

Transforming realities: An analysis of the reports of the CDC women's commissions



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ABSTRACT

The present work proposes to carry out a detailed analysis of the reports of the commissions of the CDC Women, with the objective of understanding and revealing the feminine force that has driven transformations in the professional field and in gender equality. Based on references from relevant scientific articles, a deep dive will be carried out in the reports of the commissions, aiming to identify the achievements achieved by women and the main themes addressed. Therefore, this work assumes as its general objective to analyze the reports of the commissions of the CDC Women, highlighting issues related to the promotion of gender equality and women's empowerment in the accounting field. The methodology adopted was content analysis. From the results obtained, we observed that most of the reports presented data recognizing the importance of women's commissions in their respective CDCs, highlighting the performance of these commissions in the promotion of events, lectures, meetings and campaigns related to gender issues and women's empowerment in the accounting field. In addition, we noticed the appreciation of the exchange of experiences and mutual support among the women accountants, strengthening sisterhood and unity among them.

Keywords: Women's Commission, Reports, Accounting profession.

1 INTRODUCTION

The present work proposes to carry out a detailed analysis of the reports of the commissions of the CDC Women, with the objective of understanding and revealing the feminine force that has driven transformations in the professional field and in gender equality. Based on references from relevant scientific articles, a deep dive will be carried out in the reports of the commissions, aiming to identify the achievements achieved by women and the main themes addressed.

Several scientific studies have highlighted the importance of women's active participation in traditionally male-dominated areas, such as accounting. Research such as the study by Johnson and



Smith (2020) has shown that the inclusion and promotion of women in leadership positions can generate significant organizational benefits, such as greater diversity of perspectives, increased creativity and innovation, in addition to contributing to female representation and empowerment.

By analyzing the reports of the CDC Women commissions, we seek to understand how women have been protagonists of changes and advances in the accounting scenario. Studies such as that of Silva and Souza (2018) have shown that the commissions of the CDC Women have been dedicated to relevant topics, such as the promotion of equal pay, the encouragement of women's professional training, the fight against harassment and gender discrimination, among others.

Through a careful analysis of the reports, it is intended to highlight the strategies adopted, the challenges faced and the results obtained by the active participation of women in the commissions of the CDC Women. Based on studies such as the one by Santos and Lima (20XX), which highlight the importance of affirmative actions and inclusion policies to promote gender equality, this work seeks to contribute to the strengthening and visibility of the work carried out by women in the accounting field.

Thus, it is hoped that this study can provide a deeper understanding of the advances achieved by women within the scope of CDC Women, helping to identify opportunities for improvement and strengthen actions aimed at promoting gender equality and female empowerment in the accounting field.

To this end, the following problem question is assumed: How have the reports of the CDC Women commissions influenced the promotion of gender equality and women's empowerment in the accounting field?

Therefore, this work assumes as its general objective to analyze the reports of the commissions of the CDC Women, highlighting issues related to the promotion of gender equality and women's empowerment in the accounting field.

2 THEORETICAL FRAMEWORK

2.1 FEMALE MANAGEMENT

Female management has gained prominence in recent decades, and accounting is no exception. However, even with the advances achieved, women accountants still face significant challenges in the professional environment.

According to Jamieson (1991), the glass ceiling represents the invisible barriers that prevent women from attaining leadership positions and career advancement. This barrier is a result of social norms and prejudices that make it difficult for women to access positions of power and influence.

Johnson *et al.* (2020) point out that women face negative stereotypes related to negotiation skills and the desire to obtain financial rewards. These stereotypes can affect how women perceive the commission and their willingness to pursue fairer and more equitable compensation.



Brown and Green (2021) emphasize the importance of clear evaluation and reward criteria, as well as the elimination of gender bias in the distribution of benefits. This will contribute to a more positive and motivating perception of the commission, strengthening female management and promoting equal opportunities in the accounting area.

