

## GENDER WAGE DISCRIMINATION AND AGENT PERCEPTION: ANALYSIS IN THE CONTROLLER PROFESSION

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### ABSTRACT

The study aimed to highlight aspects of gender wage discrimination in the performance of controllers and describe, through the discourse of agents, how they perceive discriminatory practices. To this end, an exploratory research with a mixed approach was performed. The population comprised Brazil's professional controllers with active profiles on the LinkedIn® professional network in 2018. Data were collected through questionnaires and interviews with professionals. For quantitative analysis, the Levene Test and the Student T Test were performed, and for the qualitative analysis of the data, speech analysis was used. It is noteworthy that gender discrimination was perceived in the controller profession, through the difficulties related to the practice of the profession, which involves aspects such as workload and sexual harassment. The contributions presented by this research refer to the profession and the agents' perception of inequalities. However, for organizations, the results can signal reflections on change and even spur other companies to strengthen equity between men and women.

**Keywords:** Wage discrimination. Genre. Profession of Controller.

### 1 INTRODUCTION

The existence of wage inequality between men and women is still a fact in the modern world. According to Pettit & Hook (2002), the increase in female labor participation rates in the market is not enough to suppress inequality, it is evident that in different countries, men continue

Article presented at the XII Congresso Anpcont, from June 15 to 18, 2019, in São Paulo/SP.

Submission on 8/3/2019. Review on 11/19/2019. Accepted on 2/28/2020. Published on 4/22/2020.

to receive significantly higher pay than women. Additionally, there is occupational segregation, in which the labor market directs women to traditionally feminized occupations (Madalozzo, 2010).

In the context of the accounting profession, given the rise of global accounting, the profession plays a relevant role in maintaining ideologies (Farjaudon & Morales, 2013), in addition to providing advice, regulation of accounting systems and statements. With regard to women in the Brazilian accounting area, despite representing 43% of active records (Federal Accounting Board (Conselho Federal de Contabilidade), 2019), inequalities remain. Thus, some studies have sought to evidence gender inequality in the field of accounting practice.

Brighenti, Jacomossi e Silva (2015) highlighted that there is gender inequality in the accounting context of Santa Catarina. Silva (2016) points out that there are symbolic barriers that make it impossible for women to rise in high positions in the organizational hierarchy. Haussmann Vogt, Hein e Silva (2018) report that there is gender inequality in the performance of professional Administrators, Accountants and Economists. Dal Magro, Carpes, Vergini and Silva (2018) showed that barriers to female ascension to higher hierarchical levels reduce the performance of companies. In this sense, it is verified that women play an important role in the processes and changes in the accounting profession, which demonstrates their influence in the area (Haynes, 2017), however, as observed in Dwyer and Roberts (2004), this does not mean there is gender equity in the professional performance.

Among the various possibilities of accountants' performance and opportunities for career progress, the role of the controller has stood out. According to Lunkes, Schnorrenberger, Gasparetto and Vicente (2009), controllership is related to various activities within the organization, from reporting, control and planning to decision making. Among the requirements for the performance of the controller role, studies have indicated: to act proactively (Weber, 2011), to have training, mainly in accounting (Gomes, Souza & Lunkes, 2014), to have knowledge of another language and mastery of different administrative areas (Wiggers, Lunkes & Souza, 2015).

Several studies have devoted attention to the aspects of inequality between men and women before the labor market. In the international context, we mention, for example, the study by Whiting and Wright (2001), which analyzed the state of gender equity of the accounting profession; Dambrin and Lambert (2012) who proposed a reflection on the rarity of women at higher hierarchical levels in accounting; Flynn, Earlie and Cross (2015) whose objective was to examine the perceptions of male and female accountants about the progression in the female career in the accounting profession; and Haynes (2017) who, through a review of the literature, found that in the last 25 years the position of women in accounting has evolved considerably, but that there are still challenges in the profession for both women and men at various levels.

