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GENDER STEREOTYPES OF WOMEN ACCOUNTING ACADEMICS IN COLOMBIA

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Abstract

This paper brings new insights into gender relations within the accounting academy and wider society for women accounting academics in Colombia, which supports understanding of the conditions of knowledge production. Historically, women have been conditioned by prejudices built by stereotypes that pass from generation to generation, which are resistant to change, and cause inequalities and inequities in the accounting discipline. Drawing from semi-structured interviews, we identify the stereotypes arising from beliefs and customs which give rise to prejudice towards women accounting academics in Colombia, affecting their roles and occupations. We argue that stereotypes are historically embedded and derived from patriarchy within Colombian society. Despite the persistence of some stereotypes, we identify women's perceptions of, struggles with and actions towards changing stereotypes in the interests of transforming gender relations. We show that transformations are occurring in the social categories to which women accounting academics belong, where traditionally being a woman and having a family has been a negative element. Our research supports an enhanced understanding of social categories of gender, of the lived experiences of women accounting academics, and gives voice to the narratives and imaginaries that continue to support a more advanced society in Colombia.

Key words: stereotypes, accounting, women, gender, accounting academia.

1. INTRODUCTION

This paper addresses the position of women accounting academics in Colombia, to understand the nature of academia and the lived experience of accounting academics, in order to appreciate the conditions of knowledge production, and the social construction of gender and its relationship to accounting in this context. Specifically, our aim is to ascertain the existence and nature of any stereotypes about women accounting academics in Colombia. While a stereotype is a generalization associated with a particular group, it can lead to prejudice from members outside that group, which in turn can generate discriminatory behaviors (Hinton, 2020). Moreover, individuals may internalize stereotypes and focus or constrain their behaviors as a result (Stedham, Yamamura & Satoh, 2006; Whiting & Wright, 2001). Complicity or resistance may then arise. These stereotypes may relate to women generally, to accountants as professionals within the discipline, or specifically to women working as accounting academics (Bruce-Twum, 2013; Chamorro González, Patiño Jacinto & Vásquez Peñaloza, 2020; Restrepo & Isaza, 2019; Valero, Patiño & Vargas, 2020). Moreover, they relate not only to gender but to the interaction of other attributes, such as race, embodied in the Colombian accounting academic, permeated by the specific stereotypes inherent in Latin American societies.

Women's access to education opportunities and their consequent participation in the professional labor market, including academia, has increased dramatically in both developed and developing countries in the last century. However, data relating to the position of women in academia in Latin America, and specifically Colombia, are relatively scarce. According to UNESCO's¹ International Institute for Higher Education in Latin America and the Caribbean (UNESCO-IESALC, 2020), although the percentage of women enrolling in universities is higher (at 55%) than that of men, the teaching staff, and positions of responsibility are still largely in the hands of men, with only 18% of public universities in the region having women rectors². Women are significantly under-represented in science, engineering, humanities and natural sciences in Colombia (López-Aguirre, 2019). Although there is evidence of the growth in the numbers of female accounting educators in the late 20th century (Jordan, Pate, & Clark, 2006), this is limited largely to Western contexts and there is no available data on the numbers of women accounting academics in Colombia. However, studies have found that women in public accounting in Colombia are subjected to significant pay gaps (Restrepo & Isaza, 2019) and also face barriers within the accounting academic and research field (Chamorro et al., 2020; González, Gil & Valencia, 2022; Pineda, González, E., & González, J. G., 2022).

In Western contexts, academia is considered to be a gendered institution in numerous ways.

¹ The United Nations Educational, Scientific and Cultural Organization is a specialized agency of the United Nations aimed at promoting world peace and security through international cooperation in education, arts, sciences and culture

² The most senior position in the University, also known as Principal or Vice-Chancellor, dependent on context.

Gendered career pathways are implicated in hindering the career progression of women academics, where they perceive themselves to be channeled into feminized teaching and administrative roles which are less advantageous routes to career progression than elite and masculinized research routes (Ashencaen Crabtree & Shiel, 2019). Women are expected to navigate their academic careers in relation to gendered attributes of academic work such as competitiveness, caretaking and responsibility (Angervall & Beach, 2020). Both perceptual issues, around norms, and structural issues, such as around contractual status, inhibit perceptions of women as the 'ideal' academic (Davies, Brighton, Reedy, & Bajwah, 2022). In the context of accounting academia specifically, there is little research on the position of women accounting academics, with some exceptions that address reflexive personal experience of pregnancy and overwork (Lupu, 2021); disciplinary orientation, working on gender (Dambrin & Lambert, 2012); resistance and complicity in gendering in academia (Haynes & Fearfull, 2008) and control and exploitation (Harding, Ford, & Gough, 2010).

However, one should not assume that the challenges in Colombia are the same as in the Western context, as knowledge needs to be specific to the context and decolonized (Sauerbronn, Ayres, da Silva, & Lourenço, 2024). We therefore respond to the call of Gómez-Villegas and Larrinaga (2022, p. 10) to generate new knowledge in the critique of accounting and the exploration of emancipatory ideas for Latin America, that recognizes "diversity and multiplicity of knowing, cognition, and understanding, beyond what is labeled and signaled as credible and worthy of attention by Anglo-Euro-Centric scientific knowledge". We have drawn from research specific to this context published in Spanish as well as international sources (Husillos, Larrinaga, & Martínez, 2024). Hence, we build on a previous study that identifies the participation and experiences of female accounting researchers in Colombia (Chamorro et al., 2020), and specifically we contextualize this study in the Colombian accounting academy and in the wider stereotypes existing in Latin America. The gap identified in the existing literature, to which this paper aims to contribute, corresponds to the identification and analysis of stereotypes, based on imaginaries or beliefs, customs and culture, and prejudices, amongst others, in relation to accounting academics in Colombia. We advocate for the construction of a line of research on gender and accounting in Colombia, which contributes contextualized understandings of gender relations.

The contribution of our paper is to identify phenomena such as discrimination, prejudice, and customs forming stereotypes against women accounting academics in Colombia and to understand their lived experiences. We suggest these structural and cultural phenomena, represent and are situated within the patriarchal, colonial, oppressive and violent context for women and diverse populations in Colombia. Our contribution gives insight into gender relations and the conditions of the academy in which knowledge is produced. Moreover, despite these stereotypes, we illustrate that there are professionals and academics determined to fight and change centuries-old cultural practices.

The paper is structured as follows: this first section introduces the aims of the paper and the

problem it addresses. The second section presents the theoretical framework that explains intergroup relations and formation of stereotypes through social psychology and provides contextualization both in existing accounting literature and within the Colombian accounting academy; the third describes the methodology and methods used. For our purpose of addressing stereotypes, semi-structured interviews were conducted with 23 women accounting academics in Colombia. Fourthly, we present our findings which show the stereotypes about women that have impacted the women's professional or personal lives, arising from beliefs, customs and prejudices; their perceptions and struggles regarding the stereotypes and any changes in stereotypes in the Colombian accounting academy. Subsequently, we discuss the experience of stereotypes and challenges to patriarchal gender relations in Colombia and finally provide a conclusion and reflections on our contribution.

2. THEORETICAL REVIEW – STEREOTYPES AND THEIR INFLUENCES

Our theoretical review on stereotypes and their influences is split into three sections: first we provide theoretical insight into the conceptualization of stereotypes, drawing predominantly from Latin American theorists. Secondly, we specifically address stereotypes of women in accounting, locating our study in the wider gender and accounting literature while illustrating the lack of research about stereotypes in Colombian accounting academia that this paper addresses. Third, we provide some contextualization on the Colombian accounting academy.

2.1 Conceptualizing Stereotypes

Feminist theorist Gloria Bonder³ (1998) highlights that conventional notions about masculinity and femininity, which circulate in everyday discourses in one way or another, have provided the explanations that we assume are 'legitimate' and/or 'true' concerning the tasks that women must assume, establishing stereotypes within their social role. Furthermore, various social devices inculcate the construction of a hierarchy between genders in which women and the feminine occupy the devalued, discriminated, subordinated or omitted places in such a hierarchy.

