Other special issues were released, notably one by *Critical Perspectives on Accounting*, in 1998, and two by *AA&AJ*: "Accounting at home" (2000) and "Accounting and gender revisited" (2008). In a bibliometric survey on research published between 1993-2020, González and López (2021) noted a significant growth in publications from 2015 onwards, led by the United States, followed by the United Kingdom and Australia, and no representation from Latin American countries.

Dambrin and Lambert (2012) searched accounting (16), organizations (6) and feminisms (2) journals published in English to map articles relating women to accounting. Firstly, the authors concluded that the publications tackled some grouped issues such as: exclusion of women from highly regarded positions, history of accounting that marginalizes women, analysis of various minorities and women outside the "kingdom." Next, the researchers analyzed publications that addressed the exclusion of women from highly regarded positions, pointing out two perspectives that would explain such rarity: the so-called "pseudo-neutral perspectives," whose explanations focus on women themselves; and the "comprehensive perspectives," whose explanations are linked to factors external to women (Dambrin & Lambert, 2012).

"Pseudo-neutral" justifications bring up the problem of time—i.e., women have recently entered the labor market—or supposed female attributes. On the issue of time, the differences between men's and women's careers would not occur due to discrimination, but rather, as the authors ironically point out, due to difficulties similar to those faced by immigrants who arrive in a strange land dominated by another group. Another branch justifies the absence of women in highly regarded positions due to attributes inherent to the female sex, such as differences in knowledge, motivation and personality, as well as differences in profession perception and job satisfaction choices. This perspective leads to women's disengagement, usually linked to family-centered life choices. Dambrin and Lambert (2012) observe that such a choice is not completely free due to pre-structured social arrangements with strong social pressure and unequal responsibility in domestic work.

Conversely, "comprehensive" perspectives present two justifications for women's low presence in highly regarded positions: (1) jobs are for men. Although women study hard, they are excluded from acquiring organizational knowledge due to men's club (social events, golf, bar meetings, for example); (2) society's discourse that men are managers and women, mothers. We end up with a conflict between social and organizational expectations about women's role: if they act according to the feminine stereotype, they are criticized for prioritizing the family; if they adopt dominant behaviors, they are criticized and negatively evaluated (Dambrin & Lambert, 2012).

The rarity of women in highly regarded positions has been studied by other areas of knowledge and their explaining theories, such as critical mass, role model and glass ceiling, are being incorporated into research related to women in accounting.

Critical Mass theory, according to Kanter (1977; 1987) and Granovetter (1978), suggests that the nature of group interactions depends on its size and the size of its subgroups. When a subgroup reaches a threshold, i.e., a critical mass, its degree of influence increases. In the case of women, by reaching a critical mass the group's interactions will change qualitatively. Consequently, for example, the prevalence of harassment in the group decreases (Konrad, Cannings & Goldberg, 2010).

Role Model theory states that people are more likely to choose careers where they can identify a role model in the career path (female and male careers). This theory has been expanded into a social class reference model, as people relate to these class reference groups when perceiving the world of work and evaluating their career choices (Buck et al., 2008).

Among the manifestations of gender segregation in the labor market is hierarchical segregation, known in the literature as glass ceiling, a term coined in 1986 by Wall Street Journal journalists to demonstrate the difficult career progression of women, resulting in underrepresentation in strategic positions and, consequently, in decision-making (Weyer, 2007; Nascimento & Alves, 2014). However, the "glass ceiling" metaphor refers to a single obstacle and fails to explain the complexity that leads to women's underrepresentation in strategic positions (Lupu, 2012). Hence, other metaphors were created, such as the "labyrinth," to account for complex and subtle challenges (Ragins & Winkel, 2011); "firewall" (computer security device), suggesting that men at the top of the hierarchy control who enters the system and, in the event of an invasion, the "outsider" is considered hostile by the system (Bendl & Schmidt, 2010); and "glass walls" (Lupu, 2012), describing the segmentation of female and male areas.

