Perception about female entrepreneurship and the representation of women accountants in Sousa-PB

Percepción del empresariado femenino y representatividad de las mujeres contables en Sousa-PB

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Abstract: The field of accounting is no exception to the rule in terms of female evolution and with regard to its historical characteristics: the insertion of women in the labor market. It is worth noting, however, that gender inequality still exists, as women, in addition to receiving lower wages than men, still have their capacity tested within organizations, either due to the risk of pregnancy and/or a greater sense of responsibility within the home. The present study aims to identify the challenges faced in the accounting area by women in the city of Sousa-PB. To this end, a questionnaire was made on Google Forms and made available to respondents through a link sent by email and WhatsApp to undergraduate students at the Federal University of Campina Grande, Campus Sousa, of the Accounting Sciences course, as well as for women accountants registered with the CRC, in that municipality. The main results of the research denote the entrepreneurial characteristics present in the welcomed public, which found that the majority of this public, in its entirety female, has a potential entrepreneurial profile, in addition to concluding that women have total prominence as an agent of transformation of society.

Keywords: Female evolution; Labor marketing; Discrimination.

Resumen: El campo de la contabilidad no es una excepción a la regla en cuanto a la evolución femenina y en cuanto a sus características históricas: la inserción de la mujer en el mercado de trabajo. Cabe señalar, sin embargo, que la desigualdad de género todavía existe, porque, además de recibir salarios inferiores a los de los hombres, las mujeres todavía tienen su capacidad a prueba dentro de las organizaciones, ya sea por el riesgo de embarazo y/o mayor sentido de responsabilidad dentro del hogar. El presente estudio tiene como objetivo identificar los desafíos enfrentados en el área contable por las mujeres en la ciudad de Sousa-PB. Y para ello, se realizó un cuestionario en Google Forms y se puso a disposición de los encuestados a través de un enlace enviado por correo electrónico y WhatsApp a los estudiantes del curso de pregrado de la Universidad Federal de Campina Grande, Campus Sousa, del curso de Ciencias Contables, así como a las mujeres contables registradas en el CRC, del citado municipio. Os principais resultados da pesquisa denotam as características empreendedoras presentes no público acolhido, as quais constataram que a maioria deste público, em sua totalidade feminina, apresenta um perfil potencial empreendedor, além de concluir que a mulher tem total destaque como agente de transformação da sociedade.

Palabras clave: Evolución femenina; Mercado de trabajo; Discriminación.
INTRODUCTION

Since the 20th century, social interest in gender issues has been observed mainly in the social sciences. The change in the understanding of the role of women in society is closely linked to the feminist movements, which are influencing the supply of jobs for women. This greater presence of women in the labor market may be a result of greater attention to formal education on the part of women, the growth of the service sector, the increase in production and consumption, which in the end require a greater labor force, be it female or male, as well as the social movements of the 1960s, which began to overthrow models of sexual differentiation. But it was only in 1988, with the consolidation of the Federal Constitution, that women in fact had their rights safeguarded, by evidencing in law the equality of rights between men and women.

The increase in the representation of women in the accounting area is a result of women's achievements in education, politics, and the labor market as a whole. In the many changes that the accounting sector has been going through, the inclusion, permanence, and evolution of women in accounting is one of the main changes and advances. Thus, there is a need to identify the representation of women in accounting and female entrepreneurship. From this perspective, the question arises of how the female perception of the challenges faced in the area of accounting is being perceived, whether by accountants (accountants and technical accountants) or by women who are undergraduates in Accounting.

Through the research, the relevance of identifying the perception of the socially constructed image of the female accountant is observed, since it allows reflections on the theme, which is configured as an important element in the survey of discussions that aim to identify the differences in the accounting field.

To date, no research has been found that analyzes the perception of these two publics in the city of Sousa-PB, thus making this investigation relevant. The research also contributes by inserting, in the discussions of applied social sciences, the gender issues and, differently from the others, by being a research that investigates the problematic of the difficulties encountered in the insertion of women in the accounting profession with a significant sample - the city of Sousa, Paraíba - composed of those already working in the profession and those studying for it. The objective of this work is to analyze the perception of women accountants and students of the Accounting Science undergraduate course in Sousa-PB about entrepreneurship and female representativeness in the accounting class.

