

# Presence of Female Gender among Students in Graduate Accountancy Programs in Brazil

## Abstract

**Objective:** Despite the existence of movements towards gender equality concerning the access to education and opportunities in the job market, the scarce presence of women in professions that used to be predominantly male may still continue. This study aims to verify the presence of the female gender among students in graduate Accountancy programs in Brazil between 2010 and 2016.

**Method:** In the Sucupira Platform, we selected the 26 academic Master's, five professional Master's and 13 Doctorate programs in Accountancy accredited by the Coordination for the Improvement of Higher Education Personnel that had available data for the research until 2016. In total, 3,013 new students were identified, being 2,058 academic Master's, 530 professional Master's and 451 Doctorate students.

**Results:** The research results indicate that the number of female students who started the graduate Accountancy programs in Brazil is lower than that of male students in the period analyzed, with visible regional differences.

**Contributions:** In conclusion, the presence of the female gender among the students in the investigated programs has evolved, but a long road remains ahead to achieve gender equality, which is particularly relevant when considering that this can influence further work opportunities, a research gap that needs investigation.

**Keywords:** Female gender. Graduate Programs. Accountancy.

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## 1. Introduction

The discourse promoted by the media and society is that women are gaining more and more positions in organizations, politics, economics and other prominent places, in an attempt to reinforce the search for equality between men and women (Andrade, Macedo & Oliveira, 2014). This naturalized discourse is in dissonance with reality, however, when analyzing the equal gender division in the different work environments (Araújo, 2005).

Despite the trajectory of women's professional insertion into the labor market throughout history, they still face a predominantly male market (Rothwell, 1985). Advances have occurred in the last decades regarding discussions and studies on gender differences, but a discrepancy remains in the positions held by men and women. This is particularly so with regard to the management process, because prejudice and discrimination are still visible and hinder the female presence in business management (Gomes, 2005). According to Jurkus, Park and Woodard (2011), women are underrepresented in many professions, maintaining relatively few positions of decision-making. Madalozzo (2011) reinforces the low representation of women in high-ranking positions. This is also observed in politics, public administration and the academic world (Unmüßig, 2007).

Women still face prejudices and barriers in many areas of knowledge. Hence, universities are commonly characterized by a masculinized culture (Bagilhole & White, 2011), as the structures and values of the workplace tend to be patriarchal, masculine and elitist (Caplan & Caplan, 1994). Nevertheless, the reduction of gender differences is appointed in all fields of knowledge, the underrepresentation of women in higher education teaching is a persistent phenomenon (Husu, 2001), especially in opportunities for promotion, access to leadership roles and administrative responsibilities. For Husu (2001), from the earliest moments of the academic career, women face experiences of sexism and gender discrimination, lasting until the doctorate and establishing after its termination.

Multiple factors may contribute to the option of women not to enter the scientific midst and academic careers, especially in the low interest for *stricto sensu* graduate education. Backlund (2017) highlights that the journey towards a doctorate can be considered problematic and heavy for students. Many are the expectations they have, but there are also many challenges, as stated by Franke and Arvidsson (2011), such as: high efficiency in terms of goals, time pressures and relevant results, requirement of a level of personal maturity, independence and autonomy. The study by Flynn, Feild and Bedeian (2011) shows that women tend to evaluate some factors differently from men in relation to academic selections, which may derive, according to Durso, Cunha, Neves and Teixeira (2016), from divergent motivational factors.

These factors, alone or in conjunction with other elements, represent barriers to their careers. In this perspective, Tabak (2002) point out the following: prejudices, family, low wages, lack of opportunities to reach high positions and social pressures. Others also prevent conciliation with training programs, as Casa Nova (2014) points out, as difficulties will exist even in programs that promise the possibility of reconciling life, family and work. According to the author, some problems are known and expected, however, while others will be implicit, resulting from the insertion in the environment that was not thought for them and their leadership.

Despite the challenges of attending a graduate course, in addition to the challenges related to gender differences, women increasingly choose graduate education and the teaching career. This may be associated with the search for better living conditions or, moreover, it may be due to the changes that have occurred in recent years in education. This is also observed in graduate courses in Accounting, which used to be attended almost exclusively by the male gender. This movement is also observed in the accounting profession, with a growing insertion of women. As Haynes (2017) points out, however, even if women have already achieved progress in developing their presence in the accounting profession, inequalities still remain. According to the author, the admission of women in this profession is the result of decades of struggle, as it has always been considered a masculine practice.

Until the last decade, there was a greater predominance of males in the accounting area, but this has been decreasing substantially in undergraduate courses. According to Fogarty and Goldwater (2010), the academic performance of women in higher education and graduate studies has been equally good, if not superior to the male performance. Mota and Souza (2013) alert that an even greater growth of women's participation in the accounting area is expected in the coming years, due to the intellectual conditions and dedication to the profession, as well as social changes in the view on women in the professional scope. While this does not happen, they still account for only about a third of those earning a doctorate (Fogarty & Goldwater, 2010). This factor may be reflected in a widespread lack of women in accounting teaching and a continuing lack of gender diversity in the academy.

Based on what we have exposed so far, this study adopts the following research question as a guiding focus: is the presence of the female gender among *stricto sensu* graduate students, specifically in Brazilian academic master's, professional master's and doctorate programs in Accounting, proportional to the male gender in the period from 2010 to 2016? The objective of this study is to verify the presence of the female gender among the students in the Brazilian graduate programs in Accountancy from 2010 to 2016. The debate is thus broadened, also favoring the search for actions aimed at reducing inequality, not only in terms of access to graduate education, but also of continuity in the teaching career.

Backlund (2017) argues that enrollment in graduate programs increases day by day. Therefore, the coordinators need to supervise students more than in the past. One of the factors to be observed is the distributive equality of opportunity to a wider spectrum of people, whether in gender, racial or sexual diversity. With equal opportunities, according to Haynes' study (2008), women are more susceptible than men to being excluded or oppressed. Thus, it is necessary to address gender inequalities, around the world and in various contexts, as the perpetuation of inequalities in gender lines continues (Haynes 2017).

Brazilian studies, such as Velloso and Velho (2001), Tabak (2002), Brandão and Teixeira (2003), Melo, Lastres and Marques (2004), Godinho, Ristoff, Fontes, Xavier and Sampaio (2005), Pinto (2007), Cunha, Cornachione Jr. and Martins (2008), Nascimento and Beuren (2011), Reina, Reina, Silva and Ensslin (2012), Silva, Anzilago and Lucas (2015) and Durso et al. (2016), who explored the insertion of women in graduate studies in other areas, represent contributions to the subject and indicate the need for studies also focused on the accounting area. Further investigation is needed of how women's insertion in Accounting takes place, initially by their entrance in graduate education. Therefore, this research is relevant because it investigates both the inequality and the presence of female students in graduate programs in Accounting, with possible further reflections in the job market.