Among the many subtle barriers is the men's club, as Dambrin and Lambert (2012) pointed out. This male relationship network relies on strong solidarity between men to maintain power and status, which results in less interaction between women and professionals in strategic positions within organizations (Omran et al., 2015). Organizational environments are generally full of gender discrimination, "in their subtle forms, [...] rarely recognized

or condemned” (Martin, 2006, p. 255). Discrimination can be seen in the distribution of responsibilities and promotions between men and women (Macedo et al, 2012), in the most veiled and subtle forms like sexist comments and jokes (Irigaray & Vergara, 2009), and in the occurrences of moral or sexual harassment (Capelle & Mello, 2010).

As a social construction founded on the relations established within a specific context, gender is studied in accounting based on gender theories but considering the specificities of the profession under analysis.

2.2 Women in accounting

Women represent 43.58% of qualified professionals in Accounting, with about 231,136 women accountants exercising the profession (CFC, 2024). According to the latest report released by the National System of Higher Education (SINAES), 31,172 female students were enrolled in undergraduate accounting sciences courses against 21,484 male students (Inep, 2019). These students, after education and certification, will possibly increase female participation in the area. Women, therefore, account for almost half of the professionals qualified to work in accounting in Brazil and shall equal men in terms of numerical participation in the coming years.

Regarding women’s participation in graduate studies, Bernd, Anzilago, and Beuren (2017) argue that despite the growing presence of women among students in master’s and PhD programs there is still a long way to go to achieve gender equality. Women represent 44% of students entering the academic master’s programs, compared with 56% men (Bernd, Anzilago and Beuren, 2017). According to our findings, from 2010 to 2016 the following master’s programs had a higher number of women candidates compared with men: UEM (63%), FURB and UFSC (58%), UNOCHAPECÓ (55%), UFRN (55%), UFU (54%), UFPB (53%) and UFC (52%). In the same period, about 42% of PhD students were women and 58% were men.

Women’s participation in accounting grew due to a number of factors, such as access to education and the career possibilities offered to graduates in the field, with vacancies in both public service and the private sector (Mota & Souza, 2013), in three main paths: large auditing firms, multinationals and accounting firms (Tiron-Tudor & Faragalla, 2018).

In a research conducted in Sweden and Finland, Ittonen, Vähämaa, and Vähämaa (2013) concluded that women accountants are seen as more conservative, more risk-averse, more compliant with tax and financial rules and regulations, and less influenced by unconfirmed explanations from clients. Similarly, although female accountants enjoy a general positive image in Brazil, men remain longer in jobs, occupy decision-making and non-operational positions, as well as positions in large companies (Brighenti, Jacomossi, & Silva, 2015; Silva, Dal Magro & Silva, 2016).

The obstacles women accountants face include the lack of recognition or appreciation of their real abilities, difficulties in career progression to the highest hierarchical

levels, as well as physical and psychological problems (Haynes, 2008; Kamla, 2012). Gammie and Whiting (2013), in research conducted in the United Kingdom, found that women usually leave their jobs in search of more interesting work and greater flexibility and, although Britain employs a higher number of women in accounting, companies fail to promote women, who are usually marginalized in secretarial and clerking roles. Long working hours, the need for constant availability to clients, and an inability to value flexible working hours are common complaints (Gammie & Whiting, 2013).

Anderson-Goughet, Grey, and Robson (2005) analyzed professional socialization processes involved in the reproduction of gender relations within the UK-based Big Four company offices. Their findings revealed that although companies adopted deliberate gender equality policies during recruitment, as a rule, women did not achieve equality regarding promotion. At high-ranking audit positions, the study found that men prevail over women. Moreover, having to reconcile work and personal life handicap female auditors with commitments outside the firm.

Women accountants face the same problem as most women in the corporate world: the wage gap with men (Ferreira, 2013). Brighenti, Jacomossi, and Silva (2015) concluded that gender inequality was a factor for wage differences against women, as the other variables studied were unable to justify wage variations between men and women.

As shown, the challenges women, especially those in the corporate environment, face have been the subject of many national and, mainly, international studies, but research on gender in accounting is still incipient (Khalifa & Kirkham, 2009; Lehman, 2012). Hence the importance of explicitly introducing this issue in accounting studies, questioning sexist notions of competence, commitment, practice and even what it means to be an accountant, as a way to break with the reproduction of these notions and power imbalance (Khalifa & Kirkham, 2009).

