Theoretical-empirical Article

There's so Much life out there! Work-life Conflict, Women and Accounting Graduate programs

Há Tanta Vida Lá Fora! *Work-life Conflict*, Mulheres e Pós-Graduação em Contabilidade

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■ **ABSTRACT**

Objective: this article discusses women's experiences during their doctoral education in accounting, focusing on the work-life conflict. **Theoretical framework:** we adopted feminist theories to discuss the imposed social role on women through the sexual division of labor and how this social role relates to the search for balance between personal and professional life. **Method:** we adopted constructionism as the epistemological strand and feminist post-structuralism as a theoretical perspective. We conducted in-depth interviews to construct the research corpus. We analyzed the evidence through *template analysis* and ordered codes according to the research characteristics and purpose. **Results:** due to the fact that the academic structure replicates the sexual division of labor found in society, imposed dichotomies were found as 'abandonment or postponement' of personal life to the detriment of academic life, mainly by issues related to motherhood and the high demands of graduate programs. **Conclusions:** as a result, we conclude that female doctoral students play several social roles traditionally attributed to women. Therefore, they relegate their personal lives, deciding to postpone marriage and maternity or entering doctoral studies. Thus, considering both the personal relationships built with peers and teachers and the academic institutional environment, the academy still needs to advance to contemplate the trajectory of women so that the difficult choices do not fall on them. The paper contributes to the literature by offering insights and reflections specific to the accounting Brazilian academia.

Keywords: accounting; gender; women; doctoral education; balance.

■ **RESUMO**

Objetivo: o presente artigo busca problematizar as experiências na pós-graduação e o *work-life conflict* na vida de doutorandas em ciências contábeis no Brasil. **Marco teórico:** o presente trabalho se apoia em teorias feministas que discutem o papel social imposto à mulher por meio da divisão sexual do trabalho e como tal papel social se relaciona na busca do equilíbrio entre vida pessoal e profissional. **Método:** foi adotado o construcionismo, como vertente epistemológica, e o pós-estruturalismo feminista como perspectiva teórica. Para construção do corpus de pesquisa foram realizadas entrevistas em profundidade, analisadas pela técnica de *template analysis*, com a construção de códigos ordenados, de acordo com as características da pesquisa e a intenção das pesquisadoras. **Resultados:** devido ao fato de a estrutura acadêmica replicar a divisão sexual do trabalho encontrada na sociedade, foram encontradas dicotomias impostas como 'abandono ou adiamento' da vida pessoal em detrimento da vida acadêmica, principalmente por questões relacionadas à maternidade e às altas cobranças dos programas de pós-graduação. **Conclusões:** como resultado, conclui-se que as doutorandas desempenham diversos papéis sociais tradicionalmente atribuídos às mulheres. Para tanto, relegam a vida pessoal, tomando a decisão de postergar casamento e maternidade ou a entrada no doutorado. Assim, consideradas tanto as relações pessoais construídas com pares e professores quanto o ambiente institucional acadêmico, a academia ainda precisa avançar para contemplar a trajetória de mulheres, de forma que as difíceis escolhas não recaiam sobre elas. O presente trabalho contribui para a literatura ao lançar olhares e reflexões específicas da academia contábil do Brasil.

Palavras-chave: contabilidade; gênero; mulheres; pós-graduação; equilíbrio.

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INTRODUCTION

Several studies discuss the need and influence of balancing professional and family life, especially considering motherhood and children. Such research indicate, for the most part, how difficult it is for academic women to even up their 'balance of life'. Given this tension, what people, in general, face as a work-life balance seems to be understood as a work-life conflict, considering the experiences of women portrayed in the analyzed studies (Cherkowski & Bosetti, 2014; Haynes & Fearfull, 2008; Maunula, 2015; Romero-Hall et al., 2018; Walker, 1998; Yoshihara, 2018). In the trajectory of female doctoral students, there is also this tension between academic identities and "life outside", with additional skills being developed in an attempt to balance the dimensions of life. It is interesting to note that, in the view of Maunula (2015), female doctoral students in relationships and/or with children need to develop and implement skills such as time management, organization and prioritization of activities, as they face an overlap of demands, having, therefore, an intense life that needs to be programmed in a systematic way, to operationalize multiple actions. These skills will be central to their trajectories as they progress in their careers, but impose additional pressure, since the processes of postgraduate and academic socialization were not designed by and for them (Gardner, 2008).

In the context of Accounting, Haynes and Fearfull (2008) reflect in an autoethnography on their lives and experiences as academics and discuss their interactions between family life and academic life, and how academic and maternal identities dialogue with each other, evoking tensions, yearnings and fears. The big question is whether the solution is to balance the inventory of attributions or redistribute them, with the due adjustment of conflicts, reconfiguring the notion of social gender 'roles' and questioning the division of roles by gender.

Women who are mothers, faced with the circumstances in which work and life intersect and overlap, tend to organize their studies and their paid work around the needs of their sons and daughters, which, at times, implies renouncing and damaging their career. Thus, the present research seeks to problematize postgraduate experiences and the work-life conflict in the lives of doctoral students in Accounting Sciences in Brazil. Based on literature on the sexual division of labor that discusses the conflicts socially imposed by the triple shift (Mota-Santos et al., 2021; Vieira & Amaral, 2013), we argue that the existing social configuration in postgraduate programs poses a conflict between the personal life of women and their professional and academic lives.

The discussion on the conflicts of personal and professional life involves reflection on the two fundamental dimensions that constitute democracy, namely: the public and the private. Which, in turn, refers to the feminist rallying cry "the personal is political", with the consequent questioning of this notion of separation between the public and private spheres. The reason for this is the increase in the number of women working outside the home, and the non-revision of the distribution of domestic activities by gender, there is an increasingly tense demand for rethinking the two dimensions of life together.

Faced with such a scenario, it is imperative to analyze and enable equitable conditions to face the conflicts between personal, family and professional life faced by women. Thus, we argue that it is necessary to broaden the discussion by adding these dimensions, that is, personal, family and professional life, to the analysis of the moral dimensions and social norms that are fundamentally central, if we take feminist perspectives as the south. To this end, semi-structured interviews were conducted with doctoral students in postgraduate programs in Accounting in Brazil.

The rest of the work is organized as follows: we present our theoretical notes, going through the sexual division of work and problematizing the life-work conflict; then we deal with our methodological paths; We move on to analysis and discussion of the results to close with the final considerations.

