



Women in accounting: a historical review of obstacles and drivers on a patriarchal and classist path

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ABSTRACT

This document, through a systematic review of academic papers, presents a comprehensive and synthetic proposal that compiles, on the one hand, the prevailing macho, misogynistic and phallogocentric obstacles and stereotypes at the family, social and work level between the eighteenth and twentieth centuries and that had an impact on the accounting profession, hindering the access and evolution of women in it. In contrast, a series of factors are presented that drove the training and entry of women to bookkeeping and accounting tasks, which, in turn, served as a way to break stereotypes and traditional gender roles, achieve legislative improvements and the incursion of women into the paid labor market. Besides the above-mentioned elements, it is important to take into account the class perspectives that, under promises of well-being and economic status, idealized a model of a woman whose realization was exclusively at the domestic and family level.

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Mujeres en la contabilidad: una revisión histórica de obstáculos e impulsores en un camino patriarcal y clasista

RESUMEN

Este documento, a través de una revisión sistemática de trabajos académicos, presenta una propuesta integral y sintética que recopila, por un lado, los obstáculos y estereotipos machistas, misóginos y falocéntricos imperantes a nivel familiar, social y laboral entre los siglos XVIII y XX y que repercutieron en la profesión contable, dificultando el acceso y evolución de la mujer en la misma. En contraposición, se presentan una serie de factores que impulsaron la formación e incorporación de la mujer a las tareas de teneduría de libros y contabilidad, lo que, a su vez, sirvió para romper estereotipos y roles tradicionales de género, conseguir mejoras legislativas y la incursión de la mujer en el mercado laboral remunerado. Además de los elementos mencionados, es importante tener en cuenta las perspectivas de clase que, bajo promesas de bienestar y estatus económico, idealizaron un modelo de mujer cuya realización se daba exclusivamente en el ámbito doméstico y familiar.

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1. Introduction

The literature seems conclusive in that the history of business and accounting has been told in an incomplete and gendered way due to different factors, including the language used and the omission and undervaluing of the role of women in this field. Thus, it is possible to observe the use of a language that, on the one hand, assumes a masculine orientation as neutral, for example when referring to businesspeople as “businessmen” or “tradesmen”, and where, on the other, consequently, hierarchically according to sex, for example, the meaning of these words in the case of men is literal, but to women, the term “businesswomen” refers to secretaries, stenographers and file clerks (Gamber, 1998). Even the titles of the texts of accounting and business emphasize this male orientation, examples being those cited by Edwards (2011), *The Newest Young Man’s Companion* (Wise, 1754) and *The Man of Business* (Perry, 1774), or in *The Merchants Mirror* (Dafforne, 1635), which includes the title *Directions for the Perfect Ordering and Keeping of his Accounts*, underlining “he” or “his” as the nature of the accounting profession.

Similarly, the texts omit the participation of women in accounting history, do not faithfully represent their contribution to disciplinary work or have modified figures to minimizing their intervention (Roberts, 2013; Walker, 2008).

Nevertheless, there are texts that show that since before Christ or in Ancient Greece, women kept records, budgeted and generally played key roles in household finances, family businesses or in scenarios that did not imply a specific recognition (Kirkham & Loft, 2001; Pomeroy, 1994 cited in Walker & Llewellyn, 2000). In this sense, the academic literature identifies several successful women between the nineteenth and twentieth centuries that being pioneers in the progress of professionalization, they are considered key to opening it (Broadbent & Kirkham, 2008; Cooper, 2001; 2008; Gamber, 1998; Haynes, 2017; Jeacle, 2011; Kirkham & Loft, 1993; Lehman, 1992; Loft, 1992; Ried et al., 1987; Roberts, 2013; Shackleton, 1999; Silverstone & Williams, 1979; Spruill & Wootton, 1995; Walker, 2011)

Over time, these women and other anonymous women have had to face stereotypical characterizations about their intrinsic nature that defined them as weak, dependent and emotional since their virtue was determined by submission, sacrifice, dependence, obedience and service to the whims and desires of men and to the domestic model, which focuses on family needs, as the sole purpose of female life. As a result, they have faced a model of separate spheres, where they should be confined to the home (as a private sphere) and men were the ones who went out to work in the market (public sphere) and were the breadwinners (Carrasco & Rodríguez, 2000; Cooper, 2010; Escobar-Andrae, 2017; Gamber, 1998; Hopwood, 1987; Loft, 1992; Minoglou, 2007; Schmidt & Van Nederveen Meerkerk, 2012; Smith-Rosenberg, 1972; Vickery, 1993; Virtanen, 2009; Walker, 1998).

Specifically when trying to enter accounting, as a male discipline and profession, women have encountered, on the one hand, the macho beliefs and paradigms of society, which demonized their feminine nature, sought to return them home, or that they worked either in professions well seen by the patriarchy (being an extension of household chores, such as cleaning, laundry, teaching, secretarial or nursing work), or in activities that represented a lower rank, hierarchy, rigor, salary, decision-making capacity or contribution within the same discipline (administrative work vs. bookkeeping vs. accounting); on the other hand, they have encountered different closure regimes, and legalistic, credentialist or separ-

atist strategies that have sought to exclude them from the profession (Broadbent & Kirkham, 2008; Edwards & Walker, 2007; Haynes, 2017; Kirkham & Loft, 1993; Kwolek-Folland, 2007; Minoglou, 2007; Roberts & Couts, 1992; Silverstone & Williams, 1979; Thane, 1992; Walker, 2003a; Wootton & Kemmerer, 1996, 2000).

This situation worsens when social classes come into play, since this patriarchal model promised, to the upper and middle class, potential economic, social and hierarchical benefits (Allen, 2014; Kerber, 1988; Kirkham & Loft, 1993; Licini, 2011; Peiss, 1998; Roberts, 2013; Schmidt & Van Nederveen Meerkerk, 2012; Smith-Rosenberg, 1972; Vickery, 1993; Zucca Micheletto, 2013).

Despite the aforementioned scenario, which leaves consequences to this day at a social level and specifically in the accounting profession, gender issues have received little attention in research and the research carried out takes place in narrow spatial and temporal frameworks, which, although they constitute valuable and detailed contributions, prevent having a comprehensive overview of women in the discipline and their professionalization over time (Anderson, 2020; Carrera et al., 2001; Haynes, 2017; Kirkham & Loft, 2001; Komori, 2007; Licini, 2011; Roberts, 2013; Walker, 2008).