At the national level, Brighenti et al. (2015) sought evidence of gender inequality in the performance of accountants and auditors in the labor market; Silva (2016) investigated the academic trajectory in accounting of black Brazilian women, in relation to daily interactions, sexualization and racialization; Bernd, Anzilago and Beuren (2017) verified the presence of women among students of graduate programs in Accounting Sciences; Haussmann et al. (2018) analyzed aspects that evidenced gender inequality in the performance of professionals in the area of Applied Social Sciences; Dal Magro et al. (2018) identified glass ceiling at higher hierarchical levels and the impact of this on the performance of organizations.

Although the world has changed for women in recent years, who have advanced in the development of their presence in the accounting profession (Haynes, 2017), inequality remains and, for this reason, the issue of gender remains relevant (Broadbent & Kirkham, 2008). From this perspective, there is a lack of research regarding the investigation of gender pay inequality in the labor market, specifically in the profession of controller, a contemporary function, prestigious and emanated power in organizations, being relevant the realization of a research with mixed approach, in order to expand the evidence and discussions on the subject.

In this context, the following research guiding question is presented: which aspects evidence and describe gender inequality in the role of controllers? Therefore, the aim of the study is to evidence aspects of gender inequality in the performance of controllers and describe, through the discourse of the agents, how they perceive discriminatory practices.

Although the theme of gender inequality has a consolidated agenda, both in the academic context and in organized society, there is still much to be discussed and investigated empirically. The study is justified by the need to conduct reflective research on gender as a sign of continuous struggle to improve the position of female representation in the accounting profession (Dambrin & Lambert, 2012). It is also justified, according to Haynes (2017), in different economies and parts of the world there are differences in the role of accounting and gender inequality, a fact that reaffirms the need to develop more research on the interaction between accounting and gender so that different insights can be verified, specifically about inequality.

It is noteworthy that previous studies have evidenced wage discrimination in the accounting profession, but most of them address the theme based on exclusively quantitative or qualitative data, the present study differs from the others because, in addition to evidencing inequality based on quantitative data, it seeks to understand through the discourse of the agents the reasons involved in the context of gender wage discrimination. Furthermore, as mentioned by Carnegie and Lehman (2012), new areas of research on the subject, such as the profession of controller, are essential to challenge repression and discrimination and promote social justice.

The article is structured in five sections, including this introduction. The next section corresponds to the theoretical framework that underlies the study. The third section presents the methodological aspects performed in the research. Then, the data analysis is presented and finally, the conclusion of this research is presented.

## **2 THEORETICAL FRAMEWORK**

In the theoretical framework, aspects related to the controller role were initially addressed. Subsequently, this is the gender wage inequality and previous studies in which the theme is exposed in order to support and support for the present study.

### **2.1 The *Controller* role**

The professional controllers, according to Weber (2011), are seen as responsible for various functions, having as central role to provide information to decision makers, as well as other tasks related to cooperation with managers, for example proactive involvement in the management of the organization. In this context, employees, managers and owners of organizations are considered rational economic agents, responsible for processes and decision-making (Guerreiro, Frezatti & Casado, 2006).

Currently there is an expectation regarding controllers to be competent in using their knowledge, skills and experiences, so that accounting information together with non-financial information is integrated, also that they are able to understand, justify and demonstrate results for the organization as a whole, and in their departments (Král, Mikołajewicz, Šoljaková & Nowicki, 2017).

In this context, with the rapid change in the business environment, the conditions in which companies operate are affected, so it is necessary to develop skills that are connected to strategic actions. Montano, Donoso, Hassall and Joyce (2001) showed that higher education institutions should address skills and knowledge topics in management accounting in the curriculum. Employers consider communication and stress control skills relevant, so these aspects should be developed in an integrated manner with the topics of knowledge.

Due to the competitive environment, companies need planning, control and management of their activities, in this medium the controller is directly involved in the decision-making

process (Zoni & Kenneth, 2007). It is verified that the controller ceased to be the professional "bean counter", who dedicated himself to traditional and reactive functions, and began to occupy a position of "business partner", acting proactively and strategically in the organizational process and decision making (Weber, 2011). However, it is emphasized that the function may vary between organizations, and size and structure are factors that define how this professional will operate (Oro, Beuren & Carpes, 2013).

