

The Feminization of the Accounting Area: A Basic Qualitative Study

Abstract

Studies support that, when the percentage of functions women occupy in a profession increases, the total remuneration and prestige of the profession drop. In Brazil, the feminization process of the professions has been largely investigated in education, but no Brazilian studies in the accounting area have been identified. This study uses the analytic proposal by Yannoulas (2011), who separates the process into quantitative feminization, numerical predominance of women and qualitative feminization, an association of activities as naturally feminine. Through an exploratory and descriptive research, this study aimed to understand, from the women's perspective, how the qualitative and quantitative feminization process of the Accounting functions is related to gender stereotypes. The research was undertaken at an accounting firm where women were the largest group of employees (82.5%). Twenty-eight out of 33 women answered the structured interview. Using the content analysis proposed by Flores (1994), the interconnection of the quantitative and qualitative feminization processes was verified. The division of activities between operational (firm) and analytical (profession) permeates the power and opportunity distribution process between men and women. From the perspective of the gender relations, the existence of stereotypes was observed, permeating the understanding that women are better prepared for the operational activities in the area, as they are more detailed and gentle than men. Through the discursive naturalization of the gender roles and the segregation of the operational and analytic activities, despite the increasing number of women in the profession, the institutionalized inequality continues in Accounting.

Key words: Gender, Accounting, Woman, Stereotype, Social Roles.

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1. Introduction

Sex and gender are two forms of classifying the human species that strongly influence the social relationships. The first involves biological issues that, like age or skin color, exist objectively. The second, then, exclusively refers to social and cultural issues. It is the way the society structures the sexual differences and establishes forms of relationship and power distribution and opportunities about these differences. Gender is subject to contextual significations in time, place, class, among others, and these meanings entail consequences for men and women. Thus, the most evident characteristic of gender is its mutability. In other words, gender relates to the social construction of the differences between the male and the female, conceived on sexual bodies (Scott, 1989). The gender construction largely happens in function of stereotypes.

Stereotypes are generalizations on the characteristics of an entire group based on certain characteristics. The gender stereotypes are the beliefs that divide the entire human species into two relatively homogeneous groups – men and women – and that take two, descriptive and prescriptive – forms, strongly influencing how the people should be based on their sex (Heilman, 2012).

According to Scott (1989), when studying and analyzing information about women, information about men should be analyzed as well. The author underlines that gender studies departing from separate perspectives drive sex and gender stereotypes. Hence, Scott (1989) proposes the incorporation of the socially constructed male and female dimensions into the research, so that gender represents an analysis category through which the relation between the sexes and the structuring of society can be understood based on the differences.

The social conclusion and inferiorization of women's power in society is a phenomenon that originates in the gender/work relation. One of the consequences of the gender relations is the sexual division of work, which Hirata and Kergoat (2007, p. 596, authors' translation) define as:

[...] on the one hand, a sociographic meaning: the differential distribution of men and women in the job market is studied, in the trades and professions, and the variations in time and space of this distribution; and [on the other hand] it is analyzed how it is associated with the unequal division of housework between the sexes.

The sexual division of work is a relationship of hierarchy, power, influence and mastery, based on the gender relations, which supports the belief that there are “naturally” appropriate functions for men and women. In a circular manner, this conviction is modified to the extent that the gender relations are transformed, producing new gender conceptions. In these contexts, the quantitative feminization takes place (Yannoulas, 2011), that is, the massive increase in the number of women in the composition of the workforce in certain professions. As this process derives from society's gender perspectives, it should be analyzed from this perspective.

A gender analysis of the professions implies a distributive perspective. Quitete, Vargens and Progianti (2010) explain that, in work and professions, the gender characteristics create an asymmetry in the distribution not only of the monetary gains, but also of social prestige, considering that the professions imply recognition in society. Women's entry into a profession frequently comes with its social and economic devaluation (Rabelo & Martins, 2006; Lopes & Leal, 2005).

More common in the English literature (Roche, 2003; Adams, 2005; Pas, Doorewaard, Eisinga, & Lagro-Janssen, 2011; Humphrey, Moore-Johnson, & Pullum, 2013; Kirkan & Loft, 1993), research on the feminization of professions in Brazil is recent and remains scarce. Yannoulas (2013) organized a collection of studies on this theme, resulting in a book. None of the studies discusses the quantitative feminization of the accounting area though.

In a study undertaken in the accounting area in the United Kingdom, Kirkham and Loft (1993) separate the professions between Accountant and Bookkeeper. The professionalization process of these professions determined a distinguished hierarchy of power and social prestige, which reflects in the unequal distribution of the sexes in its practice. The accountant profession, associated with supposedly “nat-

ural” attributes of the male gender, such as rationality and emotional distancing. Women predominantly occupy the bookkeeper profession, characterized by attributes that are considered female, such as attention and care for details.

This study is focused on the investigation of the feminization process in the accounting area. The participation of female accounting professionals increased in recent years. According to data from the Federal Accounting Council (CFC) for 2013, in the last 10 years, more than 85 thousand women entered the career. In the undergraduate courses, they also exceeded the men. In 2013, 181 thousand women were enrolled in the Accountancy program, when compared to 132 thousand male students, according to data from the 2012 Higher Education Census, indicating a clear growth process in the female participation in the accounting area. In view of the above, this study departs from the following research problem: **How do the gender stereotypes influence the quantitative and qualitative feminization professionalization process of the accounting area?**

In this study, the goal was to identify and understand how the quantitative and qualitative feminization process of the accounting area is influenced by gender stereotypes, according to the respondents’ perspective. Additional objectives are to verify if and how the sexual practices of the social functions attributed to men are women are present in the distribution of tasks, responsibilities and powers, observing the possible consequences of this process in gender inequalities, like in the income gap per sex or in the reduction of the accounting professionals’ mean salary.

The study was conducted at an accounting firm in the interior of the State of São Paulo, where 28 women from different ages and marital statuses answered a semistructured interview. The data were categorized based on the content analysis proposed by Flores (1994).