Therefore, the purpose of this work is to synthesize the history of women in accounting during the eighteenth and twentieth centuries, pointing out how the patriarchal context of the moment represented an obstacle to their advancement and, in turn, how the incursion of women into accounting tasks empowered and served as a bridge for their inclusion in the labor and professional market. The above with the purpose, on the one hand, of contributing to the accounting field in two senses, the first with a view to improving scientific objectivity, from an alternative perspective to the traditional history told from the male lens that is the predominant one and of greater dissemination, and the second with a view to giving a general and holistic vision of the struggle that women followed in the profession, summarizing information sources that study specific contexts and time frames; and on the other hand, contribute to gender studies, highlighting accounting as a source of social transformation and as a key instance for both the oppression and liberation of women.

In compliance with the foregoing, a review of academic papers will be carried out ranging from the eighteenth to the twentieth century, a period of time in which the patriarchal apogee is located, there is the greatest evolution of the accounting and in turn the greatest advance of women on the way to parity (Allen, 2014; Anderson, 2020; Capelo-Bernal et al., 2018; Cooper, 2010; Emery et al., 2002; Gordon, 2004; Honeyman, 2007; Licini, 2011; Smith-Rosenberg, 1972; Tasca, 2004; Thane, 1992; Vickery, 1993; Virtanen, 2009; Walker & Llewellyn, 2000).

To this end, this document is structured as follows. In the first section will present the methodology and procedure followed for the search and selection of documents. Subsequently, the process that women had to undergo to enter and stay in the accounting in the public sphere will be addressed. Based on the above, the third and fourth sections, respectively, will make explicit the obstacles that women have historically faced both privately (within the home) and publicly (outside the home) to their access to the labour market and to accounting activities, as well as the factors that have triggered a greater involvement of women in bookkeeping and accounting at professional level. Finally, the work will close with some conclusions.

2. Methodology

The search for was carried out in journals linked to the Web of Science (WOS) database, following two stages: at first, general search words were used and the selected papers, in a second stage, were filtered with words specific to the subject matter of this work.

Journal subject	Keywords
Accounting	Search words: woman, women, feminism, gender, women's history Filter criteria: History Decart Papers: History prior to the 19th century Papers found: 49
Business History	Search words: Accounting, Accountant, woman, women, feminism, gender Filter criteria: Female accountant Decart Papers: History prior to the 19th century, History of the evolution of accounting Papers found: 17
Gender studies	Search words: Accounting, Accountant, Business, Finance Filter criteria: History Papers decartados: History prior to the 19th century, History of women in other disciplines Papers found: 26

Subsequently, from the selected papers, through citations and/or references, we identify another number of papers that are aligned with the purpose of this work and that obey the following criteria:

In WOS	From another databases
Journal areas: Organizations, human resources, sociology, history (general) Papers found: 6	<ul style="list-style-type: none"> Journal area: Accounting Papers found: 14 Journal areas: Human resources, history and accounting education Papers found: 4

Thematically, in general terms, we can group the consulted papers as follows (see next Table):

From the aforementioned sources of information, particularities of contexts or specific moments were not taken into account and those that had a parallel historical thread and that allowed us to fulfill the purpose of this document were synthesized. The following sections will address the process that women took to enter the accounting profession, as well as the obstacles and drivers they faced in this patriarchal and classist path.

3. Women's access to the accounting profession

During the patriarchal era, women were given a single goal in life, namely to catch a man and hold him for life, which was achieved through motherhood, spirituality and purity, caring, love, sweetness and joy displayed in the home and housework (Vickery, 1993; Walker, 1998; Welter, 1966). Therefore, women who studied, emancipated themselves, sought to achieve political rights and independence, who performed professionally or sought to do so, were classified as strange, neurotic, unhappy, unnatural, "non-sexual", "unladylike" and "unwanted" (Friedan, 1963 cited in Cooper, 2001; Murray, 1913 cited in Kirkham & Loft, 1993).

This occupationally and professionally translated into women facing legal, union, socio-economic, constitutional, cultural and professional prejudices, opposition, restrictions and exclusions. Misogyny and phallocentrism at social, financial and labour level were reinforced by class paradigms, resulted in the practically exclusive dominance of men in occupations. Thus, the job opportunities available to women were few and far between and were mainly achieved by middle-class women (Cooper, 2001; Hantrais, 1995; Kirkham & Loft, 1993; Lehman, 1992; Thane, 1992; Walker, 2003b; Wootton & Kemmerer, 1996).

Century	Thematic		
	Patriarchal principles	Access to education, business, occupations and the professions	Access to the accounting profession
XVIII	Kerber, 1988; Maynes & Waltner, 2001; Schmidt & van Nederveen Meerkerk, 2012; Vickery, 1993	Bodkin, 1999; Carlos et al., 2006; Freeman et al., 2006; Hernández, 2013; Honeyman, 2007; Laurence, 2006; Minoglou, 2007; Perriton, 2017; Wiskin, 2006; Zucca Micheletto, 2013	Burrell, 1987; Capelo-Bernal et al., 2018; Edwards, 2011; Gallhofer, 1998; Hartigan-O'Connor, 2005; Kirkham & Loft, 2001; Rico-Bonilla, 2020; Ried et al., 1987; Walker, 2008; Walker & Llewellyn, 2000
XIX	Augustine-Adams, 2002; Boris, 2004; Gordon, 2004; Kerber, 1988; Lerner, 1975; Maynes & Waltner, 2001; Mead, 2000; Norton, 1994; Schmidt & van Nederveen Meerkerk, 2012; Smith-Rosenberg, 1972; Vickery, 1993; Welter, 1966	Anderson, 2020; Bodkin, 1999; Evans & Rumens, 2020; Escobar-Andrae, 2017; Folbre, 1991; Gamber, 1998; Gálvez-Muñoz & Fernández-Pérez, 2007; Honeyman, 2007; Freeman et al., 2006; Grantham, 2012; Kwolek-Folland, 2007; Maltby & Rutterford, 2006; Minoglou, 2007; Muñoz Abeledo, 2012; Perriton, 2017; Wren, 1983; Zelizer, 1989	Carnegie & Walker, 2007a; 2007b; Czarniawska, 2008; Cooper, 2010; Cooper & Taylor, 2000; Dambrin, & Lambert, 2008; Edwards & Walker, 2007; Gallhofer, 1998; Kirkham & Loft, 1993; Komori, 2007; Licini, 2011; Hartigan-O'Connor, 2005; Rico-Bonilla, 2020; Roberts, 2013; Thane, 1992; Virtanen, 2009; Walker, 1998; 2003a; 2006; 2008; 2011; Walker & Carnegie, 2007; Walker & Llewellyn, 2000; Wootton & Kemmerer, 1996
XX	Allen, 2014; Augustine-Adams, 2002; Boris, 2004; Gordon, 2004; Hareven, 1991; Mead, 2000; Norton, 1994; Tasca & Hilwig, 2004	Anderson, 2020; Carrasco, & Rodríguez, 2000; Croucher & Økland, 2019; Crowley, 2016; Evans & Rumens, 2020; Gálvez-Muñoz & Fernández-Pérez, 2007; Heineman, 2000; Honeyman, 2007; Hudson-Richards, 2015; Jackson, 2000; Lee Cooke & Xiao, 2014; Maltby & Rutterford, 2006; Minoglou, 2007; Nordlund Edvinsson, 2016; Peiss, 1998; Phillips & Taylor, 1980; Scranton, 1998; Sohn, 2015; Summerfield, 1993; Wilson, 1999; Witz, 1990; Zelizer, 1989	Adams & Harte, 1998; Barker & Monks, 1998; Black, 2006; Broadbent & Kirkham, 2008; Carnegie & Walker, 2007a; 2007b; Carrera et al., 2001; Ciancanelli et al., 1990; Dambrin & Lambert, 2008; Gallhofer, 1998; Cooper, 2001; 2010; Emery et al., 2002; Hantrais, 1995; Haynes, 2017; Hermanson & Ransopher, 1985; Hopwood, 1987; Ikin et al., 2012; Jeacle, 2011; Kirkham, 1992; Kirkham & Loft, 1993; Komori, 2007; 2012; Komori & Humphrey, 2000; Llewellyn & Walker, 2000; Loft, 1992; McKeen & Richardson, 1998; Mutchler et al., 1986; Paisey & Paisey, 1995; Pillsbury et al., 1989; Richardson, 1923; Rico-Bonilla, 2020; Roberts & Coutts, 1992; Shackleton, 1999; Silverstone & Williams, 1979; Slocum & Vangermeersch, 1996; Spruill & Wootton, 1995; Thane, 1992; Walker, 2003b; 2006; 2008; 2011; 2015; Walker & Carnegie, 2007; Walker & Llewellyn, 2000; Wootton & Kemmerer, 1996; 2000; Wootton & Spruill, 1994