Thus, the controller can perform several functions, such as planning, control, accounting and information systems (Lunkes et al., 2009). In this sense, the study by Gomes et al. (2014) identified the profile of the professional requested by Brazilian companies. The results showed that the labor market seeks controllers with training mainly in Accounting Sciences, with knowledge in information technology and international accounting. In addition, they highlight the participation in a systemic way in management, with leadership, proactivity and analytical capacity.

Wiggers et al. (2015) noted that organizations use as a requirement to hire the controller, have knowledge of another language, as well as mastery in auditing, taxation, finance, economics, information system and technology. The authors note that in Brazilian companies the role of business partner is not yet consolidated, prevailing the controller "bean counter", focused on technical attributions and generally receives lower salaries when compared to the business partner.

In this sense, it is essential to qualify accounting professionals, in order to constantly improve skills and competencies, in order to meet market demands. Companies have different requirements for hiring professionals for the role, and several factors can be considered, such as the type and size of the company, the segment of operation and geographic location (Gomes et al., 2014). From the above, it is observed that the activities performed by the controllers and the attributes to act in the function, as described in the aforementioned studies, do not imply barriers of entry for men or women. However, evidence from other areas of activity of accountants, for example, administration, economics and auditing (Hausmann et al., 2018; Brighenti et al., 2015) suggest that the sex of the professional in the role of controller may be a distinguishing factor. In this case, it would be a discriminatory factor, difficult to explicitly find, usually subtly perceived by those who experience or experienced their reflexes.

## 2.2 Gender Pay Inequality

Discrimination in the labor market by gender can be seen in virtually all societies (Araújo & Ribeiro, 2001). The term gender means a social and cultural construction, which relates directly to the meaning of being a man or a woman in society (Haynes, 2013). Thus, as well as people, occupations and activities also have gender identities. Scott (1987) reports that gender identities correspond to social activities, institutions and organizations, at all levels of society, which can be built and reconstructed, and that do not depend on the individuals who practice it, despite having a relationship. This concept of gender evidences the need to understand when and how gender identity, such as that of the accounting profession, was constituted and reconstituted.

Historically, female participation in the labor market was selectively allowed, occupations for women resided in a domestic sphere, whose education was combined with the home experience (Kirkham & Loft, 1993). In accounting, the scenario observed are professional hierarchies that tend to remain firm to sex, with male preponderance at senior levels, despite the efforts of some accounting firms to target policies to support women (Broadbent & Kirkham, 2008). Furthermore, according to Lehman (1992), at the beginning of the 20th century, gender conflicts were focused on women's access to the accounting profession. Kirkham (1992), when analyzing the oppression of women in accounting, adds a political dimension that addresses the interrelation of the development of the profession, by relating the power and influence of the profession in terms of gender. The accounting profession in the beginning was conceptualized as a male practice, because the characteristics required for the practice of the profession contrasted

with the image of the woman. However, women entered the profession, but the functions performed initially were limited to bookkeeping and some administrative practices (Kirkham & Loft, 1993).

When analyzing gender inequalities in pay, the differences between men and women in terms of qualification and the differences in the treatment of both when they share the same roles are considered. Both skills and qualifications are gender-specific factors that influence the pay gap (Blau & Kahn, 1994). It is evident that the gender pay gap has existed since women enter the labor market, even when women and men are equivalent in terms of age, type of household, qualifications, experience and ethnicity (Whiting & Wright, 2001).

Discrimination is often assumed as the only factor to explain the inequalities between men and women in paid employment (Burke, 1994). Women's involvement in the paid workforce is largely a response to the costs and benefits of wage labor. Furthermore, the increase in women's participation in formal employment can be attributed, at least in part, to structural changes in the economy, which influence the demand and supply of women's jobs (Pettit & Hook, 2002).