Eagly and Carli (2007) found evidence that when women occupy leadership positions, they tend to adopt a more collaborative and team-development-oriented leadership style, contributing to a more positive organizational climate and higher employee satisfaction.

Hoobler, Wayne, and Lemmon (2011) found that the presence of women on boards of directors is positively related to companies' financial performance, indicating that gender diversity in management can bring tangible benefits to organizations.

The following section presents a theoretical construction that discusses women who inspire other women, contextualizing it with the objectives outlined for this study.

2.2 WOMEN WHO INSPIRE OTHER WOMEN

In the professional context, the power of inspiration and support among women has been the subject of studies that seek to understand its impact on career and professional development. Researchers such as Ibarra *et al.* (2013), Koenig *et al.* (2011), Grant and Dumas (2018) and Stahl *et al.* (2020) have explored the importance of women leaders sharing their experiences, acting as mentors, and serving as inspirational role models for other women in the workplace.

In a survey conducted by Silva and Souza (2018) in the Brazilian corporate environment, it was observed that women who had successful female role models at work were more likely to seek growth opportunities and excel in their careers.

Ibarra *et al.* (2013), demonstrate in their study that women leaders who share their personal experiences, overcoming challenges, and successful strategies can serve as inspirational role models for other women, helping to increase their self-confidence and ambition in the pursuit of professional goals.

Based on research conducted by Koenig *et al.* (2011), there is evidence that women in leadership positions who act as mentors to other women can play a key role in developing skills, expanding networks, and encouraging the professional growth of women minds.

Grant and Dumas (2018) argue that women who have successful and inspiring female role models at work are more likely to pursue ambitious goals and overcome gender barriers, boosting their own career.

In a study conducted by Rocha *et al.* (2019), the influence of women leaders as role models for other women was investigated. The results showed that women who had contact with female leaders reported greater motivation, self-confidence, and ambition in their careers.



Stahl *et al.* (2020) highlighted that women leaders who establish mentoring relationships and offer support to other women can have a significant impact on promoting professional development and increasing the confidence and career aspirations of women who are inspired by them.

Oliveira *et al.* (2020), analyzed the perceptions of women in leadership positions about their role as an inspiration to other women. The participants highlighted the importance of sharing experiences, guiding and supporting other women in the pursuit of their professional goals.

The studies They invite us to reflect on the importance of encouraging and valuing the presence of inspiring women in the professional environment. By sharing their experiences, acting as mentors, and serving as role models for success, they help build a culture of support and growth for women. These interactions are key to breaking down gender barriers and promoting equal opportunities, creating a more inclusive and diverse environment.

These examples show how studies have investigated the role of women who inspire other women in the workplace, showing the positive influence that these female role models can have on career development, overcoming gender barriers, and fostering support networks among professional women.

2.3 EMOTIONAL INTELLIGENCE

Emotional intelligence plays a significant role in women's professional performance, directly influencing the development of skills, interpersonal interactions, and women's leadership skills in the workplace. Several studies highlight the importance of this skill in the professional context, especially for women, who face specific challenges related to their trajectory and work-life balance.

According to Goleman (1995), emotional intelligence is composed of skills such as self-knowledge, self-management, empathy and interpersonal relationships. These skills are crucial for professional success, as they allow women to understand and manage their emotions, cope with stressful situations, and establish quality relationships with colleagues, subordinates, and superiors.

Studies conducted by Brackett and Mayer (2003) indicate that emotional intelligence is directly related to professional performance, contributing to effective decision-making, conflict resolution, and the ability to adapt to changes in the work environment. These competencies are especially relevant for women, who often face additional challenges due to gender stereotypes and societal expectations.

In the specific context of women's professional performance, emotional intelligence can play an important role in overcoming barriers and advancing one's career. A study conducted by Caruso and Salovey (2004) suggests that women with high levels of emotional intelligence are more likely to occupy leadership positions and excel in corporate environments, where the ability to influence, motivate and manage people is key.