Accounting was not a field alien to this panorama, since patriarchal principles and beliefs at the social level materialized in obstacles and restrictions imposed on women to carry out tasks of this nature and to obtain a place in the profession, which was taken place through the development of different stages that are described below.

3.1. Clerical work

In the first instance, women passed from the domestic and patriarchal yoke to secretarial and clerical tasks. There is evidence from single-entry records showing that from the early eighteenth century some women used accounting as a tool for merchants. It is also known that in Greece during the nineteenth century some women participated as unofficial bookkeepers. However, accounting job opportunities for “spinster” women (a small number were married) were restricted to the upper class and those who mainly worked in family businesses. In most cases, women were still limited to a clerical or bookkeeping role, with menial, mechanical and low-paid functions (in many cases it was only bed and food); their place was the back room or hidden and they represented 1% of employees (Haynes, 2017; Kirkham & Loft, 1993; 2001; Lehman, 1992; Minoglou, 2007; Walker, 2003a).

3.2. From clerical work to bookkeeping

During the First World War, women left behind housework and began to replace men who had temporarily left the workforce while facing battle. There was a shortage of personnel to carry out clerical and typing functions, so the women replaced their husbands so that when they returned there would be no resistance. To do this, the women received training dealing with simple interest, cost of goods, trade discounts, invoicing, and principles of double-entry bookkeeping (Cooper, 2010; Evans & Rumens, 2020; Kirkham & Loft, 1993).

The accounting firms began to depend on the clerical work of women and this motivated to enrol them in accounting functions (temporarily), albeit limited and with low status to differentiate them from the ideal male professional accountant (Evans & Rumens, 2020). Their hierarchy, for example, was evident in the names of the positions (Walker, 2008), which included first the gender and then the occupation: “women working in accountants’ offices”, “women clerks”, “lady assistants” and “lady audit clerks” (Kirkham & Loft, 1993).

However, at the end of the war, discriminatory practices were re-established: ex-military personnel, having returned as heroes, were helped with the payment (or exempting) of exam courses and favourable conditions to facilitate their return to work. In addition, they forced women to return to the home and to traditional occupations; or in the best of cases they made them downgrade and return to typing or clerical tasks (Cooper, 2010; Evans & Rumens, 2020; Kirkham & Loft, 1993; Walker, 2008). The solution that the government gave to these destitute women was the creation of courses in household management (Walker, 2003b). They went from being “our girls” who helped win the war to being unfeminine, unpatriotic, selfish and evil for leaving the warriors and breadwinners without work (Lehman, 1992; Zimmeck, 1984).

In the interwar years there was a patriarchal counterattack, a resurgence of domestic ideology, and the concept of a marriage bar¹ appeared, but at the same time feminist move-

¹It refers to the feasibility that women had to work, but only until marriage, given that afterwards it was illegal to do so (Barker & Monks, 1998;

ments remained and demanded their entry into professions. There was a very small increase in the number of women who worked for accounting firms and who were linked to professional organizations, came from the elite and had professional connections with high positions. By hiring women, these organizations could show themselves strategically as inclusive (tokenism), but in practice they were still male entities (Evans & Rumens, 2020; Shackleton, 1999; Thane, 1992; Walker, 2003a; 2003b; Zimmer, 1988).

Although before the beginning of the nineteenth century, bookkeeping and accounting were not clearly segregated, at the end of this period, once clerical work and bookkeeping began to feminize, they were established as different occupations. The accountant was considered a gentleman, professional, guardian and/or supervisor of records and financial statements, creator of accounts, provider of a wider range of information (costs, capital, operating ratios, budgets, forecasts, performance measures), auditor, expert in analysing business and information and preparing statements for management, representative of shareholders’ interests and supervisor of bookkeepers. Numerically they had less presence and they had defining themselves as an exclusive and elite occupation, and therefore male. It had nothing to do with the aspirations, skills, social status, rewards, influence, importance and power of bookkeeping, which was a simple occupation, clerical, administrative, white collar (non-professional), servile, routine and mechanical; it only registered financial information, for which only patience, care and repetitive skills were required, but little analytical capacity, thus it did not represent great value and therefore could be assigned to women. When the participation of women increased, most did so as bookkeepers or, in the best of cases, in staff positions, not as professional public accountants (Edwards & Walker, 2007; Kirkham & Loft, 1993; Lehman, 1992; Walker, 2003a; Wootton & Kemmerer, 1996, 2000).

