

**BABEȘ-BOLYAI UNIVERSITY
FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION
DOCTORAL SCHOOL OF ECONOMICS AND BUSINESS
ADMINISTRATION**

DOCTORAL THESIS

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**CHALLENGES AND TRIUMPHS: THE PROFESSIONAL JOURNEY OF
ROMANIAN WOMEN IN ACCOUNTING ACADEMIA (1948–2024 and beyond)**

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INTRODUCTION

A beautiful research is the one that leads to a new outcome.

Jean-Claude Kaufmann

Men have had every advantage of us in telling their own story. Education has been theirs in so much higher a degree; the pen has been in their hands wrote in her book *Persuasion* Jane Austen, in 1817. She acknowledged that men, having greater access to education and literacy, have shaped history, literature, societies, and cultural discourse to their advantage. Her skepticism – *I will not allow books to prove anything* – suggests an awareness that written history and literature have often reflected male perspectives rather than objective truth.

It was men, indeed, who established and dominated discourses, being the first to access education and take the role of educators, with the power of the pen in their hands, making space for a patriarchal environment. Women have long struggled for acceptance in schools and universities, independence from their husbands, a voice in society, and control over their own bodies, ultimately fighting for workplace equality.

Despite political and social changes, gender roles have largely remained unchanged, particularly in the field of accounting, as shown by various studies (Lehman, 2019). In the academic environment in Romania, this topic has been modestly addressed and researched (Deaconu et al., 2024), similar to the situation in non-Anglo-Saxon countries and implicitly in Eastern European countries as well (Komori, 2015; Bitbol-Saba and Dambrin, 2018; Galizzi et al., 2024).

Accounting, as a legally recognized liberal profession in most European countries during the 19th and 20th centuries (Tiron-Tudor et al., 2018), was difficult for women to access due to the qualification requirements and patriarchal traditions. Women faced multiple obstacles in entering this field, including lack of access to the necessary education to obtain the professional training required by the accounting profession. The accounting profession, characterized by traditional organizational structures and resistance to change (Muller, 1997; Dambrin, 2006a, 2006b; Ball, 2008; Broadbent and Kirkham, 2008; Haynes, 2008a; Cooper, 2010; Dambrin and Lambert, 2012; Galizzi, 2016; Hardies and Khalifa, 2018), continues to reflect deeply ingrained gender attitudes and hierarchies.

Although gender studies have been recognized as essential for understanding accounting since the 1980s (Hopwood, 1987; Lehman, 1992; Broadbent and Kirkham, 2008; Siboni et al., 2016), few studies have focused on the position of women in accounting academia (Deaconu et al., 2024; Galizzi et al., 2024). Universities, as academic institutions, often promote cultures that value masculine traits, while women are associated with less valued feminine attributes (Galizzi et al., 2024). Gender has thus become an important lens through which to examine accounting beyond its technical dimensions, providing a deeper understanding of the profession's complexity and how gender inequalities shape career trajectories (Hopwood, 1987; Parker, 2008).

Despite the traditional perception of gender neutrality in accounting, the profession is not gender-neutral (Parker, 2008; Galizzi and Siboni, 2016). Universities have been, and continue to be, challenging environments for women, structured by patriarchal hierarchies that resist change (Cooper, 2010; Tessens et al., 2011; Broadbent, 2016; Baldarelli et al., 2019).

STRUCTURE OF THE THESIS

The first chapter, entitled *Gender Studies in Accounting Academia: A Literature Review*, presents the current state of research on gender in the academic accounting environment, highlighting existing obstacles. Based on a sample of 97 articles selected for their relevance from 10 databases — Web of Science, Scopus, Science Direct Freedom Collection-Elsevier, Emerald Management EJournal, Taylor & Francis, Springer, SSRN, Semantic Scholar, Sage, and JSTOR — a quantitative and qualitative analysis was conducted. This approach allows for the identification of the main research directions in the analyzed field, the results obtained so far, as well as unexplored topics or aspects.