## 2. Theoretical Framework

### 2.1 Gender equality

According to Scott (1995), the term "gender" is used to indicate the social relations between the sexes, thus representing a way of indicating social constructions, the entirely social creation of ideas about the appropriate roles of men and women. In line with the author, it is a way of referring to the exclusively social origins of the subjective identities of men and women. In addition, "gender" can be understood as an empirical or analytical and historical category (Tilly, 1994; Scott, 1995; Saffiotti, 1997; Araújo, 2005; Tedeschi, 2007). When covered by empirical reality, it propagates the historical relations and forms of existence of social reality (Araújo, 2005), serving as a means to produce consequences in society (Tedeschi, 2007).

The use of the term "gender" appeared as a cultural counterpart of biological sex as from the second half of the 1970s, with substantial changes in the judgments of studies on the relationships between men and women in society (Tedeschi, 2007). At the beginning of the feminist movement, the struggle for equality overcame the question of difference, but it was only in the second half of the 1970s and in the 1980s that the debate on equality versus difference occupied the midst of discussions (Araújo, 2005).

Considering difference as a positive legitimacy, the movement directed its struggle for equality towards difference; then, cultural diversity, female culture, female experience and recognition of cultural gender diversity became articulated (Araújo, 2005).

The grammatical sense of gender, according to Araújo (2005), indicates beings of different sexes (male / female) but, in the last decades, it has been used for other purposes, highlighting cultural and social elements, differing from the concept of sex with a biological approach. In addition to the historical view, the term “gender” can be used as a political category to analyze the issue of equality and difference, therefore, a new perspective on the interpretation and transformation of social reality (Rothwell, 1985; Araújo, 2005). The difference between human beings is part of the history of humanity, present in a wide range of discourses (philosophical, religious, biological / scientific, psychological, anthropological and social), gaining more relevance as the object of analysis (Araújo, 2005).

Louro (1996) argues that “gender” is characterized as a social construction built on social differences. It is, therefore, the way in which these sexual differences are understood in a given society, in a group, in a context determined by a historical process. For Alvez and Pitanguy (1985), gender can be treated as a sociocultural construction, taking into account the daily experience of individuals, their family and political organizations, and the assignment of different roles within society to men and women in accordance with the customs of each place.

As pointed out, the gender theme can be perceived within the relational (man versus woman), contextual / situational (gender and its socio-cultural constructions) and historical perspective (gender as a result of its historical-social context) (Scott 1995). According to Meyers-Levy and Loken (2014), “a theoretical approach to gender differences proposes that gender differences emerge from social, cultural, psychological, and other environmental forces”. Among other gender theories, the authors highlight the sociocultural theories of recognizing biological roles and learning their influences.

Several theories are also being incorporated into women’s research, such as Critical Mass, Role Model and Glass Ceiling. The Critical Mass theory, according to Granovetter (1978), indicates that the nature of group interactions depends on their size and the size of their subgroups when a subgroup reaches a threshold. The Role Model theory, according to Buck, Clark, Leslie-Pelecky, Lu and Cerda-Lizarraga (2008), proposes that people are more prone to choosing careers in which they can identify a model in the career plan (female and male careers). The Glass Ceiling theory emphasizes the difficulty of women’s career progression, resulting in under-representation in strategic positions and, consequently, in decisions (Weyer, 2007; Nascimento & Alves, 2014).

The problems related to the glass ceiling phenomenon hit women who work in the job market, and are mainly explored by questions related to the presence of women in the upper layers of the organizational hierarchy, and can even be observed in the academy (Silva, 2016). According to Ott (1989), male-dominated environments can generate stress and cause women to perform poorly. Thus, female graduate students can seek programs considered more feminine, with a teaching staff composed of women. The amount of female teachers can influence the choice of institutions, in graduate education and in pursuing a teaching career, considering that the diversity women perceive can indicate a more balanced institution and a greater opportunity for career development (Flynn, Feild & Bedeian, 2011).

Many may even feel more comfortable working with teachers of the same gender. The study by Durso et al. (2016), based on a Self-Determined Motivation Index (SMI) of Accountancy and Economics students in relation to the search for a *stricto sensu* graduate course, identified, among other factors, that women tend to have more self-determined motivation for graduate education than men. In the study by Flynn, Feild and Bedeian (2011), involving Ph.D. students in Administration from the USA, exploring the association of gender and race / ethnic origin, in the academic selection, women tend to evaluate some factors as more important than men, with respect to the diversity of a university and its surrounding community, the familial sympathy of a department / institution, the support for research and the clarity of performance criteria. In addition, they seek to study in more nearby universities than men, by trying to reconcile academic, family and personal activities.

Casa Nova (2012) reports that the presence of women in accounting in Brazil has been little explored, and phenomena such as critical mass, role model, glass ceiling or pipeline may be present. The same author highlights that one possibility of modifying the gender inequality framework in the accounting area is to raise awareness and establish policies to support the less favored class. The study by Gomes, Corrêa and Domingos (2010) reveals that the female participation in scientific production in the accounting area in Brazil is significantly lower than that of men. The exclusively female publications are reduced and, to a large extent, they involve male authors.

In this sense, the investigation of the presence of the female gender among graduate Accounting students and their participation in the scope of scientific production can indicate the trend in these phenomena, which may even entail repercussions for the academic career.

## 2.2 *Stricto sensu* graduate education in Accounting in Brazil

Drucker (1999) studied the need for advances in knowledge, from the point of view of meeting market demands. Specifically, the Ministry of Education has published the National Graduation Education Plan (PNPG), which “assigns to graduate education the task of producing professionals capable of working in different sectors of society and capable of contributing, through the education received, to the country’s modernization process” (CAPES, 2004, p.8). In common, both emphasize the need to produce knowledge in the face of market needs.

In this sense, the relevance of the activities of the academy is revealed. According to CAPES (2004, page 8), “the available data demonstrate, above all, that it is within the Brazilian Graduate Education System that, basically, Brazilian scientific and technological activity takes place”. According to CAPES (2004), the responsibilities and relevance of the action have particularly been related to the evolution of the Graduate Programs (PPGs).

The discussion, analysis and evaluation of academic activities at the graduate level have been the subject of discussions and analyses over time. Tavares (2000), when discussing the university reform in the 1970s, emphasizes that its pillars were the organization in departments, the overthrow of the chairs, the adoption of the exclusive dedication regime and the implementation of the graduate programs (Souza, Machado & Bianchi, 2011).

For Tavares (2000), the creation of graduate courses with an integrated role in scientific research may have been the most relevant fact in the evolution of the Brazilian university since its inception. Furthermore in the general context of graduate education, Borges (2008) emphasizes that the quantitative and qualitative training of specialized human resources is one of the most important stages for the maturation of a certain area of knowledge, as it plays a strategic role.

*Stricto sensu* graduate education in Brazil has shown a clear growth in recent years. In 1976, the year when CAPES (2004) started to evaluate the Graduate Programs, the recommended courses increased from a total of 673 (183 doctorates) to 2,993 (1,034 doctorates) (Cunha, Cornachione Jr & Martins, 2008).

According to CAPES (2013), the National Graduate Education System grew by approximately 23% in the triennial evaluation of 2013. The development of the system occurred in all regions of Brazil, being 40% growth in the North, followed by the Midwest with 37% and Northeast with 33%. The South and Southeast, regions with the highest number of postgraduate programs, grew 25% and 14%, respectively.