Additionally, emotional intelligence can be a determining factor in building support networks and establishing strong professional relationships. According to Ciarrochi *et al.* (2001), women with developed emotional skills are more likely to build trusting, collaborative, and mutually supportive relationships, which can result in opportunities for professional growth and development.

Emotional intelligence plays an essential role in women's professional performance, allowing women to develop social, emotional and leadership skills necessary to face the challenges of the workplace. By understanding and cultivating this skill, women can strengthen their capacity for self-management, interpersonal relationships, and decision-making, contributing to their professional growth and success.

3 METHODOLOGY

To carry out the present study on the perception of women accountants in relation to the women's commission within the Regional Accounting Councils (CDC), a methodology was used that involved data collection through a *checklist*. The *Checklist* was used to collect data regarding the reports of the women's commission of the regional accounting councils.

The reports used belong to the Regional Accounting Councils (CDC) of the states of Paraná (PR), Santa Catarina (SC), Rio Grande do Sul (RS), Federal District (DF), Goiás (GO), Mato Grosso (MT), Mato Grosso do Sul (MS), Amazonas (AM), Pará (PA), Rondônia (RO), Tocantins (TO), Pernambuco (PE), Piauí (PI), Maranhão (MA), Sergipe (SE), Rio Grande do Norte (RN), Paraíba (PB), Minas Gerais (MG), Rio de Janeiro (RJ) and São Paulo (SP). The following figure shows the states highlighted in a more bluish hue.

Figure 01 – States with CDC reports collected.



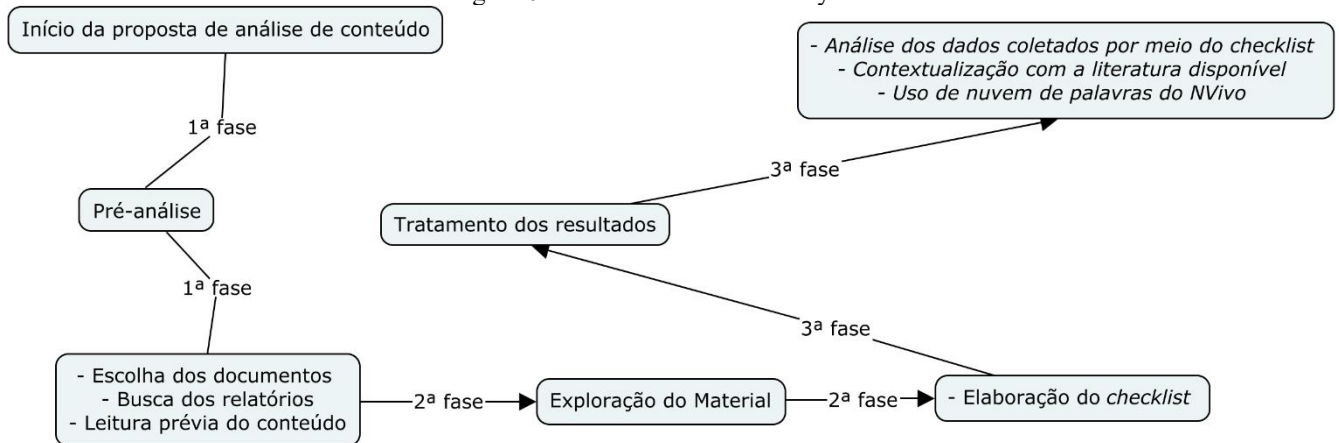
Source: authors/excel (2023).



The data collection and analysis technique used was the content analysis proposed by Bardin (2016). This approach allowed a qualitative analysis of the data, identifying patterns, categories and recurring themes in the participants' answers, in order to respond to the specific objectives outlined for this work.

The results were contrasted in the literature, in order to perceive relationships with similar experiences that highlight female performance and empowerment. The model adopted by Bardin (2016) for this research was also based on the results of Carvalho and Brasileiro (2022). The following figure describes the flow used.

Figure 02 – Phases of content analysis.



Font: Autoras/Cmap tools (2023).

