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## Sexist academic socialization and feminist resistance: (de)constructing women's (dis)placement in Brazilian accounting academia

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## ABSTRACT

In this paper, we analyze women's experiences in the Brazilian accounting academia to understand how entrenched sexism shapes their socialization process. We argue that the doctoral programs's socialization is based on rooted sexism that reinforces and maintains the construction of scarcity of women in accounting academia. Theoretically, we draw upon the discussion of sexism and academic socialization processes. Methodologically, we conducted 19 interviews with 17 women, both pursuing their Ph.D. or already working as faculties. Our evidence points to three main findings: (i) women are constantly being expelled from accounting academia and receiving constant reminders that they are an abject body in a masculine/masculinized environment; (ii) this expulsion attempt is embodied especially during motherhood – that constitutes an embodied process of othering – and by objectification, navigating both silence and sexualization; and (iii) they resist by relying upon have values opposed to the pale male me(n)ritocratic ideal. We conclude that the “old boys’ club” pillars are being challenged as women subvert the established sexist values. This paper has a twofold contribution: (i) presenting the anatomy of how sexism takes form in the socialization process and questioning the taken-for-granted doctoral program's rules while presenting a new possibility of academic values, and; (ii) adding Brazilian voices to the diversity and inclusion accounting literature.

### 1. Introduction

There is growing literature analyzing sexism in business schools (Gurreri et al., 2022), but accounting literature remains silent about it not addressing sexism in depth neither in the profession or in the academia (Kokot-Blamey, 2021). Discussing sexism in the academic environment is important because of its particularities and the fact that universities seem “to turn a blind eye and a deaf ear to discussions of their own internal problems – especially those problems related to gender” (Benschop & Brouns, 2003, p. 195). In the accounting academia, this discussion is essential because women consistently represent around 50% of the students in Western

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Countries (Cooper, 2001; Nganga, Gouveia & Casa Nova, 2018), however this number does not translate into representativeness of the faculty body where women are still rare, especially in management positions. For example, women represent “less than 10% of accounting professors in the German-speaking” countries (Pelger & Grottko, 2015, p. 123).

The scarcity of women in the academic environment may be understood due to the historical construction of universities as gendered organizations (Benschop & Brouns, 2003; Haynes, 2023). As a gendered organization, we note that sexism pervades universities and, more broadly, the academic environment imposing (in)visible barriers to women’s entrance, permanence, and career progression (Kjeldal, Rindfleish, & Sheridan, 2005; Knights & Richards, 2003; Täuber, 2020).

Regarding the Brazilian context, women’s presence decreases from 62% as undergraduate students to 33% as doctoral students (Nganga, Gouveia & Casa Nova, 2018). As faculties, women represent only 26% of graduate program members, and there were only four full professors in 2014, advancing to 15 by 2021 (Casa Nova, 2014; 2022; Nganga et al., 2018). Therefore, we argue that sexist practices reinforce the construction of a gender pipeline and women’s scarcity in this context.

Based on this scenario, we analyze the academic experiences of women enrolled in Brazilian accounting doctoral programs to understand how the entrenched sexism in accounting academia shapes women’s socialization process. Within this context, we seek to answer the question: how does entrenched sexism influence women’s academic socialization in Brazilian accounting academia? We argue that the doctoral socialization of accounting programs is based on rooted sexism that reinforces and maintains women’s scarcity in accounting academia. Socialization plays an essential role in understanding this scenario because it acts as a disciplinary and “normative process influencing prospective academic careers whereby stratification power is at stake, not least the struggle for the set of dominant values and knowledge being promoted and disseminated” (Raineri, 2015, p. 100). On the other hand, this discussion can open paths to reflect on ontological, epistemological, methodological, and even thematic violence that women and other non-hegemonic groups might suffer throughout their socialization processes in academia.

The socialization in accounting doctoral programs is described as marked by stress, high demand, and competitiveness due to the increasing academic managerialism (Gendron, 2008; Raineri, 2013, 2015). Therefore, it is based on masculine values and male meritocratic views (Casa Nova, 2022; Nganga, Casa Nova, Silva, & Lima, 2023; Young, 2015). More broadly, reflecting on the concept of gender and its relation to accounting academia:

[...] can help us to identify and examine obstructions to, as well as facilitate openings for, intellectual heterogeneity – a multiplicity of ideas, research programs and methodologies, values, and practices that are considered appropriate and important within a particular domain of activity. In assessing the openness and dynamic balance of the accounting academy, gender as a concept can assist us in questioning the assumptions (often unstated) that may hamper the academy’s intellectual, methodological, and topical heterogeneity. Gender as a concept can also aid in identifying values that are currently ignored or belittled as well as to provide reasons for incorporating at least some of these omitted values into the set regarded as relevant for maintaining a dynamic balance. (Young, 2015, p. 68).

To achieve the research purpose, we adopted an interview-based approach and analyzed our evidence using the template methodology (King, 2004), which resulted in three first-order codes: “Masculine Environment”; “Be(com)ing the (m)other”; and “Resistance strategies”. Our evidence provides an understanding of the nuances permeating women’s presence in a masculine/masculinized academic environment. Our evidence also shed light on the practices in which men may reproduce – (un)consciously – exclusionary practices resulting from a socialization process. In other words, women face imposed barriers by multiple dimensions of sexism, which may limit their entrance and permanence into doctoral programs and even lead to their expulsion once they get in. For those women who stay and survive, there is still a perception of eternal displacement. We argue that resisting this sexist environment represents a possibility to (re)imagine other possibilities of academic environments distant from the masculinized, cis-heteronormative, and neoliberal competitive environment we live in.

Our findings offer an opportunity to rethink accounting doctoral education and challenge the markedly masculinized socialization dynamics and its normative/disciplinary practices (see Raineri, 2015; Malsch & Tessier, 2015). Our main contribution relies upon illustrating, through an anatomical map, how sexism takes form during women’s socialization in doctoral programs. Unveiling the anatomy of sexist socialization processes helps explain how me(n)itocratic academic worldview is (re)produced. Moreover, we contribute to the discussion on the intersection of accounting and sexism by questioning the doctoral programs’ norms instead of taking for granted processes considered “normal”. From a practical perspective, we contribute to the rethinking of policies and practices of academia and regulatory agencies, inviting them to reflect on the current model and how it may be conducive to the exclusion and/or expulsion of certain groups while privileging others. Lastly, we offer the Brazilian side of accounting “herstory” (Lehman, 1992) through our interviewees’ experiences.

## 2. Theoretical framework: gender(ed) social relations

The socially constructed differences between men and women influence how people position themselves in the world, as well as their socialization processes, that is, how they make sense of their trajectories in the path of constructing their identities. We understand identity as a social label that marks one as equal or different from particular social groups. These labels promote privileges or lead to exclusion and marginalization in specific social contexts (Appiah, 2016; Silva, 2016). Considering our research purpose, in this section, we present the previous literature that illustrates the gendered nature of academic careers. We also establish a dialogue with the relevant literature on sexism and academic socialization to construct our argument and support our empirical analysis. We argue that sexism/sexist practices produce this gendered nature of academic careers, and a sexist socialization process reproduces and

maintains it.

### 2.1. The gendered nature of academic career: The “old boys’ club”

The effects of sexism on women’s academic careers have been discussed and documented in different fields, illustrating how universities remain sexist organizations where women become unwanted bodies while men perpetuate an “old boys’ club” (Seierstad & Healy, 2012; Täuber, 2020). The construction and perpetuation of this “old boys’ club” are based on subjective policies, practices, and procedures that institutionalize the underrepresentation of women since the hiring processes (Knights & Richards, 2003; Kjeldal, Rindfleish & Sheridan, 2005) privileging homo-sociality.

We maintain that – like audit firms – hiring processes in universities are based on homo-sociality practices, that is, “same-sex organization acting as a condition for the reproduction of gender domination” (Anderson-Gough, Grey, & Robson, 2005, p. 472). In this sense, during hiring and admissions processes, recruiters seek candidates with some common background that may act and look like them, constituting and maintaining the old boys’ club.

The literature also points to the role played by the bonding processes among men, represented by the “locker room talk” metaphor (Curry, 1991). Accordingly, “locker room talk” creates gender hierarchies through sexist practices and violence (Rhodes, Sharrow, Greenle & Nteta, 2019; Vaynman, Sandberg & Pedersen, 2020). Henceforth, the maintenance of an “old boys’ club” is perpetuated by men’s relationships, socialization, and hiring processes. Consequently, men remain in powerful managerial positions designing and implementing policies that impact not only their careers but women’s careers and lives also.

Furthermore, the design of careers assessment/evaluation is based on a meritocratic discourse that imposes a masculine view of success that disguises the structural discrimination (Täuber, 2020), making women feel unsuccessful and undermining their career advancements due to the gendered effect on the policies design (Casa Nova, 2022; Hoskins, 2010, 2012). From this, we propose that academia is based on a “me(n)ritocratic” worldview. Currently, it is also important to account for neoliberalization process’ effects occurring in academia, which reinforces this me(n)ritocratic discourse, the adoption of managerial practices, and the construction of an “ideal worker” (see Haynes & Fearfull, 2008; Helgesson & Sjögren, 2019).

For women, the neoliberal university represents a paradox: they must outperform their male peers to earn their respect and be recognized as part of the team, but they should also aim to be invisible to dodge academia’ discriminatory practices (van den Brink & Stobbe, 2009). This paradox of (in)visibility is also fragilizing and fragmenting academic identities (Knights & Clarke, 2014; Malsch & Tessier, 2015) based on the “ideal worker” stereotype (Bailyn, 2003) and making women non-citizens of the academia (Fotaki, 2013; O’Keefe & Courtois, 2019).

Despite the discussion presented so far illustrating processes of “othering”, some authors (see Haynes, 2008a) argue that it is through motherhood that women become an embodied “other”. Accordingly, maternity can be seen as the moment women’s identity is socially embodied (Haynes, 2008a; Silva & Casa Nova, 2018). From this point on, organizations tend to use motherhood as an excuse for not promoting women (Haynes, 2008a, 2008b; Kokot-Blamey, 2021), while fatherhood does not impact men’s careers as organizations believe this “will not alter his attitude and availability at work in any way” (Dambrin & Lambert, 2008, p. 489). The distinction between the impact of motherhood and fatherhood is not perceived as different in academia (Fotaki, 2013; Huopainen & Satama, 2019; Nganga et al., 2023).

The different expectations around fatherhood and motherhood can be understood based on the sexual division of labor that separates men’s and women’s tasks and organizes them hierarchically (Hirata & Kergoat, 2007). Due to this social construction, women’s career is profoundly affected by trying to manage a socially imposed conflict: being a professional or having a family (Bailyn, 2003; Nganga et al., 2023; Reedy & Haynes, 2023).

Based on the discussion so far, we sustain that sexist practices enable the existence and maintenance of the old boys’ club. We argue that this organization of universities can be related to “exclusionary practices through which a group seeks to monopolise social and economic rewards by closing off opportunities to others” (Annisette, 2003, p. 640). Therefore, the gendered nature of academia perpetuates a self-selected elite that (re)produces exclusionary practices to differentiate themselves from those considered less capable.