In the area of Accountancy, according to data from the Sucupira Platform (2016), currently, there are 26 academic Master’s degree courses, 5 professional Master’s degree courses and 16 recognized and active Doctorate courses. The graduate programs in Accounting are distributed in several regions of the country, but with a greater concentration in the Southeast and South. In addition, the first doctorate in accounting in Brazil appeared in 1978 at the School of Economics, Administration and Accounting (FEA) of the University of São Paulo (USP), in São Paulo, and was the only program in the accounting area in Brazil for 30 years. Therefore, the other Doctorate courses in Accounting are more recent.

In the study by Casa Nova (2014), it was observed that the 21 graduate programs in Accounting in Brazil, which existed at the time of the research, based on the information provided by CAPES for the period from 2010 to 2012, had granted about 68 Doctorate and 925 Master's degrees. In 2012, of the 244 teachers, only 61 were women (25%).

### 3 Methodological Procedures

A descriptive study was carried out based on data from the graduate programs in Accountancy, related to the period from 2010 to 2016, extracted from the Sucupira Platform, CAPES, which were categorized and arranged quantitatively for the sake of analysis.

#### 3.1 Population and sample

The study sample consists of the new students of the graduate programs in Accountancy, offering academic Master's, professional Master's and Doctorate courses between 2010 and 2016. The six-year period was chosen to follow the evolution in the presence of the female gender among the students in the programs during the expansion period of graduate courses in Accounting in Brazil, besides the information feasibility mentioned.

The data were extracted from the Sucupira Platform (2016), which, according to CAPES (2014), "is a new and important tool for collecting information, conducting analyses and evaluations and serving as the reference base for the National Graduate Education System (SNPG)". Thirty-three institutions were listed, established in different regions of Brazil, with different designations of their programs. The professional Master's programs were considered in isolation, due to the distinguished student profile in comparison with the academic Master's programs. In total, 26 academic Master's, 5 professional Master's and 13 Doctorate courses were investigated. In Picture 1, the list of Graduate Accountancy programs in Brazil offered until 2016 is displayed.

Institution	Program	Master's Year of implementation	Doctorate Year of implementation
University of São Paulo (USP)	Controllership and Accounting	1970	1978
Pontifical Catholic University of São Paulo (PUCSP)	Accounting and Actuarial Sciences	1978	-
Rio de Janeiro State University (UERJ)	Accountancy	1984	-
Federal University of Rio de Janeiro (UFRJ)	Accountancy	1998	2014
University of the Sinos River Valley (UNISINOS)	Accountancy	2000	2013
Fucape Business School (FUCAPE - ES)	Accountancy	2001	-
Álvares Penteado University Center (UNIFECAP)	Accountancy	2002	-
Federal University of Santa Catarina (UFSC)	Accounting	2004	2013
Federal University of Paraná (UFPR)	Accounting	2005	2014
Regional University of Blumenau (FURB)	Accountancy	2005	2008
Universitu of São Paulo/Ribeirão Preto (USP/RP)	Controllership and Accounting	2005	2013
Federal University of Minas Gerais (UFMG)	Accountancy	2006	Planned
Federal University of Bahia (UFBA)	Accounting	2007	-
Federal University of Amazonas (UFAM)	Accounting and Controllership*	2006***	-
Federal University of Pernambuco (UFPE)	Accountancy	2007	2016
Mackenzie Presbyterian University (UPM)	Accountancy*	2008	-
Fucape Business School (FUCAPE - ES)	Accountancy	2009	2009
Federal University of Ceará (UFC)	Administration and Controllership*	2009	-
Federal University of Ceará (UFC)	Administration and Controllership	2009	2015
Federal University of Espírito Santo (UFES)	Accountancy	2010	-
Federal University of Uberlândia (UFU)	Accountancy	2013	2016
University of Brasília (UNB)	Accountancy	2014	2014
Maringá State University (UEM)	Accountancy	2014	-
Federal University of Rio Grande do Norte (UFRN)	Accountancy	2014	-
Federal University of Paraíba (UFPB)	Accountancy	2014	2014
Federal Rural University of Pernambuco (UFRPE)	Controllership	2015	-
West of Paraná State University (UNIOESTE)	Accounting	2015	-
Community University of the Region of Chapecó (UNOCHAPECÓ)	Accountancy and Administration	2015	-
Fucape Business School (FUCAPE - RJ)	Accountancy	2015	-
Foundation Institute for Accounting, Actuarial and Financial Research (FIECAPI)	Controllership and Finance*	2016	-
Federal University of Goiás (UFG)	Accountancy	2016	-
Federal University of Mato Grosso do Sul (UFMS)	Accountancy	2016-2017**	
Fucape Business School (FUCAPE - MA)	Accounting and Administration	2016-2017**	-

Legend: \*Professional Master's, \*\*Courses monitored, \*\*\*Discredited course

**Picture 1.** List of Graduate Programs offering Master's and/or Doctorate Courses in Accounting

Source: research data (2016).

As shown in Figure 1, the precursor institution for graduate programs in Accounting in Brazil was the University of São Paulo (USP), created in 1970. The other programs were implemented 30 years or more after the creation of the first, mainly after the year 2000, except for the *Pontifícia Universidade Católica de São Paulo* (PUC-SP), whose program was created in 1978, the year when USP implemented the Doctorate course in Controllership and Accounting.

Of the 31 institutions with a graduate program in Accounting functioning in 2016, two institutions (UFC and FUCAPE - ES) offer both an academic and a professional Master's degree, and FUCAPE (ES) also offers a doctorate degree. Thirteen programs have Master's and Doctorate courses in Accounting and 13 have only an academic Master's degree. The programs of UFMS and FUCAPE (MA) are being monitored and no data for enrolled students until 2016 are available in the Sucupira database (2016). They were therefore not included in the analyses due to lack of information. UFAM was not considered either in the sample because the program was discredited in the triennial evaluation 2010-2012.

In total, 26 academic Master's, 5 professional Master's and 13 Doctorate courses were investigated. A total of 3,013 incoming students were identified in the period from 2010 to 2016, being 2,058 from academic Master's, 530 from professional Master's and 451 from Doctorate courses, as shown in Table 1.



Table 1

**New students in academic and professional Master's and Doctorate courses (2010 till 2016)**

Abbreviation of HEI	State	Macroregion	Professional Master's	Master's	Doctorate	Total
UFC	CE	Northeast	170	128	-	298
UFBA	BA		-	76	-	76
UFPB	PB		-	30	14	44
UFRN	RN		-	20	-	20
UFRPE	PE		-	29	-	29
UFPE	PE		-	81	6	87
UnB*	DF	Central-West	-	80	70	150
UnB	DF		-	32	22	54
UFG	GO		-	18	-	18
UFMG	MG		-	62	-	62
UFU	MG	Southwest	-	65	8	73
FUCAPE	ES		122	41	14	177
UFES	ES		-	85	-	85
UERJ	RJ		-	113	-	113
UFRJ	RJ		-	99	20	119
FUCAPE	RJ		18	-	-	18
PUC/SP	SP		-	175	-	175
USP	SP		-	95	119	214
USP/RP	SP		-	82	30	112
UNIFECAP	SP		-	139	-	139
FIPECAFI	SP		35	-	-	35
UPM	SP		185	-	-	185
UEM	PR		-	48	-	48
UFPR	PR	-	118	18	136	
UNIOESTE	PR	-	30	-	30	
FURB	SC	-	83	52	135	
UFSC	SC	-	117	24	141	
UNOCHAPECÓ	SC	-	33	-	33	
UNISINOS	RS	-	179	28	207	
Totais			530	2,058	451	3,013

Legend: \*partnership among UnB, UFRN and UFPB

Source: research data (2016).