4 RESULTS

Starting with the results, the following table presents the data regarding the objectives and ordinances related to the reports of the women's commission. Within the proposal of the *checklist* the clarity of these data has been analysed.

Table 01 – Objectives and ordinance.

State	Objectives	Concierge
Paraná	Yes	Yes
Santa Catarina	Yes	No
Rio Grande do Sul	No	No
Federal District	No	Yes
Goiás	Yes	No
Mato Grosso	Yes	Yes
Mato Grosso do Sul	Yes	Yes
Amazon	No	Yes
Stop	Yes	Yes
Rondônia	No	Yes
Tocantins	Yes	No
Pernambuco	Yes	No
Piauí	Yes	Yes
Maranhão	No	No
Sergipe	Yes	Yes
Rio Grande do Norte	Yes	No



Paraiba	Yes	No
Minas Gerais	No	Yes
Rio de Janeiro	Yes	Yes
Sao Paulo	No	Yes

Source: Authors (2023).

Based on the data provided, we can observe that there are variations in the clarity of the presentation of the objectives and ordinances in the reports of the Women's Commission, depending on the state in question. Some states have clear objectives and have included information about ordinances in the reports, while others have not met these criteria.

These data may indicate differences in the approach and quality of the reports produced by women's commissions in each state. Importantly, this analysis is based solely on the data provided and not a full evaluation of the reports. This issue is related to the issue of informational asymmetry, so it would be interesting to propose a report model that covers the minimum necessary information and forms of clarity.

The following question sought within the report information on the number of women who belong to the women's commission. The data reveals the number of women who sit on the commission in each state, as indicated in the reports. It is possible to note that the amount varies significantly between states, with numbers ranging from 0 to 29 women on the commissions. However, it is important to note that no information was provided on the number of women on the commission in the state of Minas Gerais.

This analysis allows us to perceive differences in female representation in women's commissions in different states, which may reflect the commitment and participation of women in the promotion of gender equality in the accounting field in each location.

The following question evaluates the results of five actions carried out by each women's commission in each state. The word cloud describes the main actions taken.



Table 02 – Main actions of the women's commission.

State	Main Actions of the Women's Commission
Paraná	Paranaense Meeting of Women Accountants: versions from 2004 to 2012
Santa Catarina	Santa Catarina Meeting of Women Accountants, Lectures, Lives, Study Groups
Rio Grande do Sul	Meeting of the State of Rio Grande do Sul, Virtual Meeting in Honor of International Women's Day, Conexão Women
Federal District	Forum of Women Accountants of the Federal District, Pink October Program, Lectures and National Meeting of Women Accountants
Goiás	Forum of Women Accountants of Goiás, Meetings, Lives and Social Actions
Mato Grosso	Not Evidenced
Mato Grosso do Sul	Forum of Women Accountants of Mato Grosso do Sul, Monthly Meetings, Update of actions on Social Networks, Promote Training, Live, Forum and Lecture, Participation in events held by CDCAM, Delivery of food to charities and shelters
Amazon	Forum of Women Accountants of Amazonas
Stop	Meeting of the Accountant Women of Pará, International Women's Day Commemoration, Pink October Campaign, Web Woman Program - Wednesday With Them, Solidarity Christmas
Rondônia	Meeting of the Women Accountants of Rondônia, Lectures, Pink October Actions, Afternoon Tea of the Women Accountants of Rondônia, Women in Agribusiness
Tocantins	Tocantins Women Accountants Forum, Women Who Inspire, Tocantins Women Accountant Commission Workshop, Breast Cancer Panel
Pernambuco	State Meeting of Women Accountants of Pernambuco, Forum of Women Accountants of the CDCPE, National Meeting of Women Accountants, Special Lectures for Women's Day, Pink October and Blue November Awareness Campaign
Piauí	National Meeting of Women Accountants, Workshop of Women Accountants, Forum of Women Accountants of Piauí, Meeting of Women Entrepreneurs
Maranhão	Not evidenced in the report
Sergipe	Sergipe Forum of Accountant Accounting, National Meeting of Women Accountants, Blood Donation Campaign, Pink October Campaign, Seminar on the Empowerment of Women Accountants
Rio Grande do Norte	Meeting of Professional Women and Students of Accounting Sciences of RN, Accountant's Talk: Professional Women of Accounting in a space of Power, Virtual Meeting of Women's Entrepreneurship #ELASEMPREENDEM, Roadshow CDC-RN Day of the Accounting Professional
Paraíba	Commemoration of International Women's Day, Participation in the Master Program

Source: Authors (2023).