2. Literature Review

2.1 Quantitative and qualitative feminization process of the professions

The distribution of functions in society is related to the gender stereotypes that establish what is appropriate for men and women or not, ordered in an asymmetrical power relationship. Stereotypes are cognitive components that favor generalizations of certain groups of people based on characteristics that are considered true for the entire group. Men and women are categorized based on gender stereotypes. The gender stereotypes incorporate descriptive and prescriptive characteristics. While the descriptive nature designates the cognitive representation of how men and women area, the prescriptive nature is equivalent to how men and women should be (Heilman, 2012). The gender conceptions, or the construction of social roles defined on a sexual body (Scott, 1989), largely determine the social relations between the sexes and the sexual division of work.

Feminist researchers and historians used three approaches to explain the sexual division of work (Scott, 1989). One attempts to explain the origins of the patriarchy; the other, from a Marxist perspective, explains the appropriation of female (reproduction) by male (production) work; and the third is divided between French post-structuralism and the Anglo-American theories of the object relations. Closer to a patriarchal view of society, the authors Quitete, Vargens and Progianti (2010) explain that the gender/work regulation is strongly influenced by the religious environment of the middle ages. They argue using the attribution of sex to God as an example, who is always treated as a male being. Women only receive the reproductive function of motherhood as a form of domestication, like the figure of Maria, the “mother”. It is highlighted that, in this context, domesticating possesses the meaning of making domestic as well as of taming, subjecting. Therefore, the subordination of women to men is not restricted to the work environment, but also includes the legislation, the school, the media and the family. Women’s productive and reproductive work, when exercised outside the home, is not clearly distinguished and understood as an extension of their essential and natural skills (Quitete, Vargens, & Progianti, 2010).

As from the 19th century, despite the principles of equality deriving from illuminist ideas, formally established in most Western societies, the need is identified to distinguish between the sexual identities in society. The female identity is then discursively constructed, based on “ecological” arguments (Yannoulas, 2011, p. 278), calculated in the women’s reproductive function, and essentialist arguments, developed based on the naturalization of downgrading attributes (irrationality, frailty, etc.). In parallel, the male identity is also constructed based on two arguments: the political, referring to the productive and public function of man; and the essentialist, through the naturalization of dominating characteristics (strength, intelligence, independence etc.). Based on these discursive arguments, the women get discriminated against and are excluded from certain professions.

The quantitative feminization of certain activities that used to be reserved for men starts emphatically during the First World War (1914-1918) and is expanded during the Second World War (1939-1945) (Runté & Mills, 2006). Women gradually assumed activities that used to be restricted to “them”, driving taxis, engaging in iron industries and mills, selling cattle on fairs, as public service aids, mechanics and workers on ship wharfs and in plane assemblies, etc. (Quitete, Vargens, & Progianti, 2010; Mello, 2012).

Betiol (2000) argues that the war period was a form of emancipating the women, granting experiences and moments of freedom, responsibility, demonstrating the ability to learn activities that used to be unknown. The barrier of stereotypes of “women’s work” and “men’s work” could be broken, even if momentarily. Nevertheless, the “war effort” was pictured as a domestic duty (Quitete, Vargens, & Progianti, 2010). In other words, the work discourse did not change to incorporate the participation of female work. The idea of home was expanded to include the war production. When assuming the men’s workplaces during the war, the women were but playing the role of good mothers, daughters and wives. At the end of the war, they were invited to withdraw from the public space that was considered the men’s “right” and return to the women’s private space.

Women’s entry into war spaces imposed some function on the quantitative feminization and the separation of work between task and profession (Quitete, Vargens, & Progianti, 2010). The first is conceptualized as an activity that emerges from the need to serve the community, involving elements of nature. These are activities for the production of goods and services that are fundamental to the social group. The professions, in turn, are characterized by the occupation by individuals that belong to a privileged extract in the power hierarchy of the society they are inserted in. Individuals with a profession need complex skills, theoretical knowledge and competences to practice the profession. To develop a profession, the individual needs to be qualified. Therefore, a profession grants more prestige than a trade. The orchestrated distribution of men and women between these two categories points towards a relation between the quantitative and qualitative feminization of the professions and trades.

According to Yannoulas (2011), the unequal distribution of men and women in the professions can be analyzed in two ways: quantitative and qualitatively. The qualitative analysis of the process is related to the association of the profession with characteristics that are considered natural and essential to women and fundamental for the practice of the profession. This process is called: “[...] actual feminization” (Yannoulas, 2011, p. 273). On the other hand, the quantitative perspective refers to the massive entry of women in a profession and, consequently, an increase in the relative participation of the female sex in the composition of that occupation’s workforce. This process is called “quantitative feminization”. The mere numerical constitution of men and women in a professional field is not sufficient to analyze the social re-configuration, as both processes are interdependent and mutually influential.

The quantitative/qualitative feminization of a certain profession results in concrete consequences. There is a drop of remuneration, a loss of prestige and social value and a loss of power. The effect of the quantitative and qualitative feminization also benefits employers economically, as it reduces the average remuneration of the profession (Yannoulas, 2011). Another consequence is the gradual abandonment of the profession by the male sex. One example is the quantitative and qualitative feminization of the primary education teacher profession, which used to be exercised by men. As a result of the quantitative feminization of the primary education teacher, the qualitative feminization also occurred, that is, the function

gained characteristics that are considered “natural” of the female gender. In the belief that they have “maternal instincts”, women are supposed to educate more easily, without the need for qualification for this purpose. In a mutually influential movement, the mass entry of women into a profession leads to the loss of its social and economic value through the salary reduction but also, according to Blay (2001), it is the proletarianization of the professions that causes a male exodus that then creates room for the entry of women.