As shown in Table 1, the investigated HEIs come from 14 states. The states with the highest number of graduate programs in Accounting are: São Paulo, 4 HEIs with programs (PUC / SP, USP, USP / RP and UNIFECAP). The distribution of the Programs by regions is as follows: Southeast (13), South (7), Northeast (6) and Midwest (2). The North did not register any graduate program in Accounting functioning in 2016.

### 3.2 Data processing

Initially, all graduate programs in Accounting with academic Master's, professional Master's and Doctorate courses were identified until the year 2016. Then, each HEI was investigated individually in the three-year periods 2010-2012 and 2013-2016, in order to verify the number of students enrolled. These data were collected in the Sucupira (2016) Platform, CAPES.

We looked for or confirmed some data in isolation, per year, in the Sucupira platform or on the website of the programs, mainly in 2010. After selecting the students entering each HEI in their respective years, they were categorized by gender and quantified per period according to each entry modality in the courses (academic Master's, professional Master's degree and Doctorate). Their evolution was analyzed in terms of years and their concentrations according to the Brazilian macroregions. Descriptive statistical analyses of the data were also performed.

## 4. Description and Analysis of Results

### 4.1 Students by gender in graduate programs in Accountancy

Table 2 shows the number of new students in the period from 2010 to 2016, in the professional master's courses in Accounting, classified by gender.

Table 2

**Number of new students in professional Master's courses according to gender (2010 till 2016)**

HEI	2010		2011		2012		2013		2014		2015		2016		General Total		Total %	
	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M
UFC	1	0	12	16	25	30	22	16	*	*	10	12	14	12	84	86	49%	51%
UPM		5	1	19	11	24	10	27	7	19	7	24	14	17	50	135	27%	73%
FUCAPE/ES			9	22	8	20	8	14	1	10	5	11	5	9	36	86	30%	70%
FUCAPE/RJ											8	6	3	1	11	7	61%	39%
FIPECAFI													8	27	8	27	23%	77%
<b>General Total</b>	<b>1</b>	<b>5</b>	<b>22</b>	<b>57</b>	<b>44</b>	<b>74</b>	<b>40</b>	<b>57</b>	<b>8</b>	<b>29</b>	<b>30</b>	<b>53</b>	<b>44</b>	<b>66</b>	<b>189</b>	<b>341</b>	<b>36%</b>	<b>64%</b>
<b>Total %</b>	<b>17%</b>	<b>83%</b>	<b>28%</b>	<b>72%</b>	<b>37%</b>	<b>63%</b>	<b>41%</b>	<b>59%</b>	<b>22%</b>	<b>78%</b>	<b>36%</b>	<b>64%</b>	<b>40%</b>	<b>60%</b>	<b>36%</b>	<b>64%</b>		

Legend: \*not found in Sucupira Platform

Source: research data (2016).

Table 2 shows the number of female and male students in the professional Master's degree courses, most of which are concentrated in the Southeast, except for the UFC, located in the Northeast. The data reveal differences in the number of women enrolled (36%) when compared to men (64%), particularly emphasizing the male supremacy at UPM (73%) and FUCAPE / ES (70%).

According to the Federal Accounting Council (CFC, 2016), in the national average, 57% of the active registers in the Regional Accounting Councils (CRCs) are male. In the Northeast, about 59% are men; in the South and Southeast, 57%; in the Central-West, 58%; and in the Federal District, 54%. As there are more men working in the accounting area, these professionals' demand for graduate courses in the area is also higher.

Table 3 shows the number of students enrolled in academic Master's courses between 2010 and 2016.

Table 3

**Number of new students in academic Master's courses according to gender (2010 till 2016)**

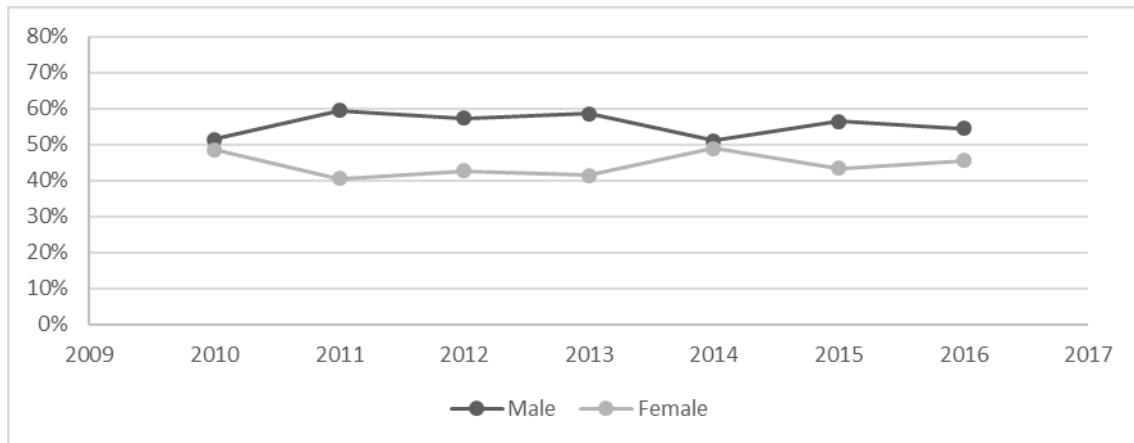
IES	2010		2011		2012		2013		2014		2015		2016		General Total		Total %	
	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M
UFC	8	6	9	5	12	6	7	9	5	6	10	16	16	13	67	61	52%	48%
UFBA	1	2	3	4	5	6	7	7	4	10	3	9	6	9	29	47	38%	62%
UFPB											7	8	9	6	16	14	53%	47%
UFRN											6	4	5	5	11	9	55%	45%
UFRPE											5	8	7	9	12	17	41%	59%
UFPE	0	1	5	3	5	9	5	11	6	6	6	7	7	10	34	47	42%	58%
UnB*	1	1	1	4	16	19	8	9	10	11					36	44	45%	55%
UnB											7	8	9	8	16	16	50%	50%
UFG													8	10	8	10	44%	56%
UFMG	1	4	2	2	2	9	3	6	6	2	6	6	6	7	26	36	42%	58%
UFU							8	8	5	3	12	8	10	11	35	30	54%	46%
FUCAPE			2	1	1		2	1	3	6	8	14		3	16	25	39%	61%
UFES	2	2	2	5	4	10	2	10	6	4	5	10	11	12	32	53	38%	62%
UERJ			4	11	7	11	9	11	11	9	13	7	5	15	49	64	43%	57%
UFRJ	6	2	2	5	5	7	8	10	7	16	4	7	4	16	36	63	36%	64%
PUC/SP	0	2	3	21	15	21	7	20	7	14	14	28	6	17	52	123	30%	70%
USP	4	11	4	13	10	8	9	9	2	3	3	5	6	8	38	57	40%	60%
USP/RP	2	2	3	7	5	13	6	9	11	1	4	5	5	9	36	46	44%	56%
UNIFACAP	1	1	3	6	20	23	6	19	5	15	8	14	6	12	49	90	35%	65%
UEM									13	1	6	11	11	6	30	18	63%	38%
UFPR	5	5	6	9	7	9	10	8	11	9	5	9	11	14	55	63	47%	53%
UNIOESTE											6	9	9	6	15	15	50%	50%
FURB	2	5	8	3	3	9	11	4	4	5	7	7	13	2	48	35	58%	42%
UFSC	8	5	13	5	6	9	13	8	8	6	12	8	8	8	68	49	58%	42%
UNOCHAPECÓ											6	9	12	6	18	15	55%	45%
UNISINOS	9	4	17	24	10	10	8	23	5	8	20	21	7	13	76	103	42%	58%
<b>General Total</b>	<b>50</b>	<b>53</b>	<b>87</b>	<b>128</b>	<b>133</b>	<b>179</b>	<b>129</b>	<b>182</b>	<b>129</b>	<b>135</b>	<b>183</b>	<b>238</b>	<b>197</b>	<b>235</b>	<b>908</b>	<b>1150</b>	<b>44%</b>	<b>56%</b>
<b>Total %</b>	<b>49%</b>	<b>51%</b>	<b>40%</b>	<b>60%</b>	<b>43%</b>	<b>57%</b>	<b>41%</b>	<b>59%</b>	<b>49%</b>	<b>51%</b>	<b>43%</b>	<b>57%</b>	<b>46%</b>	<b>54%</b>	<b>44%</b>	<b>56%</b>		