Hofstede (1991) described that male and female behaviors are different in society. In a society with a high masculinity index, the existence of jobs that value success and material progress are more favorable, since these are environments that emphasize competition among members. In turn, in societies with femininity characteristics, equality, solidarity and quality of life at work are valued. In this sense, the study by Whiting & Wright (2001) reports that women consider family responsibilities when entering work. Women accept lower-wage jobs that are near their home in order to have working hours compatible with their children's domestic demands and education.

Generalized professional segregation, which distinguishes male from female work, guides many women to lower paid work in low or unqualified occupations (Bradley, 1999). According to Marlow & Carter (2004), there is considerable resistance from professional associations and their members regarding the entry of women into the labor market, however, it is evident that women have gained occupations hitherto dominated by men and, theoretically, are on equal terms with the male counterpart. Thus, women start to claim highly rewarded jobs and slowly alter the traditional view of the female role in the labor market.

Studies such as Haussmann et al. (2018) analyze aspects that verify gender inequality in professionals in the area of Applied Social Sciences in the Brazilian labor market. The results showed that there is gender inequality regarding the profession of Administrator, Accountant and Economist. Brighenti et al. (2015) sought to investigate evidence regarding the gender inequality of accountants and auditors in the Brazilian labor market, specifically in the state of Santa Catarina, the authors concluded that there is gender inequality in the performance of men and women in the accounting context of Santa Catarina, as well as in remuneration, even if professionals have the same level of education.

Therefore, although women are in different compositions in terms of class, race and age and engage in a wide variety of jobs and occupations, such as a social group, they are subject to different degrees of subordination associated with gender, which consequently generates a negative impact on their experience of wage labor (Marlow & Carter, 2004). In this sense, the aforementioned studies indicate that being a woman critically affects a person's access to the job market and career progression.

The evidence indicated that as much as there are programs and efforts to mitigate this fact, gender segregation is still present in the labor market. In this context, it is noteworthy that the accounting profession is shaped and influenced by broader economic and social pressures that interrelate to generate female subordination in general. These disadvantages experienced by women mean, in general, that this group is able to accumulate less financial, social and cultural capital with their experience in wage work when compared to the opposite gender (Marlow &

Carter, 2004). That said, it is necessary to expand discussions and research in order to contribute to the modification of the prevailing status quo.

### 3 METHODOLOGY

According to the problem of the study and aligned with the proposed objective, the research adopts a quantitative-qualitative approach. Through the quantitative method, statistically significant evidence is sought on the occurrence of wage inequality and, by the qualitative method, the discourse of professionals is analyzed to expand the compression of aspects of inequality present in the daily activity of controller.

It is important to clarify the use of the words 'sex' and 'gender' used in this study. The concept of sex is essentially focused on the biological difference between man and woman (Haynes, 2017), while gender is the effect of social, cultural and internalization definitions of the meaning of being male or female (Haynes, 2013). Thus, gender as a concept tends to direct attention to the diversity of bodies and explore the existing notions of feminine and masculine (Young, 2013). This way, although there are conceptual differences between the terms sex and gender, in the present study, for the sake of structure and articulation of the text, the word gender is used to distinguish men and women, since it was not possible to incorporate other genders into the study.

Quantitative data to analyze gender pay inequality were collected through questionnaires sent to controllers via LinkedIn®. And they received a link to access the questionnaire, developed in Microsoft Forms electronic application, which was based on information required by Brazilian government General Register of Employed and Unemployed People (CAGED). The questionnaire makes it possible to compare data specific to controller activity with those obtained by Hausmann et al. (2018) and Brighenti *et al.* (2015), who have used the CAGED database.

The option of using a data collection instrument and not the information available in national databases, such as the general employee register, results from the fact that these databases do not show information exclusive to the role of a controller. Therefore, this research has sought data from respondents regarding gender, age group, ethnicity and skin color, disability, education level, admission date at companies, salary range and weekly workload. In addition to this information, respondents were also asked about the industry segment and the number of employees of the company to which they were linked. The questionnaires were sent from September 2018 to January 2019. Invitations were also sent to around 400 professionals located in all regions of the country, from which 135 were returned and constituted the research sample.