Historically, gender was defined in line with sex within a binary framework so that analyses based on this initial notion presuppose the existence of a personal identity or an original delimited self, which through the process of socialization, first in the family, and then in the different social spheres, acquires the capabilities, motivations and prescriptions of their gender identity, adapting to cultural expectations and mandates (Bonder, 2002). In other words, society has a script that must be learned, and this learning guarantees the reproduction of a seamless gender order, which in turn immediately establishes stereotypes (Bonder, 1998), a situation that has kept away women from the management of economic operations, even when their scope is small or medium.

³ Gloria Bonder is a psychologist and the UNESCO Chair in Women, Science and Technology in Latin America.

Hence, it is relevant to pay attention to the role of the public and private spheres in the context of Latin America since this has historically defined the roles played by men and women within society, considering the family as a privileged place within the cultural discourse, on which fall the traditions that are the inheritance of the individuals who are born in these places. According to Araujo (2005, p.80), "Identity construction fell in a special way on kinship ties, and the prerogatives emanating from these ties were placed in many cases above the general abstract law". These historical stereotypes and family roles were also influenced by colonialism and the teachings of the Catholic church, including the persistence of machismo, which valorizes strong, aggressive and virile behavior in men, and marianismo, which glorifies motherhood and care of the family in women (Twombly, 1998). The culture of machismo is an intrinsic characteristic of the relationship between men and women in many Latin American countries (Maldonado-Maldonado & Acosta, 2018). Notions of machismo and marianismo are themselves based on stereotypes, and we acknowledge that not all men behave in this way and that women have agency against stereotypical tropes and norms.

Over recent years, a process of individualization has been evident that has come with modernization where discourses regarding the traditional family have been weakened. When the family stops being the driving force of society, the traditions that supported the family are no longer provided by the State and society as in previous decades, as a result of the new social, political and cultural perspectives that are migrating towards a more productive society. For example, the labor market has been transformed due to the massive entry of women, which results in a radical change in the traditional sexual division of labor and responsibilities within families, challenging the traditions that have defined the roles of women in terms of reproduction, upbringing, care and administration of the home, associated as feminine, and those of men who were oriented towards responsibilities in the workplace, associated as masculine (Araujo, 2005).

On the one hand, this change was accompanied by shifts in institutions in Latin America, such as the church, the State and other social actors, which occurred since the 1970s, and women began to participate more actively in the labor market in the 1980s (Araujo, 2005). It is important to highlight that the women who joined the labor market were those who were married and of reproductive age, which meant that they did not dissociate themselves from employment even due to maternity issues, meaning that ways of moving between the public and the private were fundamentally changed. On the other hand, women organized themselves politically into active groups that began to present their demands at an institutional level, and which over time saw the actions of women proliferating in the different social scenarios in which they participated. "Discourses and ideals about women are established and disseminated based on the notions of law, non-discrimination and equality, which are accompanied by the affirmation of the values of autonomy and personal fulfillment" (Araujo, 2005, p. 81), that is, these discursive ideas began to become part of political, media, and public discourses and become known and legitimized through their reproduction.

However, the images and discourses of the new woman who developed thanks to her entry into the labor market at the end of the 20th century have not completely changed the cultural heritage of stereotypes linked to the social role of women, but they have had an impact on helping to redefine the traditional masculine image in Latin America for future generations with a more balanced view of the role of domestic responsibilities in life as a couple and in families. Correspondingly, there has been an increase of women accessing higher education in Latin American universities and a feminization process occurring in such professions as accounting (Restrepo & Isaza, 2019; Valero et. al. 2020) because of the impact of these feminist discourses.

Despite the increased numbers of women in professional workspaces (feminization), conditions for their work and participation in power continues to be influenced by predetermined scopes (Yannoulas, 2011). For this reason, Yannoulas (2011) considers that there are characteristics assigned to women derived from gender stereotypes such as weakness, irrationality, dependence, affectivity, among others, conditions that culturally give feminine identity; while the masculine is recognized as physical strength, aggressiveness, rationality, independence, among other conditions that facilitate the relationship with society and with public spaces, in such a way that they are identified as antagonistic. This leads to the sexual division of work which legitimizes discrimination against women in the labor market, in politics, in culture and in various spaces (Yannoulas, 2005). She argues that qualitative changes must be made towards the transformation of the symbolic image of the feminine, since although positive changes such as flexibility at work are occurring, these impact differently depending on sex, which leads to increasing inequalities, especially in very inequitable contexts such as Latin America (Yannoulas, 2005).

Gender roles continue to be relevant within the workplace, considering that people have expectations regarding the behavior of individuals according to their sex, which is consistent with beliefs related to the characteristics and abilities of men and women; for the former they are agentive attributes (trust, control, success) and for the latter, community attributes (concern for the well-being of others, kindness, solidarity, sensitivity and care for others) (Eagly & Karau, 2002; Eagly & Wood, 2012; Eagly, Wood & Johannesen-Schmidt, 2004). Consequently, there is an influence on beliefs about the cognitive abilities, skills, emotional disposition and physical characteristics of men and women. Thus, descriptive norms or stereotypes are related to the behavior of individuals in certain situations, but there are also perceptual norms or stereotypes that include desirable and admirable behaviors for men and women. It is important to note that given the greater power and status enjoyed by male roles in patriarchal societies, it can be observed that there are expectations of domination and submission, "Thus, men are believed to be more dominant, controlling, and assertive, and women are believed to be more subordinate and cooperative, obedient to social influence, and less overtly aggressive" (Eagly et al., 2004, p. 276).

In summary, the existence of both ideal and real beliefs about men and women, whether called gender stereotypes, imaginaries or prejudices, implies a link between their personal attributes by sex and their typical behavior within society. This includes historically evident sexual differences,

such as reproductive activities associated with human beings, and cultural conventions constructed by individuals related to their conditions within society and social roles. Bonder (1998) reminds us, however, that we need to consider heterogeneity within the category of women, and fundamentally the diversity that exists in each of them as non-unitary but multiple and fragmented subjects, in various gendered social positions, which take account of their contextualization. It is also important to understand how women play a role in forms of knowledge production in Latin American societies (Bonder, 2014). Hence it is the stereotypical position of women in the accounting profession, followed by their contextualization in Colombian accounting academia to which we now turn. We contend that it is relevant to consider the accounting profession before moving on to evaluate stereotypes in accounting academia because the two are intimately related and some of the cultural influences of the profession are also reflected in its academic counterpart and origins.

2.2. Stereotypes of women in accounting in Colombia

The accounting profession in Colombia, alongside other areas of professional work such as teaching (Yannoulas, 2011), has become feminized in recent decades. For example, Valero et al., (2020) determined that between 2001 and 2018, 69% of graduates in Public Accounting were women. In terms of the number of professional certifications issued by the Central Board of Accountants (JCC), Restrepo & Isaza (2019) found that, as of 2017, 164,996 professionals had enrolled (114,200 women and 50,796 men), which shows a feminization process for this profession.

However, despite this increase in numbers of women accountants, and despite the modernization of gender relations and access to work in Latin America, stereotyping of women accountants persists. Within the accounting profession in Colombia, Giraldo et al. (2011, p. 211) found that regardless of the significant increase in women accountants, “stereotypes still persist about the ‘lower capacity, preparation and experience’ of women to occupy positions in senior management, which make their access and permanence in the accounting labor market more difficult”. Therefore, accountants are affected by the prejudices that still exist regarding household responsibilities in the performance of their work activities, which affects the perception of others regarding their commitment and responsibility in the workplace. Moreover, both Giraldo et al. (2011) and Uribe-Bohorquez, Rivera-Ordóñez & García-Sánchez (2023) have indicated the existence of prejudices associated with personality traits as a way of typifying or classifying which tasks or responsibilities are best suited to men and women. Hence, women accountants experience the consequences of stereotyping which show continued patriarchal gender conflict that still dominates the family sphere and its importance within Colombian and Latin American society. Gilbert, Everett, & Casa Nova, (2024) argue that patriarchal societies rather than the growth of capitalism fueled the need for accounting practices, making accounting a function of patriarchy. In any case, the stereotype of the accounting profession being more suitable for men is an obstacle and ongoing challenge for women (Arquero & Fernández, 2019), despite feminization in numbers of women. This causes Barbosa and González (2017, p. 5) to suggest that “the existence of stereotypes such as these has harmed [women’s] professional development, even when movements and organizations have already emerged to advance equity goals”.