Obs.: Institutions grouped in gray tones per Brazilian macroregions: Northeast, Central-West, Southeast and South.

Legend: \* partnership among UnB, UFRN and UFPB

Source: research data (2016).

Table 3 shows that the total number of female participants (44%) was lower than that of male ones (56%), with a percentage difference of 12%. The academic Master's degree courses that presented a larger number of female new students in comparison to men in the period from 2010 to 2016 were: UEM (63%), FURB and UFSC (58%), UNOCHAPECÓ (55%), UFRN), UFU (54%), UFPB (53%) and CFU (52%). The others had a larger number of male new students, with emphasis on PUC / SP (70%), UNIFECA (65%), UFRJ (64%) and FUCAPE (61%). If the annual differences of female participants are observed, changes are noticed throughout the period. Figure 2 shows the evolution, over the years (2010-2016), of student enrollments in the academic Master's courses for the programs listed in Table 3, by gender.

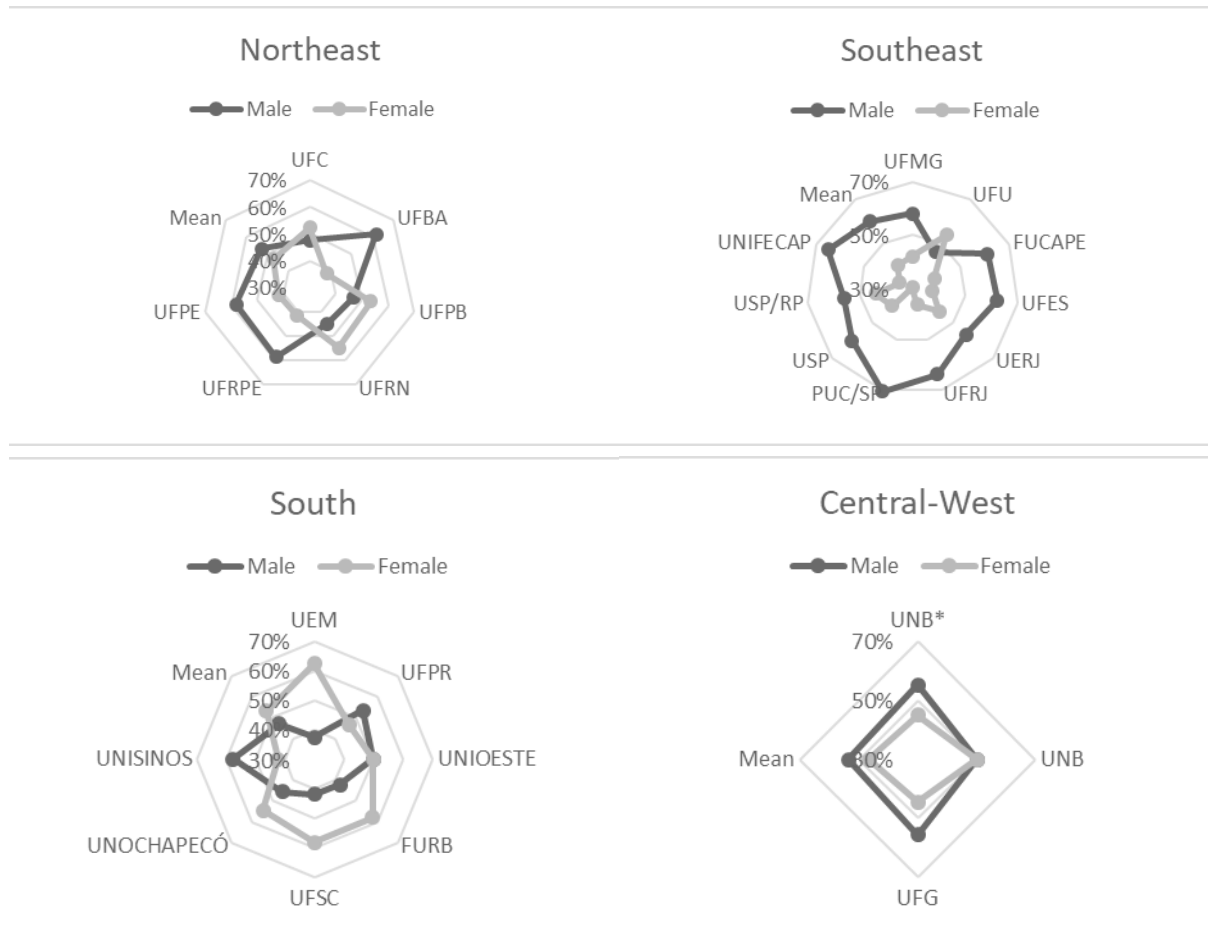


**Figure 1.** Evolution in percentage enrollments of students in academic Master's courses (2010-2016)

Source: research data.

In Figure 1, the proximity between the number of new female and male students in 2010 is observed, followed by its reduction in the subsequent years. In 2010, the male gender occupied 51% of the places and the female 49%. This almost equilibrium mainly derives from a larger number of female enrollments at UNISINOS, UFSC, UFRJ and UFC, as shown in Table 2. These percentages were not maintained though, as from 2011 to 2013, on average, 58% of the participants were male. In 2014, the percentages were almost the same (49% women and 51% men), but returned to 57% of male entrants in 2015 and 54% in 2016. In 2014, several institutions had higher female inflows, particularly USP / RP with 100% women. In that year, the South region also had a greater female inflow (59%).