In different activity areas, the hierarchization of the professions associated with a gender hierarchy is observed, constructed around stereotypes that still impede women’s progression to leadership positions. That was the case for Medicine, for example, as Bennet (1870) demonstrates:

I believe that the majority [is] fully aware that the women as a body are sexually, constitutionally and mentally disabled for hard and constant work and, for the heavy responsibilities of medical practice and general surgery. At the same time, I similarly believe that there is a branch of our profession – midwife – they could and should be admitted to in a subordinate position as a rule (Bennet, 1870 *apud* Kirrham & Loft, 1993, p. 13)

Lehman (1992) also illustrates the women’s entry in Accounting through the parallel with the entry into the medical area at the start of the 20th century, and the belief in the naturalization of professional skills.

The sexual division of work does not only operate the distribution of men and women into trades and professions. A second dimension refers to the division of housework (Hirata & Kergoat, 2007). The possibility to practice some activity outside the home until very recently was also subject to the woman’s marital status. Before marriage, the practice of some professions, like teaching, was socially accepted, as it characterized a complementary income and reinforced the importance of women’s dedication to children. After marriage, they were supposed to abandon the profession to put their ecological attributes in practice (Yannoulas, 2011), conceive their own children and take care of their husbands. Men were expected to sustain everyone as the sole and exclusive family provider. It was accepted for poor women to practice a trade, provided that this was an extension of the female natural role. For bourgeois women, it was inadmissible to practice any kind of trade, as this did not only characterize them as non female, but also represented the failure of the husband’s failed social role as a family provider (Quitete, Vargens, & Progianti, 2010).

An additional stereotype remains associated with young and single women. The belief in the predisposition to marry, have children and assume housework, which the organizations assume, often entails temporary jobs without any growth perspective or investment in training and development. Consequently, the women face not always explicit barriers to their development, known as a “glass ceiling” (Steil, 1997). The term is used to describe the invisible but insurmountable barrier that prevents certain social groups, like minorities and women, from ascending to the higher levels of the organizations, independently of their qualifications or accomplishments (Steil, 1997).

The sexual division of the professions is also classified in the horizontal and vertical dimensions. The horizontal dimension refers to the fact some professions are mostly occupied by women and others by men. Professions like engineering, agricultural sciences and stowage and mining services are predominantly practiced by men. On the other hand, professions involving communication, education, health, administration and accounting were quantitatively feminized, with an increasing predominance of women (Quitete, Vargens, & Progianti, 2010).

The vertical dimension represents the fact that, even in professions with a satisfactory representation of women, only a small number of women are present in high-level functions. This fact is observed in one of the few studies on organizational demographics in Brazil, developed by the Instituto Ethos since 2001, called “*Perfil Social, Racial e de Gênero das 500 Maiores Empresas do Brasil e Suas Ações Afirmativas*” [Social, Racial and Gender Profile of the 500 Largest Companies in Brazil and Their Affirmative Actions], which pictures the persisting inequalities in the distribution of the workforce inside organizations. In its 2010 edition, the research indicated that only 13.7% of the executive positions and 22.1% of the management levels in these companies are occupied by women (Instituto Ethos, 2010).

Nevertheless, the predominance of men in the top levels of the organization is no longer explained

in function of education and qualification. Betiol (2000) developed a research among alumni from the Business Administration program, aiming to understand the relation between sex and academic education, wage range and leadership styles. The study involved alumni in Business Administration between 1958 and 1995 and assessed how they entered the job market, their jobs and the relation between men and women in the corporate environment. The study verified that the proportion of women in the area significantly increased, from 15.5% of all graduates before 1979 to 38.9% after 1990. Also, regarding the dominion of language, the dominance of women was found. While 46% of the men reported knowing at least one foreign language and 27% at least two, 47% of the women reported knowing one language and 36% at least two. Finally, the women also represented a majority in the distribution of professionals with a graduate degree (32.6% women and 21% men).

Although the women are more interested in getting qualification through foreign language learning and graduate programs, in the study sample, the wage gap between the sexes continues. As shown in Table 1, the difference in the mean salary between men and women increased with the length of experience. While men tripled their salaries in 24 years, women did not even double them. The 34% difference at the start of the career reached 56% at the end.

Table 1
Mean Salary per Gender and Length of Work Experience

Length of Experience	0 to 5 years	6 to 15 years	16 to 24 years	24 years and more
Men	R\$ 3,616.00	R\$ 5,659.00	R\$ 11,047.00	R\$ 12,237.00
Women	R\$ 2,402.00	R\$ 4,584.00	R\$ 4,901.00	-

Source: Betiol (2000, p.2)

Betiol (2000) highlights that 73.2% of the women and 64.1% of the men in the study believed that some top-level functions and positions of trust were hardly destined to women and 84.6% of the women and 76.2% of the men agreed that women who enter certain careers do not progress fairly because they are women. Despite acknowledging the difficulties for women to ascend, most respondents, mainly of younger age, agreed that this difficulty did not derive from lesser skills.

In a study of women in leadership positions, Lima (2011) found that the women who correspond to female stereotypes remain longer in subordinated positions than women with characteristics that tend to be attributed to men.

2.2 Feminization of the accountant profession: the naturalization of women's subordinated condition

The feminization of some professions has been studied in Brazil, That is not the case for the accounting area though. Some studies in this area have been conducted in other countries, including Ireland (Barker & Monks, 1998), Japan (Komori, 2008) and the United Kingdom (Smithson, Lewis, & Cooper, 2004), among others, indicating that the "glass ceiling" phenomenon for women in accounting is reproduced around the globe.

Hull and Umansky (1997) undertook a study of managers from six large American accounting firms. Their findings indicate that gender stereotypes negatively influence women's assessment, reducing their vertical mobility. One decade later, in the preface of a special issue on Accounting and Gender,

Broadbent and Kirkham (2008) comment that, despite improvements and significant gains for women in the accounting profession, there is evidence for a gap between the women's experiences and companies' formal efforts to create equal opportunities, without any indication that, in a short time period, women can easily reach associate or leading positions.

Kirkham and Loft (1993) observe the feminization of the accounting area from a historical perspective, originating in the differences between the profession of accountant and bookkeeper. The authors argue that a certain hierarchy has always existed in these professions. In the 19th century, however, they were no longer seen as equivalent though, and the accountant gains a greater social value than the bookkeeper. The authors cite that, in the United States and Great Britain, the status differences between these two professions are very clear and based on the possession of intellectual capital.