It is recognized that studies have identified the existence of stereotypes in the accounting profession in other Latin American countries. According to Triana (2014, p. 3), stereotypes interact with the development of the accounting profession in Latin America which operates within a continuing culture where the "imposed model of women... is an obligation to serve men, the employer and the church, to be devout, submissive, beautiful and perfect". In Brazil, for example, the feminization of the accounting profession is related to gender stereotypes, in which women are perceived as more detailed and docile than men in their work, and are segregated into more operational accounting activities and men into more analytical activities at higher levels, which perpetuates the process of distribution of power and opportunities between men and women and institutionalizes inequality in the accounting profession (Júnior, da Silveira, and Santini, 2015).

In Western contexts, literature affirms accounting as historically a masculine profession (see, for example, Haynes, 2017; Kirkham & Loft, 1993; Kornberger, Carter & Ross-Smith, 2010; Lehman, 1992). An exception is Japan where accounting was always perceived more as women's work (Komori, 2008). Feminization has similarly occurred in Western contexts increasing the numbers of women in the accounting profession worldwide, without necessarily transforming their conditions and prospects (Kabalski, 2022). Gendered segregation occurs on gendered lines, which can have the effects of marginalizing and downgrading women's work (Bolton & Muzio, 2008). Accounting specialisms are framed by gendered discourses around working hours and visibility to clients causing segregation to occur, with the more 'public' specialisms being considered as masculine (Khalifa, 2013). Women tend to be excluded from the higher echelons of accounting work (Dambrin & Lambert, 2012) and stereotypes continue to frame explanations for women's absence from senior roles (Sheerin & Garavan, 2022). For example, Whiting, Gammie and Herbohn's (2015) study found three possible reasons (stereotypical discrimination, structural obstacles and employee preferences) regarding the lack of women, as partners and/or shareholders in professional accounting firms in Australia, United Kingdom and New Zealand. They determined that the reasons for this situation depend on the context of the organization; however, the most prominent reasons were the lack of formal policies, practices and development programs designed to eliminate stereotypical discrimination and promote women as partners in organizations. Gender stereotypes of women exacerbate their chances of being absent from senior positions in accounting firms in Australia (Adapa, Rindfleish & Sheridan, 2016). Accounting organizations are gendered places where prevailing norms and management models are constructed in accordance with a masculine logic (Lupu, 2012), thus reinforcing stereotypes. Therefore, a linear career model is challenged by women who try to build professional trajectories that allow them to balance family and career (Ala-Heikkilä, Lämsä & Järvenpää, 2024) although cultural differences can provide explanations as to whether notions of choice or structural constraints are perceived as the key problem (Kokot, 2015). Women's positioning in accounting firms is continually sidelined and feminized, representing a long-standing and intractable problem for the profession (Storm & Muhr, 2023).

It is clear from this discussion of prior literature in Latin American contexts, specifically Colombia, and in Western contexts, that gendered stereotyping of women professional accountants is a persistent problem. Our concern is to address whether this situation is also reproduced in the field of accounting academia where the number of female accounting

researchers is much smaller compared to men. Women are more visible in academia but fighting daily with the stereotypes imposed on them (Young, 2015). Universities and the accounting academy are perceived as social institutions that are responsible for maintaining the male model by placing them in conditions of power over other groups, in the so-called spaces of men, which reproduces inequality in a social scenario that should guarantee at least equality between men and women (Galizzi, McBride & Siboni, 2024).

In the context of academia in Latin America, while there are studies pertaining to the barriers and challenges women face in accounting academia (see Chamorro et. al., 2020; Lima, Casa Nova & Vendramin, 2024), few studies address stereotypes specifically. Those that do address stereotypes tend to address the perceptions or accounting students rather than academics themselves. For example, De Luca et al. (2011) analyzed the existence of alignment between gender and models of professional success in the perception of male and female graduates in accounting sciences in Brazil. The authors conclude that the percentage of women who associated male figures with successful models was higher than men who associated women with successful models. In this sense, success is more significantly attributed to men, as both groups associate success with the male gender, confirming the influence of stereotypes espoused in the theory of sexism.

In summary, although there is literature that addresses general gender stereotypes inherent within Latin American societies, and there is a growing body of literature addressing stereotypes and inequalities in the accounting profession, in the context of accounting academia, specifically in Colombia, research on stereotypes of accounting academics is lacking. There is no research that specifically addresses how the conditions of stereotypes have changed for accounting academics. Thus, this is one of the urgent tasks to be addressed in research on accounting and gender in Colombia, to which we seek to contribute in this paper. Next, therefore, we give some background contextualization of the nature of the Colombian accounting academy.

2.3. The Colombian accounting academy

The profession of Public Accountant was created in Colombia by Law 145 of 1960. Following this, its teaching at the professional level began at the Faculty of Commerce of the National University of Colombia and was extended to the traditional universities of the country. At that time, multinational auditing companies dominated the market for professional services in accounting and auditing, which prompted the formation of a nationalist accounting guild that sought to ensure equitable conditions for the internal accounting labor market. In line with this, during a meeting held on March 1, 1975, at the auditorium of the University of Antioquia in Medellin, the Colombian Public Accountant's Day was proclaimed, in response to disagreements over professional accounting conditions.

It is important to highlight that the beginnings of the CPA profession in Colombia are not far from the characterization made by Kirkham & Loft (1993) about its masculinized origin, where the

inclusion of women occurred much later than its inception, as in other parts of the world (Bruce-Twum, 2013; Crompton & Lyonette, 2007; Stedham, Yamamura & Satoh, 2006; Whiting & Wright, 2001). The accounting academy in Colombia had a strong representation of members in the nationalist guild, so the development of accounting research was very marked by the absolute presence of men in research and teaching. For example, the Colombian Center for Accounting Research (CCINCO) grouped together the most prominent researchers in accounting, and there accounting theory was built in Colombia. It is notable that women arrived even later to university teaching, given their late link to the accounting profession, and are subject to a persistent gender pay gap (Brennan & Nolan, 1998; Cao & Buchanan, 1987; Restrepo & Isaza, 2019; Sayres et al., 2000; Stedham et al., 2006).

The spaces for accounting research in Colombia were forged in the National Federation of Public Accounting Students (FENECOP) and through other student and union groups a bridge was built for students to enter the accounting academy throughout the country from the new generations of professors who graduated from the FENECOP process and from the formative research spaces in universities (Sarmiento & Muñoz, 2011). According to Restrepo and Isaza (2019), at the end of the 20th century in Colombia, women began to have progressive access to university training in accounting, which has allowed the profession to change its composition mostly from male to female during the first two decades of the 21st century, giving evidence of a feminization of the profession as has occurred in other countries (Bruce-Twum, 2013; Kirkham & Loft, 1993; Stedham et al., 2006; Valero et al., 2020; Whiting & Wright, 2001).

Patiño and Valero (2012) argue that the participation of women in the accounting academy is not sufficient compared to their male counterparts, since they have a longer career trajectory (Baldarelli, Del Baldo & Vignini, 2019; Gago & Macias, 2014) and therefore are expected to have higher indicators of academic productivity such as publications (Chamorro, 2015; Chamorro et al. 2020; Macías & Patiño, 2014). Although it has not been a formal process, a generation of women professors have been traveling the path of other women and other men, who have guided or accompanied their professional career (Meschitti & Smith, 2017; Whitten, 2016) within study groups, collaborative work networks, postgraduate training programs (master's and doctoral degrees). However, international academic events in accounting and critical perspectives that have been held in Colombia, have particularly exposed the transformation of the composition of participants within accounting research and academia. For example, the Qualitative Research and Critical Accounting (QRCA) 2019 Latin America Conference shows that networking at local, national and international levels, in addition to postgraduate training abroad, has contributed to the formation of a group of female accounting academics with doctoral levels of training and publications in high impact journals in accounting research. Likewise, their employment in universities as full-time professors has allowed them to move through research and management positions in undergraduate and graduate accounting programs.

Recent years show significant changes in the accounting academy given the progressive

participation of women in the Colombian accounting academy; however, discriminatory and patriarchal elements persist within the workplace (Galizzi et al., 2024; Lima et al., 2024) considering that gender roles, stereotypes and imaginaries are still present in the daily life of universities. This has been a product of "Growing up in a patriarchal society, a society which values masculine attributes more highly, there will be a tendency to value masculine attributes more highly rather than associating with lesser-valued feminine attributes" (Galizzi et al., 2024, p.2). It is notable that the traditional spaces created by the nationalist accounting guild still do not recognize the presence and relevance of women accounting researchers in their objects of research, their theorizations and their research topics.