Table 1 shows the sample characterization, indicated by the controller's hierarchical position level and the companies' industries and sizes (measured by the number of employees).

Table 1  
**Characteristics of the sample**

Position	$n_i$	$P_i$	Sector	$n_i$	$P_i$	Size	$n_i$	$P_i$
Coordination	14	10.37%	Trade	15	11.11%	From 1 to 49	25	18.52%
Brazilian	27	20%	Teaching	1	0.74%	From 50 to 99	15	11.11%
Management	74	54.81%	Industry	56	41.48%	From 100 to 249	33	24.44%
Supervision	5	3.70%	Tertiary sector of the economy	46	34.07%	From 250 to 499	17	12.60%
Staff	8	5.93%	Transportation	3	2.22%	From 500 to 999	15	11.11%
Other	7	5.19%	Other	14	10.38%	1000 or more	30	22.22%
<b>Total</b>	<b>135</b>	<b>100%</b>		<b>135</b>	<b>100%</b>		<b>135</b>	<b>100%</b>

Source: Research data.

There is a predominance in the professional controller's area of performance in Management, which may be relevant with regard to the professional having knowledge about all of the companies' levels and managing them. Also, as for the sector of activity, highlights are respectively for the Manufacturing and Services sectors. In this perspective, the sample characteristics highlight that there are a greater number of controllers working in management and the manufacturing sector in large companies. The sample is in line with the study by Weber (2011) by showing a diversity of hierarchical levels in the role of controllers.

As for the qualitative analysis, in order to describe the actors' perception of gender pay inequality, invitations were sent again to controllers, inviting them to a second research stage, this time conducted by interview. The interview script (Appendix 1) included eight open questions and, so far, four professionals, two men and two women, have been interviewed. It is noteworthy that the interviewees work in large companies, that is, with 1000 or more employees. Due to the geographic location of those involved, the interviews were made using the Microsoft Corporation's Skype telecommunications application, being recorded and later transcribed.

With regard to data analysis, for the quantitative data, the Levene's test and the Student's t-test were performed using IBM's SPSS Statistics 23 statistical software, the objective of which was to verify the variance and statistical difference, respectively, in relation to male and female controllers' aspects. In turn, for the data qualitative analysis, discourse analysis was used. This technique presumes that in every discourse there is a meaning that can be understood by means of an appropriate analysis (Bauer & Gaskell, 2015).

#### 4 PRESENTATION AND ANALYSIS OF RESULTS

In the results presentation and analysis, the quantitative analysis of the findings is first presented, which corresponds to the data from the questionnaire. Subsequently, data from interviews with controllers are presented.

Initially, the variables descriptive statistics are presented, which includes the Levene's test and the Student's t-test, in order to verify if there are significant differences among aspects referring to male and female controllers. The Levene's test for variances equality was performed, which assesses whether the data for male and female groups are homogeneous or not. Results have shown that there is an equality of variances of the groups in relation to variables age, education level and benefits, since the significance was higher than 0.05 ( $p > 0.05$ ). However, regarding the salary range variable, the test has not shown homogeneous variance ( $p < 0.05$ ) between groups.

Table 2 shows the variables mean and standard deviation by (male and female) group and total sample, also showing the Student's t-test Mean.

Table 2  
**Descriptive statistics of variables**

	Descriptive Statistics						Average Test (Student's t-test; One- and two-tailed tests)	
	Male (83)		Female (52)		Total Sample		T	Sig.
	Average	Standard Deviation	Average	Standard Deviation	Average	Standard Deviation		
Age	38.939	8.211	36.352	6.677	37.859	7.792	1.896	0.060*
Education	3.939	0.591	3.823	0.555	3.896	0.576	1.130	0.260
Salary Range	4.036	1.152	3.549	1.404	3.837	1.276	2.083	0.040**
Benefits	6.337	2.868	5.451	2.941	6.007	2.907	1.720	0.088*

Note. Significance levels: \*  $p < 0.1$ , \*\*  $p < 0.05$ , \*\*\*  $p < 0.01$   
Source: Research data.