THEORETICAL NOTES

Sexual division of labor

In societies organized by capitalism and patriarchy, the sexual division of labor invokes men as the main responsible for wage labor, while women are reserved for tasks related to domestic production (Hartmann, 1981). It is important to emphasize that "the social division of labor has two organizing principles: the principle of separation (on one side men's jobs and on another women's jobs) and the hierarchical principle (a man's work is 'worth' more than a woman's work)" (Hirata & Kergoat, 2007, p. 599).

Fraser (1995) states that a feminist analysis of the political and social scope of the sexual division of labor requires revisions regarding the notions of differentiation between the public-private sphere, and also on the constitutive social difference between material and symbolic production. Still on the division between public and private spheres, Connell (2005) highlights that the public world of work is a sphere governed by market relations, profit calculation and accumulation; and the world of home and

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family is considered a sphere characterized by relationships of gifts, affection, personalized service and care, without due recognition, and, therefore, being constituted by unpaid work.

According to Connell (2005), not only there was a separation, there was also an emerging relationship between these spheres - that of the domestic (private) sphere as subordinate to the public sphere. Modern capitalist society is thus marked by a structural subordination of women and not by the direct personal power of men over women, individually (Connell, 2005).

It should be noted that the sexual division of labor – despite being found in different configurations in the most diverse cultures throughout humanity – can be considered a social construction and, in this way, challengeable and changeable (Kergoat, 2009; Lehman, 1992). However, enabling significant changes in this structure, requires social events that represent social and economic disruptions such as the two world wars and deep economic crises (Lehman, 1992).

In this sense, since World War II, changes have been observed in female professional activity, which, however, have not been accompanied, in the household universe, since as highlighted by Vieira and Amaral (2013) such changes did not mean the liberation of women from domestic work, "on the contrary, it generated another great challenge with regard to women's work: the reformulation of the family structure" (Vieira & Amaral, 2013, p. 404). There are still two directions for the sexual division of labor (Hirata & Kergoat, 2007). On one perspective, there is the study of the different distribution of men and women in the labor market, in professions and occupations, as well as the spatial and temporal variations of this distribution. From another perspective, the sexual division of labor analyzes the unequal division of domestic work between men and women (Hirata & Kergoat, 2007).

From the perspective of domestic work inequality, Garcia (2021) highlights the importance of discussing the social bond and the relationships between the reproductive and productive spheres, as the author points out:

"first, we start from a complementary and asymmetrical model where the role in the family and the domestic role are assumed entirely by women, with the role of provider being assigned to men. Leaving this model of complementary opposites, we arrive at the conciliation model, where it is up to women almost exclusively to reconcile family and professional life. Some researchers prefer to replace the term 'conciliation' with 'conflict', 'tension' or 'contradiction', thus highlighting the fundamentally conflictual nature of women's simultaneous

assignment of professional and family responsibilities (Hirata; Kergoat, 2007)" (Garcia, 2021, p. 20).

Thus, it is noticeable that the patriarchal and capitalist society imposes on women the so-called 'double shifts', because in addition to life in the public sphere, women are also expected to be responsible for care in the private sphere(Hirata & Kergoat, 2007). The discussion about the 'double shift' has evolved into the discussion about the 'triple shifts', because in addition to being responsible for care in the private sphere and developing paid activities in the public sphere, women are increasingly required to be qualified (Vieira & Amaral, 2013). Thus, in addition to caring for family life, women also work and study.

The accumulation of 'triple shifts' brings several consequences such as physical and mental exhaustion, feelings of guilt and tiredness and, in some cases, even the naturalization of these shifts (Mota-Santos et al., 2021). Another consequence of these shifts is the construction of time poverty and its relationship with gender.

Time poverty can be defined as "the lack of sufficient time for rest and leisure after accounting for the time spent working, whether in the labor market, doing housework or performing other activities" (Bardasi & Wodon, 2010, p. 45). The literature on the subject demonstrates an imbalance between professional life and time used for leisure and rest, pointing out such dimensions of life as null or forgotten to the detriment of work (Scanfone et al., 2008). Time poverty in the Brazilian context also materializes in the fact that women need to work 60% more hours to earn the same income as men (Veiga, 2019), in addition to disparities in time dedicated to unpaid domestic work (Garcia, 2021).

Finally, it is important to highlight that the sexual division of labor also imposes on women activities related to care, especially for their sons and daughters. Previous works (Casa Nova, 2014; Dambrin & Lambert, 2008; Haynes, 2008; Silva & Casa Nova, 2018) point to the importance of understanding the impacts of motherhood on the careers of women in Accounting, as it is from this moment on that the sexual division of labor causes "the glass ceiling[1] to become opaque [visible]" (Kokot-Blamey, 2021, p. 1).

Work-life balance or work-life conflict?

The relationship between work and personal life has changed over the decades due to several factors such as the greater presence of women in the labor market, industrialization, technological advances, organizational competition, among others (Burke, 2004). Such discussion has been carried out in the national and international literature under the concept of work-life balance, which allows adopting two perspectives: that of conflict between

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personal and professional life; and enrichment, when there is a positive relationship between the two domains of the individual's life, for example, the development of a skill in one domain that will favor the other (Costa, 2018; Süß & Sayah, 2013).

Until the last decades of the 20th century, the work-life balance issue was perceived as relatively untroubled because of two generalized assumptions: the standard worker, usually a man, had a full-time job - and women were conventionally attributed with the unpaid activities of housework and family care (Crompton & Lyonette, 2006).

As highlighted by Crompton and Lyonette (2006), the '(im)balance' between the (labour) market and care activities was resolved by keeping women in the domestic environment, coupled, to different degrees, with their formal and informal exclusion from the labor market. At the beginning of the 21st century, however, this arrangement entered a process of rearticulation, and the political perspectives on women's employment underwent a profound transformation.

As already discussed, the sexual division of labor imposes on women domestic work in addition to managing their own professional career (Bruschini, 2007), even talking about a model of reconciling unpaid domestic work and a career in the social public sphere. Such a model is criticized because it is only women's responsibility to make such conciliation, which causes a conflict, an odd balance that does not even up. In this sense, "certain researchers propose to replace 'conciliation', or even 'articulation', by 'conflict', 'tension', 'contradiction' to highlight the fundamentally conflictual nature of women's simultaneous incumbency of professional and family responsibilities" (Hirata & Kergoat, 2007, p. 604).

The new work environment, thus, becomes the matrix of a new type of psychosocial tension, which has been presented several times as the individual problem of work-family balance and as a social issue of inequality in the use of time. The debate on the social dimension of the process reveals the new frontiers of inequality and gender discrimination with regard to the social use of time and how it is distributed between men and women (Cantera et al., 2009).