3 METHODOLOGY

This descriptive bibliometric research was developed by monitoring data obtained from a 10-year longitudinal cut-off. We identified scientific research on gender in accounting, particularly those in which gender issues comprised the professional context of female accountants. Hence, the study sample comprises Brazilian articles selected from accounting journals with Qualis between A1 and B3, Quadrennium 2013/2016, available at the time of collection. Qualis is the official system used by Capes for annual qualification and evaluation of intellectual production. Journals are listed on a quality strata, in which A1 is the highest and C has zero weight (CAPES, 2014).

Of the 27 accounting journals identified, those that comprised the areas of Administration, Accounting and Tourism were excluded, resulting in 25 journals for further analysis (Table 1).

Table 1

Accounting journals

Journal	Institution	Qualis
Advances in Scientific and Applied Accounting – ASAA	ANPCONT	A2
Brazilian Business Review – BBR	FUCAPE/ES	A2
Contabilidade Vista & Revista	UFMG/MG	A2
Revista Brasileira de Gestão de Negócios – RBGN	FECAP/SP	A2
Revista Contabilidade & Finanças (USP)	FEA/USP	A2
Revista Contemporânea de Contabilidade – RCC	UFSC/SC	A2
Revista de Contabilidade e Organizações – RCO	FEA/USP/RP	A2
Revista Universo Contábil	FURB/SC	A2
BASE (UNISINOS)	UNISINOS/RS	B1
Contabilidade, Gestão e Governança – CGG	UnB	B1
Custos e @gronegocio on-line	UFRPE	B1
Revista de Educação e Pesquisa em Contabilidade – REPEC	Abracicon/DF	B1
Revista Enfoque: Reflexão Contábil	UEM/PR	B1
Pensar Contábil	CRC/RJ	B2
Revista Catarinense da Ciência Contábil	CRC/SC	B2
Revista de Administração, Contabilidade e Sustentabilidade – REUNIR	UFCG – CCJS/UACC	B2
Revista de Contabilidade do Mestrado em Ciências Contábeis	UERJ/RJ	B2
Revista de Gestão, Finanças e Contabilidade	UNEB	B2
Sociedade, Contabilidade e Gestão	PPGCC/UFRJ	B2
Revista Ambiente Contábil	UFRN	B3
Revista de Administração, Contabilidade e Economia – RACE	UNOESC/SC	B3
Revista de Administração, Contabilidade e Economia da FUNDACE – RACEF	FUNDACE	B3
Revista de Contabilidade e Controladoria – RC&C	UFPR/PR	B3
Revista Evidenciação Contábil	UFPB	B3
Revista Mineira de Contabilidade – RMC	CRC-MG	B3

Source: Elaborated by the authors.

Articles published from January 2010 to December 2020 were collected as follows: (a) identification of accounting journals on the National Association of Graduate Studies in Accounting (ANPCONT) website; (b) search for articles published on these journals on the SPELL website using the terms gender, feminine, masculine, woman and man in the abstract, title and keywords. Three journals were unavailable in the SPELL database and were thus accessed on their respective websites.

Our search resulted in a list of 205 articles that addressed the study population. After consulting the keywords, titles and abstracts were read in full to verify

whether the studies fit the study object, totaling 20 articles in the final study sample. Of the 185 articles excluded, 90 used the term gender only as a variable, 95 addressed gender in areas other than accounting, such as entrepreneurship. After tabulation in spreadsheets, descriptive analysis of the articles was conducted to support the discussion presented below. text.

4 ANALYSIS AND DISCUSSION OF RESULTS

Table 2 lists the studies found and their year of publication.

Table 2

Articles published and year of publication.