THEORETICAL FOUNDATION

Accounting is one of the oldest professions because, as man evolved, the need to control their assets through techniques used by ancient civilizations was evident. However, according to data extracted from the website of the Federal Accounting Council (CFC, 2022), the insertion of women in accounting...
happened late, because the first woman to obtain accounting registration was on June 10, 1947 - the date on which Eny Pimenta de Moraes decided to obtain the registration of the accounting profession in Brazil, becoming the first of many women who followed this same path.

According to Mota and Souza (2014), the increased representation of women in the accounting area is a result of women's achievements in education, politics, and the labor market as a whole. In the various changes that the accounting sector has been undergoing, the inclusion, permanence, and evolution of women in accounting is one of the main changes and advances.

Women's work, in the view of the CFC, is characterized by their proximity to clients and their mastery of simultaneous performance of multiple tasks, which means that women are able to perform several activities at the same time and have a greater capacity for interaction.

For women, the 1990s were marked by the strengthening of their participation in the labor market and by their increased responsibility in the command of their families. Culturally, the accounting field was seen as a male occupation and the increased participation of women in the profession led to the creation of specific programs and events for accountants to encourage and value the participation of these women as, for example, the National Meeting of Women Accountants, which in 2019 had its 12th edition (CFC, 2022).

The growth of female representation in the accounting area, according to Silva, Anzilago, and Lucas (2015), is a consequence of women's achievements in education and in the professional field, because accounting, specifically, makes it possible to build a career in both the public and private sectors. The Federal Accounting Council keeps records of the representativity of accounting professionals segmented by gender and by regions. According to data extracted from it, in the period in question there are 6,265 registered professional accountants (between men and women) in the state of Paraíba, of which a total of 2,688 are women, distributed between female accountants, with a number of 2,084, representing 33.2642% of the class, and technicians in accounting, with a number of 604, about 9.6409% of the class.

In terms of class representativeness, it can be seen that in recent years there has been a noticeable increase in the interest of society in the entrepreneurial theme, as evidenced by the growing number of publications aimed at seeking a clearer understanding of what this term is, as well as its impact on society as a whole.

The introduction of courses focused on entrepreneurship was justified by the growing awareness on the part of universities to provide their students with skills that will enable them to get a job as well as to "survive" in the current society characterized as competitive (HENRIQUE and DA CUNHA, 2008).
Female entrepreneurship is a growing movement worldwide, a result of the guarantee of women's rights and the advancement of equality between men and women, bringing a paradigm break and a sense of renewal in the business world.

Over the years, the profile of the entrepreneurial woman can be described as a person who considers having her own business as a strategy applied to the way of life and not just as a way to make money or an occupation, as well as seeking to make work a means of benefiting everyone around her. The female contingent in the accounting sector has been increasing and the tendency is to grow even more in the coming years, in view of the large number of female students entering Accountancy courses.

A survey on female entrepreneurship conducted in late 2018 by Global Entrepreneurship Monitor (GEM, the leading means of research on entrepreneurship in the world), in partnership with the Brazilian Micro and Small Business Support Service (SEBRAE), showed that Brazil has approximately 24 million female entrepreneurs. This number is a little lower than the total of male entrepreneurs, around 25 million. What this study also showed is that female entrepreneurs are better educated than male entrepreneurs.

The debate about the impulses toward female entrepreneurship has been growing over the last decade. This growth has occurred because of current challenges, such as the world economic situation arising from the phenomenon of globalization (LEITE, 2017). Recently, these challenges have also been driven by the context of the pandemic caused by the virus that causes the disease COVID-19 (GUIMARÃES et al., 2020; STANGHERLIN; JOÃO; OLIVEIRA, 2020). The motivations for women entrepreneurship can assist in the resumption of economic development of nations in a Post-COVID context. Thus, women entrepreneurs play a key role in economic development by contributing to job and income creation.

**METHODOLOGY**

The research was studied and written through bibliographic procedures "[...] a general overview of the main works already carried out, which are important because they are able to provide current and relevant data related to the theme" (MARCONI; LAKATOS, 2003, p. 158).

The study was supported on the principles of the quantitative approach by means of a structured questionnaire and based on surveys and studies of articles already published. The research universe was defined with two profiles: audience 01 and audience 02.