3.3. Bookkeeping and new accounting responsibilities

During the Second World War, due to the fact that many young men went directly from high school to the armed forces (without training), and in other cases they left their jobs to go into combat, there was a drop in the accounting workforce (Wootton & Kemmerer, 2000). This translated into an increase in the paid labour participation of women; however, they did it as substitute labour and under subordinate structures (Crompton & Sanderson, 1986; Loft, 1992; Thane, 1992; Walker, 2003b, 2008; Silverstone & Williams, 1979). By performing statistical analyses, office management and accounting work, they challenged the belief that they were not suitable for these tasks (Haynes, 2017). From this moment on, the period of labour bonding extended from the stage prior to marriage to the stage prior to motherhood (Thane, 1992; Whiting & Wright, 2001).

Once the war had ended, men who returned and this resulted in a later glut of accountants and companies that chose to dispense with women, forcing them to renounce their achievements and prominence in accounting to return home (Walker, 2003b; Whiting & Wright, 2001; Wootton & Kemmerer, 2000). In the case of not doing so completely, they were reduced to a part-time shift, they were demoted to other types of lower-level tasks, and those who resisted were considered selfish, unfeminine and unpatriotic (Jeacle, 2011; Lehman, 1992).

The differences with men were extreme in terms of their proportion, salary, access to high-level positions and entry (Thane, 1992; Whiting & Wright, 2001).

into the most prestigious and best-paid sectors. Employers argued that women and men would be paid the same if they did the exact same thing, but that would rarely happen as men were more efficient, flexible, ambitious, strong, took less time off and were less tolerant of monotonous work; they had greater commitment over time and therefore it was worth training them (Thane, 1992). Despite the fact that many firms considered that “*the feminine virtues of patience, perseverance, attention to detail and accuracy, on top of sound training in accountancy, would fit them admirably for such career*” (Journal of Accountancy, 1942 cited in Lehman, 1992), their work was extremely well, fulfilled their working hours, they had been accepted by clients, tested inventories and travelled without problems (Ried, Acken, and Jancura, 1987), the arguments, already mentioned, were reiterated against them: that is to say, the resistance of the clients, their impediment to share jobs with men and, worse still, to direct them, their inability to travel, their naivety, the waste of time and money that represented training them because it took too long or they would go home early, as well as restrictions on the type and amount of work they could do (Gildea, 1952 cited in Lehman, 1992; Quire, 1947).

In the mid- twentieth century, due to mechanization and computerization, bookkeeping became dehumanized and began to be integrated as women’s work (Cooper & Taylor, 2000); however, the professional levels of accounting remained a reserve of men (Haynes, 2017; Roberts & Coutts, 1992). After this, the decrease in family size, improvement in education, economic needs, changes in social attitudes, the introduction of legislation against discrimination, the increased demand for goods and services, the shortage of qualified personnel contributed to a change in the treatment of women and an increase in their labour participation (Peiss, 1998; Ried et al., 1987; Whiting & Wright, 2001; Wootton & Kemmerer, 2000). However, the few women accountants were considered strange by both men and women (Loft, 1992). In 1965, Arthur Anderson & Co. hired its first women staff accountant (Wootton & Spruill, 1994).

In the 70s and 80s, the number of women who obtained accounting degrees and who were hired by accounting firms increased, reaching 50% of the accounting workforce in the United States and obtained more than 53% of the titles in this field in 90s. But despite the numerical increase, there were disproportionate differences in recruitment, promotion, training, hierarchy, responsibilities, influence and salaries in relation to men (Adams & Harte, 1998; Haynes, 2017; Ciancanelli et al., 1990; Cooper & Taylor, 2000; Silverstone & Williams, 1979; Wilson, 1999; Wootton & Kemmerer, 2000).

4. Obstacles on the path to the accounting profession

The access of women to the accounting profession is conditioned by a set of private and public obstacles that they have had to face: conditioning factors linked to stereotypes, prejudices and legal and financial limitations.

4.1. Private obstacles

4.1.1. Stereotypes, roles and conceptions of patriarchal societies

The patriarchal system is defined by male primacy. Men are considered worthy, strong, ambitious, powerful and suitable for competition, for hard work, and thus their natural sphere is the public one (outside the home). Their mind was powerful and active, ready to learn. Being endowed with

reason and a talent for writing they were worthy of a vocation in civil society, law, politics, scholarship, philosophy, science or in war. Although they were considered the owners of the home, they were only responsible for the moral health and education of their wife and children and exercised a figure of control, protection and authority (Capelo-Bernal et al., 2018; Cooper, 2010; Thane, 1992; Virtanen, 2009; Walker, 1998).

Women were defined as: affectionate, weak, shy, passive, doubtful, fragile, vulnerable, trusting, emotional, impulsive, sensitive, pure, delicate, sentimental, hasty, subordinate, obedient, selfless, pious, self-sacrificing, in need of a protector, physically, intellectually and morally inferior; their power, wealth and being was love, they were fit only for light work, eternal children, almost invalid (Capelo-Bernal et al., 2018; Cooper, 2010; Smith-Rosenberg, 1972; Vickery, 1993; Walker, 1998; Welter, 1966). They were encouraged to restrict their ego, to have a low self-evaluation, and to wish not for their success but for that of men (Smith-Rosenberg, 1972). In general, society (including feminists) declared that the nature of women made them want to become mothers, and to suggest otherwise was monstrous (Welter, 1966).

The epicentre of the domestic ideal was the home as a private sphere, the destiny and reserve of women, where they could display patience, mercy and sweetness, they felt useful, accomplished and influential and where they repaid male administration and protection with deference, cleanliness, care, comfort and joy, as a way to retain them so that they were not forced to seek happiness elsewhere (Capelo-Bernal et al., 2018; Honeyman, 2007; Tasca & Hilwig, 2004; Vickery, 1993; Walker, 1998; Walker & Llewellyn, 2000; Welter, 1966).

4.1.2. Legal and financial disability

At legal level, once women married, they passed from the subordination of their father (who decided whom his daughter married, according to social status) to the subordination of their husband (Virtanen, 2009), and lost their existence and individual and independent legal identity, which was transferred to men, who became their legal authority (Walker, 1998).

These patriarchal postulates resulted in the hierarchization of the sexes and the paradigm of separate spheres that associated, on the one hand, the public, paid work outside the home, the economy, the market and man defined as *dynamic, focused on their own economic interests and competition* (Folbre, 1991), and on the other, the private, home, the moral, domestic, maternal, feminine and unpaid work (Escobar-Andrae, 2017; Gamber, 1998; Minoglou, 2007; Schmidt & Van Nederveen Meerkerk, 2012; Vickery, 1993), that is, the market as the antithesis of women (Capelo-Bernal et al., 2018; Gamber, 1998).