To overcome this marginalizing structure, there is a need to change the academic career to make it function in accordance with the equality laws and policies (Kjeldal, Rindfleish, & Sheridan, 2005; Täuber, 2020). Like other professions – such as auditing (see Lupu, 2012) –, women in academia also take alternative paths for survival and career progress through strategies such as building research networks with other women (Mavin & Bryans, 2002), resisting unequal treatment by calling for adjustment of evaluation criteria (van Engen, Bleijenbergh & Beijer, 2021) and (re)writing women’s (her)story in academia (Savigny, 2017).

In sum, sexism/sexist practices impose (in)visible barriers to women’s academic careers while reinforcing the construction of universities as old boys’ clubs based on a social closure. This scenario invites more reflections on how sexism pervades universities and, specifically, business schools. Conducting research on sexism is important due to its impact on both women and men and the common misunderstandings around its conceptualization (hooks, 2015, 2018).

### 2.2. Understanding sexism

Broadly, sexism may be defined “as individuals’ attitudes, beliefs, and behaviors, and organizational, institutional, and cultural practices that either reflect negative evaluations of individuals based on their gender or support unequal status of women and men” (Swim & Hyer, 2009, p. 407). From a critical view, sexism can be defined as the assumption that men are superior to women and are supposed to control them (hooks, 2018), constituting a belief system (Einersen et al., 2021). In sum, sexism is the core belief of patriarchy and male domination.

Previous literature suggests sexism is a multidimensional phenomenon (Glick & Fiske, 1996; Kokot, 2015), intersecting with other kinds of oppression – like classism and racism (hooks, 2015, 2018). It also constitutes an “ongoing feature of academic organizations and work, where issues of discrimination and sexual harassment are rife and women’s career progression is stymied, with these issues exacerbated for women of color” (Gurrieri et al., 2022, p. 4).

To address and illustrate the complexity of sexism, Einersen et al. (2021) propose a “sexism continuum”. The authors suggest sexism can be performed in more implicit or explicit actions, remaining active and hidden in all organizations. Henceforth, sexist practices “can be severe, as seen with sexual harassment, but it also exists in more subtle forms that most people don’t even notice. In the workplace today, extreme, hostile, and overt sexist behaviors are rarely tolerated” (Einersen et al., 2021, p. 19). The sexism continuum presented in Fig. 1 encompasses five classifications for sexist practices: everyday sexism, subtle sexism, benevolent sexism, hostile sexism, and sexual harassment.

*Everyday sexism* can be defined as non-violent sexism that pervades women’s everyday interactions, such as jokes and “innocent” comments about gender that compounds the organizational culture (Powell & Sang, 2015; Einersen et al., 2021). Likewise, *subtle sexism* usually takes form in “subtle snubs or dismissive looks, tones, and actions, such as cutting off women mid-conversation. Subtle sexism is so pervasive and automatic in daily conversations and interactions that it is often dismissed and glossed over as being innocent and innocuous” (Einersen et al., 2021, pp. 20-21).

*Benevolent sexism* can be seen “as a set of interrelated attitudes toward women that are sexist in terms of viewing women stereotypically and in restricted roles but that is subjectively positive in feeling tone (for the perceiver) and also tend to elicit behaviors typically categorized as prosocial (e.g., helping) or intimacy seeking (e.g., self-disclosure)” (Glick & Fiske, 1996, p. 491). Benevolent sexist practices usually take form in paternalistic and unnecessary actions such as “protecting” women.

On the other hand, *hostile sexism* includes behaviors that openly signal prejudice and discriminatory practices toward women (Kokot, 2015). It usually “refers to negative views toward individuals who violate traditional gender roles, such as being hostile toward people who act not in accordance with gender norms and expectations” and may occur through “explicitly insulting, making threatening or aggressive comments based on a person’s gender, harassing, or threatening someone for defying gender norms” (Einersen et al., 2021, p. 22).

Lastly, *sexual harassment* is presented as sexual violence in social and organizational environments (Teixeira & Rampazo, 2017). “In its overt forms includes, for example, unwanted kissing, touching of breasts or genitals, all forms of sexual assault, requests for sexual favors, making sexually explicit comments, uninvited massages, and sexually suggestive gestures, catcalls, etc.” (Einersen et al., 2021, p. 23).

Within this context, in this paper, we understand sexism as “[...] an operation of power that crafts out, and supports unequal social relations by allocating bodies coded as feminine [...] with particular forms of agency, vulnerability and assumed sexual availability” (Paasonen, Attwood, McKee, Mercer & Smith, 2021, p. 8). This conceptualization encompasses the different types of sexist practices presented in the continuum proposed by Einersen et al. (2021) and hooks (2015; 2018) understanding of the matter.

To (re)produce this operation of power and domination, men appeal to multiple outbreaks of violence that impose direct and indirect consequences on women’s life. Previous literature presents economic violence that can be translated into the wage gap

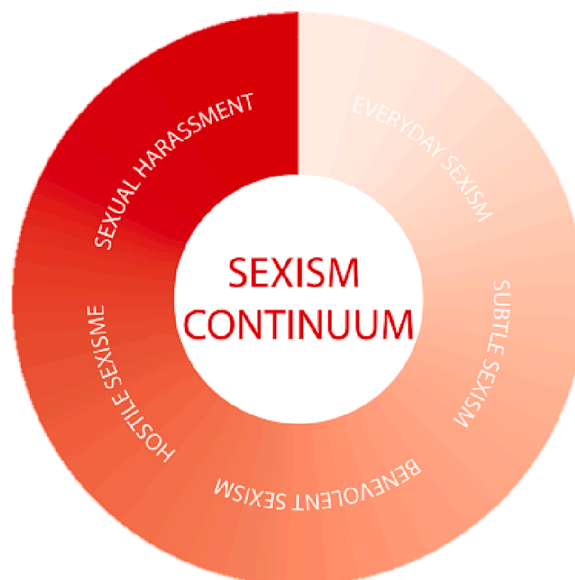


Fig. 1. The sexism continuum.

Source: Einersen et al. (2021, p. 19).

between men and women; psychological violence that leads to internalization of self-doubt and self-deprecating sentiment; institutional violence through the imposition of (in)visible barriers to women's career advancement (Husu, 2005; Kokot, 2015); cultural through the engendering stereotypes about men and women and unconscious bias (Swim & Hyer, 2009; Einersen et al., 2021).

In a more severe way, sexism objectifies women through different mechanisms (Cahill, 2011). The literature on objectification does not present a consensus on what the concept truly means. In this paper, we consider objectification a way of dehumanizing through denying autonomy and treating a human being as an object, that is, with no agency (Nussbaum, 1995; Cahill, 2011).

A common way of objectifying women in a sexist society is through sexualizing their bodies and silencing their voices (Paasonen et al., 2021). Sexualization is the process in which a "person's value lies entirely in his or her 'sexiness or attractiveness, disregarding all other characteristics. It also occurs when a person is sexually objectified, i.e., 'made into a thing for others' sexual consideration, rather than seen as a person with a capacity for independent action and decision-making" (Bitbol-Saba & Dambrin, 2019, p. 11).

Regarding silencing, we understand it as "a way of using language to limit, remove, or undermine the legitimacy of another [person]" (Thiesmeyer, 2003, p. 2). In this sense, sexism and silence are aligned in undermining women's agency and potential, reproducing the sexist power operation. Lehman (2019) advocates for the need to speak truth to power and challenge the *status quo*, however, challenging the *status quo* may raise undesirable/negative consequences (Swim, Eysell, Murdoch & Ferguson, 2010).

Despite the multiple consequences of sexism on women and men, previous literature (see hooks, 2015, 2018; Einersen et al., 2021; Gurrieri et al., 2022) demonstrates how endemic and naturalized sexism has always been. This naturalization perpetuates this oppression system and allows us to bridge the two ends of the sexism continuum (Fig. 1). That is, by not naming, challenging, and denouncing the multiple outbreaks of sexist practices, the boundaries between the aggressive/overt and subtle sexist practices are becoming inexistent, making the multiple types of sexism only one: everyday sexism.

### 2.3. Learning the game's rules: Socialization process

Socialization can be understood as learning and adopting the values, abilities, attitudes, norms, and knowledge that allow one to be part of a group or organization (Gardner, 2010). In the academic setting, socialization plays an important role because "if entering graduate students are to succeed in their new environments, they must learn not only to cope with the academic demands but also to recognize values, attitudes and subtle nuances reflected by faculty and peers in their academic programs" (Weidman, Twale, & Stein, 2001, p. 2). The process is also related to power distribution and learning the game's rules through disciplinary and normative processes (Panozzo, 1997; Raineri, 2013; 2015).

Furthermore, we agree with hooks (2015, 2018) that sexism is a learned behavior through socialization processes. Considering our research purpose, we argue that the socialization in accounting doctoral programs is influenced by rooted sexism in the pursuit of constructing good accounting academics (Panozzo, 1997). We embrace Gardner's (2008, p. 126) proposition that doctoral socialization is based on a normative mold designed to serve "a largely young, White, single, male population", which helps to understand the processes that reinforce and maintain the construction of scarcity of women and other non-hegemonic groups.

To understand the academic socialization process, we adopt the framework proposed by Weidman, Twale, and Stein (2001), which entails four phases, presented in Table 1. We argue that combining this framework with the sexism literature will enable a better understanding of how sexism is reproduced and maintained in accounting academia, as the four stages of socialization may enable a procedural view of the phenomenon.

Based on Table 1, academic socialization is a complex process related to learning and assimilating the community's values through formal and informal mechanisms. In accounting doctoral programs, students learn how to become "good accounting academics" (Panozzo, 1997) through "increasing standardization of ways of thinking and behaving" (Raineri, 2015, p. 99).

In conclusion, previous literature states that accounting doctoral programs are highly demanding – especially for publications in top-tier journals (Raineri, 2013, 2015) – and encompass research-focused training based on quantitative methods and a positivist way of thinking about the accounting knowledge construction (Moser, 2012; Fox, 2018; Nganga, 2019). Nonetheless, these programs embrace a meritocratic view of the world (Raineri, 2015), (re)producing a masculinized worldview based on (un)conscious patriarchal and sexist practices. Within this context, we argue that the doctoral socialization of accounting programs is based on rooted sexism that reinforces and maintains women's scarcity.

**Table 1**  
The stages of the process of socialization of graduate students.

Phase	Description
<i>Anticipation</i>	It occurs when the student enters the program and needs to learn about the new roles and procedures. Thus, she seeks directions and listens attentively to directions given. This phase may be summed up as the one in which the student learns about her role and the expectations placed upon her.
<i>Formal</i>	In this phase, students are preoccupied with the tasks to be executed, with communication taking place by way of the official regulations and documents of the program and observing students who are in more advanced stages of the course.
<i>Informal</i>	The student learns the informal expectations via interactions with her peers, receiving tips on behavior, and observing acceptable behavior.
<i>Personal</i>	The stage in which individual and social roles fuse. In this way, the role of a graduate student is internalized.

Source: Adapted from Weidman, Twale, and Stein (2001).



### 3. The Brazilian accounting academia

Different from European and some American countries, Brazilian higher education can be considered recent, given that its roots can be traced back to the transfer of the Portuguese Royal Family to Brazil in 1808 (Fávero, 2006). This moment profoundly altered Brazil's economic and social dynamics; however, what prevailed was still an elitist society in which access to formal and higher education was unequal and limited.