In the specific case of academic work, "[being] a female academic is generally characterized by having a great deal of flexibility and autonomy. Most academics are free to decide where, how and even when to work" (Rafnsdóttir & Heijstra, 2013, p. 5). Such flexibility and autonomy guaranteed to intellectual work can become a problem due to the paradox of autonomy: the more flexibility and autonomy, the more one works, since one can work at any time and in any place (Mazmanian et al., 2013; Lupu & Empson, 2015).

It is also important to consider that academia has gone through a process of neoliberalization, giving more and more emphasis to publications and the strengthening of the academic performer (Gendron, 2008), becoming an increasingly toxic and greedy organization (Plotnikof & Utoft, 2022; Thun, 2020). This process has increased the pressure for mass production, transforming women's academic workload into incessant journeys, with high levels of stress (Acker & Armenti, 2004).

From this scenario, the balance between personal, family and professional life for women who are in the academy has unfolded into at least one of four meanings: (1) a task of personal management; (2) an impossible ideal; (3) harmful to their careers; and (4) unpronounceable at work (Toffoletti & Starr, 2016).

We also emphasize that the pressures mentioned above are intensified at the beginning of the career, a phase marked by precariousness and the search for professional placement and, often, by the constitution of a family (Res-Sisters, 2017). The productivist and instrumentalist culture of knowledge has constituted increasingly fragile and fragmented academic identities due to various questions (Courtois et al., 2020; Malsch & Tessier, 2015). In the specific case of women, such a productivist culture increases the pressure for publications and aggravates the dilemma of balance between personal and professional life, since such a culture is based on an objective and masculine model of success (Lima et al., 2017).

Although the present work analyzes experiences prior to the pandemic, it is important to highlight its effects that aggravated a structure previously based on inequality. In this way, the literature points out that the productivist and precarious scenario of academic work was deeply affected by the Corona Virus (Covid-19) pandemic with the construction of the 'new normal' (Plotnikof & Utoft, 2022). This configuration deepened the existing structural inequalities, influencing the imbalance between personal and professional/academic life due to the blurring of the boundaries between these aspects of life, negatively and more profoundly impacting women than men (Guy & Arthur, 2020; Lotta et al., 2021; Plotnikof et al., 2020). Thus, it is imperative that socially established care regimes be rethought so that the imbalances that underlie and reproduce gender inequalities can be mitigated (Teo, 2022).

METHODOLOGICAL PATHWAYS

The present work is anchored in constructionism (Chua, 1986; Gephart, 2004; Lincoln & Guba, 1985;

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Power & Gendron, 2015) as an epistemological aspect and feminist post-structuralism as a theoretical perspective (Ropers-Huilman, 1997; Scott, 1988). Such anchoring occurs, because for the present research it makes sense to think that the experiences of women, in their doctoral trajectories, impact and are impacted by the people around them, by the processes experienced and by the meanings and meanings they attribute (and are attributed to) to their routes. In this sense, constructionism allied to feminist post-structuralism helps to achieve the proposed objective and to analyze in a pertinent way the meanings attributed by these women to the processes of teacher training in graduate studies.

The construction of meanings, according to Burrell and Morgan (1979), implies a notion that there are intersubjectively shared meanings, norms and values towards which the activities of individuals are oriented. Meaning for Blumer (1969/1982) is a social product, a creation that originates from each person's activities as they interact. The nature of symbolic interaction, in Blumer's terms, is based on three premises:

The first is that the human being orients their actions towards things according to what they mean to them... The second is that the meaning of these things arises as a consequence of the social interaction that each one maintains with their neighbor. The third is that meanings are manipulated and modified through an interpretive process developed by the person when faced with the things that they finds on his way (Blumer, 1969/1982, p. 2).

We evaluated that the aspects related to the significances and signifiers identified in this research are processed as described by Burrell and Morgan (1979). Also, the 'resulting' of the social interactions around the interviewees follow the premises mentioned by Blumer (1982). Circumstances that allowed us to arrive at the methodological choices and related interpretations.

We chose to conduct in-depth interviews with 13 PhD students in the Accounting area. The interview script was built considering the experiences of the researchers involved in the study, as well as the existing literature (Casa Nova, 2014; Silva, 2016). Table 1 presents the profile of the interviewees. The indicated summary presents a diversity of stages in the process of formation and formation of a family. The interviews totaled almost 15 hours of recording, and were transcribed for later analysis. Compliance with ethical research issues was also ensured, with the guarantee of voluntary and risk-free participation, anonymization and the right to remain or abandon the research at any time upon prior notice.

We feel, in this research, the need to incorporate theoretical frameworks of black feminism. For the text to keep coherence, it was not possible to incorporate. This aim is part of a broader research project of the person-authors, a long-term project, the project of a (some) life(s). In this quest, we have the challenge of uniting diversity with a plurality. Plurality, as Bell Hooks (2021) points out, necessarily involves challenging old ideas and abdicating already known models to "unlearn ways of educating the dominator" (Hooks, 2021, p. 98). We are in the middle of that path.

Even so, to record the importance of doing this, as a methodological strategy, we adopted pseudonyms to ensure confidentiality for research participants. For the choice of fictitious names, given the complete erasure of black people in the history of Brazil, names of very relevant black Brazilian women were used but are still little known because, as Silva (2016), points out, there is the "[opportunity to honor people who have a life history imbued with and focused on building a more equal world, although not as duly known or recognized" (Silva, 2016, p. 124). It is also noteworthy that the option of making black Brazilian women visible is also related to the racial identification of the researchers[2].

To analyze the information collected through the interviews, template analysis was used, based on King (2004). This analysis allows the construction of a list of first-order codes, followed by second and third-order codes, according to the research characteristics and the intention of researchers. For this research, in order to facilitate understanding and reading, the first-order codes were called categories, and the second and third-order codes, subcategories.

According to King and Brooks (2016), such an analysis has great flexibility and, therefore, can be mobilized by different philosophical currents, as long as it maintains its coherence and the alignment between ontological and epistemological assumptions. Thus, the information analysis process was informed epistemologically by constructionism and theoretically by feminist post-structuralism, aiming to understand the process of construction of meanings of the interviewees during their formation and socialization process as Accounting academics.