Public 01 is the number of women accountants in the municipality of Sousa, which, according to information from the coordination of the registration sector and the executive board of the Regional
Accounting Council of Paraíba (CRCPB), has 64 (sixty-four) women accountants (accountants and technicians) registered with the council.

Regarding public 02, it corresponds to the number of female students studying Accounting at the Federal University of Campina Grande, Sousa Campus, which, according to the course coordinator, through an official document, has 90 (ninety) female students enrolled in 2022.

The research was carried out in the first semester of 2022. Regarding the sampling, the criterion used was the availability of the respondents. Twenty (20) female accountants answered public 01, of which nineteen (19) are accountants (higher level) and one (1) is a technician, representing approximately 31.15% (thirty-one point fifteen percent) of the universe. Regarding public 02, 40 (forty) female students answered the questionnaire, of which 21 (twenty-one) are possible course concluintes; and, 19 (nineteen) studying from the first to the eighth period, representing 44.44 % (forty-four point forty-four percent) of the universe.

In compliance with the General Law of Data Protection (LGPD), the CRC did not provide the information (personal data such as e-mail and telephone) of the accountants. Thus, the interviews were directed according to the indication of names of professional colleagues and other publics. Because the researcher is a student of the Accounting Science course, there was a greater accessibility to carry out the research, characterizing a larger number of respondents from public 02.

The total universe of the research corresponded to 154 (one hundred and fifty four) women, of which 60 (sixty) women answered the survey, corresponding to approximately 38.96% (thirty eight point ninety six percent).

The data collection instrument was a structured questionnaire with 32 questions, divided into 04 (four) parts with objective and closed answers, whose research variables were: a) Profile of respondents, adapted from Pavanelo et al. (2018) and Santos et al. (2021); b) Female representativeness in accounting firms, adapted from Pavanelo et al. (2018) and Santos et al. (2021); c) Female entrepreneurship and the university, adapted from Laraich, Oliveira (2020).

The questionnaire was applied through Google Forms and made available to the respondents through a link sent by e-mail and WhatsApp. The analysis of the results was carried out through graphs and the comparison of the results with correlated studies.

RESULTS AND DISCUSSIONS

Profile of the respondents

Regarding the profile of the respondents, it is important to note that 31.6% are accountants; 0.017% are technicians in accounting; 35% are final-year students; and 31.7% are students from the first
to the eighth period. As for marital status, 71.7% are single; 3.3% are divorced; and 25% are married. With the creation of more centers for women in accounting, other issues such as double working hours and motherhood are on the agenda. Thus, another important variable is the identification of whether women have children or not.

The conclusion is that most of the public, with a total of 80%, does not have children. In other words, the 60 respondents, configuring the percentages of the answers, are equivalent to:

a) Public with children equal to 20%: corresponds to 12 respondents, being of this total 02 students (4% of this universe) and 10 trained accountants (16% of this universe); and

b) Public without children equal to 80%: corresponds to 48 respondents, of which 38 are undergraduate students (63.3% of this universe) and 10 are graduate accountants (16.7% of this universe).

According to data from the Civil Registry Statistics, released by IBGE in 2019, referring to the period from 2008 to 2018, there was an increase in the percentage of women who had their first child between the ages of 30 and 39 in the period, and this is precisely the period when there is a greater insertion of women in the labor market.

This is important because it shows that motherhood does not necessarily keep women away from their jobs, just as marriage does not become a barrier to their professional career. Brewster & Rindfuss (2000), for example, state that women often adapt to strategies that enable a greater harmonization between professional and maternal demands. Sorj, Fontes, and Machado (2007) highlight the traditional help from family members, especially grandmothers. Nevertheless, still according to the authors, another common strategy is the postponement of the birth of a child, that is, women often postpone the birth of the child.

Most of the respondents are undergraduate students. Due to the limitations of the research regarding the number of accountant respondents, although the result of professionals with graduate degrees is not expressive, it cannot be said that it represents the reality due to this bias. It is also perceived that female students and accountants work or do internships in accounting offices, besides being observed that female accountants and undergraduate students have an important relationship with the growth of the profession in the city, as well as in the country, with the performance in accounting offices.