3. METHODOLOGY

In order to answer the research question, addressing which stereotypes about the female gender have persisted or have been transformed from the perspective of female academic accountants in Colombia, we take a qualitative, interpretive approach. Semi-structured interviews were carried out with 23 female accounting academics by the first three authors over a period of six months in 2022. Using an interview-based method enabled us to ascertain insights from the research participants, allowing us to establish relationships that allowed for the fluidity and openness of their stories (Qu & Dumay, 2011).

The participants are women academics in the accounting discipline, working in universities in the cities of Bogota, Medellin and Cali, since these cities represent 41.44%, 14.47% and 9.21% of the total number of undergraduate programs in Colombia (Ministerio de Educación Nacional, 2021). However, there was also participation of women from the departments of Tolima, Nariño, Boyacá, and Quindío. The participants were found through snowballing. In terms of their demographics, 34% of the women were 29 to 39 years old, 43% were between 40 to 49 years old and 21% were 50 years old or older. In terms of their maximum education attained, 52% have a master's degree, 39% have a doctorate and 9% are specialists. Each participant was assigned a pseudonym, using the names of 'invisible' women (notable women from around the world whose achievements have not always been accorded full recognition), to guarantee the anonymity of the information, and an instrument of informed consent was utilized. A table of participants' pseudonyms is included (See Table 1). However, given the small numbers of female accounting academics in Colombia and the risk of their being identified by association, the table has been kept deliberately simple to avoid the potential of anonymity being breached by demographic information being attached to the pseudonyms.

Table 1. Pseudonyms of interview participants

1	Nettie Stevens	Geneticist who discovered the X and Y chromosomes.
2	Isabella Karle	Discovered the three-dimensional structure of molecules

3	Gerty Cori	Discovered the mechanism of glycogen
4	Jocelyn Bell Burnell	Analyzed interplanetary intelligent life
5	Chien-Shiung Wu	Radiation detection and uranium enrichment
6	Agnes Pockels,	A device for measuring surface tension in substances
7	Lise Meitner	"Mother" of nuclear fission
8	Rosalind Franklin	Discovered the structure of DNA
9	Marta Rodriguez	Pioneer filmmaker
10	Esther Lederberg	Pioneer in the field of genetics
11	Ida Tacke	Discovered elements rhenium and masurium
12	Henrietta Leavitt	A pioneering astronomer
13	Camille Claudel	The sculptor who fascinated Rodin
14	Katherine Johnson	Pioneering NASA mathematician who supported 'Apollo XI'
15	Mary Wollstonecraft	Defender of women's rights
16	Alice Guy-Blaché	The first female filmmaker
17	Margaret Keane	Painter of the paintings of the big eyes
18	Nellie Bly	Journalist who surpassed Phileas Fogg
19	Grace Hopper	Computer genius
20	Mary Anning,	First paleontologist
21	Josefa Chamorro	First independentistas of Central America
22	Jane Cook Wright	Discovered chemotherapy
23	Mileva Einstein	Helped develop the Theory of Relativity

The qualitative positioning of this study has specific relevance for the study of social relations (Flick, 2007), considering the intersubjectivity between us as researchers (female accounting academics) and the participants, also female accounting academics. Researchers are always in-relation to participants, shaping meanings between us that may result in different insights for each (Cunliffe & Karunanayake, 2013). We may or may not have experiences that resonate between us, enabling mutual understandings. However, an intersubjectivist stance assumes that participants are implicitly knowledgeable, and meanings emerge 'in the interaction and struggle of back-and-forth conversation between people' (Cunliffe, 2011, p. 658). In such a way that the subjectivity of the work is recognized, intersubjectivity is used as a valid form of qualitative research, in which the researchers' own experiences and pre-existing knowledge informs the approach to the participants' interviews in order to obtain theoretically informed data. In other words, the use of an interview guide, informed by theorization and prior literature, supported the relatively fluid conversations about experiences that took place.

The researchers had six main areas that they wished to discuss with the participants, as detailed in Figure 1, although the interviews were not prescriptive and ranged widely over the experiences

of the participants as female accounting academics.

Figure 1: Interview guide

Question	Target
1. What are the beliefs about women in your context that have had an impact on your professional work or on you as a person?	Establish the beliefs that lead to stereotypes.
2. What are the customs in your context about women that have impacted your professional work or you as a person?	Establish customs that lead to stereotypes.
3. What are the prejudices in your context about women that have had an impact on your professional work or on you as a person?	Establish the prejudices that lead to stereotypes.
4. What are the characteristics, qualities, roles, occupations of women in your context that have had an impact on your professional work or on you as a person?	Establish the characteristics, qualities, roles and occupations that lead to stereotypes.
5. What is your opinion of these existing conceptions?	To establish the perceptions of the accounting academics.
6. Has the situation regarding these issues changed throughout your professional development?	Establish changes on stereotypes.

The study had ethical approval from the Colombian authors' universities and participants gave informed consent. The interviews with the participants were carried out on the ZOOM platform, due to the pandemic, between January and June 2022 and were conducted in Spanish, recorded and then transcribed by the first three authors. Each interview ranged from 1 to 2 hours in length. The whole interview was transcribed in full so as not lose any input from the female accounting academic participants. The transcripts were read carefully to derive the initial aspects of each element of the interview, following the thematic analysis of Braun and Clarke (2006). Coding was carried out using ATLAS.ti. Interpreting interviews based on direct questions may raise the concern of researcher bias in those questions, but the fact they are theoretically informed alongside the use of coding, strengthens the elements of transparency and validity. The study used the methodological guide articulated in Willows and October (2023), using a five-phase approach in analyzing the interview transcripts: familiarization, first cycle coding, searching for themes,

reviewing of themes, and finalization of themes. The themes were first identified at a surface level, focusing on interview content, but analysis was then deepened, in our case with psychological theories of gender and stereotyping, which allowed us to interpret the interconnectedness of the themes, as in the process followed by Willows and October (2023). This enabled the researchers to elucidate on the stereotypes, customs, and prejudices experienced by the participants, while also allowing the surfacing of other matters, which could be characterized as a stereotype or prejudice, but which may not have been explicitly perceived as such by the participant herself. The information was then analyzed as within-person and between-person connections. The personal analysis allowed us to understand the individual understanding and perception around stereotypes within accounting education, which in turn helps to understand the complexities, knowledge and challenges that accounting academics face in Colombia. The analysis between people allowed us to explore the commonalities and differences in the experiences, beliefs, customs, prejudices that lead to stereotypes.

The initial drafts of the paper were written in Spanish. The fourth author was asked to join the research team during an academic visit to Colombia in June 2022, which involved multiple lively conversations on gender and accounting between all of us. The early draft paper was translated into English and subsequent multiple iterations were a collaborative effort of back and forth of analysis, writing and re-writing, which involved all the authors.

4. FINDINGS

Addressing gender stereotypes in the Colombian accounting academy implies recognizing that there are preconceptions about attributes, behaviors and roles of women that weigh on the work of accounting academics. In this research, concordances and differences were found with respect to family responsibilities that generate conditioning on women, their personal characteristics, and the roles they play in accounting academia. This made it possible to identify judgments against women in their academic work environment that are evidence of the existence and persistence of gender stereotypes in Colombia. This section presents the research findings which are organized into three main sections: Stereotypes about women that have impacted professional work or personal life; perceptions and struggles of female academics regarding identified stereotypes; and changes with respect to stereotypes perceived by female academics.

4.1 Stereotypes about women that have impacted professional work or personal life.

The interviews conducted with the 23 female accounting academics identified stereotypes about women that have impacted their personal or professional life. These derived from, and contributed to making visible, the beliefs, customs, prejudices, qualities, roles and occupations about women that have directly or indirectly impacted their academic-professional activity and their personal development. These are explored throughout this section. In indicating the sources of the data being discussed, we present the pseudonyms of the women in brackets.