Regarding the categories analyzed in the study, we emphasize that this is part of a broader research project, which aims to analyze the impact of socialization processes experienced by women in graduate programs in Accounting Sciences in the construction of their professional teaching identities. The analysis process was mostly conducted by the first author of the work. Based on the interview guide used for the construction of evidence and their transcripts, the initial categories of analysis were defined, presented in Table 2. Subsequently, from the interaction between the first author and the transcripts, the subcategories emerged from the work field research carried out through interviews.

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Table 1. Summary of information about the interviewed doctoral students.

Fictitious name	Doctoral stage – at the moment of the interview	Children	Interview length
Antonieta de Barros	Writing up	Not informed	1:11:18
Auta de Souza	Writing up	No children	59:17
Azoilda Loretto Trindade	Pre-qualification	Two daughters	1:32:04
Beatriz Nascimento	Writing up	One daughter	1:03:45
Carolina Maria de Jesus	Thesis awaited	Pregnant	1:20:39
Laudelina de Campos Melo	Writing up	No children	57:02
Lélia Gonzalez	Recently defended	Not informed	31:06
Luísa Mahin	Writing up	No children	2:18:21
Maria Felipa	Pre-qualification	No children	43:02
Maria Firmina	Writing up	Two children	1:28:57
Neusa Santos Souza	Pre-qualification	No children	47:13
Tereza de Benguela	Writing up	One son	37:19
Virgínia Bicudo	Writing up	One teenager son	1:13:18

Note. Source: the authors.

Table 2. Presentation of categories, subcategories and description.

Category	Description
1	Who do I (don't) want to be as a professor?
2	Relationship with peers, professors and advisors
3	Role models(?)
4	Training for teaching
5	Researcher or Publisher?
6	Work-life conflict, women and the postgraduate course in Accounting
7	Who am I (not) as a professor? Reflections, lessons learned and advice

Note. Source: the authors.

We emphasize that the categories and subcategories listed in Table 2 will be analyzed and presented in future research. For the development of this study, we focused on the analyzes related to the category 'Work-life conflict, women and postgraduate studies in Accounting', as indicated in Table 3.

Table 3. Presentation of categories, subcategories and description.

Category: Work-life conflict, women and the postgraduate course in Accounting	
Subcategories	Description
PhD stu-dent/professor/mother/daughter/wife	Experiences, conflicts and perceptions about the different roles played.
"Mom is home, Mom is not gone!"	Maternity, children and their relationship with postgraduate studies.

Note. Source: the authors.

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ANALYSIS AND DISCUSSION OF RESULTS

The present analysis is organized based on the categories presented in Table 2. The first subcategory considers the different roles that doctoral students accumulate as female doctoral students, professors, mothers, daughters and wives and reporting on the experiences, conflicts and perceptions related to their performance. The subcategory "Mom is home, Mom is not gone!" reflects on aspects related to motherhood, sons and daughters and the relationship with graduate studies. These two subcategories are consolidated in the category Work-life conflict, women and the postgraduate degree in Accounting: will this balance even up?

Work-life conflict and juggling: abandonment, postponement, abdication or conciliation

In the context of postgraduate studies, there are indications that the balance between personal, family, and professional life is related to the mental health of students (Evans et al., 2018), and the balance between personal life and professional life can be considered a cause of stress in the lives of graduate students in the Accounting area (Rezende et al., 2017). In addition, the theoretical notes dialogue with the experiences of the women interviewed about attempts to balance professional and personal lives, which becomes even more complex for those who are wives and/or mothers.

It is noticeable that women play different roles, relegating their personal lives, deciding to either postpone marriage and motherhood or postpone entry to the doctorate. This aspect is related to the social role traditionally attributed to women, of taking care of ascendants and descendants and of being responsible for the care of the home and family. In this perspective, Luísa Mahin reflects on her demands as a doctoral student, wife, and housewife, discussing her situation despite having a partner who has also completed a doctorate, but in another area.

Know that for us it is much more difficult… But way more difficult. For example, I found myself having to spruce the house up several days, and several days I had to stop doing it, I had to stay in a messy house, in a total mess, because I had some abstract to submit, I had to read some paper. So, like… 'And I'm married, I don't have a child, I have a husband at home who's been through this. But, it didn't even come close, for not even half of the difficulties I had in my doctorate [...] So, for women, you know, it will be much more difficult than for men. It will be less difficult if you don't have a child. But if you have a child, I admire you a lot if you still want to face a doctorate'. Because

it's very difficult, it's very complicated. We have many other assignments. We can't be only with this and that, specifically. Unless you have an infrastructure, if you have someone to help you, I don't know, you live close to your mother… 'If you have someone to give you this infrastructure, it's not that difficult... If you come from abroad, right, I came from another place, I don't have anyone here, it's complicated' (Luísa Mahin).

Luísa Mahin's speech eludes to possibilities of helping women could have concerning domestic responsibilities, whereas the fact that her husband does not participate in the household activities remains undisputed. The speech is in line with the problematizations related to the sexual division of labor and the notion of differentiation between the public-private sphere, in the terms highlighted by Fraser (1995). Even with the entry and consolidation of women into public life, education and the job market, there has not yet been a new division of domestic work, with women still being delegated household chores and family care (Hirata, 2002; Hirata & Kergoat, 2007).

This understanding is also reinforced in Tereza's and Auta's statements, which provide us with an example of how the social roles previously stipulated for men and women and the sexual division of labor still have considerable influence on people's lives.

So, for women, I think it is even more difficult, because precisely, 'the market is very cruel, the job market is very cruel for women, it demands too much from us…' Various roles and… But, if it is really what the person wants: I had no other alternative, because I chose to teach. So you without qualification, you get nowhere. And I hadn't, so it had to be that way (Tereza).

[Reflecting on the advice I would give to women starting the course] I would emphasize the psychological part a lot, I think that especially the woman, she has… It's not that it's more difficult for her. But, it's because I think that the man, for example, I have colleagues that they can travel, take their wife, take everything, you understand? And the impact is much smaller on their lives… And the woman, it's already more complicated. 'The woman, she has to be, in my case, I'm not a mother. But, I know, there are my colleagues who are mothers. So, you have, I don't think you can forget that side of the family'… (Auta).

The panorama presented indicates pressures to balance professional and personal lives, in many conflicting cases, along with the intense journey of the doctorate. This

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issue is also raised in the study by Cherkowski and Bosetti (2014) and in the research by Haynes and Fearfull (2008), indicating the need to negotiate teaching identities with the demands of personal life, which, in some cases, generated tensions, tiredness and even depression.