Title	Year
Ethical attitude of accountants: recent evidence from a survey with students and accounting professionals under gender perspective	2010
Female participation in the Scientific Production of Applied Accountancy in the Annals of the Enanpad events, USP Congress of Controllorship and Accountancy and Anpcont Congress	2011
Association of professional success models and gender among Accounting graduates	2011
Impacts of Special Accounting Master Programs in its Alumni Trajectory: a Special Look in Gender Issues	2012
Women on top: the counters Paranenses are breaking the glass ceiling?	2015
Gender inequalities in the Accountants and Auditors performance: a study in the Santa Catarina labor market	2015
The feminization of the accounting area: a basic qualitative study	2015
Glass Ceiling and its main reflections on Career Perspectives in Accounting Students	2016
Relationship between gender in the board of directors and the audit committee with the audit delay	2017
Presence of Female Gender among Students in Graduate Accountancy Programs in Brazil	2017
Wage discrimination between men and women in accountants labor market in Brazil's northeast	2017
Women in accounting: socially constructed stereotypes about the accountant	2018
Gender Inequality in External Audit Companies	2018
Organizational complexity and female leadership in external audit companies	2018
Female Participation in Administration and Accounting Research in Brazil	2019
Structural Changes in the wage labor Market Brazilian Accounting	2019
How and Why we Account for Violence – A Reflective Approach	2019
No Less Knowing!	2019
Gender, Ethnicity and Race: Debit or Credit on Accounting?	2020
Gender Wage Discrimination and Agent Perception: Analysis in the Controller Profession	2020

Source: Elaborated by the authors.

In the interval investigated, the number of publications increased from 2015 onwards, with an average close to three articles per year, following the international trend observed by González and López (2021). Such growth may stem from the numerical increase of female students (Bernd et al., 2017) and the respective incentive to publish in these areas, such as thematic lines in accounting events and journals. The studies analyzed address ethics, female

participation in publications, career, gender and wage discrimination, indicating a scattergun approach of several themes and the use of feminist theories (e.g., sexism, glass ceiling) which are mobilized internationally in research on the subject.

Table 3 presents the number of articles that address gender and accounting by journals and their respective Qualis rating.

Table 3
Number of articles addressing gender and accounting by Journal and Qualis

Journal	Number of articles	Qualis
Advances in Scientific and Applied Accounting	3	A2
Revista Contemporânea de Contabilidade	2	A2
Sociedade, Contabilidade e Gestão	2	B2
Contabilidade, Gestão e Governança	2	B1
Revista de Contabilidade e Organizações	2	A2
Revista de Educação e Pesquisa em Contabilidade	2	B1
Revista Universo Contábil	1	A2
Contabilidade Vista & Revista	1	A2
Enfoque Reflexão Contábil	1	B1
RACE: Revista de Administração, Contabilidade e Economia	1	B3
Revista Catarinense da Ciência Contábil	1	B2
Revista de Administração, Contabilidade e Economia da FUNDACE	1	B3
Revista Mineira de Contabilidade	1	B3
Total	20	

Source: Elaborated by the authors.

Almost all accounting journals have published at least one article on gender in their issues, especially: *Advances in Scientific and Applied Accounting*, with three published articles; the *Revista Contemporânea de Contabilidade*, *Sociedade, Contabilidade e Gestão*, *Contabilidade, Gestão e Governança*, *Revista de Contabilidade e Organizações*, and *Revista de Educação e Pesquisa em Contabilidade* with two publications each. Bradford's Law remains thus unconfirmed, probably due to incipient research on the topic in accounting or due to a general openness of scientific accounting journals towards the agenda to follow international trends.

Of the journals with most publications on the subject, three are Qualis A2, indicating a significant presence of gender research in Brazilian journals of great impact. The journals listed above as Qualis B were reclassified in the last CAPES evaluation (2017/2020 quadrennium) into positions between A3 and A4.

Table 4 shows the most prolific authors and their respective institutions of affiliation. Of the 53 authors identified, 58% are women and 42% are men. Only the five listed in Table 4 had more than one publication on the subject, confirming Lotka's Law. All works were written in partnerships, except for three with single authors: Cheryl R. Lehman (USA), Sandra Maria Cerqueira da Silva and Silvia Pereira de Castro Casa Nova. Most partnerships involved

groups of 3 authors (40%) and 4 or 5 (40%). The authors presented in Table 4 have no indication in their Lattes curricula of particular interest in gender research, unlike Sandra Maria Cerqueira da Silva and Silvia Pereira de Castro Casa Nova.