4.1.1 Beliefs

Twenty-first century society in Colombia has seen development in the ways of conceiving the role of women, which has largely been the work of women themselves, through collective struggle and within more formal politics, resulting in life opportunities, work, professional and academic development for women (Rettberg et al., 2020). However, historical beliefs and traditions regarding gender persist in the lived experiences of men and women, causing continued inequalities. Therefore, to exclude from the culture the macho behaviors of traditional families in Latin America (as experienced by Ida, Mary A., Mary W., Nellie, Jane, Mileva) in Colombia is to ignore that the family was founded as an institution where the woman is responsible for the care of the home and the raising of children, and the man is the provider. This is consistent with elements of the division of labor indicated in Eagly and Wood's (2012) social role theory but imbued with the particular cultural characteristics of Colombian and Latin American society, as espoused by Bonder (1998; 2002; 2014).

Our research carried out with female accounting academics in Colombia, illustrates the continued existence of beliefs that place women in unequal conditions (Araujo, 2005). These relate to the role that women are expected to play in the home: mother, wife, nurse, teacher, friend, housekeeper and chef (Nettie, Chien, Marta, Ida, Mary A., Mary W.); the sensitivity attributed to women's personality: loving, concerned about others and showing her feelings without a filter (Nettie, Henrietta); the perception of their abilities and performance in managerial positions in organizations: where they are believed to lack leadership, commitment and experience (Esther, Katherine, Josefa, Nellie, Mileva, Grace).

Moreover, women are not generally believed to be skilled at technical or mathematical work. For example, Lise comments that at the time she began her doctorate, when working with quantitative methods, a colleague addressed the women stating: "For some of you this may be more complicated, but don't worry, you have colleagues [indicating men] to help you in this process". An assumption that male colleagues are needed to perform these types of quantitative functions or tasks was a belief that shocked her, as she recognized that there are people who think that way. Faced with this absurd comment, Lise's reaction indicated a struggle for a way to respond to the person, questioning whether it is correct to try to educate them to make them realize their erroneous belief. Finally, her response was to indicate that she was there to learn, and that additionally she can do it. This attitude is presented as a belief regarding the characteristics of women, in this case assuming that they are not good at quantitative issues. It also pertains to the difficulties of challenging such beliefs in everyday interaction.

However, the women did indicate that, from within their personal, professional and academic contexts, there have been changes that negate the recognition of traditional beliefs and form new beliefs that are directed to female empowerment, enabling women to take leadership of the processes in which they are routed and to build work networks in which they tend through

sisterhood to recognize the potential of the work of other women (Jocelyn, Isabella, Chien). This enables them not only to gain spaces but to be oriented in a different way in doing and proceeding within their environment (Alice), surer of their potential and advancing a more inclusive language that is consistent with their skills. There were some academics in our study who did not question matters of traditional beliefs, since they were not evident in their work (Gerty, Agnes, Margaret, Camille). In the words of Jocelyn, "In my particular experience and generally in my generation, women are independent, capable and multifaceted", therefore, the limits of their potentialities are set aside. Araujo (2005) has indicated that the changes occurring at the end of the 20th century in Latin America regarding women's participation in the labor market have contributed to new generations of women appropriating a discourse of freedom, accompanied by higher education processes that have transformed the behavior of women and their family responsibilities, to assume a different position within society.

4.1.2 Customs

The interviewees addressed customs that have had a direct or indirect impact on their family and work context. In this sense, the family is mentioned as: housework, motherhood, child rearing, spaces to share as a family, time as a couple and economic contribution. Many of the women interviewed indicated that domestic chores continue to be carried out exclusively by women (e.g. Nettie, Chien, Marta, Ida) which means that they are overburdened within the home. They also emphasized that it is obligatory for women to be mothers (Nettie, Gerty, Isabella, Mary, Nellie, Henrietta), which conditions their professional and academic development, since the upbringing of children is prioritized exclusively within the woman's role. Being a single mother is a particular struggle that limits and brings with it society's prejudices about their individual ambitions.

Care of the family involves not only the children but also the partner or husband, ensuring meals are on time, cleaning and laundry is undertaken. The data showed the existence of certain sanctions within the family and personal sphere, such as dislike between the couple, complaints from the children, comments from the family about the woman's responsibilities when she was not present after office hours or at special events, and about having time to share, which shows that care for others is customarily considered more relevant than work (Margaret, Esther, Ida). However, the interviewees indicated that economic contribution tends to be more equitable within the family since there is increasing economic independence of women (Chien, Jocelyn), although this could also put pressure on women to earn as well as care. There is still the custom that the woman is the most important link to guarantee the success and union of a family, through the self-sacrifice of women for the family, which illustrates that the culture of *marianismo* still persists and brings a tension for working mothers.

In the labor context of the University, despite the feminization of the accounting profession in Colombia, which results in more women students and staff, gendered customs continue. For example, interviewees pointed to a persistence in the academic field of "admiration for what men

do, ignoring the areas and proposals presented by [female] academics" (Grace, Katherine). In addition, women have defined tasks in work meetings "they make us take the minutes or take notes and they are given the turn to speak" (Mary A., Lise), remembering that "they have a low or soft voice" (Camille) which places men in a superior condition to them. Moreover, women have to respect the customs of formal etiquette and protocol within a professional setting, since they must be well groomed and guarantee social distance (Alice, Camille). "The sanctions for role-inconsistent behavior may be overt (e.g., losing a job) or subtle (e.g., being ignored, receiving disapproving looks)" (Eagly & Wood, 2012, p. 11).

It is striking that women adequately meet the needs of the work environment, fulfilling responsibilities, progressing careers and, for some, reaching management positions within the same universities where they work; however, a double discourse is observed. On the one hand, they show that prejudices and customs do not define them in this public sphere such as the workplace; however, on the other hand, in the private sphere, at home, they continue to be subject to sexist and patriarchal conditions that they have avoided maintaining, but which in everyday life represent the conceptualization of family inherited from the 20th century (Araujo, 2005; Eagly & Wood, 2012).

4.1.3 Prejudices

Few of our interviewees argued that they have not had to face prejudices for being women and some of them noted that other women close to them as students, mothers, friends and colleagues have had to fight against prejudices (Jocelyn, Chien, Margaret). They also mentioned the existence of intersectional prejudices between gender and race since some participants belonged to different racial and ethnic categories (Gerty, Agnes, Nellie) and had experienced racial prejudice. They point to a patriarchal society, which is "based on three values: white, western and patriarchal, and therefore wanting to emulate from our Creole-Indian contexts is very difficult and (even) in the rhetoric of the University one feels that there is an interest that men should prevail over women" (Nellie). In this sense, she refers to a negation of her own racial heritage in the interests of the wider university, an issue that we return to in the discussion.

A persistent prejudice experienced by the women academics is the notion of women's weakness. This was a generalized idea of the weak character (Giraldo et al., 2011; Uribe-Bohorquez et al., 2023), capacities, indecision, sensitivity and exhaustion of women (Nettie, Gerty, Jane), sometimes exacerbated by prejudice against physical attributes experienced by women such as menstruation. As Nellie expresses it: "all this is the support of a patriarchal logic that continues to be rooted in the hegemonic discourses not only of the University but also in the logic and collective imagination of the people" (Nellie). Moreover, women's bodies are perceived as a source of weakness, particularly if they have gynecological problems:

We have physiological conditions that should be respected, I did not allow this issue

to affect me, because I did not expose it. We have a cultural history that is not erased so easily, but is latent, waiting for you to show weakness for the other to show *his* sexism in the background (Alice).

As well as physical weakness, the women experienced related prejudices about limitations in intellectual development (Ida, Nettie, Lise), as in the case of beauty being a quality that cannot coexist with intelligence (Ida), and therefore "beauty is an element that is used to invalidate the achievements of women" (Mary). If youth is added to this, a scenario of mistrust is generated about their abilities to hold a position of power or leadership and even partake in teaching itself (Mileva, Josefa). This is similar to the results found by Sheerin and Garavan (2022) where the absence of women in management positions is justified by stereotypes due to their supposed weaknesses.

Some of the prejudices were fueled by sexism such as that experienced by some of the women who were working mothers, frowned upon for not paying enough attention to their family commitments (Gerty, Grace), or subjected to "male and sexist prejudices that criticize the role of mother and render you unfit" (Nettie, Mary, Esther). These views are even present in postgraduate training scenarios, as "a doctorate is not for a woman who has children and even less so toddlers, it is not for a person who works" (Mary), and therefore, suggestions are made about research topics, problems and methods that are considered suitable to be addressed by a woman because they have a lower level of demand (Lise, Mary). In this context, Young (2015) determined that in academia the number of female accounting researchers may be smaller, however over the years women are more visible and fighting daily with the stereotypes imposed on them.