In the city of Sousa-PB, the number is also significant because it shows that there are 149 active accounting professionals, of which 82 (eighty-two) are male and 64 (sixty-four) are female, according to data from the Regional Accounting Council of Paraíba.

In terms of how long they have been working in firms, the main results of the respondents were as follows:
a) 08 respondents (13.4%) began professional performance has just under 01 year, being of these results only undergraduate students;

b) 05 respondents (8.3%), characterized in their totality as students, have already had their insertion in the job market, on average, 01 and a half year ago;

c) 22 respondents (36.7%) still do not have a job, characterized in this percentage as only female students;

d) 11 respondents (18.3%) have worked in the area for an average of 4 years, being all the accountants in this universe graduated; and

e) 14 respondents (23.3%) have been working in the market for 5 years or more, being all the graduated accountants in this universe.

These data can be similar to the research of Lima (2019) where women have 01 to 05 years of activity. It is worth noting that according to data from the Federal Accounting Council in 2018, women represent 42.79% participation in the accounting scene.

The respondents said that they work in accounting office, representing 53.3% of the public welcomed, which has important relevance for the growth of the profession in the city. Besides working in accounting offices, the respondents also work in Public Bodies (1.7% which is equivalent to 01 respondent), and one of the main attributions of the Accountant in public administration is to enforce the Fiscal Responsibility Law, which consists of: (a) establish norms of public finances aimed at responsibility in fiscal management, encompassing planned and transparent actions; (b) ensure the prevention of risks and correction of deviations that affect the balance of public accounts; and (c) ensure the balance in the accounts, by meeting result targets between revenues and expenses.

And it is worth mentioning the performance also in auditing companies (5%, which is equivalent to 05 respondents), i.e., they are responsible for studying, recording, and interpreting the facts and phenomena that will or may change the assets of an entity, analyzing thoroughly the company's records and documents, to check if the information is correct and if there is any change to be made or any correction to be provided. After outlining the profile of the female respondents, it became necessary, in order to achieve the research objective, to identify the hierarchy and management positions of female representation in accounting firms.

Female representation in accounting firms

According to Feliciano (2018), the representation of women in the accounting class has been conquered since the 1950s when they had a participation of 1.3%, while in 1980, they had 20%, already in 2000, they managed to reach 31% and in 2018 they represent 42.5%.
Regarding the increase of the female contingent in the accounting universe, Coelho (2015) ensures that women have also stood out in the academic environment and contributed with their work for the systematization of the standards to be adopted in the Accounting area, as well as, still according to the author, the demand of women for the university course, especially for the Accounting course, has increased significantly in order to seek the gradual insertion in the accounting environment and in the labor market. With regard to the area of activity of female accountants, Figure 01 highlights that most female accountants, according to the respondents, are more active in the Tax and Accounting areas.

**FIGURE 01:** Areas where women accountants have the most participation.

According to José Donizete Valentina (until then president of the Regional Accounting Council of the State of São Paulo - CRCSP).

Women are in all areas of Accounting, be it, Expertise, Auditing, as entrepreneurs, however, in their majority, they are still concentrated in the accounting of accounting organizations and
companies. They are professionals with a profile of taking initiatives, acting with resilience, thorough, participative, investing in self-development and focused on results, besides demonstrating integrity and honesty.

A survey conducted by the Federal Accounting Council in 1996 pointed out that the participation of women in the accounting scenario was 27.45%, while men's was 72.55%. After 22 years, specifically in 2018, accounting professionals with active registration represent 525,367 thousand. Of these, 300,555 (57.20%) are male and 224,812 (42.79%) are female. It can be seen that, according to the respondents' conception, most female accountants hold the positions of assistant, analyst, assistant and manager.

In the case of female participation among partners and/or owners of accounting firms, in Figure 02, almost 50% of the respondents affirm this existence. This result allows us to affirm that women accountants seek to become entrepreneurs and that interest in entrepreneurship is increasingly present, and it is also relevant to reflect on a greater orientation of accounting undergraduates to develop entrepreneurial skills and competencies.

FIGURE 02: Participation of women accountants among the partners and/or owners of the firm.

