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Gender, science and accounting: An Anecdotal Teaching Case

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Resumo/Abstract

Only empathy, or putting ourselves in the shoes of others, and solidarity could help us to experience and learn about other social places. For that, I propose an anecdotal teaching case about Janice, her academic trajectory, and her reflections. It might be that living by her skin, someone can better understand her feelings, challenges, and opportunities. Many researchers had proposed that the accounting profession, including accounting academia, is a masculinized and masculine space (Casa Nova, 2014; Silva, 2016; da Silva et al., 2018; Bitbol-Saba & Dambrin, 2019), and in that being, it marginalizes and excludes bodies other than the cisgender, heterosexual, white men (Annisette, 2003; Baggio, 2017; Lima et al., 2021). This short teaching case can be adopted as a learning activity in undergraduate and graduate courses. It explores Janice's experiences, which are built based on the experiences of many other women who are struggling to find their places in the Brazilian accounting domain. I also propose an activity, after the reading and discussion of the teaching case, presented as a handout.

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Abstract

Only empathy, or putting ourselves in the shoes of others, and solidarity could help us to experience and learn about other social places. For that, I propose an anecdotal teaching case about Janice, her academic trajectory, and her reflections. It might be that living by her skin, someone can better understand her feelings, challenges, and opportunities. Many researchers had proposed that the accounting profession, including accounting academia, is a masculinized and masculine space (Casa Nova, 2014; Silva, 2016; da Silva et al., 2018; Bitbol-Saba & Dambrin, 2019), and in that being, it marginalizes and excludes bodies other than the cisgender, heterosexual, white men (Annisette, 2003; Baggio, 2017; Lima et al., 2021). This short teaching case can be adopted as a learning activity in undergraduate and graduate courses. It explores Janice's experiences, which are built based on the experiences of many other women who are struggling to find their places in the Brazilian accounting domain. I also propose an activity, after the reading and discussion of the teaching case, presented as a handout.

Keywords: teaching case; accounting academia; accounting education; gender in accounting

An Anecdotal Teaching Case

Janice stared out the window in her office, thinking again about her career. She is sure about her love for teaching and advising students. She is sure about her passion for service. She is not so sure about how her vocations and passions are valued in academy.

Another issue that she often thinks about is how different the academic environment is from the collaborative and collegial ambience she was expecting it to be when she left a career in auditing to pursue an academic career in accounting. Ten years have passed since then and she is once again, in the final days of the year, asking herself if she made the right call.

Once more she started remembering the last department meeting. Discussions arose about the importance of publishing mainly for those faculty members teaching in the graduate program. Faculty publication records are especially important to the graduate program evaluation system. Publishing records are also the item weighted highest in the promotion process.

Yes, publish, publish, publish ... or perish. She specially enjoys researching and participating in congresses and conferences. But she knows there is a tradeoff between researching, teaching, and service. Thus, this emphasis in publishing, in her appraisal, could mean giving less importance for teaching and service.

Janice is interested in research topics that are not exactly in the mainstream. Because of this, she mostly works with her students, since her colleagues are not quite motivated to partner with her. Her colleagues often find her research interests controversial, or at least non-traditional. The students, on the other hand, are often enthusiastic about in getting involved in such kinds of research. For sure, this interest and involvement in "marginal" research topics encounters a little bit of resistance when considering publishing in the main academic accounting journals. But, again, she does her research guided by what she thinks is relevant and could have a social impact, and not by what is or isn't "publishable." Thus, she prefers paying the price of being cast aside, not participating in the "mainstream accounting," as she calls it.

Once more, she has this feeling that her vocation and passions do not meet the standard criteria of success. Looking back at her career development, she ends up seeing the image that recurrently comes to her mind: a turtle with a broken leg. A turtle is a long-lived animal that walks very slowly. With a broken leg, it will walk even more slowly and with much more

effort, a painful effort. Yes, that's it! A turtle with a broken leg is exactly the image that recurrently comes to her mind when she reflects about her career. She is not especially proud of her career self-assessment. When compared to her male counterparts, she took much longer to get to the associate professor position. She sometimes feels she had to put a lot more effort. She gave up dimensions of her personal and family lives. Sometimes she doubts her decisions. Sometimes she has regrets...

Hence, she's come to the conclusion that accounting is not exactly a female-dominated area or even a balanced-gender area. To be true, it is actually the other way around. Accounting, at least in her country and state, is a male-dominated area. She expected accounting would be at least a "female-friendly" area, but now she is not quite sure this is the case. There are very few female accounting professors. There are even fewer women in the top career ranks at the most prestigious institutions, both in absolute and in propositional terms. So it is not only about the total number of women in the area, but also about the proportion of them that, being there, actually succeed in achieving higher positions. Why don't they come? They might be receiving some unwelcoming message and responding to it by engaging in other areas and not in accounting. If so, what are the messages that say women are unwelcome in accounting? Where the messages come from? Who is sending those messages?? Why didn't she get this message?

The most female professors her department ever had at one given time was eight. The least it ever had was three. One should consider these numbers in relation to the total. In average, the department has had around 50 professors. The trends give no hope that we will see a different situation in the future. For each woman coming, there are two women leaving. Articles she has been reading about the issue state that the situation is the same in the United States and some countries of Europe. Consequently, that unwelcoming message comes in many diverse languages.