The survey conducted by AICPA (2015) revealed that, in the period 2010-2014, the gender distribution of B.Sc. and Master's degrees in the accounting area remained on average 52% for males and 48% for females in the USA. Research data also showed that the number of male participants in the same period (2010-2014) was, on average, 56%. In Brazil, the difference is higher than that indicated by AICPA, with a lower admission of women nationally than in the United States. To verify if this occurs in an equivalent way in all Brazilian regions, Figure 2 is presented.



Legend: \*partnership among UnB, UFRN and UFPB

**Figure 2.** Percentage enrollments in academic Master's programs per macroregions (2010-2016)

Source: research data (2016).

As observed in Figure 3, on average, the male inflow in the Northeast was 53%. Although UFRN (55%), UFPB (53%) and UFC (52%) had higher admission rates for women, UFBA (62%), UFRPE (59%) and UFPE (58%) presented higher inflows of men in the period analyzed.

In the Central-West, even with a smaller representation, the percentage was close to that of the Northeast (54% male), with UnB (2011-2014) presenting 55% of male new students and UFG (56%).

The Southeast presented an average 60% of male inflows. The highlights were for PUC / SP (70%), UFRJ (64%), UNIFECAP (63%), UFES (62%) and FUCAPE (61%), which had higher levels of male enrollment. Only UFU had higher average female inflows (54%), while the other institutions, USP, USP / RP, UFMG and UERJ, also had higher numbers of male participants.

The South is the only region that showed a larger average of female (53%) than male students (47%) in the academic Master's courses in Accounting over the study period. UEM (63%), FURB (58%), UFSC (58%) and UNOCHAPECÓ (55%) stood out with a greater inflow of women. UNIOESTE (50%) maintained the same indices for both genders. Only UNISINOS (58%) and UFPR (53%) presented higher proportions of male enrollment in academic Master's courses.

According to Brandão and Teixeira (2003), women have already managed to overcome issues involving gender or differences in levels of education between men and women at the undergraduate level. As pointed out by Pinto (2007), however, the same factor still does not happen at the graduate level, which supports the results of this research in graduate Accounting programs.

In Table 4, the list of Doctorate students is shown who entered the graduate programs in Accounting in Brazil.

Table 4

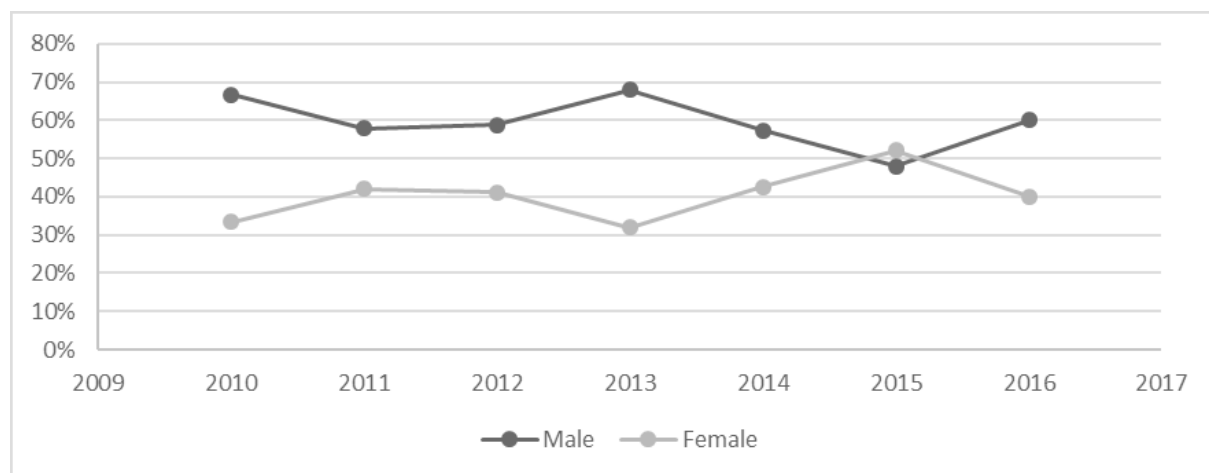
**Number of new students in Doctorate programs by gender (2010 till 2016)**

	2010		2011		2012		2013		2014		2015		2016		General Total		Total %	
	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M
UFPB											2	3	2	7	4	10	29%	71%
UFPE													1	5	1	5	17%	83%
UnB*	3	3	4	6	6	8	1	7	14	18					28	42	40%	60%
UnB											4	8	4	6	8	14	36%	64%
UFU													5	3	5	3	63%	38%
FUCAPE	1	1	2	2	1	0	1	1	2	2	**	**	1	0	8	6	57%	43%
UFRJ									2	6	4	1	4	3	10	10	50%	50%
USP	2	12	6	11	13	15	7	13	10	9	7	6	4	4	49	70	41%	59%
USP/RP							4	0	3	9	2	5	2	5	11	19	37%	63%
UFPR									4	2	4	2	1	5	9	9	50%	50%
FURB	3	2	4	3	1	7	2	5	1	6	6	4	3	5	20	32	38%	62%
UFSC							1	2	3	3	5	1	4	5	13	11	54%	46%
UNISINOS							0	6	4	3	4	5	3	3	11	17	39%	61%
<b>General Total</b>	<b>9</b>	<b>18</b>	<b>16</b>	<b>22</b>	<b>21</b>	<b>30</b>	<b>16</b>	<b>34</b>	<b>43</b>	<b>58</b>	<b>38</b>	<b>35</b>	<b>34</b>	<b>51</b>	<b>177</b>	<b>248</b>	<b>42%</b>	<b>58%</b>
<b>Total %</b>	<b>33%</b>	<b>67%</b>	<b>42%</b>	<b>58%</b>	<b>41%</b>	<b>59%</b>	<b>32%</b>	<b>68%</b>	<b>43%</b>	<b>57%</b>	<b>52%</b>	<b>48%</b>	<b>40%</b>	<b>60%</b>	<b>42%</b>	<b>58%</b>		

Legend: \* partnership among UnB, UFRN and UFPB; \*\*Not identified.

Source: research data (2016).