The elitist character in Brazilian higher education has historical roots, as in this initial period when only men belonging to the elites were allowed to access higher education, a scenario that remained the same for a long time. Despite rare exceptions in the 19th century, it was only in the 1960s, with the enactment of the Guidelines and Bases of National Education Law (LDB, in Portuguese *Lei das Diretrizes e Bases da Educação*), women were allowed to apply for university admission exams (Beltrão & Alves, 2009).

Many studies (e. g., Leta, 2003; Moschovich & Almeida, 2015) have shown that despite the barriers, academia has faced profound changes concerning the presence of women. Specifically, for business, management & accounting, a study led by Elsevier (2017) showed that, in Brazil, from 1996 to 2000, there were 30 female researchers and 108 male researchers. In the 2011–2015 period, though, there were 2,334 women and 4,317 men researching in the area, representing increases of 7,780% and 3,997%, respectively. In proportion, the first period had women being 22% of the total, whereas, in the second period, they were 35%.

Regarding accounting graduate courses, since the beginning, women's presence has been noted in a small number (Casa Nova, 2014). The number of women in master's and doctoral courses has changed, as shown in Fig. 2; nonetheless, they represent most students at the undergraduate level, yet the higher you go, the fewer women you will find.

The numbers in Fig. 2 can be explained in multiple ways. Homero Junior and Said (2018) illustrates the gendered nature of Brazilian accounting research by demonstrating that the most prestigious research stream in Brazilian accounting journals has minor participation of women as authors. This scenario presents the difficulty of women joining the *publish-or-perish game* and has serious consequences for their advance in their careers and chances to reach leadership positions, possibly configuring a specific type of glass ceiling for academia and the empirical setting of social closure.

Nganga et al. (2023) expands this discussion by problematizing the imposed dilemma between motherhood and career. The authors argue that it was possible “to verify that several social roles are imposed on women that translate into a dichotomy about their personal and professional lives” (Nganga et al., 2023, p. 12), being that an effect of the sexual division of labor. Lastly, Casa Nova (2022) illustrates the gendered nature of success metrics and how “[i]dentical attitudes could be interpreted in very particular ways” (p. 41), that is, accounting academia reproduces sexist double standards.

In this manner, we observe that the multiple dimensions of the sexism continuum pervade women's academic life, whether via symbolic violence, institutional barriers – such as the socialization processes in graduate programs designed by and for men – or sexual violence and harassment (Teixeira & Rampazo, 2017). Henceforth, we argue that despite the quantitative increase of women's presence in many areas of knowledge over the years, it is urgent to inquire about the qualitative experiences these women have faced in environments historically marked by masculine values to understand their survival strategies and deconstruct the socially imposed barriers.

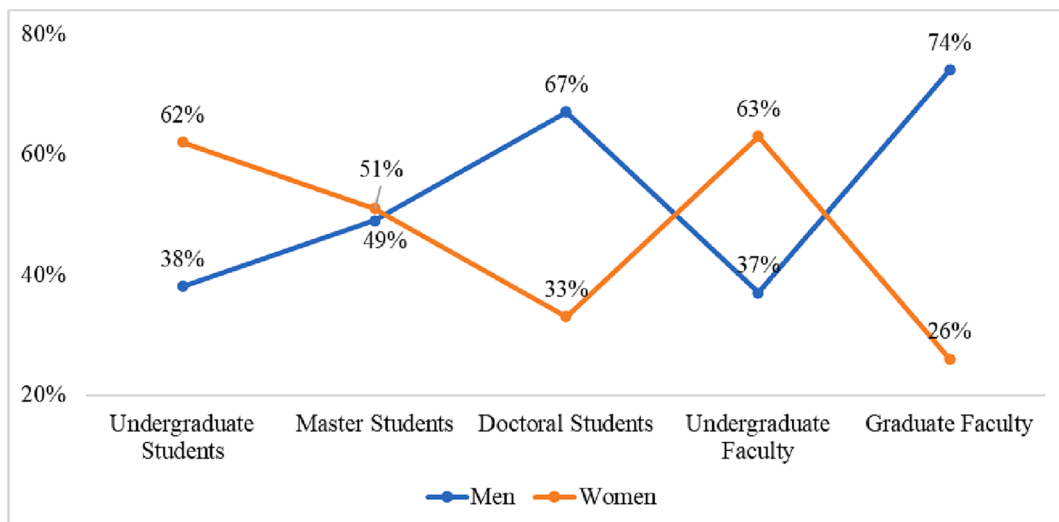


Fig. 2. Women's presence in the Brazilian accounting academia. Source: Adapted from Nganga, Gouveia, and Casa Nova (2018).

#### 4. Methodological trajectory

To answer our research question, we adopted a qualitative critical approach. We constructed our evidence through semi-structured in-depth interviews with 11 doctoral students. Aiming to have as much diversity as possible among our interviewees, we interviewed students with different research interests and diverse phases of the program.

To better understand our interviewee's trajectories, we present some information about them in [Table 2](#). To avoid the impersonality of referring to each interviewee as numbers or codes, we adopted pseudonyms inspired by female Nobel laureates from different areas of knowledge.

As shown in [Table 2](#), the length of interviews varied from 37 min to 1 h and 47 min, totalizing more than 11 h. We divided the doctoral program into three phases: coursework (three interviewees); qualification, after completing the coursework and before the qualification exam (five interviewees); and finally, defense, from the qualification exam to the deposit and final defense (three interviewees).

As a complement to the interviews with the doctoral students and allowing the understanding of the evolution of the scenario over time, we have also interviewed five female professors who graduated earlier (from 5 to more than 20 years) and who work in Brazilian public universities and one professor, from a different area of knowledge, who works in a North-American public university. These interviews were collected as part of a different research project about the academic trajectories of women in the accounting academy. [Table 3](#) provides information about the female faculty interviewed.

In order to allow comparability with the group of doctoral students, we present information about the time since the conclusion of their doctoral training. Combining the interviews with the doctoral students and professors, we rely upon a setting of 19 interviews and 22 h of material from 17 interviewees because some of them were interviewed twice.

For analysis purposes, we draw upon thematic analysis, which is "widely acknowledged as an accessible and useful approach to the analysis of rich and meaningful qualitative data [...] The term 'thematic analysis' does not refer to a single method, and in qualitative organizational research, there are numerous different approaches to thematic analysis" ([King, Brooks & Tabari, 2018](#), p. 180). More specifically, we adopted the proposition of template analysis. [King \(2004\)](#) proposes template analysis to organize the categories into high-order and low-order categories.

Based on the interviews, we initially attempt to identify the barriers faced by our interviewees and the boosters they used to maintain their focus on surviving and finalizing their doctoral training, as proposed by [Casa Nova \(2014, 2022\)](#). That is, our initial focus was on identifying the barriers and survival strategies. At the first moment, we arrived at the following preliminary categories: Relationship with faculties and advisors; Program design; Classroom environment and relationship with peers; Academic environment; Lines of research and power relations; Role model and representativity; and Academic and/or Mother; Academic success. These first categories were detailed in previous versions of this paper, which were presented and discussed at different research forums.

Based on the reviewers' and discussant's feedback, we decided to focus on discussing sexism, which guided us through the second process of coding. The final codification process was an interactive process in which the authors gathered to discuss the interview data and coding during meetings. In the end, we encountered three empirical categories: "Masculine environment"; "Be(com)ing the (m) other"; "Resistance Strategies". We combine the empirical categories with the socialization process proposed by [Weidman, Twale, and Stein \(2001\)](#). This process allowed us to codify 136 excerpts into three high-order and eight second-order categories. [Table 4](#) shows first and second-order categories and the number of references to each code.

We start our analysis by discussing the (re)production of a masculine environment to illustrate how sexist practices are (re)produced. Following, we discuss the effects of maternity on the interviewees' trajectories. Lastly, we illustrate how despite sexism being institutionalized, it does not fully suppress women's agency, by registering and acknowledging their resistance strategies. From [Table 4](#), we highlight the fact that the prevalence of "old boys' club" during the entire socialization process, while the "ideal academic" is prevalent in the formal phase, indicating that it is during this phase of the process when students learn the game's rules. Lastly, we highlight that the resistance process happens solely in the personal phase resonating with the idea that the "personal is political" ([Lehman, 2019](#)).

**Table 2**  
Interviewee's characterization.

Name	Length of Interview	Stage of the course	Children
Toni Morrison	01h14min	Qualification	No
Shirin Ebadi	01h06min	Qualification	No
Françoise Barré-Sinoussi	52 min	Defense	No
Elizabeth Helen Blackburn	49 min	Qualification	No
Marie Skłodowska Curie	29 min	Coursework	No
Wangari Maathai	35 min	Coursework	No
Elinor Ostrom	37 min	Qualification	No
Nadine Gordimer	56 min	Coursework	No
Rigoberta Menchú Tum	01h47min	Defense	No
Gabriela Mistral	01h40min	Qualification	No
Alice Munro	01h11min	Defense	Yes

Source: Research data.

**Table 3**

Information about the interviewed professors and their interviews.

Name	Length of Interview	Time elapsed since the PhD
Bertha Felicia Sophie von Suttner	58min52sec 01h44min	21 years
Ada E. Yonath	01h37min	15 years
Tu Youyou	31min01sec 01h29min	17 years
Maria Wislawa Anna Szymborska	01h35min	12 years
Donna Theo Strickland	01h14min	5 years
Nelly Sachs	01h41min	11 years

Source: Research data.

**Table 4**

Analysis template – first- and second-order codes.

High-order categories	Low-order categories	Phases of Socialization Process				Total
		Anticipatory	Formal	Informal	Personal	
Masculine Environment	Old boys' club	5	5	5	5	20
	Ideal academic	2	20	3	3	28
	Objectification	0	3	2	1	6
Be(com)ing the (m)other	Sexual division of labor	1	1	6	2	10
	Institutional barriers	0	8	1	0	9
	Work-life (dis)balance	0	0	2	24	26
Resistance Strategies	Support network	0	0	0	4	4
	Re-signifying success	0	0	0	33	33
<b>TOTAL</b>		8	37	19	72	136

Source: Research data.

## 5. Empirical findings

In this section, we present our empirical analysis to unveil how sexism is entrenched in the academic socialization process in Brazilian accounting doctoral programs. Firstly, we present evidence of how these programs' formal and informal norms (re)produce an old boys' club that objectifies women and turns them into the "other". We discuss how motherhood turns the "othering" processes into an embodied experience because of the sexual division of labor and institutional barriers. Lastly, we present evidence regarding the resistance strategies our interviewees construct to survive this environment that continuously sends overt, sometimes hostile, and subtle messages that they do not belong there.

### 5.1. (Re)Producing a masculine environment

Following Gardner's (2008) argument that doctoral education – and consequently its socialization process – was built for white young men, we present evidence illustrating that the accounting doctoral programs are marked by symbols and rites made for men and by men. We outline how accounting doctoral programs constitute old boys' clubs by establishing homo-sociality practices, reinforcing the ideal worker, and dehumanizing women. In this scenario, the social actors repeatedly send messages to the women saying they do not belong there (Casa Nova, 2014, 2022).