Between 1870 and 1930, the professionalization process in that part of England and Wales entailed the hierarchization of the functions, which later served as the based for the gender distribution of professionals in these functions (Kirkham & Loft, 1993). The social construction of gender is based on the fallacy that both the male and female gender have unique and, in most cases, dichotomous characteristics, such as spiritual versus material and rational versus emotional. This belief strongly influences the willingness of men and women in positions and functions. Thus, according to the authors, the function of accountant, characterized by attributes associated with masculinity, such as rationality and logics, are more occupied by men and office work, such as bookkeeping, are more associated with servility and female humility and occupied by women. The distinction between these two activities represented not only a restriction for women in accounting activities, but also in the value and prestige of these two professional classes in society.

Between 1871 and 1911, the professions of bookkeeper and accountant were classified in different ways in Great Britain. At first, the accountants and bookkeepers were considered under the same classification as "commercial" occupations, reflecting equivalence. In the first half of the 20th century, however, the accountants were reclassified as "professionals", excluding the administrative staff; and the "bookkeepers" with greater female presence, were included in a separate category.

A citation from 1900 in a newspaper about employment opportunities for women illustrates how the accountant profession was linked to high social status and only destined for men, therefore being considered inappropriate for women:

The profession of accountant, or even of a simple bookkeeper, is that for which perhaps ten out of every thousand girls are mentally qualified to consider themselves appropriate. It is the profession that demands more than informal phantasy from its adepts, requiring total devotion (Kirkham & Loft, 1993, p. 256).

According to Cohn (1985, p. 57, *apud* Kirkham & Loft, 1993), women were considered mental and physically capable of accomplishing certain administrative functions and had no reasoning skills for making accounts. Zimmeck (1986), also cited by the authors, argues that women were responsible for activities that demanded repetition, attention and patience; men were responsible for activities that involved decision making, judgment and initiative. Hence, many women found a job in accounting offices, in bookkeeping functions, due to the belief in their natural aptitude for auxiliary work, as "their patience and manual handiness seem to make them admirably fit for routine and mechanical work" (Brown 1905/1968, p. 331, *apud* Kirkham & Loft, 1993).

In a study on stereotypes in the accounting career, Azevedo (2010) found that accounting professionals remain more perceived as male. The author discusses the role of stereotypes in attracting students to the careers. Sexist stereotypes do not only influence the entry into a profession, but also the chances of evolution for men and women.

2.3 Quantitative feminization of the accounting profession: what the figures tell

According to data from the Federal Accounting Council (CFC), in 1950, women represented only 4.3% of the workers in the area. In 2014, according to Table 2, there were more than 500 thousand accounting professionals registered in the country (technicians and accountants), of whom 208 thousand (47.4%) were women. In the State of São Paulo, there are 139 thousand professionals, 54.5 thousand (39%) of whom are women. In addition, according to the CFC, in the North of Brazil, women represent 49% of professionals in the area. Among the states, Goiás presents the smallest share of women, with 36.16% of the professionals registered, and Amazonas the largest with 51.15% at the technical and higher education levels (CFC, 2014).

Table 2

Professionals active in Regional Accounting Councils per category and gender, in each region

State	Accountant				Technician				Total	
	Male	%	Fem	%	Male	%	Fem	%	Total Region	% Region
DF	5,895	39	3,997	26	3,384	22	1,905	13	15,181	34,0
GO	4,729	39	3,217	26	3,095	25	1,194	10	12,235	27,4
MS	2,345	32	2,151	30	1,733	24	997	14	7,226	16,2
MT	3,904	39	3,887	39	1,619	16	635	6	10,045	22,5
AL	1,416	37	1,082	28	913	24	414	11	3,825	4,8
BA	8,070	37	6,219	29	5,090	23	2,368	11	21,747	27,2
CE	4,253	33	3,686	29	2,923	23	1,834	14	12,696	15,9
MA	2,333	36	1,751	27	1,535	24	782	12	6,401	8,0
PB	2,251	36	1,861	30	1,217	20	850	14	6,179	7,7
PE	4,189	30	3,338	24	3,793	27	2,732	19	14,052	17,6
PI	2,111	39	1,981	36	861	16	519	9	5,472	6,8
RN	2,448	40	2,318	38	845	14	478	8	6,089	7,6
SE	1,192	33	1,073	30	861	24	481	13	3,607	4,5
AC	424	34	453	36	242	19	123	10	1,242	4,2
AM	1,963	29	2,554	37	1,355	20	955	14	6,827	23,1
AP	480	35	523	38	240	18	120	9	1,363	4,6
PA	3,817	36	4,535	43	1,462	14	850	8	10,664	36,0
RO	1,683	36	1,684	36	858	18	458	10	4,683	15,8
RR	461	38	525	43	140	11	103	8	1,229	4,1
TO	1,475	41	1,375	38	492	14	267	7	3,609	12,2
ES	3,682	36	3,454	34	1,836	18	1,248	12	10,220	3,9
MG	15,388	28	14,190	25	16,144	29	9,944	18	55,666	21,2
RJ	19,361	35	14,878	27	13,093	24	8,058	15	55,390	21,1
SP	46,950	33	34,468	24	38,683	27	21,322	15	141,423	53,8
PR	13,574	42	9,212	28	6,973	21	2,817	9	32,576	35,6
RS	12,108	32	11,131	29	8,610	22	6,575	17	38,424	42,0
SC	8,362	41	6,952	34	3,813	19	1,348	7	20,475	22,4
Total	174,864	34	142,495	28	121,810	24	69,377	14	508,546	100

Source: (CFC, 2014)

The analysis of the data in Table 3 shows a quantitative feminization process of the accounting career at all levels, particularly at the technical level. The accreditation in the Accountant profession, between 2004 and 2011, showed a 53% increase in male newcomers, when compared to 93% of female representatives. At the technical education level, a downward trend by 5% is found in new accreditations for men, against a substantial rise (35%) in the accreditation of women, strengthening the notion of quantitative feminization and the distinguished distribution of men and women among the different activity and education levels.