From the four variables that were the object of the means test, three of them showed significant variations when compared between professionals of different genders, with a significance level of 5% and 10%. Only the variable level of education has not shown a statistically significant difference between the groups. For the age variable, the male group was, on average, older than the female group. Thus, it can be inferred that men who hold controller positions are older than women in that position. However, the difference in means for this variable was significant at the level of 10%.

Regarding salary range, it appears that the male group on average is in range 4, which refers to remuneration between 10 and 12 Brazilian minimum wages. This is different from the female group where the average is in range 3, which corresponds to remuneration between seven and nine Brazilian minimum wages. It is observed that women have lower pay than men in the position studied. This variable has shown a significant mean difference at the 5% level. This result is in line with that previously evidenced by Dal Magro et al. (2018), Haussmann *et al.* (2018) and Brighenti *et al.* (2015) who reported inequality of remuneration among individuals with the same position in the accounting area but in other functions. Thus, in the present study it appears that this inequality also persists for the position of controller. It is also worth noting, in relation to the total sample, that 59 of the respondents have remuneration corresponding to more than 12 Brazilian minimum wages. However, the general average is in salary range 3 (7 to 9 Brazilian minimum wages).

In the case of the variable benefits, which corresponds to benefits offered by companies, the male group presented values higher than the female group, with six and five benefits, respectively. Among the most cited benefits are food (89%), medical insurance (87%) and dental insurance (67%). On the other hand, the least mentioned benefit was daycare center aid (10%).

As evidenced, the variable level of education has not shown a statistically significant difference between the groups, which indicates that men and women who hold the position of controller have a similar level of education. The overall mean was 3,896, which indicates that on average respondents have some specialization, more specifically 74% of the total sample. It has also been found that the areas of academic training with the highest concentration of respondents were Accounting Sciences (62%) and Business Administration (28%). This finding is consistent with the study by Gomes et al. (2014) which identified that Brazilian companies mainly seek controllers with a background in accounting.

Additionally, respondents were asked about the skills required for the position. Figure 1 shows the word clouds with the skills mentioned by the respondents. The first one refers to skills mentioned by the women and the second one to skills mentioned by the men.



**Figure 1.** Skills required for the position of controller  
Source: Research data.



men obtaining higher remunerations. Although this wage gap may be related to professional experience (measured by age).

In summary, the quantitative data obtained in this study allow us to infer that the salary inequality between men and women in the role of controllers, in the context analyzed, also extends to the activity of controller. This finding corroborates studies by Cambota and Pontes (2007), Haussmann et al. (2018), Bernd *et al.* (2017) and Brighenti *et al.* (2015).

Then, by means of a qualitative analysis, the interviewees' perception of the topic becomes evident. The script has led respondents to reflect on gender differences in the labor market, more specifically wage inequality. Two men were interviewed, both of whom act as controller and two women, who act as account controller and controller. In order to preserve the identity of the respondents, fictitious names have been adopted. For women, Earth and Moon, and for men, Sun and Sea. The interviews have discussed daily situations of male and female controllers. Respondents were initially asked how they juggle work and extra activities, such as business meetings and meals with families' demands. One interviewee reported that:

Nowadays, these extra-family moments are inevitable. I usually have a lot of dialogue with my daughter and my husband and I try to show them the need to give up a few moments with them in order to provide for the house. I believe that spreading a culture of understanding in the family is the best way. For that reason, I do not say that only "I" juggle but all members do it. The moment in time is shared. [Earth]

Accordingly, the interviewee Moon has also reported her concern about her son, about communication and the sharing of tasks in the family environment. The interviewees' discourse is in line with the study by Whiting & Wright (2001), who reported that women consider family responsibilities when entering the work force and seek working hours compatible with domestic demands and raising children. In the case of men, both reported that they were able to juggle the extra activities with their families' demands. However, the same concern mentioned by women in relation to their children was not observed, as Moon reported: "I arrange for who can stay with my son. I check the grandmothers' availability. The other demands I share with the husband." At this point, an illustration (Figure 3) 'tweeted' (in American microblogging and social networking service Twitter) in February 2019 by Anand Mahindra, considered by American magazine Fortune as one of the 50 greatest leaders in the world, helps to demonstrate what is implicit in speeches of women and men with regard to balancing work and family.