#### 5.1.1. Entrenched sexism: (re)producing the old boys' club

During our analysis, we found evidence that illustrates how sexism pervades our interviewees' trajectory in the four socialization phases as proposed by Weidman, Twale, and Stein (2001). Previous literature (see Crompton & Lyonette, 2011; Savigny, 2017) discusses how sexist and discriminatory practices are the foundation of the "old boys' club".

The admission process for accounting doctoral programs usually encompasses interviews of faculties with the candidates. This interviewing process aims to know the candidates applying and present the program to them. Our interviewees reported that something had caught their attention during this admission process: an all-pale male faculty leading the selection process despite women in the faculty team.

*So, in my interview, there were seven people, seven male teachers, and they kept asking me lots of questions and I... now I know all of them, but I didn't back then - only teacher [name] - and it was very tense for me. Firstly because of that, for arriving and having this impact of "wow, seven white male professors". It already makes you a little uncomfortable. Because of this interview moment, the final phase is what you really want, and there is the finish line. (Shirin Ebadi, Ph.D. Student).*

As Shirin highlights, being interviewed only by white men has made her uncomfortable. We understand that an all-pale male admission committee sends a subtle message that the program is an old boys' club and all-important decisions are made by men, which



may explain the discomfort felt by Shirin. We argue that this evidence points to homo-sociality (Anderson-Gough, Grey & Robson, 2005) and sexist practices because it signals that men make the decisions they think it's the best for women, constituting an example of benevolent sexism towards women applying for the program.

Toni Morrison's account presents further evidence of the homo-sociality process. She reflects on the classroom environment and how she felt it was hard to express herself and engage with her peers because she was the only woman. She expresses a feeling of solitude, as she was always the different, the unwanted body in the old boys' club. This perception is shared by Wangari Maathai, who argues that men in the classroom build a partnership.

*Then in the second semester, we already had a course specific to my research stream, so there were only five men and me. In that course, I felt that it was difficult to speak. (Toni Morrison, Ph.D. Student).*

*But you could see that the dialogue was more... how can I put it? Closer, more interactive, more flexible when the boys spoke and didn't leave much space for the girls to speak, you know? When we expressed ourselves, they were minimal reactions in the classroom. (Wangari Maathai, Ph.D Student).*

In this situation, we locate everyday and subtle sexism as interactions between men differ from interactions with women. It also indicates the existence of the "locker room talk" phenomenon, that is, the bonding processes between men that aim to reinforce the sexist hierarchy (Vaynman, Sandberg & Pedersen, 2020; Rhodes, Sharrow, Greenle & Nteta, 2019). Another evidence of the "locker room talk" phenomenon is presented by Toni declaring that men have more opportunities to speak and make sexist jokes in the classroom.

*I think that for any other career, the idea is that... Like, men have a lot more possibilities to do less, speak more, and look like they did more (laughs). It's impressive! You see a guy talking, listen to him for the first time, and you don't know that person, you see him talking, and you think: "Wow, this guy's a genius!" He's not... he only talks [...] But I also felt that because there was one student in particular who spoke up a lot. But like, I don't know, even if ah... more because of the students, not the lecturer. Then, I had another class of [theme] also specific, and again I was the only girl, and... then, like, I think it might be just an impression of mine, maybe, but it seems like it took a while for the students, and even for the teacher [to recognize Toni's competence] ... It's because, like, it's a class from another department, so I was already an outsider[...] He makes a lot of horrible jokes, a lot of sexist jokes, that kind of thing that you look at, roll your eyes, and turn away. (Toni Morrison, Ph.D. Student).*

The presence of a "locker room talk" leads to the (re)production of the old boys' club through male faculty and male students bonding in the classroom and other academic contexts while marginalizing women. These accounts reflect the (dis)placement of women, reproduced in the most varied manners. Oftentimes the (dis)placement is constructed with subtle and implicit practices as jokes and "pranks", which disallows defense, and other times even in very straightforward manners, laid out bare and raw, but in contexts in which defense is impossible given the structure of norms and power, presenting itself as an everyday, subtle and hostile sexism.

Moreover, we point out that the "old boys' club" is also related to the under-representation of women in both entry and top positions due to maintaining male domination. Shirin points out the pain of being the only one and not seeing her represented in her program.

*And this problem of the non-representation of women and black people in the program, in addition to this, another problem in the issue of representation is that other black women in the [UNIVERSITY NAME] environment were working on tasks like cleaning or security or in the cafeteria. So, this is also very complicated and painful for us—this lack of representation in the same space where you are in it. (Shirin Ebadi, Ph.D. Student).*

The discussion pointed out by Shirin adds another layer of under-representativeness: the intersection of gender with race. This intersectional look unveils the fact that despite having few women as faculty, all of them were white women, and all the black women who worked at the university were working as staff, reinforcing the idea that black people may be at the university but not as top academics. Intersectionality represents a meaningful lens to analyze inequalities because "it highlights that everyone is subject to disadvantage based on the interlocking of their social identities [...] Black women experience double marginalization because they often experience discrimination similar to White women, together with discrimination similar to Black men" (Willows & October 2023, p. 7).

In conclusion, sexism pervades socialization since the *anticipatory stage*, as even before being admitted to the program, women receive subtle messages that they are entering an old boys' club. During the *formal stage*, we presented the effects of the selection process: being the only woman in the classroom. In the *informal stage*, our evidence illustrates how men build the "old boys' club" in the classroom through flexible and close interactions. Lastly, we raise awareness around the need for intersectionality-accounting research (see Lehman, 2019) to have a broader understanding of inequalities and the role accounting academia and profession play in (re) producing them.

### 5.1.1.2. The "ideal" academic: Teach and perish

One common motivation among our interviewees to enroll in a doctoral program was their desire to teach. According to Brazilian legislation, to teach undergraduate courses, you must have a graduate degree. In this sense, the same law states that master's and

doctoral programs should provide pedagogical training for their students. However, our interviewees account that their doctoral programs – and the academic environment overall – overvalued research to the detriment of teaching.

*When I decided to do a master's, I thought, "I will do the master, so I will learn what it is to be a faculty, so I want to study this in-depth". Moreover, the degree was needed, but the first focus was "I want to be a faculty". Because until then, my idea had always been: "ah, the master's and Ph.D. are only for academics, only to train faculties and researchers". So, from the moment I choose to get a master's degree, whatever it is, this is what I will learn there, right? My logic was this; then I saw that it was only the dissertation and that nobody would make me a teacher here, no. (Gabriela Mistral, Ph.D. Student).*

Despite the existing law, previous studies suggest that most programs do not provide adequate pedagogical training for their students and value researching more than teaching (see [Laffin & Gomes, 2016](#); [Lima & Araujo, 2019](#)), providing almost only research-focused training ([Nganga, Casa Nova, & Lima, 2022](#)). This undervaluation of teaching may be explained by the fact that teaching is understood as a care activity, that is, an activity designed to be played by women according to the social and sexual division of labor ([Knights & Richards, 2003](#)), indicating an under evaluation of women presences and roles.

Another critical element for this scenario is the ranking culture. In the Brazilian context, the pressure for publication is reinforced by the fact that graduate programs are heavily evaluated by their scientific production. This evaluation bases federal budget decisions because the better-evaluated programs get more funding. Adopting publications/scientific production as a success metric has several implications for academia and our interviewees. Our evidence points to the ever-increasing publishing pressure since the very early stages of doctoral courses. A common practice among our interviewees' accounts that illustrates this pressure is courses that adopts writing and submitting papers to conferences and journals as a learning assessment. Such pressure for publications has turned publishing in top-tier journals into a signal of prestige and success, reinforcing a meritocratic view of academia.

*[...] we had for each course a paper to write at the end of the term. And that was despairing because, by the end of the semester, there was a lot to do. And I think that the research process is not like that, just like that. Having this deadline to finish was a very stressful thing. (Shirin Ebadi, Ph.D. Student).*

Shirin's account highlights that students should write a paper for every course taken in her program, which means producing more than one paper every six months. This leads to a learning process in which students learn to write and publish papers instead of learning how to conduct high-quality and contributive research properly, besides reinforcing the "ideal worker". Despite being harmful to students and accounting academia, this mentality is being reinforced and internalized through the socialization process.

*Work more, publish more. Yeah... stay more hours, show your work, you know. Yeah... you can't have the pleasure of "ah, today I'm not going to college". I have to show productivity. Validate my position. If not, I won't be accepted. (Nadine Gordimer, Ph.D. Student).*

Another consequence of this "publish or perish" logic is the increased competition climate in universities aligned with an individualistic domain. Such competition creates social hierarchies inside universities, reproducing the marginalizing idea behind journal rankings and turning some academics into abject bodies by excluding them to a peripheral existence and participation ([Knights & Clarke, 2014](#)).

*The most competitive people I met in my class graduated here. So, I don't know, this very competitive profile, I must be the best, I always have to get an A, it's not... hum... one thing became evident in my class was the following: If everybody gets an A, it doesn't count. I must get an A and the rest of the class below A. If not, it doesn't count. And for me, I think the opposite, if everyone gets an A, it's excellent for the class. So, this competitive thing is... I didn't like it very much either. And it ends up that the way teachers sometimes give incentives leads people to act that way too. Obviously, the teacher sets the tone in the classroom, so the more the teachers encouraged competition and so on, the more these students who already had a predisposition, let's say, used these competition tactics. (Nadine Gordimer, Ph.D. Student).*

This increasing competition benefits men over women because it "demands a particular kind of academic subject and particular temporality: self-motivated, enterprising, highly-productive, competitive, always-available, and able to withstand precarity" ([The Resister, 2017](#), p. 268). In this sense, men are usually related to the "ideal worker" figure because of their long work hours and availability ([Winslow & Davis, 2016](#)).

We also find evidence suggesting some of our interviewees are naturalizing the pressure for publication, taking it as the "rule's game" and playing by it. This pressure naturalization may be a reason for its reproduction without much questioning by the new generations entering academic life in a journal ranking logic academia.

*Study. Study and publish because if you want to follow this career, there is no other way: only really dedicating yourself to what you are doing. There are phases and phases, and everyone goes through them. Is it difficult to get in? Yes, but after you get used to it and persevere, you realize that it was not that difficult, but [you need to] persevere. (Wangari Maathai, Ph.D. Student).*

Using calculative and "objective" success metrics is one of the meritocracy foundations. However, we agree with [Knights and Richards \(2003, p. 220\)](#) that meritocracy is a gendered form of discrimination as "it is the outcome of generations of masculine ways of thinking and intervening in the organization of social and political life [...] Women may be omitted for reasons that have nothing to do with their research capability or output". In conclusion, the idea of meritocratic academia is a way of excluding women - especially

those with children - by implementing masculinized values.

### 5.1.3. Objectification: Between silences and sexualization

In this section, we present evidence of how our interviewees have undergone processes of sexualization and silencing. We argue that these processes are based on the sexist view that women's bodies should be available for men's delight and not exercising professional activities. Therefore, these processes deny women agency, autonomy, and competency. Overall, silencing and sexualization are more prevalent during the formal and informal phases of the socialization process. We have found evidence of it happening in the classroom regarding the silencing process and some strategies to overcome it.