The decision to prioritize the doctorate, to the detriment of other dimensions of life, generated suffering and, at times, a feeling of abandonment in the view of the interviewees. These feelings were also part of the experiences of interviewees from Casa Nova (2014), Silva (2016) and Haynes and Fearfull (2008). If there are obstacles in the way of women in graduate school, these losses are even greater for those who are mothers, as reported by Maria Firmina and Azoilda below.

'Opportunity cost of being in graduate school was losing my daughter's first tooth,' it wasn't just the money I'm spending… But also 'not being at home for important moments'. So, you abstract yourself a little from your reality... ... But, prepare the family for absence, you know, to refuse those invitations to go to restaurants, to go to a birthday. Because, the family also does a doctorate with you, the family is like… "Oh, are we going to have a barbecue to invite someone?" [And you reply:] "No! We can't, I have to submit something on Monday!" (Maria Firmina).

So, in 2016, I started my doctorate, I went to live in (City where I study) I spent a year there, I spent the whole year in (City where I study)... I came home sporadically. I have not changed residence, place of residence. My family continued to live here. And my life was like: I went there, studied, and then, came back here, visited husband, son. And then do it all over again. It was pretty complicated. But, in the end, it worked… 'So, I advanced subjects as much as I could. It was a very, very, very stressful year. But, I was organizing myself so that the year (year) I could stay more at home. Because, really (previous year), I practically abandoned home, husband, son, abandoned everything and went to study' (Azoilda).

The feeling of leaving something behind - manifested in terms of abandonment - from family members, friends, and particularly daughters and sons, is something that always appears in the interviewees' speech, something that had already been identified before, when it was evoked by the participants of Casa Nova's (2014) research, which accumulate with the pressures and demands, determining that a choice is made about which dimensions of life still fit in the doctorate, if any still fit: "There is no middle ground. In these two and a half years, because there was a leveling off, literally, I was not a mother, I was not a wife, I was nothing. I was a student" (Casa Nova, 2014, p. 111).

In the dictionary, to abandon means "to let go, to leave to their own luck, forsaken". However, it can be seen that abandonment takes different forms, as demonstrated by the reports of Azoilda, Lélia and Auta, who talk about how they abdicated their social lives due to the load of doctoral demands:

Of course, 'I gave up a lot of my personal life' in order to complete and manage my doctorate... [Example] I mean social life, for example, having friends over. Many times, my husband would say: "Oh, next week, I'm going to invite so-and-so to have dinner here at home." Then, two weeks before, I said: "I think it's ok, it's ok." Then, when I came back from my doctorate: "Oh, no, cancel, don't invite anyone because it won't work, I have to submit an article, I have a seminar to present" (Azoilda).

... I joke with my husband, saying that: "I was at home, but I wasn't there!" (laughs) 'And he had to accept my absence even though he was at home, because it was really tough'. And he continued doing other things... So, in this sense of social life, vacations, trips, outings, even short walks, going downtown to shop... I gave all of that up (Lélia).

... I think this process doesn't need to be painful, so painful, right? I think it's painful because you deal with a lot of things during these four years... 'There's a family, you have to associate a personal life, you see that you end up not having a personal life, you're more focused on that...' ... So, at times, it is very delicate for you to deal with. Because you stay in a world that is just that, there's nothing else. 'So your father can't get sick, you can't get sick, your family can't have a problem'. Because none of this is justifiable, in case don't meet some goal or something. (Auta).

Finally, Tereza's experiences during her master's degree and the existing conflict in the attempt to balance the dimensions of her life, led her to postpone the decision to start her doctorate, as she details, and which brings again the feeling of abandoning/not abandoning:

The interval between the master's and the doctorate, for me, 'it took me 10 years to get into a doctoral program'. Because I had a restriction due to personal, family issues, which I couldn't do in any other place that wasn't here in my city. Well, that's how I started to tell you, for personal reasons. 'I am the breadwinner, I have a son, I have an elderly mother.' And I can't go, for example, to another city, and take my mother. My son, no, because he is already at an age that he adapts well to any circumstance. He's 16

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and so... But not my mother. So I had restrictions. (Tereza).

The woman, she usually, has other attributions. So, for example, I'm a mother, 'I'm not going to stop watching my son for the sole purpose of living the doctorate... abandoning my son, in that sense'. To give you an idea, my experience in the master's… When I did my master's, my son was two years old. He was very small, from two to three years old. So, I say that the biggest consequence of the master's, for me, was... ... 'So, the biggest wound I have is to go into my room on the weekend, to study, close the door, and my son staying outside crying, because he wanted to play with me.' And I, inside, crying, because I couldn't open it... So, well, even that made me delay getting into the doctorate so much, this wound that remained... (Tereza).

Tereza's master's degree wounds reflected on the non-negotiation of her identity as a mother at this time of the doctorate, considering that, unlike the master's degree, there was a decision to wait for 10 years to do the doctorate in her city and not need to travel, situation there occurred for her master's degree and that was exhausting in relation to her son. This stand taken by Tereza is similar to that found by Rockinson-Szapkiw et al. (2017) and Casa Nova (2014), who point out that, for academics who are mothers, there was a prioritization of their maternal identities. It is worth mentioning, therefore, that women adopt different strategies in the trajectory of the doctorate, making real 'juggling' and alternating between abdication, conciliation, abandonment and hatred. But perhaps the biggest conflict is still with motherhood. The section provides context.

Mom is home, Mom is not gone!" - Maternity, postgraduate and teaching

(At the end of the interview - Interview interrupted by a call from the school, the daughter calling because she was waiting for her mother to pick her up)

- Hi, my love, I'm leaving, mom is already leaving. I'm at university. I'm leaving now, okay? My love, I know, stay there, I'm leaving, bye!.

You heard, right? I have to go get her, I didn't even notice the time!

(Azoilda)

By reading the transcripts of the reports of the women interviewed, it was possible to identify different types of mothers, such as: zealous mother, absent mother, working mother, competitive mother. This set of mother typologies,

in turn, can be systematized by relating them to the different roles (and sub-roles), which also emerge from the speeches.

The three interviewees who were also mothers brought reports that demonstrated how pregnancy and motherhood had an intense impact on their trajectories during their doctoral studies. The interview granted by Azoilda is intensely marked by situations and feelings related to her daughters, the interview being interrupted and ended by a call from one of her daughters, as shown above.

Azoilda says that, 18 days before starting her master's classes, her second daughter was born, and the two went to the state capital to start their master's degree, with their first two-year-old daughter staying with her father in the city where the family lives. That is, she and her newborn daughter moved to another city, so that she could start her master's degree, while her husband and two-year-old daughter stayed in the city where they lived.