Table 4
Authors with more than one article published on the topic.

Author	Number of articles	Institution
Márcia Zanievicz da Silva	3	FURB
Jacqueline Veneroso Alves da Cunha	3	UFMG
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Source: Elaborated by the authors.

Authors are concentrated in southern and southeastern Brazil, mirroring the concentration of graduate accounting programs in these regions. Table 4 shows only one man among the most prolific group in accounting, who co-authored with other women. Although these issues are associated with women, the growth in female participation among undergraduates and graduates may be bringing gender issues to the forefront and in partnership with male researchers, advisors or colleagues.

Table 5 summarizes each article's research objective regarding gender and accounting.

Table 5
Research objectives

Articles	Objectives
Ethical attitude of accountants: recent evidence from a survey with students and accounting professionals under gender perspective	Investigate the conduct of accounting professionals and undergraduates, by gender, before legal and illegal situations.

Female participation in the Scientific Production of Applied Accountancy in the Annals of the Enanpad events, USP Congress of Controllershship and Accountancy and Anpcont Congress	Analyze the female participation in scientific accounting production published on the annals of EnANPAD, USP congresses on controllership and accounting, and ANPCONT.
Association of professional success models and gender among Accounting graduates	Investigate the correlation between gender and models of professional success as perceived by Brazilian accounting undergraduates.
Impacts of Special Accounting Master Programs in its Alumni Trajectory: a Special Look in Gender Issues	Analyze the academic trajectory of students from the Graduate Program in Controllershship and Accounting, Department of Administration and Accounting, University of São Paulo (PPGCC-EAC-FEA/USP).
Women on top: the counters Paranenses are breaking the glass ceiling?	Conduct a comparative analysis between “young” and “senior” female accountants.
Gender inequalities in the Accountants and Auditors performance: a study in the Santa Catarina labor market; The feminization of the accounting area: a basica qualitative study	Investigate evidence of gender inequalities in the performance of audits and accountants in Santa Catarina. Analyze the process of professional feminization.
Glass Ceiling and its main reflections on Career Perspectives in Accounting Students	Identify gender inequalities in accounting, analyzed using the glass ceiling theory.
Relationship between gender in the board of directors and the audit committee with the audit delay	Verify the relation between gender in the composition of board of directors and audit committees using audit delay.
Presence of Female Gender among Students in Graduate Accountancy Programs in Brazil	Verify the presence of female professors in accounting graduate programs in Brazil.
Wage discrimination between men and women in accountants labor market in Brazil's northeast	Investigate wage disparity between male and female accountants in northeastern Brazil.
Women in accounting: socially constructed stereotypes about the accountant	Investigate stereotypes associated with female accountants as perceived by accounting professionals.
Gender Inequality in External Audit Companies	Identify and analyze whether junior professionals in accounting audit companies perceive barriers for female professional growth.
Organizational complexity and female leadership in external audit companies	Identify differences in organizational complexity between companies audited by men and those audited by, at least, one woman.
Female Participation in Administration and Accounting Research in Brazil	Map female participation in scientific production on business and accounting in Brazil.
Structural Changes in the wage labor Market Brazilian Accounting	Verify structural changes in the Brazilian accounting labor market.
How and Why we Account for Violence – A Reflective Approach	Reflect on how the accounting profession masks gender discrimination.
No Less Knowing!	Analyzed her experience as a black women in contexts where women's, especially black, presence is usually considered unsuitable.
Gender, Ethnicity and Race: Debit or Credit on Accounting?	Verify possible gender and racial discrimination in accountants' salary across Brazil.
Gender Wage Discrimination and Agent Perception: Analysis in the Controller Profession	Reveal aspects of gender-based wage disparity among controllers and how they perceive discriminatory practices.

Source: Elaborated by the authors.