SOURCE: Survey data (2022).
Comparing the number of accountants in general with the number of women accountants in this municipality, it can be said that 48.3% of the offices have women as owners, and they are a good part of the total number of accountants in offices in the municipality of Sousa-PB, which is similar to the statement of Santos (2018) that women are increasingly assuming positions that were previously male. These data reveal an important and significant female representation, especially if confronted with the IBPQ (2019) report, which points out that the number of female entrepreneurs in Brazil has grown expressively in recent years. Specifically about discrimination in the accounting area, Figure 03 points out that 43.3% of the respondents believe that there is still some discrimination.

**FIGURE 03:** No discrimination against women in the accounting market.

For Brighent, Jacomossi and Silva (2015) there is discrimination against women in the labor market and they found a predominance of the male gender in higher positions and report that women, even with the same level of education, age and time in the company, receive lower wages than those paid to men. Article 461 of Decree Law No. 5,452 states that: "The function being identical, to all work of equal value, rendered to the same employer, in the same business establishment, shall correspond equal
pay, without distinction of sex, ethnicity, nationality or age.” Although the Federal Constitution forbids wage discrimination between men and women for exercising the same function, the reality is different because women still earn less than men.

To reach the research objective, other variables needed to be studied: the vision of the respondents about motivation, intentions to undertake, planning (time frame) to undertake, entrepreneurial teaching, and the incentive to undertake at the university.

**Women entrepreneurship and university**

A good number of professionals and undergraduates who choose to study accounting do so in order to work in auditing and have the ambition of working with the Public Administration, holding the position of Fiscal Auditor, for example. However, the public sector is marked by its own exclusive rules, in addition to the requirement for approval in a competitive examination for certain positions. This data is configured by the 53.3% of respondents.

**FIGURE 04:** Motivation for pursuing a degree in Accounting.
It is also observed that financial stability is a milestone in the decision to choose the course, especially for those who wish to take the public exam. Similar perspectives are found in the results of the studies of Oliveira, Nascimento and Silva (2016), which show that female accountants have expectations of establishing themselves as an efficient professional, in addition to growing professionally with the accounting profession, either through public exams or by owning their own business. The Ministry of Education (MEC) released the data from the 2013 Higher Education Census in 2014. The Accounting Science course was among the most sought after by undergraduate students and ranked fourth, with 328,031 future professionals, according to the portal Conselho Regional de Contabilidade de São Paulo (CRCSP, 2021).

After completing college and having the professional registration, there is a way to work in several areas. As a consequence, there are more opportunities available and a differentiated performance. According to 5, 45% of the respondents in Figure 05, think about having their own business while 13.3% are already entrepreneurs.

**FIGURE 05:** Intention to undertake an own business.

**SOURCE:** Survey data (2022).
According to the Global Entrepreneurship Monitor (GEM, 2017), an entrepreneur is an individual who has made concrete efforts in an attempt to create a new venture, that is, an entrepreneur is one who is always on alert, to discover and explore new opportunities.

The beginning of the entrepreneurial journey can be triggered by a personal need to generate income or the identification of an opportunity. For 30% of the respondents there is the search to have their own business in a little more than 3 years or they already have their enterprise in this same period of time while 41.7% do not intend to undertake it.

According to the Brazilian Micro and Small Business Support Service (IBPQ, 2019), current entrepreneurs are no longer seen only as providers of goods and driven solely by money, but are individuals who take necessary risks in a growing and productive economy.

For the magazine Pequenas Empresas Grandes Negócios "the Brazilian Institute of Geography and Statistics - IBGE - points out the service sector as the largest generator of formal jobs in the country and also as the area in which women innovate the most and where they have the greatest growth potential" and also "the IBQP (Brazilian Institute of Quality and Productivity) survey, concludes that, in 33% of the cases, women prefer activities linked to retail trade; 20% invest in food; and 12% bet on the transformation industry", showing the female tendency for the service area.

For 48.3% of the respondents, there is an intention to become an entrepreneur in the future, or they are already entrepreneurs. Studies such as those by Kruger et al. (2019) have shown the relationship between entrepreneurial attitude and intention. Students immersed in courses with entrepreneurial characteristics perform business creation activities, a factor that may motivate their attitude toward entrepreneurship.

Also according to Kruger et al. (2019), the academic environment should have students included in the processes of creating professional careers, absorbing through academic activities the attitudes, behaviors, experiences, and intentions consistent with entrepreneurship, emphasizing that the perceived behavioral control makes it possible to anticipate the opening of a business, making the insertion in entrepreneurial actions a perceptive alternative for university students.