Table 3

Evolution in number of accounting professionals grouped per gender and region

Year	Accountant				Accounting technician				General total
	Male	%	Female	%	Male	%	Female	%	
2004	104,978	29%	61,692	17%	131,846	37%	60,503	17%	359,019
2005	115,512	30%	74,291	19%	134,847	35%	65,679	17%	390,329
2006	119,846	30%	79,825	20%	129,975	33%	64,942	16%	394,588
2007	123,173	31%	82,551	21%	129,026	32%	64,588	16%	399,338
2008	127,594	31%	85,433	21%	128,292	32%	64,234	16%	405,553
2009	130,239	32%	88,797	22%	127,268	31%	64,307	16%	410,611
2010	161,850	33%	130,540	26%	129,877	26%	73,317	15%	495,584
2011	161,064	33%	129,144	26%	126,403	26%	71,116	15%	487,727

Source: CFC (2014)

Women's increasing interest in the accounting area has reflected in their increased participation in universities. In a study by Sillas (2011) at the Universidade Federal do Paraná (UFPR), in 1990, women represented 41.92% of all candidates in the area. Ten years later, however, in 2000, their participation increased to 45.39%. Women's performance at the HEI studies was also superior to men, as 77.15% of the female students who started the course concluded it, against 66.14% of the male students. In this study, the author interviewed 192 women, 38% of whom affirmed spending two to four hours per day on domestic activities and 67.7% reported dedicating none or very little time to personal care. According to the author, the combination between the role of accountant and housewife absorbs the daily reality of female accounting professionals, leaving no time for personal care. In other words, according to the author, the double work journey and the lack of time can create discouragement for self-care. In the same study, Sillas (2011) affirms that 66.67% of the interviewees gain a monthly family income between one and ten minimum wages and that many respondents were the main family providers, although the image of women as weak and dependent beings characterizes one of the main stereotypes of femininity. The study also shows that women are still considered as emotional beings without rationality and with low self-esteem. The researcher considers the latter stereotype as an influential factors in their difficulties towards professional ascent.

In the state of São Paulo, 330 institutions offer the Bachelor program in Accountancy. No consolidated statistical data exist on the sex distribution of accountancy students in Brazil, despite the clear predominance of women in higher education, ranging between 54.3% in the South and 57.6 % in the Northeast (INEP, 2014). In a study undertaken in 2012 at three Higher Education Institutions (HEI) in the South of Brazil (Schmidt, Ott, Santos, & Fernandes, 2012), it was verified that the female presence in the student group varies according to the type of institution: private colleges (69%), private universities (75.8%) and federal public universities (52.5%). In all cases, however, they are predominant over the male population.

The presence of women in accounting has been focused on in countless programs for this public. Different meetings happen at the national and state level to promote Accounting professionals' participation in the country's social and political sphere, raising their awareness on the importance of their role in the job market and in the professional organization.

The first national meeting of female accountants happened in 1991. In 2003, senator Heloísa Helena and the actress Eliane Gardini discussed issues like the wage gap and the double work journey. At the 2005 meeting, CFC president José Martonio Alves Coelho affirmed that “the time when we, men, walked in front of the women has ended [...]” (Conselho Federal de Contabilidade - CFC, 2014). Despite equalitarian discourse, however, in 2013, together with lectures on technical issues, themes that strengthen stereotypes regarding femininity were discussed, such as “the somatization of emotions”. In another example, in 2011, the Women’s Commission of CRCSP interviewed an organizational consultant who offers lectures, who characterizes women as extremely emotional beings, affirming that they need help towards self-knowledge, considering them as dependent beings.

These stereotyped approaches underlie the inequalities between men and women that lead to asymmetries in the distribution of remuneration, power and social prestige in the accounting area. The changes are happening though, even if slowly. In 2008, a woman, Celina Coutinho, took up the function of deputy president of CRCSP for the period 2008-2009. The event was considered historical as, until then, men had always occupied this function. Another extremely important fact was the indication of the first woman to be the CFC president. Maria Clara Cavalcante Bugarin occupied the function for two consecutive mandates (2006/2007; 2008/2009). Nevertheless, no specific actions could be identified that represented advances towards gender equity during these terms in office.

3. Methodological Procedures

3.1 Research Design

To answer the research problem, a quantitative approach is used and the study is characterized as exploratory and descriptive. The research is based on the concepts and premises proposed by Merriam (1998) to support the research strategy and the most appropriate paradigm to conduct this investigation. This study is defined as a basic qualitative study in the interpretative paradigm. Merriam (1998) defines a basic or generic qualitative study as a research that contains some characteristics of the qualitative method, but without all requisites to be defined as an intensive case study through which one aims to further elaborate a clearly specific analysis unit. The qualitative research is a relevant and more appropriate method to apprehend the dynamics of phenomena loaded with cultural and symbolic aspects, which are subjective and are improbable to be identified through traditional, i.e. functional and/or quantitative methods. This is mainly due to its circular and reflexive and subjective epistemological nature, so that the processes and meanings are emphasized in qualitative research (Godoi & Balsini, 2006). The objective, therefore, is to interpret the actors’ meanings and intentions with regard to the phenomenon.

By establishing this subjective nature as the background, we depart from the premise that the reality is socially constructed (Berger & Luckmann, 2005). The field research was driven by the need to identify and investigate subjects inserted in the reality of the Accounting segment, and particularly in accounting offices. Therefore, an accounting office located in the city of Americana (state of São Paulo) was selected. In terms of the selection of the research subjects, it is highlighted that the researcher is free to seek those individuals who can somehow considerably contribute to the understanding of the research phenomenon.

