Editorial

Accounting and gender, a road ahead

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Gender studies in the different disciplinary, professional or labor areas are here to stay, this situation is very valuable because it highlights the persistent dynamics of segregation, lack of representation, subordination, among other aspects, which have become normal in societies worldwide but that must be made visible and investigated, so that these dynamics do not become part of the scenery. In this order of ideas, this editorial intends to make visible the research developed around the subject of accounting and gender in Colombia, which have been developed in the academy from

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formal and formative research. Thus, it highlights what Scott (2008) pointed out regarding how "women's studies would not only add new issues to be addressed, but would also force a new critical examination of the premises and criteria existing in university works" (p. 50); without losing sight of the fact that gender studies address the different social interactions between women and men, particularly, "symbolic relationships of power " (Scott, 2008, p. 65).

Now, in terms of historical research, which promote analysis from female subjectivities, we find the work of Carmona, Ezzamel and Mogotocoro (2018) in which the case of the Marchioness de Valdehoyos during 1760-1775 is studied, insofar as she was an important Cartagena businesswoman member of the nobility and based on her trajectory a detailed analysis of her management style in a male-dominated context is carried out, contributing to the identification of the conditions that influenced her triumph in a prominently male business world. Along the same lines, Rico (2020) explores female participation in Colombian accounting history from colonial times to the twentieth century, following the conceptual framework of J. Scott, which allowed to observe symbolic representations of women's accounting work in contexts such as convents in colonial times, domestic economy and nineteenth-century female primary education, and their entry into the professional services market. In this regard, it is relevant to mention that the author vindicates accounting work and activities as a factor that contributed to women's "emancipation", gaining their independence by moving away from traditionally established activities according to gender. In relation to the participation of women in the Accounting program at Universidad del Valle, a descriptive study is identified which focused on articulating the historical with the current perceptions of female students and graduates of the program on their professional practice (Santana & Pastás, 2019).

With respect to research, there are works related to the academic production and leadership of women accountants of the Department of Quindío affiliated to local research groups (López E. J, 2018). Likewise, there are works that attempt to account for the contributions, challenges, perspectives and experiences of Colombian women accountants in the academic and research environment. These exercises have been carried out in different ways: for example, Patiño and Valero (2012) start from the review of the database of the now Ministry of Science and Technology; Chamorro, Patiño and Vásquez (2020) do it through semi-structured interviews; while Patiño, Valero, Acosta and Díaz (2021, in press) use surveys to Latin American female researchers; meanwhile, López D. (2018) makes a review of academic publications made by Colombian women accountants, mainly, in the journals *Cuadernos de Contabilidad and Contaduría* of the Universidad de Antioquia, evidencing the use of qualitative methodologies in their works. Additionally, in view of the increase in the number of journals under study, the work of Chamorro (2015) explores a differential analysis of female participation in positions of representation in the accounting profession. In turn, García, Valero, Sandoval and Cortes (2021, in press) focus on female participation in the accounting education field based on a documentary review in academic databases on research related to accounting education and gender up to 2018.

From the labor sphere, researches address wage discrimination by gender in the professional accounting practice, as in the case of the works of Restrepo (2018), Restrepo and Isaza (2019) that demonstrate "the existence of a discriminatory treatment that went from 58.7% in 2008 to 65.3% in 2012" (p. 548), situation that is explained by a greater male participation in public offices with better remuneration, and is related to cultural characteristics of the context that affect a differential treatment between men and women. With regard to wage and labor gaps, Ospina and Ramírez (2013) further explore the issue in the city of Pereira.

Similarly, Valero, Patiño and Vargas (2020) analyze two categories that arise from labor and gender relations in the accounting profession in Colombia between 2001 and 2018; these are *feminization*, as the numerical increase in the number of women in the profession; and feminization, as the social effects resulting from the increase in female participation

(Yannoulas, 2011). This work underlines the problems inherent to a deeply *feminized* profession that begins to reflect the negative aspects of feminization (Bueno and León, 2013), among them: that men begin to drop out of the profession because it is *feminized*; in addition, there is evidence that female participation in labor activities contributes to the reduction of salaries and the status of that profession or trade, marked by aspects such as the difficulty for women to access management positions (England, et al., 2007; Lemos, Barufaldi and Nereida, 2015; Yannoulas, 2011). Such situation is determined by a series of gender stereotypes (Parra, 2017), which are studied by Giraldo, Jaramillo, Torres and Gómez (2011) in large companies in Medellín.

Now, reflections on female leadership and what it implies in decision-making are transformed into key skills for the formation of accountants, these are based on the premise that there are no fully defined structures and show leadership models different from the traditional ones (Forero, 2016; Rodríguez and Sepulveda, 2018). Similarly, the work of Perafán (2018) emphasizes how female participation in the boards of directors of a sample of Mexican, Chilean, Peruvian and Colombian companies listed on the stock exchange and that are part of the Latin American Integrated Market [MILA], evidence that "the more women join (...) the better the quality of the companies' financial information" (p. 152). Regarding ethics issues, the study by González and Ramírez (2018) explores whether gender is a determining factor against fraudulent behaviors in the Colombian accounting profession. Their study found no significant differences between men and women; on the contrary, they concluded that fraud is determined by what is known as the "fraud triangle consisting of pressure, opportunity and rationalization" (p. 20).

From another point of view, there are research that explores the potential of gender studies in accounting from reviews related to female oppression in different modes of production (Rodríguez, 2014), or with gender issues in different contexts (Acosta, Patiño, Valero, Díaz, 2016). These studies provide clear evidence of the different gender stereotypes, as well as a sexual division of labor.

In conclusion, there is still much to be investigated and done from the accounting field regarding gender studies and, in general, regarding the different exclusions that have been incubated in society, which are also reflected in the professional accounting practice. For this reason, it is necessary to broaden the range of action, so that it is possible to study what is happening with the LGBTI community, the deaf community, the raizal, the afro-descendants, that is, what which is not recognized as heteronormative in the framework of the discipline and the professional practice. Therefore, this is an invitation to strengthen the processes of female leadership, in such a way that wide-ranging and strong spaces of sorority[1] among accountants are built, allowing to lead what we want the accounting profession and discipline to be from this other point of view, the feminine one. Lastly, it is noteworthy to highlight how the journal *Revista Activos* seeks to be a scenario for the dissemination of these works.

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1 Sorority is a concept associated with sisterhood among women, however, it involves many more aspects than simply accompanying and supporting "the other". In the words of Martinez (2017), it involves sharing "women's experiences that lead to the search for positive relationships of women's empowerment and leadership" (p. 50).

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