**Figure 3.** Picture posted by Anand Mahindra  
Source: Mahindra (2019).

The image, although being the result of an experience that has taken place in a different context from the one analyzed, is timely because it allows to illustrate the daily life present in the interviewees' speech.

In turn, when questioning women about the difficulties in exercising their profession in relation to the workload, sexual harassment and wage gap, Earth reported difficulties in relation to the wage gap and mentioned corporate culture as a complicating factor. Moon mentioned having undergone all the difficulties to exercise the profession in the work environment. Specifically about the situation of sexual harassment, Moon comments: "I have already been the target of some catcalls. Nothing different from the ordinary sexism." However, Moon has mentioned that these factors are not obstacles to exercising the profession. In the sentence "Nothing different from the ordinary sexism" is implied the professional's resigned behavior, some 'conformism', as if harassment were something inherent in the work routine.

Sun and Sea were asked about their relationship with colleagues of the opposite sex in exercising their profession. Both male respondents declared that they had no difficulties in the work environment in relation to activities and coexisting with colleagues of the opposite sex. Subsequently, they were questioned about inequality in pay between men and women who hold equal or equivalent positions and the reasons for such inequality. Moon said there was a wage gap. Accordingly, on wage inequality, Earth replied:

Unfortunately, and this in a worldwide level, there is still a certain taboo regarding salaries paid to men and women. We have managed to evolve very little on the topic. I believe that women are still seen as the "fragile sex". For that reason, they end up being less well paid.

In this context, Araújo & Ribeiro (2001) state that individuals may not be evaluated for their production and efficiency but for personal characteristics such as gender. Thus, there is the presence of gender discrimination in society, which can be seen in the job market.

Sun and Sea were also asked about wage inequality. Both believe that in the company where they work there is no wage discrimination in relation to the employees' gender. Sun said: "In the company where I work I do not believe that there is inequality due to the employees' gender."

As for the company where the interviewees work, some questions were asked. The questions were intended to highlight the company's role in relation to inequalities between men and women. More specifically, the gender pay gap in the position of controllers.

Both female interviewees reported that the companies in which they hold the position of controllers do not develop policies to encourage gender diversity and equity between the sexes nor do they develop policies to combat different forms of prejudice. Likewise, it has been mentioned that the companies do not have established and clear criteria for employees' promotions.

Sun, when asked if his company develops policies to encourage gender diversity, reported:

Yes. We have a diversity committee (I am one of the members) and we strongly work to encourage diversity and establish actions that represent different perspectives and experiences for employees, leveraging aspects of diversity that generate business success and a respectful and inclusive work environment. Among the actions we have already carried out are discussion groups to find out what other employees understand by diversity and what points the company could improve on, a diversity choir with more than 30 employees participating, a diversity week addressing different topics such as people with special needs, female empowerment, workshops, in addition to panels and lectures.

Sea has stated that the company in which he operates does not currently have policies focused on these aspects. However he said: "But several HR actions are aimed at women, such

as Breast Cancer Awareness campaigns and Mother's Day celebration." Thus, by means of the actors' discourse, divergent responses were perceived in relation to policies to encourage gender diversity. On the one hand, it is observed that nothing is done. And on the other, there are policies and initiatives in favor of gender diversity.

As for the criteria for employees to get a promotion, Sea reported that there are no clear criteria in the company where he works. However, Sun mentioned that there are clear criteria:

Promotions are based on each employee's individual performance, goals and objectives are discussed and aligned every six months and in most cases promotions are based on individual performance and collaboration for collective results.