Industrialization and capitalism radicalized the division between the public and private spheres and instituted the model of man as breadwinner, worker, producer, supporter, boss and protector of the family. Thus, men were positioned as rector of the rules of the game at an emotional and financial level in his family. Men had power, among other aspects, to evaluate a possible allowance or income subsidy for their wives (Carrasco & Rodríguez, 2000; Folbre, 1991; Kerber, 1988; Kirkham & Loft, 1993; Llewellyn & Walker, 2000; Schmidt & Van Nederveen Meerkerk, 2012; Thane, 1992; Vickery, 1993; Zelizer, 1989).

Since it was assumed that women, being less ambitious, rational, valuable and confined to domestic life (Walker, 1998, 2003b), were not only considered unsuitable for financial

and business affairs (Honeyman, 2007; Gamber, 1998), but also economically dependent and incompetent (Licini, 2011). Likewise, although with different scopes depending on social class², they could only be beneficiaries of their husbands; they were restricted to having money, in many cases insufficient, for the maintenance of the home and family, but no access to a personal fund (Zelizer, 1989).

On the other hand, it was spread and it was assumed that their nature made them financially weak, emotional, frivolous, selfishly wasteful, irresponsibly extravagant, vain, staunch consumers; their role and happiness was to spend; they were unable to live within the allowance, to save, and even less to generate income; their inexperience and financial ignorance did not allow them to have a concept of the value of money (Carnegie & Walker, 2007b; Walker, 1998, 2003b; Walker & Carnegie, 2007). In contrast to these social demands, the patriarchy defined the ideal woman as prudent and solvent (Carnegie & Walker, 2007b), who spent the least (Capelo-Bernal et al., 2018) and sacrificed her wishes (Walker, 1998).

The patriarchal system, the definitions of masculinity and femininity, the ideology of domesticity and the separate spheres were bourgeois ideas and carried class implicit considerations, therefore their apogee was in the middle classes; however, it constituted an ideal for the lower classes, workers and slaves that they believed that it would ensure their passage into the middle class (Allen, 2014; Kerber, 1988; Licini, 2011; Peiss, 1998; Schmidt & Van Nederveen Meerkerk, 2012; Smith-Rosenberg, 1972; Vickery, 1993).

4.2. General public obstacles

Likewise, women faced preconceptions about their behaviour outside the home that, ultimately, limited and discredited their connection to the labour market.

4.2.1. Preconceptions about women in the public sphere

Since they were seen as elegant ornaments, physically, intellectually and emotionally incapable, and their mind was considered passive and subjective, which assigned them tasks that were not based on knowledge, that is, the family and the home, and excluded them from public responsibilities, work, access to science, philosophy or state affairs. It was assumed that professional life would distance them from feminine virtue (Cooper, 2010; Hegel, 1965 cited in Virtanen, 2009; Hegel, 1952 cited in Cooper, 2010; Kirkham & Loft, 1993; Lehman, 1992; Walker, 2003b).

This model of domesticity and the stereotype of a “lady” (not the simple housewife) became the ideal of aristocratic society and Victorian culture, finding its apogee in the middle and upper classes who defended traditional values and motivated the female sex to abandon the jobs they previously performed; meanwhile simple “women” who were poor or working class were considered physiologically damaged, and given that they could not access that lifestyle, and despite legal, union, political and business restrictions, in addition to housework, it was desirable for them to work, but in jobs in lower occupational categories, with little qualification, outside of official labour agreements, with low wages,

²In the working class, since the amount of money basically represented household maintenance expenses, women were able to manage and control the money, as well as determine the financial policies of the family. Some men even gave their wages to their wives or at least the amount they considered necessary for household spending, while in the middle and upper classes, serious money was considered a matter of control, ownership, dominance, discretion of use and male ownership (Zelizer, 1989)

and they were not even considered real workers (Carrasco & Rodríguez, 2000; Folbre, 1991; Honeyman, 2007; Kerber, 1988; Kirkham & Loft, 1993; Thane, 1992; Zucca Micheletto, 2013).

Later, when the labour market opened up, women were forced to join professions that were traditionally classified as female, for example cleaning, laundry, teaching, secretarial work or nursing (Kirkham & Loft, 1993; Silverstone & Williams, 1979; Wootton & Kemmerer, 2000). While occupations such as law, medicine, business and accounting, among others, kept women on the sidelines and defined themselves as male terrain (Cooper, 2010; Escobar-Andrae, 2017; Gálvez-Muñoz & Fernández-Pérez, 2007; Hermanson & Ransopher, 1985; Hudson-Richards, 2015; Lehman, 1992; Norton, 1994; Roberts & Couts, 1992; Sohn, 2015; Thane, 1992; Walker, 2011).

4.2.2. Discrediting female work

In some professions women have been limited to the basic, manual and routine “dirty work”, bringing their subordinate condition to the workplace. Thus, occupations and positions in organizations have been segregated and hierarchical according to gender (Acker, 1990; Phillips & Taylor, 1980; Roberts & Couts, 1992).

Likewise, when occupations become more qualified and require longer periods of training, they have tended to become masculinized, and conversely as professions become feminine (the presence of women increases or begins to achieve ownership and/or leadership roles), tasks are simplified, mechanized and deskilled, they become subordinate, lose status, remuneration and autonomy (Czarniawska, 2008; Kirkham & Loft, 1993; Kwolek-Folland, 2007; Roberts & Couts, 1992; Thane, 1992).

4.3. Public obstacles in the accounting profession

When women tried to enter the profession, they encountered barriers related to prejudices from male accountants and professional organizations.

4.3.1. Access to education

One of the main barriers that prevented the entry of women into clerical, commercial, bookkeeping and accounting work was their training. There was great resistance to women’s access to higher education. The first advance in the matter occurred with laws that allowed universities to grant degrees to women, but did not oblige them to do so (Kirkham & Loft, 1993).

However, to be linked to accounting firms a university degree was required, but it was the same educational institutions that sought to dissuade them in this regard, preventing them from taking courses or forcing them to do so at night (Wootton & Kemmerer, 2000) because they knew the difficulties that they would face later in the labour market (Ried et al., 1987).

Even in the 1960s there were prejudices against women in the university environment (Thane, 1992), so it is not surprising that in the United States the percentage of accounting students and graduates was around 4% of the population. This was also explained by the few incentives they had: only 0.94% of job offers accepted women, 3% of CPAs were women and there were firms that had never hired a woman for their staff (Wootton & Kemmerer, 2000).