Prejudices were also fueled by socially constructed imaginaries about the purpose of women in Colombia. For example, Lise recognizes that women are charged with the role of "hostess", being the one who must be willing to attend to the other (men), listen to them, open events and meetings, being the face to show, occupying the role of "presenter of events", associated with a role of femininity where the "sweet, the pretty, the smile" stands out; all subject to an obligation to maintain a defined presentation and aesthetics. This coincides with what was raised by Triana (2014) since, there is an imaginary that women must serve men and that they must maintain a certain aesthetic. The image becomes relevant in academia, since the behavior of women is observed more carefully when they are in managerial positions, expecting them to keep an appropriate distance from others (Camille, Lise), and when they are subordinate, they can expect to be in unfavorable scenarios, possibly experiencing sexual harassment at work that can occur due to the sexualized idea of women (Gerty, Mary). Rosalind, for example, suffered situations of sexual harassment at work, where it was assumed that as the "weaker sex" she had to accede to the demands of others. After resisting these situations, she ended up losing her job, and points out that women have the same rights (as men) and should be respected.

Societal prejudices, then, spill into the academic workplace and persist in the university environment. As the participants point out, although women accounting academics are recognized

for being hardworking, orderly, organized and resilient (Esther), they are not the ones who lead certain work groups (Gerty), and men are still the main researchers on the projects (Ida). Women support their work teams, but there is a lack of knowledge of their achievements, lack of recognition, which means that when a woman occupies a managerial position she is not credited with having merit (Camille, Katherine, Mary), suggesting she is in place as a "participation quota for women to guarantee gender equity, in a biased way and not in a natural way" (Mary). When women try to resist, give their opinions, make their research proposals, their theorizations and conceptualizations heard with respect to their male peers (Jane, Josefa) they may be denigrated: "Being a forceful woman with what she says and what she knows, means that men and women clash with this" (Josefa).

When so many women arrive to the accounting academy, even so, we women are not the leaders of the academy, mostly neither deans of faculties, nor heads of departments, nor vice-chancellors of research. We supposedly do not have the character and time to reach these places of leadership, this affects our daily life, because we are not leaders of the processes in an equitable manner. (Josefa).

Prejudices are a product of distorted perceptions that continue to be reproduced regarding women and their capabilities (Giraldo et al., 2011; Uribe-Bohorquez et al., 2023), here in an academic accounting environment that emerged from male-only spaces. These were the teachers of the generations who today are educating within public accounting programs of Colombian universities, which means that some of these stereotypes continue in the perceptions of accounting academics. Thus, patriarchal academia has negative implications for women's careers and takes away their freedom to express themselves through feminine values, replicating instead masculine values to validate themselves within the sexist environment.

4.1.4 Qualities, roles and occupations

The exercise of expressing the qualities, roles and occupations of the women accounting academics revealed that they were oriented towards commitment and responsibility for their professional and academic performance (Nettie, Isabella, Margaret, Katherine), without neglecting their personal relationships that are finely marked by their family nucleus, even if there are no children in the home (Marta, Henrietta, Josepha, Nellie). Meanwhile, they dedicate themselves to preparing for academic challenges, pushing themselves to innovate and generate added value for universities (Esther, Margaret, Gerty, Agnes).

Figure 2: Qualities, roles and occupations perceived by female academics
Source: Own elaboration

	Qualities	Role	Occupation
Job	Responsibility, loyalty, sense of belonging, generation of added value, commitment, identity, academic preparation, demanding, decisive, innovative.	Mentors, role-models, hosts	Coordinator, presenter, secretary
Personal	Independence, versatile, resourceful, generosity, understanding, service-minded, multitasking	Mother, housewife, caregiver	Superwoman

Figure 2 highlights the main qualities, roles and occupations perceived as being central to the academic job and personal life of the participants. In the personal area, the gift of service and understanding stand out (Camille, Ida, Alice, Jane, Mileva), which makes them willing to face challenges. This requires them to be more practical in order to meet the daily requirements of home, teaching, research and motherhood. It is important to emphasize that these personal qualities may give a wrong impression to their peers, bosses and students, who have the perception because she is a woman she should behave with other people in the work environment as a mother; therefore, they expect her to have protective attitudes towards others, to act condescendingly, be indulgent and understanding with the students, giving more opportunities, and this is not necessarily so (Ida, Alice). This finding aligns with the study by Parker and Warren (2017) who demonstrate that accountants use a variety of dramatization, idealization and mystification strategies inside and outside the workplace to counteract the traditional accounting stereotype.

In the context of their academic job, women have more role models of the same gender, and they provide informal mentoring to each other to support others to progress (Gerty, Agnes), which allows them to envision and participate in leadership and coordination positions within the university. Although they are positioned within the university in positions of responsibility, they continue to develop at the same time the roles related to the home as mother, caregiver and housewife, which places them within a multifunctional scenario, "the 'superwoman or supergirl' compared to a comic book character", "that low-profile woman, who has everything under control and saves the world" (Alice, Lise). This is overly demanding for women, because they do not allow themselves to fail in their domestic caring roles for children and husband. Nor do they put aside their work commitments, causing them to feel they are experiencing a 'double burden' of intensive work in both the home and employment. This situation is reflected in the research of Lupu (2012), who highlights that organizations are gendered places where prevailing norms and management models are built in

accordance with a masculine logic. Therefore, the linear career model is challenged by women who try to build career paths that allow them to balance family and career.

4.2 Perceptions and struggles of women academics regarding identified stereotypes

The female accounting academics questioned the reason for these social constructions, indicating that the roles and stereotypes associated with gender should be reconsidered, since they have no biological or scientific basis, but only a social basis, which means they can be changed. This section addresses their perceptions of the stereotypes they encountered. Some women identified that they are aware of pushing back on stereotypical roles and occupations, reflecting on "what is natural" and "what is normal", giving space to what is different, diverse and irruptive, since it does not have to be that "I must have children; I have to get married and build a family, I cannot earn more than my partner and I have to take care of the housework (...) I can do what I like and I have a choice" (Nellie). Similarly, Mary A. says "we recognize that we are capable, that we can do anything", and Lise stresses the importance of rethinking the allocation of work, both paid and unpaid, and identifying fairer distributions, since roles naturalize responsibilities that should not be exclusive to one gender. They recognize that many of these imaginaries, or social constructed perceptions of women, are wrong and underestimate the value of women in society and in their employment.

In the academic context, despite the continued inequality of female teachers compared to male teachers, participants indicated that women are in a process of gaining ground "thanks to the doors that women have opened after hard battles" (Rosalind). However, prejudice still persists in academia in Colombia. Accordingly, Margaret is highly concerned by certain imaginaries that are held about women without valid justification, which include beliefs such as hiring a woman who has children will complicate her availability and permanence at work because of the family situation involved; that women are more associated with studying and pursuing technical and professional administrative careers or being accounting assistants, rather than with academia; and that feminist women are macho and want to be men. Nettie and Gerty comment that these imaginaries about women, limit the potential of many women, making it difficult for them to make their full contribution to society.

However, these social constructions are difficult to break, but not impossible. The women recognized that many stereotypes were a product of history and culture, which shift over time, allowing women to be seen as social agents, active, individual, free and on equal terms with men, but there are some strongholds of culture, which are still there and continue to perpetuate. Alice gives an example: "Currently, in the organizational scenario, these freedoms are maintained, but at home with the partner or the children, a submissive attitude is assumed, which contradicts everything that is being fought for, rationality and culture in a constant struggle". In this sense, the cultural constructs that are in the depths of the social and cultural unconscious take a long time to change, and further generations will pass before the situation is different. She perceives difficult complexities in addressing stereotypes and prejudices that affect women accounting academics,

where getting a suitable balance between home life and work life is potentially dangerous and incoherent, since "We must have two visions, not only how society looks at us, but how we make an effort not to be seen in that way, and so we erase ourselves as women, as social beings and we become only workers" (Alice). She goes on to reflect that women have their own struggles and demands, "in this exercise of vindicating ourselves, sometimes we make mistakes, we go from one slavery to another, because modernity is a scenario of slavery". Here she references the difficulties of trying to work and have a family life, which is an almost impossible task, placing women in a culture of servitude. She also points to Colombia's colonial past, where slavery was practiced from the 16th century until abolition in 1851, by European colonizers mostly from Spain, who enslaved indigenous peoples and brought in trafficked African slaves.