The office was chosen due to its clear predominance of women, but none serving as the head. The choice of the company was by convenience, as one of the researchers knew the owner, who has been active in this segment since 1973. In his service portfolio, he offers accounting, fiscal, personnel, tax advice and consulting services, opening and closure of companies and cost and earnings management. The office currently has 33 employees, representing 82.5% of the total and 7 collaborators (17.5% of the total), including the owners.

The interviews were held in May 2014, involving 28 women. As the study objective was to understand the quantitative and qualitative feminization phenomenon from a female perspective, the women’s

participation was privileged. The interviews were held after the presentation of a consent form in which the researcher guaranteed the secrecy and freedom to quit participating at any time and to ask any questions in the course of the process. The document also asked permission to record the interview and offered access to the interview transcripts, as well as to the results. All names were replaced by pseudonyms. The interviews were recorded and fully transcribed. The data were analyzed using the software NVIVO 10. One cleaning aid, one employee on holiday, one professional who was not interested in participating in the research, alleging that she was shy, and two who worked outside the office in client companies did not participate in the research. Also, by convenience, only one male researcher participated as an interviewer. Efforts were made to minimize the interference in the way he communicated his concepts, feelings and perception, based on a female perspective in the data analysis and reformulation of the questions if necessary.

To collect the data, a script was used with questions elaborated based on the literature. These questions were predefined but flexible to allow the interviewer the freedom to conduct the questions according to the answers obtained. In the course of the data collection process, the interviews became more focused and, as the data became recurrent, the questions became more guided.

The data were analyzed based on the content analysis proposal by Gil Flores (Flores, 1994). According to the author, the data are analyzed and categorized since the initial phases of the data collection and is continuously developed in the course of the research process, resulting in an inductive and empirical method. According to Flores, the general analysis process should follow three steps: the reduction of the data, the arrangement and transformation of the data into categories, and the verification of the conclusions in their context. Although systematic and ordered, Flores' proposal did not follow and inflexible and standardized patterns. Thus, the categories do not have a rigid structure.

The data were grouped in categories that were established *a priori*, based on the literature and the objectives proposed, in the attempt to apprehend the feminization according to the two perspectives of Yannoulas (2011): the quantitative feminization, which refers to the increased number of women in a certain profession, and the qualitative feminization, considered as the transformation of the meaning and social value of the occupation, linked to the gender conception, through the natural characteristics of each sex, which are intrinsic in the activities.

3.2 Respondents' Profile

As demonstrated in Table 4, the respondents are distributed among eight different areas. Ten women are married, representing 36%; eight have children, corresponding to 29% of the interviewees. The interviewees' mean age is 31 years. Only three (10%) have a supervisory function, while the remainder is responsible for operational and support activities. What the educational level is concerned, 15 (53%) have a higher education degree or are taking a higher education program.

Table 4
Profile of Respondents

	Fiscal	Accounting	Personnel	Reception	Finance	Logistics	Financial	Total
Work Area	6	10	7	1	2	1	1	28
% Work Area	21	36	25	4	7	4	4	100
Married	3	5	1	0	0	1	0	10
% Married	11	18	4	0	0	4	0	36
With children	2	3	1	0	1	1	0	8
% With children	7	11	4	0	4	4	0	29

Source: Research Data

4. Results And Data Analysis

The quantitative and qualitative feminization processes are inseparable. The increased number of women in a professional area molds the gender representation of this field for society and vice-versa. Activities characterized as male or female tend to attract more professionals from the supposedly corresponding sex.

As a result of this process, there is a trend towards the social and economic devaluation of the profession and the hierarchized sexual division of the functions related to the profession. In the attempt to observe three branches of the phenomenon, which are the gender stereotypes associated with the profession as a result of the feminization, the sexual division of the activities and the asymmetric resource distribution (time and remuneration), the respondents' statements were distributed in six categories: (1) Feminization of the area; (2) Gender stereotypes; (3) Sexual Social Practices; (4) Trade and profession; (5) Low remuneration and (6) Wage gap.

1) Feminization of the area

The analytical distinction between the mass entry of women in a profession and the adscription of gender characteristics is important to the extent that it is closely linked to the sexual division of work.

According to the respondents, the Accounting area starts to be acknowledged as a female professional field, and men "naturally" seek more male areas like Engineering and Information Technology, which tend to be better paid. The justifications remit to the naturalization process of men and women's skills and to the role of "breadwinner" attributed to men.

I think that men are looking for areas like engineering because, for men to start making a career in accounting, it takes time, [...] I also see that in my family, my cousins say they're going to take engineering, programming in IT logistics, and nobody says he's taking accounting – Elisa

[...] to go to college, I think that men end up choosing engineering, and women courses like accountancy, HR [human resources], psychology. – Monique

[...] I think it was a natural process, the men are looking for other areas. – Vanessa

2) Gender stereotypes

The motive for the work-related sexual asymmetry lies in the socially shared gender stereotypes and in the expectations they produce concerning how men and women are and should be. Hence, the link between certain professions and the representations of the female and male, which end up incurring in the feminization (predominance of women) of certain occupations, is based on these gender stereotypes.

As mentioned, stereotypes are socially shared constructions. Hence, it is observed that the interviewees incorporate the gender stereotypes and generalize them as predicates of their occupation. According to them, women are detail oriented, careful, delicate and sensitive, but cry more easily, are weak and "soft". The attributes considered as female were assessed as positive in the function, which is about dealing with people. In other words, these characteristics, despite the possible negative connotation, end up being considered appropriate for the activity area, which is characterized by serving the client. Men, on the other hand, were described as generalist, incapable of dealing with physically stronger people and less careful in their activities.

I believe that it is easier for women to deal with the clients [...] it is easier than for men to deal with people.
– Nicoli

It is the interpersonal relationship with the clients and colleagues from work. So, I think that women cope with these situations better than men. I believe that men experience some kind of a blockade with these things. – Rafaela

I believe that men get stressed more easily, women are weepier, more fragile, soft and it takes more time for them to get stressed than men. When men get stressed, they immediately explode, yell. It takes more time for women. – Verônica

Although the respondents identify that their activities are more routine and mechanical, they do not perceive that they receive more pressure than men for being women.