4.3.2. Male prejudices about the incompatibility of women and the accounting world

Although women were considered fit for domestic accounting and engineering and with skills in handling and managing cash, but only in the domestic sphere since their delicacy, fragility and incapacity made them unsuitable for them in the public sphere (Kirkham & Loft, 1993; Llewellyn & Walker, 2000; Walker, 1998).

Thus, the main problem that women had to face to gain acceptance in the accounting profession was male prejudices, such as: (i) the difference between the “governed writing” typical of adherence to the rules and cognitive balance of men and the irregular and unleashed “rebellious writing” of women in the numerical representations of the economy and accounting; (ii) female incompatibility with, and inexperience (even dislike) of, the public world, affairs and responsibilities; (iii) the *remote and unpleasant* presence as well as vulnerability and incompatibility of women (even more so when they were mothers) in a world that, being public and serious, was masculine; (iv) physical, physiological, mental, intellectual, educational, rational, analytical and skill incapacity of women, as well as by their lack of assertiveness, self-confidence, resistance, efficiency, aggressiveness, competitiveness, long-term commitment and interest in occupations such as accounting³; (v) their impulsive, naive, emotional, sentimental and hasty essence that hampered them from exercising severe and inflexible justice or a fair judgment; (vi) the incompatibility between the natural education that they must receive in housework and their social life on the one hand, and being in an office on the other; (vii) their incursion would generate a socio-economic displacement in the fact that men had to perform domestic duties for which they were not suitable; (viii) their participation would lead to overcrowding, greater competition and, therefore, to a reduction of opportunities, status, rights and remuneration of man accountants and this would affect the ability to support the household financially (Cooper, 2010; Dambrin & Lambert, 2008; Emery et al., 2002; Evans & Rumens, 2020; Haynes, 2017; Kirkham & Loft, 1993; Lehman, 1992; Poovey, 1996; Shackleton, 1999; Walker, 1998; 2011; Wootton & Kemmerer, 2000).

Later, and until the end of the twentieth century, women's presence in accounting firms was described as “commercial suicide” and their professional practice was limited for the following reasons: (i) their lack of creative capacity to speak openly and energetically and undergo high pressure; (ii) clients objected, despised and considered the presence of women unacceptable; (iii) men would not accept the supervision or direction of a woman and they would be ashamed to work with people of the other sex; (iv) women could not work at any time and place that was required, for example not at night or in places of difficulty, and it would be problematic for them to travel and/or stay alone (or with a male CPA) in hotels; (v) it was not worth training them due to their short stay in the labour market and their prioritization of family over work. Therefore, firms continued to prefer hiring men over women with excellent qualifications (even stipulated in job calls) (Lehman, 1992; Quire, 1947; Ried et al., 1987; Wootton & Kemmerer, 1996; 2000).

The class perspective also meant an additional closure since upper- and middle-class women were the only ones who had educational access to accounting knowledge, but it

was they who mainly embraced the domesticity model; thus, only lower-class women (not ladies), whose experience had been forged in family retail businesses and artisans, would be the ones who entered the profession. In this case the refusal was due to lower status and remuneration as well as to the loss of chivalric respectability that this would represent in it (Lehman, 1992; Walker, 2003a).

4.3.3. Professionalizing bodies

So, accounting emerged as a male practice that resorted to exclusionary practices and closure regimes, not only through social and cultural barriers, but also through credential and separatist tactics, deprivation of access to the knowledge and skills required to perform in the accounting field, which were exercised by educational institutions, professional organizations and work environments with the purpose of making women ineligible, guaranteeing and improving privileges in the access, rewards and opportunities for men as a dominant community and to maintain the status of the profession, even their statutes and rules were drafted in masculine terms (Cooper, 2010; Haynes, 2017; Kirkham, 1992; Kirkham & Loft, 1993; Loft, 1992; Roberts, 2013; Roberts & Couts, 1992; Walker, 2011; Witz, 1990).

Accordingly, several bills were presented seeking the admission of women to public accounting, but these were mocked⁴, blocked, rejected or shelved due to opposition from male accountants. Later, after the enactment of the Sex Disqualification (Removal) Act in 1929, although women took the exam to become certified accountants and their pass rate was similar to that of men's, a minority applied for membership since the fees were very high, and given that they could only enjoy their professional life until marriage (Kirkham & Loft, 1993; Shackleton, 1999).

5. Drivers of the labour and professional activity of women accountants

While these obstacles were imposed by the patriarchy to restrain women, there were also a number of factors that drove women's participation in accounting, which in turn became a key factor in empowering women, emancipate themselves and improve the level of inclusion in education, work and society.

5.1. Suffragettes and feminist movements

There are records that show that since eighteenth century women began their active struggle for equality in family, state and society in terms of education, politics, marriage and divorce, vote, property and children (Gallhofer, 1998; Thane, 1992). This was intensified during nineteenth and twentieth centuries because a large number of educated women, with access to readings on feminist thought (Komori, 2007) and active in terms of work (mainly belonging to the middle class), felt that they were being taken advantage of through their labour. Thus, they were granted “women's jobs”, with lower salaries (Crompton & Sanderson, 1986) and with labour, legal and financial limitations, also restricted by having to abandon their careers to be a housewife when they became pregnant. This generated frustration, disgust and

³It was even stated that “[t]he profession of accountant, or even mere bookkeeper, is one for which, perhaps, ten in a thousand girls are mentally qualified to think themselves suited” (The Accountant, 1900 cited in Kirkham & Loft, 1993).

⁴About the admission of women to the ICAEW, its president welcomed them with laughter and stated that it would be shameful to manage a staff made up of women who would prefer to retire from the profession (Howitt, 1966 cited in Kirkham & Loft, 1993).

anxiety (Cooper, 2001) as well as resistance to adopting the role of the ideal middle-class, dependent, protected and home-loving woman, accordingly, started to organize and create women's movements demanding equal rights (Crowley, 2016; Kirkham & Loft, 1993; Lehman, 1992; Thane, 1992; Vickery, 1993; Walker, 2003b).

The suffrage fight was based on the postulate that the vote would lead to a change in the legislation to achieve sexual inclusion and the elimination of obstacles in professions, in which the accounting struggle was part of a broad feminist agenda (Walker, 2011).

In addition, feminist movements promoted bookkeeping as an occupation for middle-class women (especially the petty bourgeoisie), and as a pathway to gainful employment and self-improvement (Reitano, 1984; Walker, 2003a, 2008) as well created societies of women accountants that became chapters offering technical education and vocational orientation, requirements to obtain experience (Lehman, 1992).