As can be seen, the published studies covered various topics related to gender and accounting. Among other issues, they analyze the ethical aspects of accounting professionals and students in relation to accounting fraud; women's participation in scientific production published in the annals of major accounting and administration congresses; the alignment between gender and models of professional success as perceived by Accounting undergraduates in Brazil; gender inequalities in the accounting and audit performance; the process of accounting feminization; wage discrimination between men and women in accounting; the influence of female participation in boards of directors on organizational performance; and the incidence of glass ceiling in leadership positions and its impact on the organizational performance of Brazilian publicly traded companies. This diversity of approaches was grouped and classified into categories to indicate the main scopes analyzed, as shown in Table 6.

Table 6

Major thematic groups of research on Gender and Accounting

Thematic category	Participation
Academia and Scientific Production	20%
General inequalities	15%
Leadership	15%
Representativeness in Accounting	15%
Audit	10%
Accountant stereotypes	5%
Ethics	5%
Race	5%
Professional success	5%
Violence	5%

Source: Elaborated by the authors.

To discuss the themes described in Table 5 and summarized in Table 6, these studies made use of the sexism and glass ceiling theories as a conceptual basis, which are widely used in the international literature to address issues related to gender inequalities. Three of them present no theories and/or theoretical models among their topics, only results of previous research. Only four papers brought theoretical discussions on gender, among which that of Casanova (2012) stands out by addressing three

main theories: glass ceiling, critical mass and role model, and is the only work to use the latter two. The others address wage discrimination and differences based on biological sex. This scenario may reflect the fact that many of these studies are not conducted by experts in the subject.

5 DISCUSSION AND FINAL CONSIDERATIONS

This research investigated the profile of Brazilian accounting publications on accounting and gender, in which the latter topic was addressed in depth and considering the professional context. For this purpose, a bibliometric survey was conducted in 25 national scientific accounting journals, resulting in 20 articles selected for analysis. Such a low number of selected publications from the 205 papers identified shows that the topic is still quite new in the Brazilian academia and represents a field to be explored.

Most articles were written by women, with scattered authorships and in partnerships of 3 or 4 authors. Authors with more than one article on the topic do not present the agenda as a core line of their research. 80% of Brazilian accounting journals have already published at least one paper on the subject indicating a general openness, albeit timid in numbers. Importantly, these publications occurred primarily in scientific journals well rated by CAPES, suggesting that high-impact journals have been paying attention to the topic's relevance, following an international trend.

Most articles (20%) on gender investigated academia, its context and scientific production, indicating that gender issues felt and experienced by academics themselves may be motivating these studies. Publications focused on general gender inequalities (15%), issues involving women in leadership positions (15%) and women's representation in accounting (15%) divided researchers' attention equally between them.

Considering that women currently make up almost half of qualified accounting professionals (CFC, 2024) and may equal or even surpass men in the near future, according to ENADE figures, it is important and urgent to recognize and study the gender issues and challenges faced by women, proposing solutions. Thus, gender studies in the field must continue to be a substantive issue for the academic accounting community, not least because it itself also feels and suffers the effects.

In conclusion, gender research in accounting is recent and growing. The studies conducted so far represent an important introduction to the issue, as they denounce and challenge gender inequalities associated with competence, commitment, practice and even what it means to be an accountant, breaking with the reproduction of these notions and power imbalance. In addition to its practical implications, as Casa Nova (2012) suggests: raising awareness on the issue and calling for policies to support female accountants and encourage research in the field. Universities and research centers can contribute to this process by encouraging and embracing (or not rejecting)

students and researchers interested in the topic, offering financial and technical support to enable research. Academic congresses and scientific journals, in turn, can contribute by opening specialized thematic lines on the subject, as well as launching calls for special issues.

Our study has some limitations. First, our use of "woman" as a universal category despite feminist theories pointing out the plurality of this socially constructed term. Second, the data cut-off itself: scientific publications between 2010 and 2020 in accounting journals with a high Qualis-Capes score. Suggestions for future research include studying the trajectories of these publications, their authors and research motivators, the criteria for journal selection and publication process (from submission to acceptance) and the temporal evolution of female representation in accounting, i.e., whether female accounting students graduate (incentives and obstacles) and their career trajectory, through the lens of gender.

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