Not anymore, I don't think there's this difference between men and women anymore. – Elisa

I think this thing of seeing women in the work environment is not the same as it used to be. There is more pressure for men and women. I don't see any difference. – Nicoli

In fact, the interviewees perceive that femininity makes them get a better treatment from the clients. This different treatment is not recognized as a form of power, but as a special treatment because of a supposed greater sensitivity.

I think some clients even treat us [women] better because, like, I think women are more sensitive – Renata

They also believe that the fact of being a woman does not influence the pressure they receive. But they affirm that the (accounting) area itself receives pressure. Nevertheless, the fact that the area receives pressure may indicate a consequence of the actual feminization of accounting. One of the facets of the quantitative feminization of work is the availability of a culturally more docile and domesticated workforce.

I believe that not because of being a woman, but the area already receives some degree of pressure – Monique

Not for being a woman. In general, the accounting area is being pressured by a series of factors, like company taxes for example, a series of obligations and legal changes. For that reason, and not because of being a woman – Aline

3) Sexual Social Practices

The gender stereotypes do not only describe, but also prescribe social roles, which imply different rights and duties for men and women in society. As mentioned, the role that is considered as “natural” and normal for women involves affection and maternity. On the other hand, providing for the family, for example, tends to be attributed to men. When women assume this responsibility, this is seen as “not normal”.

That's because my husband opened his own business and now that things are getting back to normal he is helping [financially] at home. Because during the first months the business was open, I used to pay everything at home. – Monique

Although seen as a not normal condition, most women at this office are responsible for a large part or all of the family income. Although this qualitative study does not intend to rest on statistics, it is noteworthy (Table 5) that, although the office is located in a city of approximately 200,000 inhabitants, the data are close to some of the most populated Brazilian cities, like Salvador (BA) for example, what the percentage of families headed by women (35.7%) and profiles are concerned (45.2% with more than 11 years of education) (IBGE, 2010).

Table 5

Family Income

Income share	Quantity	%
< 30%	6	21
30% to 50%	8	29
More than 50%	5	18
Primary responsible	9	32
Total	28	100

Source: Research data

Most of the interviewees are responsible for more than 30% of the family income. Half of them are responsible for 50% or all of the family income.

Primary responsible. – Márcia

I'd say that today, at my house, I am the primary responsible but I can count on my son's participation. – Aline

Look, I can tell you that I am the primary responsible, because I have to sustain two homes, my parents' and mine and [with] my son. – Lívia

Another important facet of the sexual division of work regards the division of the housework (Hirata & Kergoat, 2007). The responsibility for the household tasks and care for dependents (children, elderly and people demanding special care) remains a preponderantly female activity. According to data from the Institute of Applied Economic Research (IPEA) (2012), this responsibility is not only much more common for women than for men – about 50% of men do housework, against about 90% for women –, the number of hours women spend on this activity is much larger, with a mean 26.6 hours per week, against 10.5 hours for men. When questioned, some respondents present a dimension of this second journey.

Between taking care of the children and the house, about three hours per day. – Larissa

When I am not working, I always take care of the house and my son, about five hours per day. – Mônica

Gender studies appoint that the allocation of time to reproductive work does not follow a rational logic of available time or income. In fact, the distribution of reproductive/productive work solely follows the conformation of the sexual division of work based on gender conceptions. Consequently, the burden of the so-called double work journey and the difficulties to invest in their own career are much more common for women, leaving them prisoners of less prestigious functions with lower salaries.

4) Trade and profession

An etymological analysis of the terms trade and profession enhances the understanding of the gender gap intrinsic in the sexual division of these types of work. Trade (“ofício” in Portuguese) is related to obligation, to the duty imposed by law or by the vital nature of the activity. Profession, in turn, implies knowledge, science, preparation and expertise for its practice, and therefore shares the same root as teacher (“professor” in Portuguese).

This division can be perceived in the distinction of Accounting-related tasks according to the respondents. They consider that the activity in the area has become highly routine and mechanical, without demanding complex skills and greater intellectual capital from the professionals. Hence, they report that the accounting activities were divided. For the respondents, the accounting routine lost prestige and, therefore, no longer attracts the men, who seek professions with a higher status.

The fact of being a profession where work is very mechanical, typing bills, bank statements, that’s why I think there are more women. [...] men, on the other hand, work as leaders and decision makers. So, I believe that women occupy functions that involve the mechanical part – Márcia

Although the “profession” of accountant, which demands a bachelor degree, can still grant a certain status to its professionals, the daily activities in this area are intertwined with the conception of “trade” which, in turn, entails the need for activities that are more centered on attention to the details.

[...] and also who works in this [accounting] area looks for a function with status, like, who studies accounting does not want to be an accounting aid or assistant, they want to be an accountant. – Livia

[...]. Perhaps because accounting requires a certain care, and that is more characteristic of women, it demands considerable care and details, which men I believe are not that accustomed to. - Marcela

I believe that work in accounting requires a more female posture. You should be detailed, should know how to deal with the client. But I think it’s due to this label of women as being detailed. – Érica

In the office focused on in this study, most of the women work in more operational and support activities. The owner is responsible for more analytic tasks, indicating a task division between trade and profession.

5) Low remuneration

Women’s intensive occupation (quantitative feminization) in functions that used to be mainly occupied by men leads to their social lowering and precedes the deterioration of the work conditions, including the remuneration (Rabelo & Martins, 2006). In other words, women’s mass entry in a certain profession entails the profession’s loss of social prestige. Thus, one person who benefits from the quantitative feminization of a certain profession is the employer, as he will spend less on the payment of his workforce, which used to be exclusive or predominantly consist of men.

According to the respondents’ perspective, the main reason for the increasing number of women in the accounting area is a consequence (instead of the cause) of the low remuneration. Although most of the interviewees report being the main financial providers at home, they affirm that the men are not well paid in the accounting area. Disjointed from their own reality, they affirm that this condition would not allow them to be capable of serving as the family’s “underpinning”, which is theoretically attributed to men only. This contradiction derives from the resistance to the conventional conceptions of the gender roles.