Thanks to feminist movements of the 60s and 70s were achieved: equal pay and anti-discrimination laws, improvements in the equalization of employment opportunities, the integration of women into the capitalist system, the establishment of women's study courses, access to university studies and an accelerated growth of female students of accounting, which resulted in a rapid increase in professional qualifications, as well as the recruitment of hundreds of women in bookkeeping and accounting jobs (Cooper, 2001; Crompton & Sanderson, 1986; Hantrais, 1995; Jackson, 2000; Kirkham & Loft, 1993; Lehman, 1992; Pillsbury et al., 1989; Thane, 1992; Walker, 2003a; Wootton & Spruill, 1994).

5.2. Economic interest of the business sector

A source of failure for this exclusion effort was the business sector that benefited from women's vulnerability in the labour market and took advantage of them to use and exploit them and pay them lower wages. Thus, although the companies constituted a capitalist scenario of closure and rejection for women and their progress, it was the same companies that fostered a scenario that kept them linked to work, performing clerical, bookkeeping and accounting work, as a second class (or reserve) workforce, unqualified and cheap that at any time could be returned to their natural space, their home, but ultimately they preferred to keep them to continue taking advantage (Komori, 2007; Phillips & Taylor, 1980; Roberts & Coutts, 1992; Walker, 2003a).

5.3. Wars and other personal needs

There was an increase in the need and desire of women to support themselves and their families as several of them were divorced or widowed and those who had a professional career married later and they had fewer or no children (Ried et al., 1987).

Furthermore, there is a consensus in the literature on wars as a stepping stone for women to access male jobs that otherwise they would not have been able to get (Ikin et al., 2012).

Because men, during periods of war, were not trained or left their jobs to join the armed forces, their functions and positions were vacant. This was when women, left the housework to temporarily replace their husbands in the tasks they were in charge. For this they received training in accounting that until that time had been claimed to be exclusively male and they were hired as substitutes and subordinate labour. This generated an increase in the offers to, and labour participation of, women (mainly middle-class women to give a

refined status to the work) in clerical, bookkeeping and accounting tasks (Cooper, 2010; Crompton & Sanderson, 1986; Crowley, 2016; Evans & Rumens, 2020; Ikin et al., 2012; Kirkham & Loft, 1993; Lehman, 1992; Loft, 1992; Silverstone & Williams, 1979; Thane, 1992; Walker, 2003b, 2008; Wootton & Kemmerer, 2000).

Thanks to this, they were able to demonstrate that as students the average woman surpassed the average man in accounting application and ability, and also that in the exercise of their functions they were as good, efficient and skilled as men, and that the feminine virtues made them ideal for the detail and precision that were needed in accounting work (Kirkham & Loft, 1993; Lehman, 1992; Richardson, 1923).

The wars, then, constitute one of the main factors that motivated a legal opening to the employment of women (Thane, 1992; Whiting & Wright, 2001), allowed their admission to accounting practice and challenged the power and control of the professional organizations (Ikin et al., 2012; Shackleton, 1999).

5.4. First accounting responsibilities of women

During the eighteenth and nineteenth centuries, the patriarchal postulates limited female work to their housework. Thus, their initial contact with accounting took place timidly in settings that, due to their proximity to the private sphere (the home and traditionally female roles), were accepted and well regarded by men. Therefore, although these first approaches took place under macho and patriarchal restrictions, they served as an impetus for women to fight for their rights (at a social and familiar level) and seek a place in the profession.

5.4.1. Philanthropy

Some of the accesses to the public sphere allowed to women comprised charitable, social-service or philanthropic activities, without being paid. In addition, they were a way of making the social and financial status of families visible, increasing their socio-economic power and improving the image of their family businesses (Lerner, 1975; Minoglou, 2007; Nordlund Edvinsson, 2016; Walker, 2006, 2011).

Where women performed secretarial, financial management, treasury, bookkeeping and accounting tasks when obtaining, collecting and recording donations, keeping records of daily visits to potential funders, managing properties, recording beneficiaries as well as expenses (for food, medicines, salaries, funerals and religious celebrations), taxes, insurance and salaries and keeping workers' time sheets (Edwards & Walker, 2007; Lerner, 1975; Mead, 2000; Rico-Bonilla, 2020; Walker, 2006, 2011).

On a personal level, it represented for women the only scenario that allowed them to have mobility and social contact, a means of escape from the boredom of home (Mead, 2000; Rico-Bonilla, 2020) and represented a departure from the traditional domestic and housewife pattern to which they had had to submit (Walker, 2006).

At a professional level, it was a key option to receive education, strengthen their intellectual capacity and adroitness, expand their professional horizons and gain experience, as well as to acquire and demonstrate managerial and organizational skills in the public sphere (Barker & Monks, 1998; Escobar-Andrae, 2017; Honeyman, 2007; Rico-Bonilla, 2020; Walker, 2006).

5.4.2. Domestic accounting and Domestic engineering

Another of the patriarchal presumptions was the classification of women as staunch consumers and financially irresponsible. Thus, domestic, internal or private domain accounting arose during the eighteenth and nineteenth centuries, as a frequent, rigorous and detailed system for registering and reporting accounts maintained by women with the purpose of being accountable to their husbands, who acted as a control figure against the irrepressible female spending (Carnegie & Walker, 2007a, 2007b; Dambrin & Lambert, 2008; Komori, 2007; Llewellyn & Walker, 2000; Tasca & Hilwig, 2004; Walker, 1998, 2008).

This assignment was considered feminine in nature since their virtues made them patient and even motivated by the monotonous and meticulous recording of domestic transactions. Thus, women could conform to the model of the ideal woman who, acting as a guardian wise and carefully tracking, caring for, preserving and managing her husband's wealth and possessions and household finances, keeping records of domestic stores and budgeting for consumption. Skills and knowledge in domestic accounting constituted a way of being eligible and prepared for marriage and, later, the basis for gaining the liking, affection, esteem and trust of her husband, a form of taking care of him and having a greater influence on him, guaranteeing his happiness and that of the marriage, as well as family harmony and well-being (Carnegie & Walker, 2007a; 2007b; Hareven, 1991; Llewellyn & Walker, 2000; Tasca & Hilwig, 2004; Walker, 1998; Walker & Llewellyn, 2000).