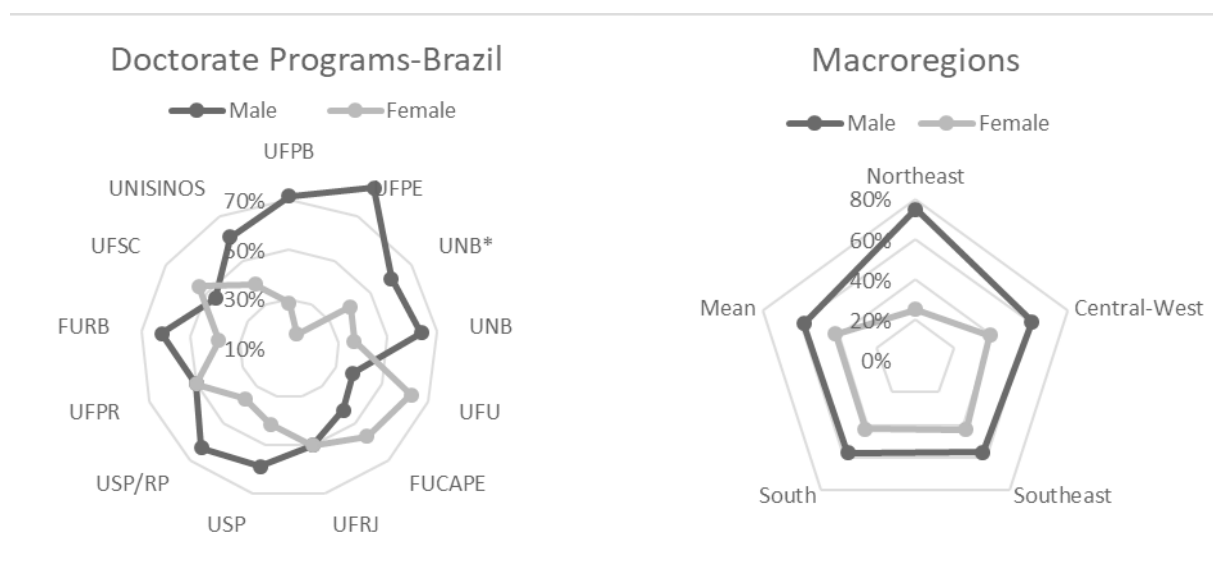
In Table 4, it is shown that, of the 451 places occupied by Doctorate students in Accounting, between 2010 and 2016, about 42% are female and 58% male. These figures are close to the total number of admissions in the academic Master's (Table 3) but, for the Doctorate programs, the admission was different over time, especially in 2010. Analyzing the total of each institution, it was noted that UFU (63%), FUCAPE (57%) and UFSC (54%) presented a higher number of women entering Doctorate courses than men in the period 2010 to 2016. On the other hand, all the other institutions had higher numbers of men, particularly UFPE (83%), UFPB (71%), UnB (64%), USP / RP and FURB (62%). If analyzed annually, it is observed that, in 2015, the number of female enrollments surpasses the male enrollments, as can be observed in Figure 4.


**Figure 3.** Percentage evolution in number of Doctorate students (2010-2016)

Source: research data.

According to Figure 3, over the years, the percentage of female admissions in doctorate courses differed. In 2010, about 67% of the new students were male, dropping in 2011 and 2012 to approximately 58%. There was an increase in male enrollment in 2013 though, reaching 68%, compared to 32% for the female gender. The difference may be due to the higher male admission, about 30% at USP, 75% at UnB and 100% at UNISINOS, in this same period. In 2014, a male ratio of 57% was obtained; in 2015, on the other hand, the number of female new students was 52%. The increase in female enrollment in 2015 was mainly influenced by the higher enrollment in the South, around 61%, but the Southeast also exerted influence with 52% of enrolled women. In 2016, however, a proportion of 60% of male participants is observed. Few institutions had a higher female admission that year, as was the case for UFU, FUCEPE and UFRJ, or a balanced inflow like USP.

Figure 4 shows the different distributions by macroregion and the proportions according to the Doctorate courses in Accounting.



**Figure 4.** Percentages of enrollments in Doctorate programs per Brazilian macroregions (2010-2016)

Source: research data.

Overall, it can be observed in Figure 5 that the Southeast and South also present 57% for men and 43% for women entering Doctorate courses in the period analyzed. Because the number of programs in these regions is larger, however, the data should be interpreted with caution when compared with more recent or less numerous programs. In addition, UnB, in the Central-West, has an average total of 61% of men between 2010 and 2016 but, until 2014, it had a partnership with programs in the Northeast (UFPB and UFRN). In the Central-West, in total, the women enrolled in the academic Master’s course corresponded to 46%, against 39% in the Doctorate program. Therefore, there are 7% less women in Doctorate courses.

In the Northeast, the doctorate courses at UFPB and UFPE, although only evaluating the years 2015 and 2016, being more recent courses, present a more expressive male inflow - on average 75% -, adding up to more than 83% at UFPE. In this region, it is observed that, in the doctorate programs, there is a percentage drop in the total number of female participants in comparison to the Master’s degree. The difference amounts to 22%, as the female admission to the academic Master’s course in the period analyzed corresponded to 47%. This indicates that the access of women to the Doctorate is smaller in the Northeast compared to the Master’s, as happens in the Central-West.

The Southeast had some institutions with higher female than male admissions, such as UFU (63%) and FUCAPE (57%), and a balanced inflow like at UFRJ (50%). USP / RP (63%) and USP (59%) did not show the same pattern though, with a more substantial male inflow, the average for the Southeast corresponding to 57% of men in Doctorate courses in Accounting. Although with different percentages, the region presented figures close to the admissions in the academic Master's courses. FUCAPE (61%) presented a higher male participation in the academic Master's than in the Doctorate course (43%) though. The same was true for UFRJ, with higher male admission rates in the academic Master's (64%), which was not repeated in the doctorate (50%). The same factor did not occur at USP / RP, which had more male admissions in the Doctorate (63%) than in the Master's (56%).

In the South, the average was also higher in male (57%) compared to female new students (43%), in terms of total enrollment in Doctorate courses. The UFSC showed more expressive admissions of women (54%), and UFPR (50%) showed equality between both genders. FURB and UNISINOS, then, surpassed 60% of enrollments for the male gender in the Doctorate course. The FURB presented a higher female (58%) percentage in the Master's degree but did not maintain the same standard in the Doctorate course. On average, in the academic Master's courses, a greater number of female students was found than in the Doctorate courses in that region.

In addition, the faculty structure of the graduate programs in Accounting in Brazil was investigated in the Sucupira Platform (2016). In this survey, it was observed that, on average, the programs have a male majority - about 74% - against 26% of women. At some institutions, the difference is greater than 75%, with a high male concentration in the faculty, in the Southeast (FUCAPE 100%, PUC / SP 92%, USP 88%, USP / RP 78%, UFES 77%), South (UNOCHAPECÓ 100%, UNISINOS 93%, UFPR 85%) and Northeast (UFRN 85%, UFPE 83%, UFPB 79%). These data are in line with the findings by Casa Nova (2014), which pointed out in 2012 that 75% of the faculty in the *stricto sensu* Accounting programs in Brazil were men. This figure has not changed in recent years.

The South and Southeast had the same average percentage of male teachers in the programs (78%), followed by the Central-West (73%) and Northeast (66%). Besides this aspect, among the teachers who carry out other activities and work part-time at the institution of the program, men are predominant with about 83%. It is noteworthy that, even though women are underrepresented in most programs in the country, they predominantly work on an exclusive dedication regimen to teaching and research activities.

## 4.2 Discussion of research results

In general, the results of this research show that, for both the academic and professional Master's courses and the Doctorate courses in Accounting, the number of male students is higher than the female. In some regions and institutions, the difference in new students exceeds 20%, as in the case of the Southeast. Based on the sample period investigated, it is inferred that the access of male students in graduate programs in Accountancy in Brazil is superior to the female, and that regional and institutional characteristics may entail implications for the evidence.