*And sometimes, I would bring some discussions that involved feminism and machismo, and I felt that I did not have much voice to bring some discussions that would be pertinent [...] (Marie Skłodowska Curie, Ph.D. student).*

To overcome the silencing imposed by her peer, Toni states that her strategy was to sit close to the professor so she could be heard.

*Then I saw that I had difficulty speaking during class. I had to sit next to the faculty so that when I tried to speak, he could approve me to continue speaking so that other people would realize that I was speaking, you know? Because he [the faculty] would let me speak, he would stop and notice that I am speaking. But not the others. I felt that if I sat far from him, I wouldn't be able to speak. Then I got this impression... then again, not only the fact that I am the only girl, but I am always the youngest, I am always the only one that only studies, doesn't work, never worked, so... I am always the youngest and with less experience, so it seems that I always have to... do more to prove that I am at the same level, you know? (Toni Morrison, Ph.D. Student).*

Toni's account also points out a double standard in academia: ageism. As Gardner (2008) points out, being a young white man provides you with the social credentials to have legitimacy inside doctoral programs. However, being a young woman with only an academic background may discredit you. This scenario may be particular to Brazilian academics due to the close tie between accounting academia and the profession (Homero Junior, 2017). In this way, having former professional experiences may help you to get the group's legitimacy.

Regarding the faculty's behavior, we argue that it was based on benevolent sexism as the professor "allowed" her to talk and tried to validate her in front of her peers, adopting a paternalistic approach instead of challenging the locker room talk.

*I had a professor who wasn't even from the accountant program. I didn't know him, he was from management, and he was a professor of research methodology. And we did some seminars before the qualification exam, and he used to tell me such heavy things, like: "Your work is trash!" in these terms. "This is useless". So, I heard many things. I heard things as: "You have more talent to be a model than a researcher". (Rigoberta Menchú Tum, Ph.D. Student).*

In Rigoberta's account, the "you do not belong here" message is clear, and more sadly, a message that "your body does not allow you to be a researcher but can please me because it is beautiful". It raises the need for more discussions of sexual violence in the academic context. Comments like the one heard by Rigoberta may be seen as the embodiment of hostile sexism and the limit of sexual harassment that reinforce the idea that women's bodies can only distract and seduce but not be productive (Teixeira & Rampazo, 2017; Bitbol-Saba & Dambrin, 2019).

From this context, we see that a masculine(ized) environment may lead to the sexualization of women's bodies. To avoid being sexualized, our interviewees state that they are cautious about how they dress and look in academic contexts.

*I don't think being a woman is more complex. Still, I think we go through situations that were not necessary, for example, how many times I go to a congress. I wear my hair up so that I don't look so feminine or so beautiful. Because sometimes people will look at my appearance and not at my work, and what has to appear is my work. And I have already heard criticism in my undergraduate course, "what is the advantage of having a pretty face and getting a bad grade", but this didn't happen during the master's or the doctoral. Still, I am always questioned because I am [PHYSICAL CHARACTERISTIC] because I am this. It is not so explicit, but we see that the woman is neater and better-looking, which stands out more, she is challenged more, yes. So much so that I don't get dressed up to come to college. (Françoise Barré-Sinoussi, Ph.D. Student).*

There are two components in Françoise's statement relevant to this research: the denial of gender barriers in the accounting academia and the self-control of her body. On the first point, we understand that the denial of gender barriers may be a coping mechanism adopted by women (see Collinson & Collinson, 1996; Napier et al., 2020) in order to survive the multiple barriers and violent outbreaks. Though it is a coping strategy, denying gender differences carries the danger of ignoring and naturalizing them, thus maintaining the *status quo* and possibly undermining the struggles and discussions on equality.

Regarding women's bodies, in the accounting profession, the body presents itself as an essential element for the notion of professionalism (Bitbol-Saba & Dambrin, 2019; Casa Nova, 2022). Socially, women's bodies are controlled in many ways, mainly because "[w]omen are judged by others and by ourselves, and we continue to engage in a long history of correcting, containing, pacifying our bodies through hygiene management, corrective surgery and so on" (Pullen, 2018, p. 125). In this sense, Françoise's account points to another coping strategy to survive a sexist environment: adopting a more discrete dress code to disguise her woman's bodily traits.

This strategy is also found in previous studies (see Casa Nova, 2022) in which women interviewees declare that dressing "like a man" is a strategy to reaffirm their professionalism. In this way, we observe that the disciplining of women's bodies can be seen as

reassuring that only men's body is seen as professional, causing a process of the professional discrediting of women that may incur in their expulsion from the area.

## 5.2. Be(com)ing the (m)other

In this section, we focus on the experiences and perceptions regarding maternity. Our evidence shows that accounting doctoral programs reproduce social norms and discourses based on the sexual division of labor, which impacts the design of institutional practices – and barriers. As a result, women that aim to become academics face the challenge of balancing personal and professional lives, a socially imposed dilemma.

### 5.2.1. Sexual division of labor

The social belief that women should care for the house, the children, and the elderly, accumulating work hours, studies, and domestic responsibilities (Hirata & Kergoat, 2007) imposes a professional dilemma for women: building a family or a career. We argue that this belief illustrates the entrenched and historically built sexism as it “creates reality and [different] types of being” for men and women (Cahill, 2011, p. 4).

The socially imposed care severely impacts women's careers because the academic success metrics are built by men who disregard having children or taking care of the family. This context punishes women for caring and provides a glimpse of why academia and the accounting profession are still men's worlds.

*[...] it makes sense to have more men in PhDs. Because many women can't do a doctorate, they don't have time because many women at my age, 31 years old, are already married and have children. How are they going to do a doctorate? Where does a doctorate fit into her life? Or her life [fits] into a doctorate. So men do more PhDs, at least I have seen, and most of them are married, you know? Yet, they are in doctoral programs. Because they have support at home. (Nadine Gordimer, Ph.D. Student).*

Nadine's questioning illustrates how women perceive the doctoral programs as not made to fit maternal bodies. This happens because women are socially charged with raising and educating their children, and maternity is seen as one of the main aspects of female identity (Haynes, 2008a, 2008b). Hence, being a mother would “steal” time to publish high-profile papers.

*[...] during my doctoral process, there was a girl who was banned [from the program]. In my master's process, there were also two, basically of the same profile: they had children, and they were older. If this counts as a difference, I think this may have happened, that they have been eliminated because of this more family life, let's say, and others who are younger, like me and [PEER], are women, but younger and we are dedicating ourselves 100% to this. So, it was not taken into consideration if we were women at that moment, I think that the profile wanting to publish and wanting to make an effort for the program, I think counts more than gender at this moment. (Wangari Maathai, Ph.D. Student).*

Wangari's accounts present us with two different profiles: younger women with no children who can dedicate full-time to doctoral programs and older women with children who divide their routine between academic and personal life. This is aligned with the advice Nadine would give to women wanting to enroll in graduate programs:

*Don't get pregnant! (laughs). First thing: don't get pregnant because a child will defeat you. Because in graduate school, there's no time for that, that's what I'm saying. Either the woman does it before, or if she does it during, it won't work out. It won't work out. First of all, don't get pregnant, you can even get married, but get pregnant... It doesn't fit in with this phase of life, do you understand? I knew a girl here, between her master's and doctorate, she had two children [...]. It's OK if she has a partner, a man who comes along, 'Oh honey, I'll look after the children, go and study', which is almost impossible. But if she... if that's the case, ah, she can have 10 [children], but if not, she won't manage, she will hardly manage because it is assumed that everyone has free time. They assume everyone in doctoral programs has free time, and the commitment is only the doctorate. (Nadine Gordimer, Ph.D. Student).*

*When I decided to do my master's degree, my own colleagues, in the department meeting that approved my study leaving, said: “You are crazy. How are you going to leave your family and everything else behind just to pursue a master's degree at [UNIVERSITY 1]? You won't find a job after that”. Everybody said I was crazy. I was newlywed. It was the same thing I heard when I decided not to assume the academic superintendence of [UNIVERSITY 2] to do a doctorate. My director at the time said, “When you come back, you won't find a job. People will take your space. You should stay”. Yet, I told him: “I'd rather take the risk”. They thought I was mad. How could I drop everything to get such a bad scholarship? At the time, I had been invited to be a superintendent and to coordinate the course at a private college, I said no to both and went on to do a Ph.D. (Ada E. Yonath, Professor).*

It is noticeable in the accounts presented here that the interviewees do not find it viable to maintain their academic and personal/family lives balanced. The accounts of Toni and Wangari also show the demand for maternity in a particular stage of life. Previous literature (see Casa Nova, 2022; Silva & Casa Nova, 2018) suggests that there is a stage of life in which women face the dilemma of maternity because of both social demands, and it is also the best time, biologically speaking, to go through a pregnancy. However, that biological clock often coincides with decisive moments in their careers.

For some of the interviewees, maternity influences women's lives solely. These accounts place the man as someone “collaborating” or “supporting” childcare instead of someone who is also responsible – in the same amount as women – for raising children. These

women reproduce the sexual division of labor regarding care for the home and children (Hirata & Kergoat, 2007), illustrating how sexism influences even the mindset of women since we are all socialized since childhood based upon this belief (hooks, 2015, 2018).

In summary, accounting academia is reproducing the sexual division of labor, implying you can either act as a productive or a reproductive body, making maternal academic bodies undesired and abjects (Silva & Casa Nova, 2018; Huopalainen & Satama, 2019), reinforcing the socially constructed “motherhood dilemma”. This scenario also maintains the *status quo* where men advance their careers and make decisions in women’s careers using their masculinized values as parameters, incurring sexist and paternalistic practices.

### 5.2.2. Institutional barriers

Among our interviewees, we had ten doctoral candidates with no children and one who planned her pregnancy to coincide with the end of her doctoral training. Alice speaks about how an internal resolution kept her from defending her thesis, implying a request for a leave of absence and entrance into maternity leave after that.

*I got pregnant at the end of my doctorate [course] [...] it was considered a high-risk pregnancy, and there was no way I could travel. I finished my doctoral thesis in [city in which she lives], the writing I finished here, my advisor made the deposit, and I still had the defense [to do]. We even requested to do it online, maybe she [the advisor] could come here, do it here in another [public] university, and the committee via Skype. But then there’s a resolution [by the university] saying that the advisor and advisee must be, in the case, the orientee and the president of the committee, have to be [in the university] in person. So, I couldn’t defend my doctoral thesis via Skype or any other method by which I didn’t have to travel to [city of the program]. (Alice Munro, Ph.D. Student).*

The situation presented by Alice is similar to the dilemma faced by many women who have their mobility reduced due to pregnancy or during early motherhood, preventing them from attending conferences and seminars. This expectation of always being available for long work hours or long-distance travels demonstrates another feature that decreases women’s careers as conferences are seen as good opportunities to improve papers, attract visibility to one’s work and construct networks (Huopalainen & Satama, 2019). Furthermore, the specific case of Alice demonstrates how universities are not ready to deal with cases where there’s an impossibility of being in person at the university due to medical conditions.