The second chapter, entitled *Understanding Women's Academic Trajectories in Romania: Gendered Impacts of Legislation, Politics, Economic Shifts, Culture, and Social Norms*, presents and analyzes the evolution of women in higher education in Romania, alongside a review of women's presence in the academic accounting environment and the development of the accounting profession as higher accounting education was consolidated. Subsequently, the main legislative frameworks that have influenced women's academic careers and promotion criteria in higher education are highlighted, emphasizing existing institutional barriers. An

analysis of political, economic, and legislative factors — along with the impact of their changes — is conducted, together with a presentation of cultural and social factors such as gender norms, family roles, and perceptions of leadership. The chapter concludes with a comparative analysis between Romania and other Eastern and Western European countries. The methodology associated with this objective was a critical historiographical analysis, aimed at highlighting what has often still been invisible in other historiographical texts. In the same chapter, the legislative aspect was examined through the analysis of constitutions, labor codes, and education laws, complemented by national and European statistical data on gender distribution across academic disciplines, as well as university archives (including admission and graduation records, faculty employment data, and statistics on career progression) and collections from the main university libraries in Romania. The document analysis was based on a content analysis approach, using the distinction between actuarial and contractual perspectives, as suggested by Garfinkel (1967). From the actuarial perspective, what the document states was considered, while from the contractual perspective, what the document actually accomplishes, and its impact were examined. This approach allows us to understand not only the messages conveyed by the documents but also their role within the broader context of accounting academia in Romania.

Finally, the third and last chapter of the thesis, entitled *Gender and Academic Career: Exploring Academic Experiences in Romanian Accounting Academia*, presents the results of interviews conducted in the summer of 2024 with 19 faculty members, both men and women, who were professors in accounting departments during the communist period and later retired, as well as those who entered the academic accounting environment after 1990 and are still active in the profession. The faculty members were selected from the largest public universities in Romania, which originally formed the Universitaria Consortium, the oldest university consortium in the country, including universities with historic prestige and some of today's most representative Romanian universities, all maintaining a strong academic research profile: Babeş-Bolyai University (UBB) – Faculty of Economic Studies and Business Administration (FSEGA) in Cluj-Napoca, Bucharest University of Economic Studies (ASE), West University of Timișoara (UVT) – Faculty of Economics and Business Administration (FEEA), and Alexandru Ioan Cuza University of Iași (UAIC) – Faculty of Economics and Business Administration (FEEA).

RESEARCH MOTIVATION

The purpose of this research is to explore and analyze the professional trajectories of women in the public academic accounting environment in Romania, with an emphasis on the barriers and challenges they have faced over time, particularly within the evolving legislative, political, economic, social, and cultural context from the communist period (starting in 1948) until the present (2024 and beyond). Thus, Romania offers an interesting and challenging case study due to its unique and longitudinal perspective covering the period from 1948 to 2024, as well as the numerous contextual factors involved.

The study aims to identify the internal and external factors that have influenced women's careers in accounting, examine their representation in leadership positions, and highlight the dynamics of professional advancement, comparing the specificity of the Romanian context with those of other European countries, especially in the Central and Eastern European region. Through this analysis, the research seeks to contribute to a better understanding of how gender, politics, legislation, economy, and social and cultural norms have shaped the experiences and opportunities of women in Romania's academic accounting environment. The study also evaluates the impact of the women's emancipation project during the communist era, identifying and revealing its consequences. To date, no studies have systematically investigated whether female university professors in the field of accounting are underrepresented compared to their male counterparts in leadership positions within Romania's public universities. Furthermore, previous research has not explored the correlation between the academic productivity of Romanian women and their underrepresentation in leadership roles in academia.

CONTRIBUTIONS OF THIS RESEARCH

This research contributes to the academic literature through a comprehensive historical and contextual analysis of the challenges and achievements of women in the Romanian academic accounting environment during the period 1948–2024. The study highlights the impact of political and economic changes on women's professional trajectories and identifies barriers that hinder career advancement and access to leadership positions in the field. It provides valuable insights for policymakers, university leadership, and academic institutions, supporting the development of effective strategies to promote gender equality in higher education.