These figures are in line with some research results, although with a distinct scope, but which may sparingly reveal clues in this direction. Pinto (2007) analyzed the racial and gender profile of the Master's courses at Universidade Federal Fluminense (UFF) from 2004 to 2006. The results revealed inequalities between men and women's participation in Master's courses, as well as racial inequality. For example, in the Master's degree in economics, the male participation was 58.7%.

Tabak (2002) points out several barriers to greater integration of women in the academic environment, such as: prejudice, marriage, children, low wages, lack of opportunities to achieve high positions and social pressures. These aspects may contribute to the predominance of male students in graduate courses. Velloso and Velho (2001) point out that Brazil is considered a central or peripheral country, which tends to present low female participation in college staff, as well as in high posts in the hierarchies of the higher education system. These factors can sometimes be a deterrent to higher female admission into the academy.



According to Casa Nova (2014), in 2012, of the 244 teachers of Accounting programs in Brazil, only 61 were women (25%). In a previous study, Casa Nova (2012, p. 40) found that, according to data from 2010, about 16% of the faculty were women at the School of Economics, Administration and Accounting (FEA / USP). The research by Santana, Nganga and Leal (2014) on the profile and production of the Master's and Doctorate courses in Accounting found a predominance of the male gender (83.63%). Based on the Sucupira Platform, in this research, it was observed that, in 2016, the faculty in the *stricto sensu* graduate program at FEA / USP was composed of only 12% of women.

In the research carried out, in the academic Master's courses, female (44%) inflows occurred in smaller proportions than male entrants (56%). Also in the doctorate courses, the number of female new students (42%) was lower than that of men (58%). The results, especially those related to admission ratios in the Master's degree, are close to the number of professionals with active records in the Regional Accounting Councils, averaging at 57% in 2016 (CFC, 2016).

The AICPA (2015) revealed that, in the United States, in 2013 and 2014, there were more male Bachelor (54%) and Doctorate students (52%) than females. In the Master's courses, a slightly larger number of female students (53%) than male students (47%) was observed. The mean percentages were also different according to the regions for both genders and for public and private institutions. The gender distribution among graduates and the enrollment trends, then, indicated more male (54%) than female graduates; a higher number of females at the Master's level (51%); and a higher proportion of men at the Doctorate level (64%).

In Brazil, when observed by regions, enrollments in academic Master's courses show, in the Northeast, an average percentage of 47% of female students; in the Central-West, 46%; and in the Southeast, on average, a total of 40% of women. This denotes a larger number of male entrants in these three regions. In the South, on the other hand, there were more female (53%) than male (47%) enrollments in academic Master's courses. The results from each macroregion do not reveal any proximity to the CFC data (2016), suggesting that there are other regional, cultural and institutional factors that may be influencing these percentages.

In relation to the average admission in Doctorate courses, women represented in the Northeast about 25% of the total number of participants; in the Central-West, 39%; and in the Southeast and South, 43%. Therefore, there is a disparity between the regions with regard to women's access to Doctorate courses, with greater differences in the Northeast. It should be noted, however, that these programs are more recent when compared to the programs in the Southeast and South. In turn, these also presented different values regarding the female access to Doctorate courses, corresponding to 40% for the Master's and 43% for the Doctorate in the Southeast, against 53% and 43%, respectively, in the South.

The figures show that the female enrollments in the South already surpass the male ones in the Master's courses. This is not a reality for all Brazilian regions, requiring further research to find explanatory factors for the differences, not in the least for the fact that these differences are not maintained in the Doctorate courses in this region.

The study does not only evidence a predominance of males in the academic and professional Master's and Doctorate courses, the research also showed that this is also the case at the institutions, in view of the predominantly male teaching staff (more than 74%), confirming what the literature had been showing (Rothwell, 1985; Ott, 1989; Caplan & Caplan, 1994; Husu, 2001; Buck et al., 2008; Haynes, 2008; Bagilhole & White, 2011; Haynes, 2017).

This scenario instigates questions of the following nature: To what extent can the differences highlighted represent the first barriers women face when entering the teaching profession? What are the main factors influencing the reduced levels of women in Accounting teaching? Is there an expectation of change in the coming years for this to be reversed, with the renewal of the teaching staff due to retirements?

Haynes (2017) argues that, although the past 25 years have shown an improvement in numerical terms in the position of women in Accounting, challenges remain at various levels. Rothwell (1985) points out that they still face a predominantly male market. Pinto (2007) warns that, even if the space of women in education gradually increases, the phenomenon that is occurring in undergraduate studies, where the female gender predominates, is not yet noticed in graduate studies.

In this context, the need for further research and further discussion on gender equality in all work environments is highlighted. On the recommendation of Morley and Crossouard (2015), gender should even be incorporated into higher education policy. Thus, it is important for universities to track statistics by gender, with a view to promoting gender equality and integration, accompanied by strategic action plans, resources and monitoring mechanisms over time.

## 5. Conclusions

This study aimed to verify the presence of the female gender among the students in the Brazilian graduate programs in Accountancy between 2010 and 2016. The data showed that, on average, in the period studied, there was a predominance of men at the Master's and Doctorate levels. Therefore, the data indicate that the female presence in the Brazilian graduate programs in Accountancy has been inferior to the male presence. Although there is an increase in the enrollment of women in undergraduate Accountancy courses, in *stricto sensu* graduate education, there is still a predominance of males, especially in Doctorate courses.

The results, on average, are in line with the findings of Velloso and Velho (2001) about the equality between the female and male genders regarding the presence in the Master's degree and in similar proportions in the Doctorate degree. In the study itself, this difference is small - about two percent less women entering Doctorate courses (42 percent) compared to academic Master's degrees. Although changes have been perceived over the years, this has not yet caused significant repercussions in the increase of female participation in the *stricto sensu* graduate courses in the accounting area.

Nevertheless, different proportions of male and female students were observed by year and region, with a greater percentage difference in female enrollment in Doctorate courses (Northeast 22%, Central-West 7%, Southeast -3% and South 11%) when compared to Master's courses. The analysis by macroregions showed that, on average, only the programs in the South had a higher number of female than male students. This is not repeated at the doctorate level though. The region with the highest percentage of male participation in the inflow is the Southeast, both in the academic Master's and in the doctorate courses.

Based on the research results, it is concluded that the presence of the female gender among the graduate students in Accountancy in Brazil has increased, but a long road remains ahead to achieve gender equality at the national level. This is especially relevant if one considers that this may lead to later work opportunities, the female teaching career and less gender inequality in universities.

The findings should be interpreted with caution due to the temporal access and different start dates of the programs at some institutions, some of which, as in the case of the Northeast, are more recent. Likewise, the data were collected in the Sucupira Platform and are restricted to the characteristics and procedures the programs adopted in the student selection process. Further detailing the aspects of the selection process could contribute to the understanding of the reasons that led to these differences in the number of students entering by gender in the period investigated.

It is recommended that future studies investigate other elements that may explain the differences found. The gender disparities that occur among the HEIs in the accounting area in Brazil need further exploration, whether in the composition of the faculty and course structure or in the attractiveness for future students and professionals. We suggest further studies of the cultural processes and intrinsic, informal and subtle structures that produce and reproduce inequalities. There may be interferences from internal policies, such as the relation between students and advisors and preferences.

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