*[About the request of exceptionality for the thesis defense] At the time, it was even attempted with the program’s coordination. Theoretically, the commissions [internal commissions of the program and of the college] were in agreement. The commission’s president contacted the pro-rector, but the pro-rector’s understanding was that there was no way. They commented that, in that resolution, in the qualification [exam], the person could be somewhere else, but in the defense... (Alice Munro, Ph.D. Student).*

Asked how she felt with that limitation due to an internal resolution, she refers to “resignation” and “trying to forget”. As she puts it, women have to play accordingly to the existing rules of the game. However, our evidence demonstrates how these rules were designed to benefit men in advancing their careers while slowing women’s careers.

*[About her feelings with the situation] I’d have preferred to have defended before because then, it’d be passed [by now]. Like it or not, it was an additional worry in this period of late pregnancy and post-birth. It was something that I could have, let’s say, finished before. I sort of ended up, “ahhh, that’s what I can do” it didn’t work out, and I resigned myself. Ended up accepting the situation like that, and “let’s do it whatever way we can. I wish there was a way to do it in some other way. We’ll have to do it in the way that’s possible”. Play it with the rules there were. (Alice Munro, Ph.D. Student).*

Alice’s feelings of resignation and defeat resonate with previous literature that organizations make women live with negative feelings and emotions such as guilt, being unprofessional, and lack of commitment during pregnancy (see Dambrin & Lambert, 2008; Fotaki, 2013). Right after the birth and when she could travel, Alice finally got the chance to defend her doctoral thesis. However, this was difficult due to early motherhood issues like breastfeeding that limited her mobility (Huopalainen & Satama, 2019). She recounts the stress lived by her and her family.

*It’s obvious that those days before traveling and the day of travel was a bit tense, [both] for me, who went to travel, [and] for those who stayed, it wasn’t easy. I was with them all the time, so they didn’t use baby bottles. For the ones who stayed, it was complicated. That stress could’ve been prevented. (Alice Munro, Ph.D. Student).*

*My husband and my mother-in-law took care [of the children]. The defense happened on [date], and that was a holiday here, so my husband could stay at home. I ended up traveling on [the day before], at night and came back on [same day as the defense] and arrived [the following day] in the morning. (Alice Munro, Ph.D. Student).*

The episode shows that rules still must be reassessed to enable the entrance and advancement of women in the program and academic careers<sup>1</sup>. Alice’s account supports the discussion of configuring maternal bodies as abject bodies in academia. In this sense, we

<sup>1</sup> As reinforced by one of the reviewers, “the lack of support for Alice’s request to undertake her viva online now seems absurd in light of COVID-19 and the general shift to online assessments, interviews, etc. The variety of plans Alice has to put in place to attend her thesis defense show again how motherhood is the individual’s problem. Despite all the talk, institutions still have no real space for motherhood (see Kokot-Blamey, 2021).”.



argue that motherhood is still one fundamental pillar to constructing the ‘scarcity of women’ in accounting academia (Nganga et al., 2023).

### 5.2.3. Work-life (dis)balance in a me(n)ritocratic academia

Connecting the discussions about the masculinized environment that renders the pregnant body as the “other” with the discussions about the sexual division of labor, in this category, we propose that the social norms of Brazilian accounting doctoral programs punish and make pregnant women feel guilty for embodying the “other” and consequently challenging the masculinized environment.

We observed a predominance of accounts that portray the need to balance a personal and professional life, despite health problems. The accounts of Ada show that the situation faced by Alice - who did not have her online defense approved - is recurrent at different stages of women’s careers. Ada also reported that when she returned from maternity leave, she felt the environment became hostile to her presence/return. The hostility took form in comments about her availability to work - even though she was fulfilling the workload required by the university - as an attempt to undermine her efforts.

*After one year, I got pregnant in [YEAR], [CHILD’S NAME] was born in [YEAR]. I had to stay on absolute rest because I had cervical insufficiency, I had surgery to sew up the uterus to support the baby, but even so, I was on leave for six months due to the pregnancy. At the time, I was the course coordinator, and they didn’t understand my situation, they were angry with me because I had to be on leave during pregnancy and after the baby was born too. And when I came back, the ambiance was very hostile [...]. (Ada E. Yonath, Professor).*

*Here at [UNIVERSITY], it is like this, you have 20 h to work in management and 20 h to dedicate to teaching, research and outreach. You are not cleared to act exclusively as manager. And I had to conciliate the undergraduate course teaching and coordination. Many times, I was lecturing three courses while coordinating the undergraduate program. And we have a house, husband and son, and everything else. I always gave my all, and I still had a colleague saying that I didn’t work at all. I heard a colleague saying: “She doesn’t want anything, she doesn’t do anything, she has a good life because she lives here, she doesn’t have another job.” (Ada E. Yonath, Professor).*

This socially imposed dilemma for women - choosing between personal and professional life - originates from constructing academic careers based on masculinized values and norms. Hence, through the design and implementation of (in)formal policies and norms that shape the mentality and understanding regarding academic work, women end up paying a high price when they become mothers. They are charged this price in different ways. Tu Youyou, for example, feels that her career is permeated with several gaps due to her choices - especially by prioritizing her family over her academic career in some cases. This is illustrative of how sexism shapes social reality and imposes on women a sense of failure.

*Many times, I made these decisions, and I know that these decisions, from an academic point of view, were not very good. This didn’t mean that I stopped making my career. Of course, there is a hole there, a hole here, maybe today I have to recover something that I lost in the past, but it was worth it. I had to say some “no, thank you” because of personal issues. I say no because I want to live this moment, my children. [Tu Youyou, Professor].*

Another way of charging the price for pregnancy and family care comes from the exclusion in decision-making processes. Maria Wislawa Anna Szymborska’s account demonstrates that men take advantage of other sociability spaces and work hours outside the university to reproduce and reinforce their hegemony. We argue that this situation reinforces the idea of male bonding processes (re)producing sexist social hierarchies (Vaynman, Sandberg & Pedersen, 2020).

*[...] because the work extends to other moments outside of university and, sometimes, it is in those moments that [decision making] happens. There is a differentiation. I have to go home because my son is little and I have to take care of my son, and they go there for happy hour and talk about the department’s problems. (Maria Wislawa Anna Szymborska, Professor).*

Some accounts also demonstrate that the pressures exerted by universities based on “me(n)ritocratic” and objective promotion criteria (e.g., publications, teaching deliverable outcomes, impact, etc.) disregard women’s biological factors (Bailyn, 2003; Silva & Casa Nova, 2018; Huopainen & Satama, 2019), which reinforces our argument that the norms and policies for both hiring and promoting academics were designed by men and for men. Donna’s account reveals the social expectation that women should give up - or postpone - building a family at the expense of their careers.

*Yet men don’t get pregnant, they don’t have to have surgery, they don’t have to breastfeed, they don’t have any of those dependencies. As much as I have a husband who is super cooperative and would be 50–50 in terms of raising a child, there is a part that he can’t do. And also, I can’t wait until I get tenure. I’ll be 32 [years-old], and I’ll get tenure close to 40, it’s not something I can risk, so I think it’s a very difficult thing. Apart from the MBA, I was never treated as a woman within academia in a pejorative way as a woman. Never. But that part is complicated. (Donna Theo Strickland, Professor).*

Because of this “me(n)ritocratic” and hostile environment with masculinized expectations of women, some of our interviewees reported feelings of suffering for having to “abandon” the family. Nelly Sachs’ account illustrates that the feeling of not belonging surfaced after the pregnancy and brought much suffering and the feeling of failing to meet self-imposed and peer expectations. This



account reinforces the discussion about masculinized metrics that impose the feeling of failure or incomplete careers/holes on women (Casa Nova, 2022; Knights & Richards, 2003).

*As soon as I had [daughter's name], I went through a process of cognitive dissonance, I don't know, [laughs] I didn't really know how to settle back into academia. I always wanted to have [daughter's name], to have children. At the same time, in my work, I took it very seriously and wasn't getting married. I wasn't getting married, and the time was different, and today I work with that question: I do what is possible. Not what is desirable. I aim at what is desirable and do what is possible and is good. I don't demand so much of myself because otherwise, I suffer a lot. I went through a huge suffering process. (Nelly Sachs, professor).*

While they are the main victims of sexism, women sometimes reproduce sexist discourses and practices through naturalized “innocent” acts (e.g., comments and jokes). The following account demonstrates that Maria Wislawa, when in a leadership position, joked about the need to stop hiring women due to their maternity leaves. These remarks, despite being considered a joke, strengthen the recruitment of men instead of women, supporting homo-social hiring processes and reinforcing male hegemony in universities.

*Just now, we had with two pregnant professors in our department. [laughs] I myself said: “Let's stop with that thing about hiring women. That doesn't work. It'll only give us trouble when we distribute the classes.” It's a joke. ([Maria Wislawa Anna Szymborska, Professor]).*

Some interviewees reproduce the sexist system by naturalizing this “me(n)ritocratic” university construction, where individual effort would be sufficient to succeed regardless of the person's social background. Nevertheless, as both previous literature and our evidence show, the academic career - and workplaces in general - is designed based on sexist values and practices, so this discourse is used to exclude women as they do not conform to the expected “ideal work” (Bailyn, 2003). Within this context, to normalize this discourse is to normalize academic sexism.

*Dedicate yourself. I often tell my students that it's not enough just to be smart, you need discipline and responsibility. Without these two elements, you can't achieve success in any area. I think that an academic career is very good for women who want to have children, want to have a family because they have a flexible schedule, they can organize their professional life, and take care of their home, and their children. In other professions, especially when you have to work eight hours a day, being flexible is very complicated. I think that if women were very intelligent, they would choose to be teachers [laughs]. (Ada E. Yonath, Professor).*

Another critical piece of evidence is the discourse that portrays women as capable of multitasking at the same time while men perform only one task at a time. We argue that this discourse arises from the historical evolution of women in the professional job market. Historically, men have always had only the role of the provider in the public sphere, while women have been accumulating the roles related to the public sphere with the roles already assumed in the private sphere - care, domestic chores, etc. Consequently, multitasking, which could represent an advantage, instead reflects the need for double/triple journeys (Nganga et al., 2023).

*I think that's a woman's characteristic. Men can only do one thing at a time [laughs]. We can do three things at the same time. How many times have you found yourself, my dear, taking care of your child? I have done this a lot, being at the computer, stopping, taking care of your child, coming back and continuing where you left off. All the men, some men I know in academia, to get their doctorate, to write their thesis had to lock themselves away for three months or lock themselves away somewhere and do nothing but write. Did you do that, my dear? (Ada E. Yonath, Professor).*

Overall, our evidence points out that the historical and social construction of doctoral accounting programs imposes on women a non-existent dilemma: choosing between a career and the possibility of building a family. We argue that this dilemma only exists due to sexist norms that portray young white single men without concern for children and family as the ideal to be achieved. In this way, the metrics of success and merit used in academia impose on women diverse sufferings and feelings of loss and failure, which are deeply aggravated by maternity, that is, from the embodiment of the “(m)other”.

### 5.3. *I am still here*<sup>2</sup>: Resistance strategies

As discussed in the previous categories, women's socialization in accounting doctoral programs encompasses multiple kinds of violence due to entrenched sexism. In this category, we discuss the resistance strategies used by our interviewees to survive in this violent and sexist environment. We follow hooks' (2015) argument that sexism has never rendered women powerless. Therefore, in this section, we present evidence regarding their agency to find ways to survive and challenge the masculine hegemony. Overall, our interviewees had built support networks and new meanings around success to resist the competitiveness and “publish or perish” context. Furthermore, to resist the disciplining of their bodies and subjectivities, our analysis suggests they adopt insubmissive practices to make themselves heard and show their worth, despite being belittled in this sexist environment. Based on these analyses, we conclude they grow a “thick” skin in the process of be(com)ing academics.