Additionally, there is this feeling of not being valued for what she values doing the most. She has been the only woman in many activities she has been involved with. Janice is the only woman teaching in the graduate program. She is among the few women advising in the graduate program, even when considering co-advisors from other programs and the visiting international professors the program has only recently had.

Considering this state of things, she was the only female voice in many meetings of the graduate program committee. And many times it has been hard to be heard. Her questions have sometimes been ignored. It has been hard to pose her opinion. Her opinions are usually very different from her colleagues'. It has been easy to perceive it immediately after saying something. It's almost as if she was talking in some strange dialect, was not expressing herself clearly or was not posing her questions in the right moment or with sufficient emphasis. She's frequently been told that she "isn't assertive enough" like her male colleagues are. However, reflecting about being emphatic, when she asserted her opinions vehemently – just like her male colleagues do when they're being "assertive" –, she was told she was being too tough, hard or severe, and not assertive, transparent or clear. That being so, she perceives she is playing a game she can't win, not once, not ever.

Instead of feeling as a fish in the water, she usually feels like a fish out of water. If she was in the water, she would be a fast swimmer. She knows it. But she's on the land, and the land-dwellers judge her on how well she can run. How many women feel like her? How many are set aside of their careers' path? How many others have the turtle without a leg or the fish out of water as the recalling images that represent their trajectories? If she could talk to them... if she could speak out... if only she could... She anticipates they would share the same worries and regrets and maybe even the same image about their own careers. She would meet many other turtles with a broken leg. She would find many other fish out of water trying to run.

An Anecdotal Teaching Case: Handout

Female Faculty Success

After reading the anecdotal case of Janice, in the table below, I have reproduced some of the interview excerpts. Those excerpts come from a researches exploring the trajectories of full professors in the Brazilian Accounting academia. They represent the experience those women have had in their trajectories. Please, read the excerpts and choose one or two to write down your thoughts, reactions or perceptions considering your own experience as a female faculty, or the experience of a female colleague you have witnessed, or your own experience as a male faculty. Feel free to share your own experiences, if you want.

Interview Excerpts	Thoughts, reactions or perceptions	My own experience
<p>What made me identify myself was the possibility of training people, of bringing knowledge, alternative pathways for those that are looking for them. [...] And it is not only teaching, but also helping. To collaborate, I am not only collaborating with the student who is there, in the classroom, in that period, but also with all the people who are around.</p>		
<p>Everything comes completely defined in a company. The rules are already settled. You do not participate in the discussion of those rules. I thought that was bad to me. I was just a rule follower, agreeing with the rules or not. And in the academy, you have a space for creation. [You have an] autonomy. And I think that you have the challenge of building, because I was in an institution that everything was to be done.</p>		

Interview Excerpts	Thoughts, reactions or perceptions	My own experience
<p>I understood that I should go well prepared to the meetings, thus I always read all the material to be discussed in the meeting. At last, because, after I had spoken, the return was hard. In other words, in the group, you will only have the opportunity of speaking once. For men, the return [or having another turn] could happen. They impose themselves somehow. They interfere. We, women, we are too respectful. Now, others are talking, and then your turn won't come. Thus, if you have the opportunity to talk, use it well, because you can have no other chance.</p>		
<p>So, technically not, because I see everyone as professionals. But there is a different environment. When you are in a women's group, the discussion topics will be different from a men's group. Then, you learn to deal with many things that you do not especially enjoy, for instance, this kind of talking: "Do you enjoy [talking about] football?" "No, I do not enjoy football." All men enjoy talking about football. I think this, within boundaries. I never faced disrespect in those groups. But men's talking, it is men's talking.</p>		
<p>I see as this, when you impose yourself, when you use your authority in some situation, it's interpreted as PMS [pre-menstrual syndrome] and not as the usual attitude of a professional who does not agree with that situation. I still see this. I think that this prejudice still exists. In other words, a man is allowed to lose control any moment. A woman, if she loses control, it is a consequence of her period and not of a human being that in one moment does not agree with something. This I still see.</p>		

Interview Excerpts	Thoughts, reactions or perceptions	My own experience
<p>One other thing is that I still think it is strong [is that] the dress code makes you better or worse included in the group. Dressing too femininely separates you from the group. In other words, it seems like you have to dress accordingly with the tribe to be respected to have the same value. [...] Hence, I think [you have to have] this care. Depending in the meeting I was going to, I would dress very similarly to the tribe to go to work. That means, thus, I get equal. I won't dare wearing a skirt to a meeting where I will face predominantly the masculine gender.</p>		
<p>In your personal life, a mother is an irreplaceable thing. You can have an excellent husband, but the mother role has to be filled by the mother. Then, participating in events that demands absence is complicated. Even when it is possible, it is not easy. Even though my husband and son are very understanding, I think that balancing it all is too complex. Now, looking back to my trajectory, 90% of my colleagues were men. The few women I could talk too had problems similar to mine, in relation to being divided between professional life, academic life and personal life.</p>		

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