> ... then, well, it was very, very, it was a very complicated period. 'I would take my daughter to the classroom, some professors accepted it easily...' So, it was... There was nothing unusual, I was in the room, okay, there was a stroller... Master's classmates helped me, changed diapers, I just couldn't breastfeed, right, because there was no way (laughs)... 'There were days that, like, this was in the master's degree, I was there in front, making a presentation, and one of my classmates had a baby in her arms at the back of the room, so she wouldn't cry...' Then, I wanted to be a professor, and I knew I needed a master's degree. So, I went after the master's degree. But in the middle of the way, there was this, a baby was born. I left, and I went to (City where you study). My [two-year-old] daughter stayed here with my husband (Azoilda).

In the deconstruction of the role of a sorrowful mother, the woman who gives up her dreams and cancels herself for her children, Azoilda points out that she 'wanted to be a professor' and that's why she says she went "after her master's". However, considering the changes in body and mind that a period of seclusion brings to a woman, Azoilda has demonstrated resilience, endurance and persistence in her goals. Even indicating the support received by colleagues and the fact that professors accepted the situation of a child in the classroom in an easy way, Azoilda reports that:

> Oh! There was something I also heard on the first day of school... 'I was in the room with the baby in my arm, then a (male) professor turned to me and said': "I don't care if you don't have an arm, if you don't have a leg, if you… It doesn't matter what your difficulty is, if I assign you an activity you have to deliver it!" So clearly that was for me. So I didn't have to use the excuse that I had a baby, or anything like

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that. Any activity requested, it has to be delivered. I had no justification, specially because he didn't come to my home to drag me down by my arm (Azoilda).

This situation reinforces what many interviewees were already highlighting: the dehumanized and indifferent environment of postgraduate courses in Accounting, especially if we consider the trajectory of women in the area. The professor's speech still implies a meritocratic vision usually associated with masculinized values (Harford, 2020). Additionally, the image of the maternal body as abject in the academic environment is constructed (Huopalainen & Satama, 2019), mainly resulting from demands for productivity (Lima et al., 2017). This passage is similar to the report indicated in the study by Casa Nova (2014), in which a graduate student was forced to take a test the day after giving birth.

Another situation involving pregnancy is brought up by Carolina Maria. She describes what she was experiencing at the time of the interview: being in a high-risk pregnancy, unable to travel to the host city of her program, she is unable to carry out her doctoral defense in the time normally scheduled after the thesis is deposited, and thus, complete the course.

> And then, there were some attempts to try to make the defense through Skype or something along those lines, videoconference. But, it turned out, that was not allowed. 'Let's say it didn't correspond to what was contained in the rules ... I'm moving towards the end of the pregnancy, so the intention is to defend after the children are born, pass the initial period of protection, so to speak...'

> ... And, then, there is the regulation of the university itself, which was what was used in my case, really. It was the part of what the university rules say. And what it says there is that, for the defense, the graduate student has to be present at the place, it says that the advisor and the advisee have to be present at the institution... And, then, that's why it was not allowed to do it in another place… 'Still, even my advisor was willing to come here, so that we might both be present at the same place, since the board can already participate from a distance anyway… But, it ended up not being allowed…' Even the qualification, like, it can be done remotely. ...'So, we asked for one, to make an exception to the rule. But, we didn't get it.' (Carolina Maria).

From an institutional point of view, CAPES guarantees, through Ordinance no. 248, maternity leave for a period of four months, in the master's and doctorate, with maintenance of the payment of the scholarship, in

the case of scholarship holders (Portaria n.º 248, 2011). Such regulation does not apply to the peculiar situation experienced by Carolina Maria, given that she had deposited her thesis and the question was raised at the time of her defense, at the end of the course. Given the impossibility of moving to the location where the program is located due to a high-risk pregnancy, as well as considering the possibility of the qualification taking place at a distance, it was understood as reasonable for her to defend at a distance too, or with the displacement of her advisor, which did not happen.

The doctoral student's situation makes us reflect on the masculinization of the academic environment, and on how norms and processes were constructed disregarding women's lives (Broadbent & Kirkham, 2008; Gardner, 2008), especially for those who are pregnant or are mothers (Huopalainen & Satama, 2019). There is a lack of preparation in meeting the demands of women who are pregnant, at the time of childbirth or who are mothers, since the academic environment was not designed for them (Romero-Hall et al., 2018).

A situation that illustrates this unpreparedness to meet the demands of pregnant women was faced by Beatriz who heard a stereotyped speech about pregnancy by the coordinator of the master's degree. However, Beatriz found in the words of Professor Kambili a different perspective on motherhood and, from that moment on, she began to rethink pregnancy:

> [A counterpoint to the coordinator's speech during the master's degree] I think 'that, perhaps, even Professor Kambili's speeches helped me a lot.' I remember very well a [subject] class in which she brought up the subject, like, "who takes care of the elders", for example. 'My father got sick during my master's terms. My father passed away during my last master's term'. So I took care of him, of course. Also, I was an only child, I can't say, my parents separated... But, it's a fact, like that. 'When someone gets sick, it's the woman who takes care of them'. Those who take care of their own, end up being women... And she brought this subject to the classroom. And we discussed the issue of postponing motherhood, not valuing it, always leaving it as a burden, talking about sustainability. And so?!" So humanity ends, because if no woman gets pregnant anymore! But, we had this debate and I started to think about it (Beatriz).

It is worth mentioning that the news of the pregnancy coincided with the approval of the doctorate. In this context, Beatriz reports a smooth process, with the support of the professors in carrying out the subjects, showing that it is possible to be pregnant and continue with the doctorate. What challenges the master's coordinator's statement:

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"Don't get pregnant, don't get pregnant." There was an adjustment in Beatriz's participation, with the taking some subjects online.

> ... I received the news the same day, found out I was pregnant and was accepted for the doctorate! My pregnancy was super smooth, while I was pregnant I did the rest of the subjects, going to (the city of the program) and coming back peacefully. I respected my limits more. So, I slept, I worked and there was time ... the subjects ended in July, the professors were easy when I thought it was no longer convenient to travel. I took some courses online. And it was very peaceful. (Beatriz).

If we think that, for women, balancing personal and professional lives can be a challenging exercise, this scenario is even more complicated for those who are mothers. For Beatriz, there were tensions at the time of returning to the program, at the end of her maternity leave, mitigated by the support of family and friends.