Given the stereotypes they face, some participants (Chien and Isabella) felt that women themselves internalize some of the beliefs and customs which can limit their possibilities. They acknowledge that the imaginaries are reproduced within the family, education and consumer society, therefore, women are not spared from being reproductive agents of these social constructions. On the other hand, Josefa emphasizes that "prejudicial imaginaries certainly do not describe all of us, which means that many women have to struggle a lot in their work or family socialization scenarios because when they do not conform to these imaginaries, they have a higher wall to climb".

Even when women might struggle with fighting against stereotypes, there was a recognition from our participants that women have a responsibility in their transformation, such as "we women should not victimize ourselves, [if] there is a correlation between the rise of women and the decrease of family union" (Henrietta). Similarly, Camille expresses "I am not sure if we are moving towards a better condition, but I am sure that we are moving towards having less prejudice". New perceptions have emerged that have allowed women in Colombia to empower themselves to continue fighting for equality and equity in rights and duties in society.

It is evident that Colombian society continues to struggle to maintain its traditions about the family both in the cities and in the countryside, because it validates the provider role of men and the role of home administrator for women. It does not mean that these traditions are static, but it leads to complex behavior for the accounting academic, that is, they are overloaded with work responsibilities and commitments in order to show their capabilities, while also fulfilling extensive family activities.

4.3 Changes in stereotypes in the Colombian accounting academy

This section addresses the changes taking place in respect of stereotypes and prejudices experienced by the female accounting academics in Colombia and identifies the further changes perceived as necessary to improve gender relations in accounting academia. Our participants perceive that there has been a change in the social imaginaries and constructions of gender within

academia in Colombia, although it is expressed that change has been slow; therefore, important changes are expected in the medium and longer term. A synthesis is presented in Figure 3, addressing actions that have generated changes, the changes occurring, the reasons why changes are needed, and perceptions of what is missing to achieve significant further changes. Participants perceived that the identification of the problems generates impact, noting that as women (and any male allies) begin to reflect and possibly bring about changes, they become aware of the situation, which in turn makes them modify or at least try to act on the negative conditions (Grace, Gerty, Jocelyn, Chien, Agnes, Camille). The academy drives the initial changes, as it contributes to the identification of problems and possible solutions.

Figure 3: Changes related to stereotypes as perceived by female academics
Source: Own elaboration

Actions that have generated changes	Changes presented	Reasons why changes are needed	What is missing to achieve significant changes
<p>Actions (Nettie). Demonstrate capabilities (Agnes). Higher level of awareness, more observation of inappropriate situations (Camille).</p>	<p>Positioning and success (Gerty). Beliefs have evolved (Jocelyn). It depends on the context; in each family and organization it is different (Chien). Transformation of women's thinking (Marta). Participation of women in academia, recognition of their trajectory and training, change of roles, now placed in the professional role (Marta, Margaret, Jane).</p>	<p>Demand respect and equality (Nettie). Gender equity (Jocelyn). Women are included in the programs only to comply with "inclusion" indicators, which is another form of discrimination, not recognizing women's capabilities (Ida). Sexism still remains; several generations must pass to generate a real change (Jane, Mary).</p>	<p>Transforming contexts and environments (Nettie). High-level directives (Esther, Grace) Recognize that there are also "eminent" women in the accounting academy (Esther) and academia in general (Ida), and in academic events there is a lack of equal participation (Grace). Female empowerment (Camille). Breaking down barriers for management positions, although there are more open universities (Katherine,</p>

	<p>Best qualification for leadership positions (Margaret).</p> <p>In SMEs there are more and more managers (Katherine).</p> <p>Access to dissemination of academic products (Nellie).</p>	<p>There are imaginaries that women cannot assume important positions in academia (Mileva).</p>	<p>Josefa).</p> <p>Diversity and real inclusion in organizations (Josefa).</p> <p>Collective construction, recognizing diverse roles (Mary).</p>
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On the other hand, stereotypes in the academy are different, and not as deep, as in society in general, as it is "recognized as a privileged space compared to the general and private spaces, where there is less voice and decision-making power, making it more difficult to make problems visible" (Lise). Despite the beliefs, customs and prejudices experienced by women in academia in Colombia, as seen earlier in this paper, change is occurring: "The changes have been important, women have gained a lot of ground, personally and professionally, demonstrating that women are very capable" (Rosalind). In the academic field in Latin America more widely, women are more visible, have more opportunities for study and are beginning to ascend to higher positions, although at senior levels they remain seriously lacking (UNESCO-IESALC, 2020).

In this sense, a kind of "gender equality struggle" is identified (Jocelyn), where advances have been made by women academics due to merit and recognition of their capabilities, but in order to see a greater change and impact of recognition of women and their work, further positive "social impact" is required, that is achieved by transforming the wider environment (Josefa, Jane, Nellie). Transformation is mentioned through "actions, not words" (Nettie). Gender struggle against stereotypes and prejudice has generated transformations in institutions, including academia. In general, conditions have changed associated with the education of women (Marta); however, it is perceived that the greater changes will be presented in the longer term, probably in the subsequent generations, to transcend the constructions of gender that have been rooted in Colombian society. Here it is pertinent to bring in Kokot's (2015) point that understanding culture can help make sense of the often contradictory (and conflicting) stories about roles imposed on women, to counteract them.

5. DISCUSSION: CHALLENGING PATRIARCHAL AND COLONIAL GENDER RELATIONS IN COLOMBIA

Our aim was to address the position of women accounting academics in Colombia, a context which

has not been subject to the degree of research that has been the case in Western contexts. Our contention is that it is important to understand the nature of academia, and the lived experience of accounting academics in Southern contexts, in order to understand the nature and conditions of the production of knowledge and to move away from homogenous assumptions about accounting education and research. We also addressed the particular position of women accounting academics since we wished to contribute to understanding the social construction of gender and its relationship to accounting in this context. Specifically, we aimed to ascertain any stereotypes about the female gender that have persisted or have been transformed from the perspective of women accounting academics in Colombia.

We identified that women accounting academics in Colombia are subjected to numerous gendered stereotypes. Stereotypes are "a mental shortcut, but also an expression of lack of independent thinking. Instead of analyzing a given phenomenon ourselves first, we define it immediately as our culture (society) did before" (Kabalski, 2022, p.160). This mechanical thinking conditions the way in which people relate to each other and the very construction of imaginaries about their qualities, roles and occupations, since the preconception has been determined by the customs and beliefs that are entrenched in daily life. Moreover, stereotypes can inform prejudices leading to discrimination where people are treated unfairly due to their perceived attributes.

In the Colombian case, it is identified that macho, patriarchal and colonial dynamics persist in identifying the role of women within the private sphere and highlighting men in the public sphere. Entrenched negative stereotypes regarding women make a difficult process of achieving equal treatment within the new dynamics of politics, the labor market, commerce and education in Colombia, where prejudices about the participation of those who have been stereotyped in history, as in the case of women, are maintained. These stereotypes derive from colonial history and the influence of the Catholic church, which historically glorified women as mothers and homemakers. The concepts of marianismo, which idealizes femininity and traditional gender roles requiring submissive and virtuous behaviors, and machismo, which valorizes dominant masculinity, remain entrenched in the consciousness of many people in Colombia.

Even in the post-colonial period, although there has been significant transformation of the position of women with enhanced freedoms, expanded identities, and economic opportunities, women still continue to carry on their shoulders the responsibility of the family and the home, which erroneously prescribes them in the public arena as weak, placing them within the stereotype of the female role, as carer and nurturer (Bode, Rogan, & Singh, 2022). Therefore, there are still cultural, social, political and economic allusions to women's personality, roles, responsibilities and ways of leading that are negatively conditioned by prejudices, stereotypes and imaginaries. Understanding how stereotypes of accountants are constructed and reconstructed requires attention to the contextual norms being created and applied in different political-cultural periods (Wang & Chen, 2023), which in their case was in China.