<sup>2</sup> We draw inspiration from the song “I'm still here” by Sia to name this section.

### 5.3.1. Building feminist support networks

The current (un)written rules in doctoral programs encourage students to become increasingly individualized and competitive, as the academic context makes them see each other as competitors (Raineri, 2013; 2015). The programs also demand their students to have a full-time dedication, hence, pressing pause on social and family life (Nganga et al., 2023). Within this context, our interviewees challenge the imposition of these practices by building support networks to navigate through their doctoral training.

*I think my family and friends were very... essential at this time, because maybe if I didn't have the support of family, of friends encouraging you and reminding you that you're a human being and that you need to endure. That as much as what you're going through is unnecessary but ok, it'll be ok in the end, take a deep breath and go. Sometimes who is living the problems, not that the problem has no relevance, but sometimes we give it more importance than it should have, right? And I think I gave too much importance to this. "No, stay there and so on. It will pass and so on". They were friends from before, even friends who were going through the same thing and could even give a word of support. So, it was friends from outside the university who had been my friends for years and who supported my decision. (Gabriela Mistral, Ph.D. Student).*

Gabriela's account points out the unnecessary pain brought by the several kinds of violence discussed so far and highlights the importance of having a support network that reminds her of the reason she enrolled in the doctoral course and that, despite all the difficulties, she could reach her goal. Notwithstanding all support being necessary, peer support is essential in helping students stay in doctoral courses because it builds a feeling of connection and belonging. "This feeling of connection often helped keep doubts and anxieties in perspective, and the awareness that 'others had faced similar problems' helped build academic confidence" (Macoun & Miler, 2014, p. 293).

Previous literature also highlights the importance of bonding and mutual support between newcomers and role models (Nganga, 2019) as a way of establishing feminist values to tackle sexist practices (Vachani & Pullen, 2019; Reedy & Haynes, 2023). In our evidence, we see this construction between Françoise and her advisor.

*I noticed that my advisor, a woman, had a different relationship with me. When I was having trouble, she didn't yell at me, she didn't question it, nothing. She changed her strategy, and tried to talk to me in another way. If she saw that it wasn't going to work, she gave me some reading material, she told me what to read and what was really going to work for my thesis. So, it was another kind of attitude, and even after my sandwich exchange research period<sup>3</sup> was over, she came to Brazil, and I commented to her about the difficulty I was going through, and she'd say: "You're a very dedicated student. You don't need to question yourself; you have much knowledge, you're fluent in English, you can present your work in English... Don't worry about the limitations that people will put on your work. It's normal. You're competent!" (Françoise Barré-Sinoussi, Ph.D. Student).*

We argue that this situation of circumvention of difficulties can be viewed as a movement of constructing a "New Women's Club" to oppose the "old boys' club" and its masculinized values. We understand that movements like this are important as it illustrates the importance of sorority as a resistance strategy (hooks, 2015). Furthermore, mutual support enables non-hegemonic groups "to understand, resist and contest our positioning at the University" (Macoun & Miler, 2014, p. 296).

In this sense, creating (in)formal support networks may be the way women find to navigate, survive, and advance in this masculine (ized) environment that is constantly trying to expel them. The creation of such networks opposes neoliberalism's individualistic and competitive logic, pointing to the possibility of another academic reality (Knights & Clarke, 2014).

### 5.3.2. Insubmissive practices: Challenging a masculine view of academia

To survive in this hostile environment and challenge the *status quo*, our interviewees adopt insubmissive practices. One of these practices is to build different meanings around success, especially meanings contrary to the notion of success as an objective and quantifiable measure. Within this context, our interviewees believe that success may be linked to academic freedom, teaching, and a complementary vision of teaching and researching.

*I think that academic success has two bridges. You can have academic success by being an excellent lecturer and someone who teaches the content well and inspire students. There is also that lecturer who is not so good in the classroom but knows a lot about the subject and knows how to research very well, so he can do great research, despite not being a good lecturer, perhaps. I think it has both sides. You can succeed in academia by being a good lecturer or researcher. (Elizabeth Helen Blackburn, Ph.D. Student).*

We note that our interviewees make sense of success throughout their careers in a different way of objective and masculinized meaning. This different meaning of success challenges the objective and meritocratic view of success but simultaneously jeopardizes women's career advancement as they pursue things not valued by traditional academic evaluation (Dyke & Murphy, 2006).

Another way of subverting the masculinized environment is to create their own spaces and resist being expelled from the area. Marie's account stresses the importance of agency to resist violence – like objectification – and to ensure women's voices are heard – especially when speaking truth to power (Lehman, 2019). It also stresses the importance of creating "new" spaces for women and their trajectories instead of becoming an "invisible other".

<sup>3</sup> Sandwich (reads as *sandwich* in English) is a period when a Ph.D. or master's student spends some time abroad doing her/his research at another university under the supervision of a local faculty, with a scholarship that goes by this name.

*Perhaps my biggest advice is not to let yourself not be heard, as I did [...] create your space and show that you are there. (Marie Skłodowska Curie, Ph.D. Student).*

*Well, I think the degree will open several doors for me in the sense of a greater recovery, and then you can opt for a quality class, reducing the workload and such, a good university, or something like that. And then, it gives you the chance to be a teacher, perform your function well, have time to do everything, and also have access to research because, in the institution where I am today, I have no research, it is only teaching (Gabriela Mistral, Ph.D. Student).*

Gabriela's account points out the opportunities that holding a Ph.D. degree brings with it. This point is important to women's presence because it represents the deconstruction of the masculine hegemony as the "good accountant academic" (Panozzo, 1997). The entrance of these women may interfere with admission commissions decreasing the feeling of discomfort as they find role models that reassure them that they belong there (Nganga, 2019). It also represents having allies in the pursuit of different academia instead of that one which reinforces and reproduces sexism and the "scarcity of women" in Brazilian accounting academia (Laufer, 2009; Dambrin & Lambert, 2008).

Considering all the violence faced by our interviewees, their resistance certainly shows a resilient side of their identities. A key feature of this resilience was their boosters, which may be defined as "trampolines or slingshots, causing an acceleration of walking, encompassing opportunities, supports" (Casa Nova, 2022, p. 55). We find that the main boosters were their initial proposal to get their degree to join the academic career, being able to teach and follow their passion for their research topic.

*I knew exactly where I wanted to get to, so I knew that to get to the teaching career, I would need to go through the master's and the doctorate, so I knew where I wanted to get to all the barriers I faced. If I did not have this very clear goal, I would have given up, like many students (Françoise Barré-Sinoussi, Ph.D. Student).*

*And as a booster, I thought it was cool, a theme I was working on, so when I started to explore this research world, which was something I was passionate about, I dived into it. So, it was cool the discoveries I was making, knowing that this was connected to psychology with sociology. So on, this human side of the student that you must pay attention to, this was cool, you know? (Gabriela Mistral, Ph.D. Student).*

We understand this passionate scholarship as a subversion of the productivist way of thinking and doing accounting research. This approach reclaims emotions and humanity to research instead of scoring according to the game's rules (Gendron, 2008). Additionally, it illustrates the "commitment to a personally meaningful and socially relevant topic, 'close to the heart' [...] It is the recognition that intrinsic interest in a topic might help to break through institutional and competitive pressures to study or not study certain issues" (Courpasson, 2013, p. 1243).

Lastly, based on our evidence, we believe this paper's discussion is summarized in Toni's words reflecting on how the system attempted to expel her, but despite all its attempts, she is still (t)here and will not give up.

*That's it. I still have the same plan despite everything they did to make me give up. Because that is the impression since I started the Ph.D., they want me to give up, they are making a magnificent effort so that I do not insist or persist. But I still want to be an academic and teach and research in accounting. (Toni Morrison, Ph.D. Student).*

## 6. Discussions and conclusions

In this paper, we analyzed the academic experiences of women enrolled in Brazilian accounting doctoral programs to understand how entrenched sexism shapes women's socialization process. For such, we conducted 19 semi-structured interviews with doctoral students and faculties. We analyzed them based on template analysis (King, 2004). Our analysis led us to three categories: "Masculine Environment,"; "Be(com)ing the (m)other,"; and "Resistance Strategies". Combining our empirical findings with Weidman, Twale, and Stein's (2001) socialization model, we present how sexism pervades academic socialization in Brazilian accounting doctoral programs.

**Table 5**  
Socialization in a masculine environment.

Empirical Categories	Socialization stages Anticipatory	Formal	Informal	Personal
Old boys' club	Homo-sociality: All-male selection committees	Being the only one	(In)visibility paradox	(Dis)placement: Under-representation
The ideal academic	Under evaluation of teaching	Publish or perish	Me(n)ritocratic worldview	Feelings of failure
Objectification	–	Silencing - Sexualization	Locker room talk	(Dis)Placement feelings

Source: Research data.

### 6.1. Masculine environment

Our findings point to the existing sexism that builds and maintains accounting academia as an “old boys’ club”, leading to feelings of discomfort and multiple barriers faced by our interviewees due to entering a historically male profession. In Table 5, we present the overlapping socialization stages with our empirical evidence.

Our evidence points to the homo-sociality biases due to the all-male selection committees (Anderson-Gough, Grey, & Robson, 2005). This selection process imposes on women the feeling of displacement because they are being evaluated exclusively by men and, therefore, are being evaluated based on masculine(ized) values and expectations (Nganga, 2019).

It is important to highlight that displacement is also related to race. Thus, we must consider an intersectional approach. In this sense, the lack of representativeness of black women may indicate the existence of not only sexist but also racist practices in accounting academia that prevent black women from accessing this social space, reinforcing the idea that intersectionality is “not only about identities but also about power, which means institutions promote identity-based privileges and exclusion” (Silva, 2016, p. 41).

Regarding the construction of the “ideal academic,” our evidence presented a high pressure for publication in top-tiered journals and research-focused training. This culture of pressure for publications “has important consequences on the flow of researchers’ professional lives and the production of knowledge” (Gendron, 2008, p. 98). For non-hegemonic groups, this pressure may be used as a resistance strategy: to accumulate academic capital by playing the game’s rules and exceeding them (see Lima et al., 2021). One way or another, it reproduces me(n)itocratic worldview.

The accounts, taken as a group, deal with a highly competitive and stressful environment permeated by the culture of productivity, which ends up causing situations of insecurity and fragility, making it difficult or impossible for the individual to build up their academic identities (Gendron, 2008) in the process of socialization. The scenario is reinforced, still, by other factors of academic life, such as individualism, competitiveness, intellectualism, hierarchy, achievement orientation, and the fact that students are evaluated regularly, all factors which further aggravate the scenario of fragility in academic life (Hearn, 2008).

Lastly, we present the discussion on objectification. One of our interviewees described a strategy of self-silencing instead of challenging sexist discourses in the classroom. Silencing the self may look like a strategy not to face backlash reactions. However, “[w]omen who repeatedly self-silence compromises their own values and beliefs for the sake of others, essentially allowing their desired outer self to mask their true inner self” (Swim, Eyssell, Murdoch & Ferguson, 2010, p. 495). In this sense, despite not facing the reaction of the other in that situation, self-silencing has inner consequences that influence identity construction.