> And the return was difficult (laughs). Getting back with a baby was more complicated. Because, the demand with a 6-month-old baby. 'And then I wasn't so ready to go back. And then I need other people, and a structure, so that I can do my job'. And then school didn't work well. Then my mother had a problem and she couldn't help me all the time. And my husband works on board. And then I spend a lot of time alone. She was sick and I was breastfeeding. And then I took one more course, I went to (Program City) and came back. So it was very tiring. And so I didn't sleep well. So I read one day and the next day I forgot. 'I would get things done and I didn't meet deadlines. And, until today, fulfilling what I expected, the process is slower. ... I don't know how to explain it, but it seems that they turned off a part of the brain.'

> I would go in the morning to (city of the program), I would breastfeed in the morning, take the flight at 9 am, go to (city of the program), attend the discipline, run out, take the flight at 20:00 or 21:00 and return home, and nursed her at night. My mother stayed with her that day. And then she went to school. So, she the arrangement was: I took her to school in the morning, then I had a person, a friend of mine, who I asked to pick up and take to my mother so she wouldn't stay too long, because she had, she still has (mother), a knee problem. So, to carry a baby like that, she didn't feel... (Beatriz).

Finally, we point out what we consider essential: thinking about collective actions aimed at ensuring positive experiences for women, especially those who are mothers. In this context, Beatriz describes her daughter's school that works in a co-working system, in which it is possible to share the sorrows, because many are women and face the same issues:

> The qualification passed. Then, after that, I was able to breathe and continue. Then, I found here a structure that has favored me a lot. 'There is a little school, which is a co-working place for mothers, on the top there is a whole structure that I can stay in, and the bottom part is the little school where she stays, which is the day care center.' I don't use it 100% there, because there are several people doing their doctorate, several women. ... 'So, it was nice because there were people in the same situation, sharing the pain, and everyone with the same issues'. (Beatriz).

At the intersection between motherhood, graduate studies and teaching, there are the traumas of the path taken, marked by pain and uncertainties, and the resilience to persist and achieve the goals set. Azoilda, after attending a semester of the master's degree with her newborn daughter, reports a situation when returning home from vacation:

> So it's been eight years. Things, time, go by. And things start to heal... But it was one of the things that I felt a lot too: 'when I returned home for the July vacation, my daughter didn't recognize her father...' So, she didn't, she didn't know him, she didn't... She was born and she left with me. So, when he got home, when she got home and he went to pick her up, she didn't want anything to do with him, she rejected him. 'And that made me, like, wow! It hurt me so much! And I kept thinking: "What am I doing? What am I doing with my life? What am I doing with my daughters? What am I doing?"' Anyway… But I guess I didn't think straight that when it was [next year], I went again! (laughs). But, you know that thing, you really want to, you really want to do something, then you go after it?(Azoilda).

She also exposes another painful situation during her doctorate:

> ... this is one of the things that hurts me the most: throughout the year the children make several presentations at school, and on the day of the presentation to the mothers, I was not here, I was not in (City where I live)… Then, my husband… 'I was very upset, because I told my husband that I shouldn't have let them go because: "What do you mean? They are performing for a mother who is not present!" Then he... I understand his intention, of wanting them to participate, not letting them be left

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out, not letting them feel different from the others because their mother is always out... But, he went and recorded.' She was presenting. Then he recorded the entire performance. And she has that little eye, like that, looking in the audience. And, in the end, she came with the rose that she had to deliver to her mother, she delivered it to her cell phone. And that pissed me off! (tears) Wow, I was devastated, I was… Even today when I talk about it, it's complicated. But, anyway... She's very small, she doesn't understand, she couldn't understand that yet... But, it passed! That's also why I wanted to go home in [next year], because, well, it's one thing to "mother go to work" and come back at the end of the day. Even if they're already asleep, but "mother is home, mom hasn't disappeared", right? Because I used to say 'that they were orphans of a living mother' (laughs)... (Azoilda).

The consequences added to the feeling of guilt and pain in the comings and goings of Azoilda's trajectory are also present in the research by Casa Nova (2014) when one of the interviewees is scared when she returns to her city and realizes that she had lost a phase of her son's life. As also are present in a study by Haynes and Fearfull (2008), in which Anne Fearfull reports that when picking up her child from day care, the child begins to cry desperately and she feels guilty for not knowing the reason for crying and begins to question her mother role. She does not realize that the social structure, as mentioned by Fraser (1990), legitimizes and values difference. Azoilda's situation in dialogue with the two situations presented can be explained in Silva's statement Silva (2016):

"Social constructions are so internalized and naturalized that, even when the situation is under control – as in the case of the father assisting the daughter –, the woman's guilt for not being close – which is imposed as 'role of a woman, role of a mother' – makes her suffer" (Silva, 2016, p. 157, author's emphasis).

FINAL CONSIDERATIONS

The objective of the research was to problematize the experiences in graduate studies and the work-life conflict in the lives of PhD students in Accounting Sciences in Brazil. The analysis of the interviews indicates that the doctoral students need to deal with intense pressures related to the conflict with their personal lives, especially for those who are mothers.

It is possible to verify that several social roles are imposed on women that translate into a dichotomy about their personal and professional lives. For those who are

mothers, there is an evocation of the relationship between motherhood and academia, demonstrating that, if we consider both the personal relationships built with peers and professors, as well as the institutional environment, academia still needs to advance with regard to the trajectory of these women. What is expected is that the relationship between people is based on respect for differences, observing the singularities of one in front of others. However, what this research, and other related ones, shows is that academia is not prepared to contemplate the particularities of women who seek to reconcile their personal, family or professional lives. Seeking to balance this balance, the balance does not even up.

The research results also point out that women relegate their personal lives, making the decision to postpone marriage and motherhood or to postpone entry to the doctorate. This aspect is related to the social role traditionally attributed to women, of taking care of ascendants and descendants and of being responsible for the care of the home and family. The decision to prioritize the doctorate, to the detriment of other dimensions of life, generated suffering and a feeling of abandonment in the view of the interviewees. The decision that remains is whether to postpone or abandon, and neither seems fair in the end. This is because, among other issues, while women try to deal with the conflicts mentioned in this text, men continue to advance without feelings that hold them back.

On the other hand, the analyzes also allowed us to problematize the role of mother, by pointing out that there are different types of mothers or wives: zealous mother, absent mother, working mother, competitive mother. Abandonment was also complexified, as it was reconstituted in a myriad of alternatives, in true 'juggling', with different strategies of action, such as postponement, abdication, avoidance, denial, absence, negotiation. And these 'successful' strategies, since many did not give up, despite the difficulties and pressures, and the dehumanized and indifferent environment.