Within the context of academia in Colombia, although opportunities are increasing and more women are employed as academics, our participants identified the persistence of stereotypes regarding women accounting academics, such as, that they are less prepared than men (Rosalind), that they are not good at mathematics (Nettie) or that they have little ability for leadership (Nettie). As theories of stereotyping attest (see, Arujo, 2005; Bonder, 1998; Hinton, 2016; Kabalski, 2022; Yannoulas, 2011), these stereotypes are used to justify the inequities that arise in terms of salaries and working conditions in general, as well as the discrimination attached to the condition of being a woman (Smith-Castro, 2006). Therefore, within organizations in societies dominated by men, it is important to promote and implement gender equality mechanisms because inequities and inequalities persist (Carungu & Molinari, 2022). Nonetheless, the participants perceived that gender stereotypes are less evident in the university environment than in wider society thanks to the fact that to some degree it is a space for diversity, discussion and knowledge.

However, there remains a preconception of the roles of mother and companion-wife embedded in their identities, even if this is an unconscious bias, that positions them unequally when expressing their ideas, proposals, projects and solutions in this academic context. When space is opened for women in universities they are still perceived within these two social categories, no longer seen and treated as a specialist accountant with academic expertise but lowered to the category of 'woman', distorting her place in the academic and research context. In other words, women accounting academics are expected to be caregivers, nurturing of others, yet weak, and, therefore, fit to perform secretarial activities and follow orders that do not involve facing challenges. Women accounting academics are perceived as stereotypically identified with the role of hostess, over-sensitive, lacking in leadership and with an absence of skills in mathematics.

We found that our participants resisted stereotyping of their roles and occupations in the university by asserting and demonstrating their capabilities, but this was a continued struggle. They identified numerous areas where change in academia had occurred already or where more transformation is needed. Despite their resistance, and with awareness of the need for change, women also struggled with their role in this. Participants were located in many social categories - woman, Colombian, public accountant, university teacher, researcher, mother, companion-wife - all of which make her have an understanding of what should be her behavior in each scenario and is not limited to the mere fact of being a woman, companion-wife and mother. Given that "stereotypes are sometimes overgeneralized, inaccurate and resistant to new information, but sometimes they can be accurate" (Myers & Twenge, 2013, cited by Kabalski, 2022, p.160), stereotyped people often seek to strive to overcome their associated stereotype, which can have a contrary result on their performance in executing roles within the space in which they are being analyzed by others.

Therefore, women try to fulfill their multiple responsibilities and often carry an overload of work; hence the idea of the superwoman, the one who can be a chameleon in the day to day to participate and fulfill her roles in the private sphere (family) and the public (university). As Alice, put it: "Women have had their struggles and vindications, in this exercise of vindicating ourselves we sometimes

make mistakes, we go from one slavery to another, modernity is a scenario of slavery". The dynamics of female empowerment has contributed to give women the confidence to enter academia, climb the ladder and achieve their goals, but it has also overloaded them, hiding the levels of work they are exposed to on a daily basis to respond to the commitments of teaching, research, internationalization and academic management that are part of their workload in the public sphere, in addition to their responsibilities in the private sphere as part of a family. This has contributed to the enslavement of their participation in the labor market, since they must respond to all the commitments required.

Alice's quote also hints at a colonial history of actual enslavement of indigenous peoples and African slaves brought to Colombia by European colonizers. While women have been a group historically categorized as disadvantaged and deprived of equality in the public sphere, partly as a legacy of colonialism, some of the participants (Gerty, Agnes, Nellie) reflected on their race intersecting with gender as a source of inequality. Nellie stated that society's values are 'white, Western and patriarchal', referring to the colonial valorization of Western values and rejection of indigenous, black and peasant ancestry, which may continue in a post-colonial era. This resonates with research on other parts of Latin America, such as Brazil, where colonial perceptions of gender and race were found to persist in relation to accounting professionals (Lima, Miranda, & Casa Nova, 2024). Although, we were not able to address race in a great deal of detail which may be a limitation of this study, this is an area for future research to expand understanding of the lived experience of accounting professionals and academics in Colombia.

Universities may reflect the societies they operate in, but they also have the potential and ability to drive diversity and inclusion, supporting students, professionals, leaders, researchers and teachers with different attributes to promote belonging between spaces, groups and conditions. Academia is a context where feminist demands for change against discrimination, sexism and misogyny, together with structural transformations in education to make it more inclusive, have grown globally in the contemporary context (Lange & Pérez-Moreno, 2020). Moreover, gender issues in the accounting context continue to have contemporary importance because gender disadvantage and subjugation to a dominant male hegemony continue to be recurring themes in accounting research as they persist in negatively impacting the experiences of many women in accounting (Halabi et al., 2023; Haynes, 2017; Tremblay, Gendron & Malsch, 2016). Even when organizations try to promote gender equality measures, patriarchal arrangements, such as assumptions of women as complementary to men and of women as reproductive agents, tend to underpin these processes, meaning patriarchy continues to be embedded (Clavijo & Perray-Redslob, 2024). Understanding the position of women accountants in academia, therefore, is an important area of research in understanding the conditions of accounting knowledge generation, because a university is, and should be, a space that promotes cultural change towards equality.

6. CONCLUSIONS

In conclusion, the accounting academy represents an important labor scenario for women in

Colombia, because it offers new opportunities and builds new realities for the professional progression of women accountants within education and research. Moreover, insights into academia provide a wider understanding of the conditions of knowledge production prevailing in this particular context. Contextualizing our work in wider research on gender issues and the accounting profession, our aim was to ascertain the existence and nature of any stereotypes about the female gender in relation to women accounting academics in Colombia, since the examination of accounting academic stereotypes has not been addressed in this context.

Our theoretical framework of stereotyping identified how cultural scripts and learned perceptions produce a gender order from which stereotypes arise (Bonder, 1998). Such stereotypes then become characterized within social groups (Yannoulas, 2011) which become embedded in the workplace (Arujo, 2005), in perceived or actual sexual divisions of labor (Yannoulas, 2005) and in social roles (Eagly et al., 2004). These theoretical propositions illuminated our findings that within academia, women accounting academics are subjected to stereotyping and prejudice arising from the social conditions, social imaginaries, and constructions of gender from wider society that affect them in this professional context. Even though they achieve education qualifications, leadership and produce academic research, they are still placed in social categories of mother and companion-wife, which is perceived to blur their commitment and performance in contrast to their male colleagues. Beliefs, customs and prejudices embedded in the cultural norms of Colombian society, and informed by the institutions that participate in an individual's social circle such as family, church, school and friends, perpetuate patriarchal structures and values which reinforce such stereotypes despite progress in modernization.

Nonetheless, women accounting academics in Colombia continue to act and struggle for achievement and change. Women's struggles in the Colombian accounting academy have led to the creation of networks that contribute to empowerment, recognition of their work, and informal mentoring that contributes to achieving initial changes in a context that is nevertheless considered privileged. Universities have a place in shifting rather than reinforcing stereotypes and power dynamics, where their role in society can serve as a stage for social transformation (Galizzi et al., 2024), noting that imaginaries about accountants can change over time (Restrepo Quintero, Ocampo González & Chamorro González, 2021). Therefore, a call is made to the academic accounting community to rethink its context and see how it can ensure that the visibility of one group of academics does not overshadow the others.

As we aimed to ascertain the existence and nature of any stereotypes about women accounting academics in Colombia, we argue our contribution in this paper is threefold. First, we bring new insight into gender relations within the accounting academy and wider society for women accounting academics in Colombia. We argue that this is important to understand the conditions of knowledge production which affect women academics in this specific context, which, while they have some similarities with gender relations in the Global North, are significantly different to warrant further scrutiny of lived experience in this Latin American context. Second, we identify the

stereotypes arising from beliefs and customs which give rise to prejudice towards female accounting academics in Colombia, affecting the roles and occupations that they take on. We find that stereotypes are historically embedded and derived from colonialism and patriarchy within Colombian society, which helps understand the specific position of women accounting academics. Third, we identify women's perceptions of, struggles with and actions towards changing stereotypes in the interests of transforming gender relations. Given the dearth of research on gender stereotypes in the accounting academy, and the relatively small amount of research on gender and accounting in Colombia, our research supports an enhanced understanding of social categories of gender, of lived experiences of women accounting academics, and gives voice to the narratives and imaginaries that continue to support a more advanced society.

7. REFERENCES

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