On the other hand, by speaking truth to power, women may face many reactions, as Lehman (2019) discussed. According to the author, when she was writing one of the seminal papers on gender in the accounting literature (see Lehman, 1992), she faced many barriers and violent comments from her peers. “I had not expected to be verbally attacked by another accounting researcher early in my feminist work [...] Pretty fierce stuff. Powerful stereotypes and symbolic violence” (Lehman, 2019, p. 1). In this sense, we see that sexism builds multiple dilemmas for women, as by self-silencing themselves, they will occur in the act of self-violence, but by challenging sexism, they may face backlash from others in that environment. There’s no way to win. There is no way to fit into the mold.

In conclusion, our evidence points to sexism – especially benevolent, subtle, and everyday – pervading the socialization process by men using their hegemony and power to make decisions regarding women’s lives and (un)fitness for the academic career. Within this context, during this stage, men send a first subtle message to women saying there is no space for them in privileged academic environments – as in the selection committees – and (re)produce the institutionalized domination system (hooks, 2015). To maintain this institutionalized system, men impose masculine(ized) success metrics to make women feel like a failure and unfitting to this environment (Harford, 2020).

Lastly, our evidence points to women having to design survival strategies – like self-silencing and adopting a masculinized dress code – to diminish the chances of more overt situations of sexist violence and sexual harassment. We understand that sexual “[h]arassment occurs in various spheres of academia and perpetuates power relations that mean non-places for women, or symbolic belonging to these spaces in a sexually objectified condition” (Teixeira & Rampazo, 2017, p. 1221). Therefore, we argue that men (un)consciously adopt different sexist strategies to perpetuate this masculine environment.

### 6.2. Be(com)ing the (m)other

During our analyses, an important issue is the productive or reproductive body dilemma. As previously discussed in the empirical findings, a pivotal discussion to understand this scenario is the social organization and expectations around men’s and women’s roles, therefore, the sexual division of labor. In Table 6, we summarize the findings of how be(com)ing a (m)other influences academic

**Table 6**  
Be(com)ing the (m)other in the academic socialization.

Empirical Categories	Socialization stages			
	Anticipatory	Formal	Informal	Personal
Sexual Division of Labour	Madness and unfitness	Maternal bodies as abject and unfit	Productive × Reproductive bodies	Feeling of failure and resignation
Institutional Barriers	–	–	–	–
Work-life (dis)balance	–	–	Family × Career dilemma	–

Source: Research data.

socialization.

According to our interviewees, they always (are) question(ed): is it possible for women academics to conciliate work, study, and family? Previous literature (see [Bailyn, 2003](#); [Casa Nova, 2022](#); [Nganga et al., 2023](#)) suggests that this is a hard scale to balance. Based on our evidence, we see how motherhood influences the socialization process of academic women, mainly in informal and personal phases. During the informal phase, women get subtle messages from the program and their peers that motherhood “will defeat you” and your life will not fit into a doctoral journey. These messages are reinforced by the experiences of women who were let go of their programs.

At the same time, it influences the personal phase because it may interfere with their decision to be or not to be a mother. Be(com)ing a (m)other changes a woman’s identity profoundly, both professionally and personally ([Haynes, 2008a, 2008b](#)). In this sense, the message that academic mothers are destined to fail and not advance in their careers may influence this process deeply.

Overall, our evidence points out a scenario where socialization processes are used to discipline women’s bodies and make them as close to male bodies as possible. This disciplining process makes women question “[w]hat kind of place is the ‘new’ academia, with its ever-increasing neoliberal demands for productivity [...] for bodies with caregiving duties and career aspirations, or bodies that produce ‘menstrual blood, breast milk, and maternal smells?’” ([Huopalainen & Satama, 2019, p. 99](#)). All of this leads to suppressing the female body to fit the masculine environment ([Fotaki, 2013](#)).

In sum, the masculine environment attempts to create a hierarchy and differentiation between productive and reproductive bodies, where the latter is seen as unfit for the academic career as they would have to face the “family × career dilemma”. We argue that this process illustrates multiple features of sexism. For example, as some of our interviewees perpetuate the vision that having a child will defeat them, it illustrates how internalized sexism “leads women to devalue parenting work while inflating the value of jobs and careers [...] Sexism teaches women woman-hating, and both consciously and unconsciously we act out this hatred in our daily contact with one another” ([hooks, 2015, p. 48](#)). Another feature of sexism is the unequal participation of men in childcare and how this affects men’s and women’s careers differently that, leads to the construction of having children as an act of madness and the feeling of abandoning the family and having a career with holes/gaps due to the practices and success metrics designed by men.

### 6.3. Resistance strategies

Our evidence shows how sexism is institutionalized in the Brazilian accounting academia and how women suffer multiple violence outbreaks. Nevertheless, “[s]exism has never rendered women powerless. It has either suppressed their strength or exploited it. Recognition of that strength, that power, is a step women together can take towards liberation” ([hooks, 2015, p. 95](#)).

Within this context, we present in [Table 7](#) the resistance strategies developed by our interviewees. Overall, our evidence points to the construction of resistance strategies based on two pillars: the construction of feminist support networks and the adoption of insubmissive practices. We argue that this resistance illustrates their agency power in resisting and challenging the existing sexist practices. It is noteworthy that all of them pertain to the personal stage of socialization.

Regarding the feminist support networks construction, we agree with [hooks \(2018\)](#) that this practice is important to resisting and challenging institutionalized sexism and opposing locker room talk and the (re)production of the old boys’ club. According to historical sexism, “[b]onding among men was an accepted and entrenched aspect of patriarchal culture. It was simply assumed that men in groups would stick together, support each other, be a team, and put the good of the group above individual gain and recognition. Bonding between women was not possible within the patriarchy; it was an act of betrayal” ([hooks, 2018, p. 32](#)). Therefore, women constructing mutual support relations is a way of subverting sexist and patriarchal expectations that teaches women to hate each other.

More importantly, women “don’t come together to fight against men; we come together to protect our interests as women” ([hooks, 2018, p. 32](#)). In this sense, it represents a feminist resistance as it aims to tackle sexist practices to emancipate women from subordination. In academia, support networks can work based on “giving feedback on work, preparing for interviews, mock testing for research examinations and acting as the audience for papers or presentations” ([Mavin & Bryans, 2002, p. 240](#)), or simply put: to care for each other.

Moreover, as our evidence pointed out previously, doctoral programs act as a disciplinary mechanism for students (see [Panozzo, 1997](#)), especially women and their (ab)ject bodies. Our interviewees support the understanding of the anatomy of sexism that pervades accounting academia during the stages of the socialization process and understands how this scenario imposes them to become resilient due to a fitting the me(n)ritocratic mold socialization ([Gardner, 2008](#)).

In conclusion, by resisting the masculine environment and constructing new practices opposed to the current hegemonic social norms, our interviewees’ insubordination helps to construct alternative (and maybe utopian) academic environments. It represents a way of unlearning sexism that pervades our multiple socialization processes throughout our lives, and in this case, how to unlearn academic sexism.

**Table 7**

Resisting a sexist academic socialization.

Empirical Categories	Socialization stages			
	Anticipatory	Formal	Informal	Personal
Support network	–	–	–	Sorority
Insubmissive practices	–	–	–	A different view of success; Resilience building; Challenging current social norms

Source: Research data.



#### 6.4. Concluding remarks

Based on our evidence, we argue that the academic socialization process in Brazilian accounting doctoral programs and academia reinforces the idea that accounting - as a profession and a scientific discipline - is a space for men (see [Lehman, 1992](#); [Haynes, 2017](#)). Based on entrenched sexism, men design and apply practices reinforcing the masculine environment and women's displacement feelings. Regarding motherhood, multiple studies indicate that organizations are developing and adopting policies to support women during pregnancy and early motherhood. However, our evidence indicates that universities are still unprepared for maternal bodies. Therefore, despite the discourses and policies, there is still little - or no real - space for motherhood in these institutions (see [Kokot-Blamey, 2021](#)), and these discourses and practices are aimed only at achieving accreditation purposes ([Yarrow & Johnston, 2022](#)). Lastly, the need to develop resistance strategies imposes an additional challenge for women: they need to survive unstable and precarious phases of their academic careers and also survive the sexist practices that continuously attempt to expel them from academia.

A theme that encompasses all our empirical evidence is success and merit. We argue that is mandatory for the accounting academia to develop further discussions on the notion of success and merit as it (re)produces social hierarchies - especially in productivist and neoliberal universities. The idea of me(n)ritocracy shapes our mindsets and deepens the tendency to blame individuals for one's failure instead of looking at the social structure we inhabit and acknowledging that the structure is failing ([Knights & Richards, 2003](#)). Challenging this idea, in this paper, we agree with [Halberstam's \(2011\)](#) take on the matter: success in a meritocratic society is actually "the outcome of the tilted scales of race, class, and gender" (p. 3), in this sense, it is related to inequality and the structures that (re) produce such inequalities. Therefore, this tyranny of merit is reinforcing and engendering academic sexism, despite the discourse of being based on talent and merit solely ([Knights & Richards, 2003](#)).

Furthermore, in this highly competitive society, it is no surprise that ambitious men try to set women to fail by imposing masculine (ized) values to reinforce an idea of unfitness to women's bodies and voices in academia. Therefore, the strategies unveiled in our empirical findings reveal that ambitious men like to "take out the opposition," and due to the entrenched sexism, they "pick the women off first" to deconstruct their self-esteem and self-worth, leading them to think they are not as worth as (white, heterosexual, able-bodied, cis-gender) men to be in the privileged academic environment.

As contributions, we illustrate through an anatomical map how sexism takes form during the socialization of women in doctoral programs. We argue that by unveiling the anatomy of sexist socialization processes, we help explain how me(n)ritocratic academic worldview is (re)produced. This contribution unfolds in four parts: firstly, we demonstrate how women's exclusion is (re)produced by the "old boys' club" that perpetrates a masculinized view of academia; secondly, we highlight how this exclusion is embodied during motherhood due to the sexual division of labor that is reproduced by accounting academia and reinforces the socially constructed dilemma of having to choose between a personal or professional life; thirdly, we show how they organize a feminist resistance by adopting different values and constructing new academic practices; lastly, we add Brazilian voices to the diversity and inclusion debate, as well as to doctoral education research. We recommend that future research can focus on the effects of masculinity in the foundation of both the accounting profession and academia. We also nurture ideas for future studies on the construction and functioning of feminist support networks to imagine alternative forms of academic organizing.

In conclusion, our evidence points to constructing a new academia based on our interviewee's resistance strategies. Our interviewees show that it is possible to survive in academia by (1) valuing teaching as much as researching and (2) having cooperative relationships instead of always competing against each other. Additionally, the "herstories" of our interviewees support the understanding of the anatomy of the sexism that pervades accounting academia during the stages of the socialization process and to understand how this scenario imposes them to become resilient. In sum, their insubordination helps to construct alternative (and maybe utopian) academic environments.

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#### Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

#### Data availability

The authors do not have permission to share data.

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