Later, in the early twentieth century, domestic engineering tended to save and prevent waste and the frantic search for efficiency through a meticulous, scientific home management, based on the application of laws, investigation, experimentation and detailed measurement, as well as on the integration of diverse sciences, arts and applied knowledge. Likewise, it provided households with a systematic commercial and managerial approach, such as the one used at the business level (assuming the same complexity), which implied documenting in writing, using management techniques, time and movement studies, programming and schedules, planning schedules, standing work orders, instruction sheets for particular tasks and daily plans, material routing diagrams, process charts, motion cycle charts, household interdependence and operations planning, identification, measurement, analysis and elimination of waste, scrap or leakage, standardized instruction cards, actual and standard costing, financial management, budgeting, bookkeeping, accounting and business methods, price analysis, control management, dashboards, charts, industrial standardization practices and determination of consumption patterns (Walker, 2003b).

It was the middle class, the landowners and the educated, who mainly became involved in domestic accounting and engineering, made evident their commitment to saving and prudence as a foundation for financial management, accumulating wealth and cultivating bourgeois values, and thus preserving the social status of the family. Specifically, the middle class, having latent aspirations to advance socially, prioritized social appearance, had sufficient resources to afford domestic equipment and the possibility of planning consumption, and likewise in the future they could pay servants; however, they still had too limited resources (unlike the upper class) to allow themselves to waste without measure. In the working class the application of the domestic accounting was limited because, on the one hand, it was not possible to have a regular or large income to plan them and, on the other, women had restricted resources to buy newspapers, magazines

and thus be enlightened about bookkeeping and budgeting (Carnegie & Walker, 2007a; 2007b; Komori, 2007; Walker, 1998; 2003b).

Nevertheless, the literature agrees in recognizing that domestic accounting did not only contribute to the domination of women, but rather was a means to empower them by making them stewards of resources and responsible for the economic well-being of the family, which ultimately translated into economic power and the performance of roles that had been denied them (Capelo-Bernal et al., 2018; Carnegie & Walker, 2007a, 2007b; Kirkham & Loft, 2001; Komori, 2007, 2012, Komori & Humphrey, 2000; Walker, 2008).

5.4.3. Other accounting practices

Given the restrictions that women experienced in the public sphere, other occupational practice scenarios with greater proximity to the traditional roles or parallel to the feminist struggle became common (Walker, 2011).

Taking into account the fact that a large part of the economy was mobilized by family businesses, women had clerical, management and bookkeeping functions, for which they recorded in books all monetary transactions over time (income, sale of family products, personal or servant expenses, purchase of goods and supplies, payment to employees, doctors, clothing, food, death expenses, investments, education). Although without contracts, salaries or public recognition (Edwards & Walker, 2007; Gálvez-Muñoz & Fernández-Pérez, 2007; Hartigan-O'Connor, 2005; Quire, 1947; Roberts, 2013; Walker, 2003a; 2006; 2011; 2015).

Another setting had to do with the fact that husband, parents or children who came from well-educated families and who performed this activity professionally and who motivated women to formally begin their professional careers (Edwards & Walker, 2007; Emery et al., 2002; Maltby & Rutterford, 2006; Ried et al., 1987; Roberts, 2013).

In the other hand, given the rejection of the labour market (mainly for married women), some resorted to establishing their own firms (Ried et al., 1987) or to work in suffragette and/or feminist organizations, where they served as treasurers or auditors (Walker, 2008; 2011).

6. Conclusions

Although in the twenty-first century there is a greater presence of women in the accounting profession and they face fewer barrier than before, they are still being ignored and minimized and face limitations and prejudices, which ultimately translates into discrimination in employment opportunities, promotion processes and remuneration.

The present review finds that it is not an isolated event but rather the product of a social context historically dominated by men who, under patriarchal prejudices, despised, discredited, relegated, excluded and marginalized women and of a professional context that hindered the access of women to education, professional organizations and the labor market. However, these macho conceptions and restrictions imposed on women at the social level, although generated them frustration and discomfort, in turn motivated them to group together and fight for equal rights.

In this way, although bookkeeping and accounting (at the private and public level) perpetuated patriarchal postulates and were an instrument of repression and marginalization of women, they were also configured as a way for women to overcome gender stereotypes and traditional roles, achieve legislative improvements and paid employment.

In this sense, this document takes a two-way step forward, on the one hand, in presenting a holistic proposal of the history of women in accounting during the eighteenth to twentieth centuries, through the integration, concretization and analysis of academic sources who have studied contexts and time periods that, because they are so specific, prevent having a general image of the struggle that women have had in the accounting profession over time, and on the other hand, in the understanding of accounting as a phenomenon that reflects, responds, and perpetuates cultural and social patterns of the setting over time.

The foregoing with the purpose of (i) strengthening a complementary perspective that, on the one hand, improves scientific objectivity by transcending knowledge and conventional, dominant and “masculine” positions of reality, counteracting, instead of ignoring, exclusion; (ii) challenge power relations, dominant patriarchal structures, androcentrism, classism and scientific and professional machismo in the accounting field and (iii) prevent the perpetuation of gendered and gendering relationships in accounting, motivating advancement, transformation, diversity, and social and disciplinary justice.

However, the present work is limited by several aspects. The first is related to the divergent criteria of some authors who indicate different dates for the same events or simply present contradictory points of view that, although enriching the literature, may limit the purpose of presenting a general and synthetic image of history. The second is the type of sources used, as they are focused on academic papers from indexed journals and do not take into account books, primary sources of information or any other type that could be valuable. The third, such resources are mainly literature in English that do not cover a range of diverse and multicultural contexts that would enrich the study with new perspectives and research findings and lead to a greater knowledge and understanding. Finally, along the same lines as the previous point, given that the purpose of this work is to synthesize and unify sources of information that cover different places and periods of time, the particularities of the contexts and the influence of political, cultural, legal and other factors that could enrich the analysis of the history of women are omitted.

These limitations could be addressed in future research either by analyzing how cultural dimensions and/or legal systems in various countries have shaped gender perspectives and women's foray into accounting or by studying unconventional contexts, observing gender (its definition, ideals, rights, obligations, models, roles, power relations, division of labor, hierarchy, spheres and in general everything that can encompass this concept) as a dynamic construction, showing how social forces, political, geographical, cultural, institutional, legal and labor have shaped over time the status of women both in general and in the accounting profession (Anderson, 2020; Barker & Monks, 1998; Carrera et al., 2001; Escobar-Andrae, 2017; Evans & Rumens, 2020; Gamber, 1998; Hantrais, 1995; Hareven, 1991; Haynes, 2017; Kerber, 1988; Lee-Cooke & Xiao, 2014; Lehman, 1992; Scranton, 1998; Walker, 1998; 2003b; Walker & Llewellyn, 2000; Zucca Micheletto, 2013).

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Conflict of interests

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