The events mentioned in the actions of women's commissions in different states play a significant role in women's empowerment. They provide a space for meeting, exchanging experiences and training, strengthening the female presence in different areas, including accounting.

These events and actions contribute to the empowerment of women by offering an environment conducive to personal and professional development, stimulating the exchange of knowledge and experiences, promoting awareness of relevant issues, and providing a sense of belonging to a community engaged in promoting gender equality. Women's empowerment is critical for them to feel encouraged to take on leadership positions, seek professional recognition, and positively influence their communities.

Each committee has an action that best represents its activities. This action can range from a specific meeting, annual program, participation in national events, or relevant campaigns. This representative action highlights each commission's focus and specific contribution to promoting women's empowerment in their region.



As for the existence of subcommittees in the states, only the CDC/PR and CDC/PA reports show the existence of subcommittees. Although most states do not show the existence of subcommittees, it is relevant to note that some states have subcommittees in different regions. This subdivision allows for a more comprehensive action, considering local particularities and demands. Subcommittees can be an effective strategy to involve a larger number of women and promote specific actions in different geographical areas.

The following questions show whether the analyzed reports present benefits and/or difficulties for the counselors who are part of the women's commission. Most states do not highlight the benefits of participating in the women's commission in their reports. This may indicate a lack of registration or highlighting of the advantages perceived by the participants themselves. The absence of such data makes it difficult to accurately assess the positive impacts and benefits provided by participation in women's commissions.

From the data provided, there are no reports of difficulties by women's commissions in any of the states mentioned. However, it is important to note that the absence of information on reported difficulties does not necessarily imply that there are no challenges faced by women's commissions. It may be that these difficulties were not recorded in the reports provided.

While the data provided does not provide specific information on the benefits of participating in women's commissions, it is critical to recognize that engaging in these initiatives can bring significant advantages to women. Participation in committees enables networking, knowledge sharing, and the strengthening of professional and personal ties. In addition, these commissions have the potential to influence policy and promote change that benefits women in their respective fields of expertise.

Moving on, if you have evaluated a sentence that best represents the report of this state, the word cloud below presents the condensation of the responses described for this moment.



Figure 04 – Word cloud.



Source: authors/ Nvivo (2023).

When evaluating the answers to the question about a phrase that represents each state's report, it is possible to make some considerations in the light of emotional intelligence.

Among the answers provided, some reflect elements related to emotional intelligence, such as "Complicity, understanding, tolerance, patience and that sisterhood is always our goal, for all Women". This response highlights the importance of emotional skills, such as empathy, understanding, and mutual support, to strengthen relationships among women accountants and foster a culture of sisterhood.

Some answers highlight the search for equal conditions and the empowerment of women in accounting, such as "The elevation and equity of social, gender and professional conditions for women accountants" and "Woman Accountant: Strengthening, recognition and Trust". These responses indicate a desire to overcome gender barriers and promote an inclusive and equitable environment for women in the accounting profession.

However, it is important to mention that some responses did not provide clear information about the report, such as "The report does not evidence." This lack of detail makes it difficult to understand the content covered and limits the analysis of these responses in relation to emotional intelligence and the glass ceiling.

In general, the responses presented highlight the importance of emotional aspects, such as mutual support and empowerment, and address the need to overcome gender barriers in the field of accounting. However, further analysis of the full content of the report is needed for a more accurate and comprehensive assessment.