Furthermore, the study's conclusions can inform policies aimed at improving gender representation in academia and help universities create more inclusive environments.

Using a phenomenographic method (Siboni et al., 2016), this research explores the lived experiences of women in the Romanian academic accounting environment, analyzing how they have navigated institutional structures and encountered obstacles in their professional advancement. By bringing women's voices to the forefront, the study goes beyond conventional understandings of the concept of "barrier," capturing personal accounts of the difficulties faced throughout their careers. The study is based on the premise that gender is constructed both socially and biologically (Lehman, 2019), taking into account how the legislative, political, economic, cultural, and social contexts have influenced professional trajectories.

Additionally, through the analysis of the role of key figures — such as Elena Ceaușescu — within the context of gender policies, the study offers a critical reevaluation of established narratives and provides a new perspective on female representation and leadership in academia. These findings contribute to a deeper understanding of the structural and cultural barriers that continue to influence women's professional opportunities in the field of accounting. Finally, by identifying systemic obstacles and proposing future research directions, the study lays the groundwork for future efforts to promote inclusion and gender equity in higher education institutions.

THE LIMITATIONS OF THE STUDY

This research presents a series of limitations. One of the main challenges of the study lies in the absence of centralized and detailed databases that track the career progression of women in the Romanian academic accounting environment. This limitation manifests in several ways. First, the available data are incomplete or inconsistent, as there is no comprehensive public archive reflecting the number of women in academic accounting, their promotions, salary levels, or involvement in research projects throughout the entire period analyzed (1948–2024). Second, access to historical documents is limited, especially for the communist period, during which many institutional archives are not publicly available or contain information influenced by the official policies of the regime.

Another important limitation is the lack of comparative studies. While information regarding other European countries is more readily accessible, equivalent data for Romania are fragmented and scattered across various sources, making it difficult to conduct relevant international comparisons. Additionally, the inherent subjectivity of the interviews used in the research must be acknowledged, as it can affect the reliability and generalizability of the conclusions. This subjectivity may stem from several sources, including the personal biases of the participants, who may interpret past experiences through their own perceptions, emotions, or retrospective evaluations, as well as memory limitations, given that participants were asked to recall events from an extended period (1948–2024), which may lead to incomplete information.

Another aspect limiting the study is the relatively small number of interviewees. Although efforts were made to obtain a representative sample, its limited size may affect the ability to generalize the results. Future research could benefit from expanding the sample to provide a more comprehensive picture of the existing barriers in the academic accounting environment. Additionally, the study does not address how the identified barriers intersect with other forms of discrimination, such as those related to age, sexual orientation, or religion, which may lead to overlooking additional dimensions of inequality.

CONCLUSIONS

The results showed that, in the Romanian context, academia tends to appear gender-neutral; however, patriarchy, traditional gender roles, internalized barriers imposed even by women themselves, and discouraging promotion criteria primarily based on research output were identified as key factors behind the underrepresentation of women in higher hierarchical positions within academic accounting. The entry of women into academia did not represent a specific barrier imposed on them, as during the communist period, men faced the same political and ideological barriers. Nonetheless, traditional roles, patriarchy, and the role of women as mothers led to a different professional trajectory.

Although many countries, especially in Eastern Europe, have shared the impact of patriarchal structures and traditional gender roles, Romania's particular experience under the communist regime shaped women's professional trajectories in ways both similar to and distinct from other nations. In other parts of Europe, for example, feminist movements in the 1960s and 1970s

played a crucial role in promoting gender equality, especially in Western Europe (Verdery, 1996; True, 2003), including in higher education and professional fields. This phenomenon was less pronounced in Romania, where state gender policies were different and enforced by the communist regime. Therefore, although the barriers faced by women in Romania reflected those in many other countries - especially regarding traditional roles and family expectations - the political context of communism, followed by the transition to a market economy, had a distinct influence on the opportunities available to women in the Romanian academic accounting environment.

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