Bell Hooks (2021), when reflecting on the role of the academy on race and racism, on gender and feminism, draws attention to the great intervention that is made, "connecting struggles for justice external to the academia with the ways of knowledge from inside it" (Hooks, 2021, p. 96). She also argues that inclusion movements were supported by many when "the diverse ways of knowledge were taught as subordinate to the higher ways of knowing, characterized by Western metaphysical dualism and its culture of the dominator" (Hooks, 2021, p. 96). We end this paper with the wish that future research will reflect more diverse and intersectional theoretical perspectives, from the field of research - still characterized by a white, masculinized and elitist academia that still has a limited diversity -, to

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the theoretical lens, which should and can embrace all knowledge.

In this sense, this paper contributes to the theoretical and practical discussion about the existing gender inequality in accounting by highlighting how the sexual division of labor that is still (re)produced in the area. The paper also contributes to the process of reflection and deconstruction of an academy guided by masculine and masculinized values that impose such dichotomies on women. Finally, it contributes by 'demonstrating' how the productivist and managerial logic contributes to the construction of a worker ideal that excludes women from graduate programs based on a meritocratic discourse. for the existence, persistence and resistance of women in education. The results of the present research contribute to the advancement, in a post-structuralist perspective, of the knowledge about how Brazilian women from the postgraduate course in Accounting build the "work-life balance" in the face of pressures, restrictions, impossibilities, prejudices and disputes. Barriers, guilt and losses are dimensions already reported in previous studies, but the present research casts specific views and reflections from the accounting academy in Brazil.

There is a need to deconstruct the persistent masculinized notion in academia. Thus, as practical recommendations derived from reflection on these experiences, three proposals emerge as possibilities to think about a university that is also shaped to the rhythms and rites of women:

1. Revision of university legislation for motherhood: For women who choose motherhood, there needs to be support and better accommodation in the university environment. Thus, we understand that it is important for universities to open spaces for listening to hear them and understand the real needs of these women, for later evaluations and the establishment of coherent procedures and legislation.

2. Actions that promote the work-life balance: We suggest greater flexibility on the part of the programs in relation to the participation of students in subjects, compliance with activities and meeting deadlines for graduate and graduate students with sons and daughters, understanding here the importance and the need to share responsibilities between fathers and mothers. The COVID-19 pandemic, decreed by the World Health Organization on March 11, 2020, has, however, shown that this conciliation is difficult even when the possibility of teleworking is adopted. In other words, it is necessary to rethink the rhythms, levels of demand and demand, for men and women.

3. Spaces for discussions on diversity: The research carried out here contributes to explaining the difficulties that women face in their trajectories in the accounting academy, and we understand that recognizing and assuming that there is a problem is the first step towards the search for solutions. However, it is an insufficient step. In this sense, it is essential that there are spaces for discussion about diversity within the accounting academia to help break prejudices and stereotypes and dismantle a vision of an 'ideal worker', which contribute to the feeling of homelessness (Lima et al., 2017) for women and other minority groups. Let us walk in the direction proposed by Silva (2016) of stained-glass ceilings!

As for limitations and future research, we emphasize that this research is cut to the experience of women in postgraduate accounting in Brazil. This environment is still guided by a limited experience, and often restricted to the experiences of white women from certain social classes, who accumulate some privileges. Although our findings reflect and reverberate the experience of women in other geographic and temporal contexts, some of them must be restricted to the context in which the research was developed. Other research may focus on understanding the experiences of other non-hegemonic groups, adopting intersectional or Queer lenses, to encompass other possibilities.

NOTES

1. We understand the glass ceiling concept as presented by Steil (1997): "a barrier that is so subtle as to be transparent, yet strong enough to make it impossible for women to rise to higher levels of the organizational hierarchy" (Steil, 1997, p. 62). The concept was introduced into the academic literature in the 1980s in the United States and since then has been used to analyze and discuss the organizational barriers faced by women in their career advancement trajectories.

2. Although there is an attempt to make black Brazilian women visible through the use of their names for the presentation of the interviewees, we understand that it is still a timid action to truly overcome the epistemic erasures suffered by the aforementioned black Brazilian intellectuals. This research corresponds to an invitation to reflect on education and the teaching profession - marked, nowadays, by the destruction of public policies and persecution of educators-. We also live in the shadows of fascism and authoritarianism, which frightens us. We need to keep ourselves people connected to means and elements that feed hope, as Bell

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Hooks rightly points out. It is in this sense that, when identifying, during the interviews, the absence or small presence of black women in Brazil and the United States, we mentioned - albeit as pseudonyms - black women, who lack recognition of the potency of the works of these intellectuals. We did it as a way to give visibility to these (re)ex(s)istences. This is what it was possible to do, given the corpus that emerged. This act follows the provocation of Bell Hooks (2021), in the sense of acting continuously to "make the classroom a place of life support and mind expansion" (Hooks, 2021, p. 29).

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Conflict of Interests

The authors have stated that there is no conflict of interest.

Data Availability

The authors chose not to share their database, and claim that they do so in view of the fact that: "We submitted the research for ethics clearance to the Ethics Committee from the University of Minnesota in 2017 (The Institutional Review Board - University of Minnesota; Research code: IRB ID STUDY0002159). In compliance with the recommendations issued by the committee, we are not allowed to disclose the data used to write this paper due to the confidentiality guarantee assured to the interview participants. In addition, personal information (names of people/cities, slang, places, and years) was excluded from the excerpts presented in the article, as well as information about the programs to which the interviewees were linked at the time of the interview. Regarding data collection, the interviews were recorded with the participants' consent and later transcribed for analysis. These transcriptions were sent to the research participants and the Informed Consent Form (ICF) for their signature. From this consultation, we engaged in the grammatical correction of some interviews on behalf of the participants and the exclusion of some excerpts as a guarantee of anonymity. The research protocol, as well as documents issued by the ethics committee are available in full in the thesis that originated the present research "Abrindo caminhos: a construção das identidades docentes de mulheres pelas trilhas, pontes e muros da pós-graduação em Contabilidade" [Nganga, C. S. N. (2019). Abrindo caminhos: a construção das identidades docentes de mulheres pelas trilhas, pontes e muros da pós-graduação em Contabilidade. Tese de Doutorado, Faculdade de Economia, Administração e Contabilidade, Universidade de São Paulo, São Paulo. doi:10.11606/T.12.2019.tde-14082019-155635]".

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