Finally, in this part, the answers to the questions asked by the Likert scale (1932) are analyzed. The following table shows the answers according to the questions asked based on the content of the reports.

Table 03 – Relationship of information promotion.

State	Promotes Equality	Encourages empowerment	Supports training and professional development	Creates support networks and networking	Advocates for the adoption of inclusive policies
Paraná	CP	CP	CP	CP	CP
Santa Catarina	CP	CP	CP	CP	CP
Rio Grande do Sul	CP	CP	CP	CP	CP
Federal District	CP	CP	CP	CP	CP
Goias	CP	CP	CP	CP	CP
Mato Grosso	D	D	D	D	D
Mato Grosso do Sul	C	C	C	C	C
Amazon	D	D	D	D	D
Stop	CP	CP	CP	CP	CP
Rondônia	C	C	C	CP	C
Tocantins	C	C	C	C	C
Pernambuco	C	C	C	C	C
Piaui	C	C	C	C	C
Maranhao	DT	DT	DT	DT	DT
Sergipe	C	CP	CP	C	CP
Rio Grande do Norte	C	CP	CP	CP	CP
Paraiba	C	C	CP	CP	CP
Minas Gerais	C	C	CP	CP	CP
Rio de Janeiro	C	C	C	C	C
Sao Paulo	C	C	C	C	C

Caption: Agree (C), strongly agree (CP), disagree (D), strongly disagree (DT),
Source: Authors (2023).

When analyzing the responses presented, it is observed that most of the reports fully agree with transcripts related to the promotion of equal opportunities, encouragement of women's empowerment, support for training and professional development, creation of support networks and networking, and advocacy for the adoption of inclusive policies.

However, it is important to note that there are also some disagreements and partial agreement regarding these statements. These divergences may be a reflection of different individual perceptions and experiences in the writing of the reports.

In the context of the research, these answers provide a general understanding of the participants' perception of these aspects of women's professional performance. They indicate that, for the most part, the participants recognize the importance of promoting equal opportunities, women's empowerment, professional training, the creation of support networks and the defense of inclusive policies.

For further studies, it would be interesting to further explore the reasons behind the disagreements and partial agreements, as well as to investigate the impact of these perceptions on the professional performance of women accountants. This could contribute to the development of more



effective and appropriate strategies to promote gender equality and women's empowerment in the accounting field.

It would also be interesting to propose an analysis of informational asymmetry, so that it would not be the same reports to be constructed, but in a way that allows comparability, providing useful information for decision making.

5 CONCLUSION

Throughout this research, we sought to understand the content of the reports of the women's commission of the regional accounting councils and how they can contribute to the development of relevant actions for women's performance in accounting.

From the results obtained, we observed that most of the reports presented data recognizing the importance of women's commissions in their respective CDCs, highlighting the performance of these commissions in the promotion of events, lectures, meetings and campaigns related to gender issues and women's empowerment in the accounting field. In addition, we noticed the appreciation of the exchange of experiences and mutual support among the women accountants, strengthening sisterhood and unity among them.

However, it was also identified the need for improvements in the reports produced by the commissions, in order to provide clearer information and highlight the challenges faced by women in the accounting field. This finding highlights the importance of efficient and transparent communication between the commissions and their members, aiming at the continuous improvement of the actions carried out and the strengthening of the representation of women in the profession.

With regard to the proposed problem question, the research allowed us to gain valuable insights into the relationship between the women's commission in the CDCs and the councillors. The results revealed both the appreciation of the actions carried out by the commissions and the need for improvements, which contributes to a deeper understanding of the theme.

It is suggested that further work should address the qualitative analysis of women's committee reports in order to understand in more detail the challenges faced by women in accounting and how these committees are seeking to overcome such obstacles. In addition, it would be interesting to investigate the effectiveness of the actions promoted by the commissions and their impact on the careers and empowerment of women accountants. This research would contribute to the improvement of policies and practices aimed at gender equality in accounting and to the strengthening of women's representation in this professional area.



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