Mainly because the men in the accounting area are not very well paid, right [...]. As a leader in here, I think I make a good salary, but it's not very much like that for most functions in here. If a man were to gain what they gain, he would not be able to provide for a home. – Clara

Because the accounting area is badly paid. The men would be unable to survive as the family provider with this kind of salary. – Simone

6) Wage gap

Although the advances in women's education may have been fundamental to reduce the income inequalities between men and women, this gap reflects the gender differences in the type of employment, hours worked, years of experience, education level and career choices. The wage gap originates in the association of different factors, including the unequal valuation of the female and male attributes in the organizational context and the sexual division of work in terms of the distribution of functions and tasks, inside and beyond the organization.

In general, it is perceived that these income inequalities are proportional to the length of education (Santos & Ribeiro, 2006). This information is associated with the previously mentioned "glass ceiling" phenomenon. Thus, women in functions that demand a higher education level, observed as professions in this study, can show a greater income gap than the occupations that are more similar to trades.

As a qualitative study, the asymmetry between men and women's remuneration in the profession cannot be verified. Therefore, to identify the wage gap between the sexes in the accounting area, data were used from a website of the São Paulo State Government, called the Salary meter. The data are calculated based on data from the General Register of Employed and Unemployed Persons (Caged) and the Annual Social Information Report (Rais).

The main accounting professions could be identified. These professions were investigated by applying the sex filter (male and female), age range from 30 to 39 years, approaching the average age in the respondents' profile, i.e. 31 years. Although the site does not permit the application of filters related to the type of employer (public or private), the differences are undeniable.

In all functions in the area, a considerable wage gap exists between men and women. The sole exception is the accounting expert function, with a slightly higher salary for women than man. Again, the image that women are more detailed may justify the inversion of this function which, due to its nature of support for legal decisions, is still vested with a certain power.

Table 6
Wage Gap

CBO	Profession	Male	Female	Gap (%)
413110	Accounting Aid	R\$ 1,930.00	R\$ 1,590.00	17.62
252205	Accounting Auditor	R\$ 5,878.00	R\$ 4,792.00	18.48
252210	Accountant	R\$ 5,210.00	R\$ 3,635.00	30.23
234815	Accounting Professor	R\$ 1,514.00	R\$ 1,015.00	32.96
252215	Accounting Expert	R\$ 3,328.00	R\$ 3,401.00	-2.19
351105	Accounting Technician	R\$ 2,877.00	R\$ 2,740.00	4.76
351110	Accounting Head (Technician)	R\$ 6,143.00	R\$ 4,498.00	26.78

Source: SERT (2014).

5. Final Considerations

Through a qualitative research, in this study, the quantitative and qualitative feminization phenomena of the accounting area were analyzed, based on the perception of women who work at an office with a predominance of female employees. These two processes, which refer, respectively, to the greater numerical occupation of a profession by women and to the association of the profession with female characteristics, happen interdependently.

For these social actresses, the accounting area no longer presents an attractive salary to men. Strengthening the traditional division of gender roles, although half of the respondents are responsible for between 50 and 100% of the family income, they still perceive the role of family provider as a male prerogative. Thus, they consider this task as the main reason for the distancing process of men and the attraction of women to the field. Hence, the respondents associate the quantitative feminization with the traditional gender roles.

Although the research was undertaken at a small office, the numerical predominance of women found suggests that a quantitative feminization process of the profession may be ongoing. On the other hand, as this is a qualitative research, it cannot be inferred that it represents a phenomenon of the accounting area as a whole. In addition, as the goal was to understand the phenomenon from the female respondents' perspective, it cannot be inferred either that this process is happening intentionally or consciously among the employers.

It is important to appoint that the quantitative and qualitative feminization processes, in line with the literature, are normally accompanied by a drop in the average salary, as these social actresses perceived. Although the respondents perceived this condition, could not be verified through the data of the Secretary of Employment and Work Relations (SERT, 2014), and the interview reports do not permit this kind of inference either. In addition, the perceived drop in the salary is attributed as a cause and not as a consequence of a possible quantitative feminization.

It was also observed that the women focused on in this study perceive the female sex as better prepared to attend to the public in the accounting area. They consider the activity as in need for detailed and careful attention, and service to clients as a good attribute to execute the function. Thus, they consider that women are "naturally" more detailed and sweet, also revealing the feminization process. In other words, the association of the profession with characteristics considered as female is verified.

Also in line with the literature (Hirata & Kergoat, 2007; Quitete, Vargens, & Progianti, 2010; Yannoulas, 2011), in the investigated company, the division of activities into the categories trade and profession was identified. The respondents perceive that women's role in this area is more related to operational administrative activities, and not to analytic activities. At the office investigated, most women execute more operational activities, while the owner concentrates the more intellectual, decision-making and management responsibilities.

It is also verified that the respondents confirm the sexual division of reproductive/productive work, leaving these female professionals in charge of most of the responsibility for care of the house and dependents.

This study evidences how the gender relations characterize the quantitative feminization process. The distribution of responsibilities, power and resources follows the logic of the social gender structure. Breaking with these patterns should involve cultural issues and go far beyond lectures held at meetings focused on female accounting professionals, which happens in some entities representing the category. Breaking with this model is essential for women to achieve gender equity in our society in terms of salaries, social prestige etc. Normally, this only happens in exceptional situations, like during the first and second World Wars for example, when women occupied functions that used to be restricted to men, achieving productivity records, or through public policies that focus on the reduction of the inequality between men and women, with a more balanced distribution of roles, rights and duties in the professional and family spheres.

This study, beyond the limits of the methods chosen, is limited by the fact that part of the studies are focused on other companies and executed there. The company size also imposes a particular context for the analysis of the results. According to the respondents, the accountant profession in large offices or large companies with an accounting area is better paid and, in that kind of organization, the profession would still be more attractive to men. Therefore, a study in a large company with an accounting area or in large accounting offices is suggested to continue this research.

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