Figure 06 shows that for 56.9% of the respondents, the university leaves something to be desired in this aspect: entrepreneurship.
Entrepreneurial education at university.

**FIGURE 06:** Entrepreneurial education at university.

**SOURCE:** Survey data (2022).

University education significantly influences the willingness of individuals to engage in the conduct of entrepreneurial practices, since the knowledge absorbed in the academic environment provides sustainable tools for prospecting opportunities in the labor market (SCHAEFER et. al., 2017).

Entrepreneurial orientation emerges as an important instructor in the field of entrepreneurship, enabling through processes, practices, and activities organizational development based on strategic decision-making and the implementation of entrepreneurial behavior. Thus, the concepts "university entrepreneurship" and "entrepreneurial university" attribute to academic institutions the responsibility in the formation of professional expertise, as well as cooperation in the innovation system (university-government-business partnership) to promote technological, social, and global economic advancement (IPIRANGA et. al., 2010).

According to SEBRAE, the university should enhance and inspire entrepreneurship in order to generate economic and social development in the community, and there is a direct relationship between taking an entrepreneurial course and your entrepreneurial profile. The greater the involvement with the
entrepreneurial theme, the higher the proportion of students who have taken subjects of this type (IBPQ 2019).

The MEJ (Junior Enterprise Movement), which emerged in France in 1967 in order to meet the need to have knowledge of the tools used in the market during academic training, believes that entrepreneurial education, when inserted in universities, opens doors for more students to see entrepreneurship as a possibility. Inclusively, this insertion offers inputs so that this dream can come out of the paper.

When universities ensure that students put the knowledge they have acquired into practice, they allow students the chance to make mistakes and try again until they find the best solution. From this, the student will be much more trained and prepared for the job market.

With entrepreneurial education, the student acquires skills such as pro-activity, self-confidence, autonomy, critical sense, and many other skills that will enable him to understand the dilemmas and challenges of the labor market and, more than that, to know how to deal with them, seeking innovative solutions for his area of knowledge - which also ensures more prepared professionals for the market.

**CONCLUSIONS**

Based on the studies presented, it can be concluded that female entrepreneurship goes beyond the concept of women creating and managing businesses, demonstrating that the growth of female entrepreneurs goes beyond statistical data, which marks the historical result of an evolutionary process to break paradigms and, in this way, women end up generating visibility for other women, thus contributing to break social issues that are still present in our society.

Through the data collected, it can be observed that women, as employees of accounting firms and entities, work more as analysts, assistants, and even sector managers, because there is a set of characteristics, more often seen in women, that make them stand out in these positions. Among them, we can observe empathy, predisposition to develop people, and ability to listen.

Regarding female participation among partners and owners, although women are more than 52% of the population and lead 45% of Brazilian households, according to data from the Brazilian Institute of Geography and Statistics (IBGE), they are still a minority in companies. When it comes to society, this data is also evident according to the results obtained from the questionnaire applied to the target audience of this research.

Regarding the difficulties in exercising their profession, most of the women interviewed said that women are as professional and competent as men, since they are even capable of surpassing them in the exercise of some functions related to accounting.
We conclude that women have stood out as agents of transformation in society, breaking paradigms, overcoming prejudices and overcoming their limits, thus taking their place in society and making a difference in the job market. Currently, despite the difficulties and challenges, it shows that professional success and personal fulfillment are possible. With intelligence and persistence, they gradually overcome obstacles and increasingly occupy the job market in all sectors.

This research has fulfilled its purpose, analyzing the perception of female accountants and students of the Accounting Science undergraduate course in the municipality of Sousa-PB about entrepreneurship and female representation in the accounting class.

This work can also help in the development of new research related to entrepreneurship and female management, especially in the accounting field. The great difficulty of this research was the collection of results, since not all the public requested were willing to answer the questionnaire; however, the sample can be considered expressive.

For future work, we suggest applying this same questionnaire in the cities of João Pessoa and Campina Grande-PB, due to their size, to female accountants and students in the Accounting Science undergraduate course at UFPB and UEPB. After these two studies analyze the current work and those suggested in a single survey.

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