Regarding Figure 1, the speech above takes on another dimension. How to compare different individual performances? Which employees are potentially the most promising for the organization?

In relation to the work environment, they were asked whether the environment characterization, organization, decoration, colors and furniture arrangement are constituted in a way that most pleases them. Women responded that the environment is not characterized according to their choices and how they feel most comfortable. Earth said: "The company is organized and decorated in a neutral way and I don't characterize the environment in the way that I feel most comfortable with." Sun reported not having the habit of characterizing the office. Sea stated: "The environment in which I work is sober due to the profile of the customers we serve and that doesn't bother me."

Also in relation to the work environment, respondents were asked whether there is a preference for working with men or women or whether there is any relevance regarding biological sex or gender expression. Moon reported that she has no preference and does not care about sex or gender expressions. However, in disagreement, Earth mentioned:

In particular, I prefer to work with men. I believe they are more understanding when it comes to women and thus the professional relationships established end up facilitating the work.

When dealing with this issue, both men reported not having preference for working with men or women. Sun highlights: "I have no preference and I do not believe that sex or gender can contribute to better professional performance." However, in this line, according to Hofstede (1991), in a society with a high level of masculinity, there is an appreciation of success and material progress where there is competition among employees. In contrast, when observing a high level of femininity, there is an appreciation of equality, solidarity and quality of life. Thus, it appears that, in the men's perception, gender does not influence the performance of professional activities.

It is noteworthy that gender discrimination can be perceived in the profession of controller by means of the difficulties in relation to exercising the profession, which involve aspects such as workload and sexual harassment. In addition, the wage inequality between men and women, in the context analyzed, in addition to being evidenced by the statistical tests performed and being in line with the studies by Hausmann et al. (2018), Bernd et al. (2017) e Brighenti et al. (2015), which involved other functions inherent to accounting, was also evidenced in the discourse analyzed. This indicates that wage inequality is not hidden. That is, women are aware of the fact. Also, according to Carrieri, Diniz, Souza and Menezes (2013), when investigating gender issues related to women's specific qualities in executive positions, there are positive and negative aspects regarding the exercise of the function, such as the dilemmas regarding sensitivity, conflicts related to the power of seduction, prejudice and violence against women in the exercise of their function and also to maternity. These are factors that were also evidenced in the present study and that corroborate the perspectives analyzed.

Discriminatory practices can also be observed when some lack of organizational policies to encourage gender diversity is identified. However, in this regard, the responses were different, as practices by some companies were evidenced in order to encourage diversity and, consequently, the insertion of women in the job market.

The lack of clear criteria for promotions in companies is also an aspect of discrimination. And gender can influence such a decision when clear criteria are not addressed, which are known to all employees. This evidence is consistent with the study by Cavazotte, Oliveira and Miranda (2010), who reported inequality in relation to reward criteria.

In summary, the analysis of the data obtained in the present research, both quantitative and qualitative, allows us to infer that gender wage discrimination in the controller profession persists, as well as the existence of other aspects of gender discrimination perceived by the actors. However, it has been observed that in some organizational environments, policies and actions to encourage gender diversity are being carried out.

## **5 CONCLUSION**

The aim of the study was to evidence aspects of gender inequality in the performance of controllers and describe, through the discourse of the agents, how they perceive discriminatory practices. In order to do that, an exploratory, descriptive and quali-quantitative research was carried out. Thus, questionnaires were sent via linkedin professional network ® and interviews with professionals were conducted through skype software. A total of 135 professionals answered the questionnaire, 83 men and 52 women. Four professionals were interviewed, two men and two women.

Results showed the existence of wage inequality between men and women for the controller profession. In the context analyzed, the results of the statistical analysis showed that women receive lower wages than men for the controller position. It is seen that the male group, on average, receives a compensation of 10 to 12 minimum wages, different from the female group, where the average corresponds to seven to nine minimum wages.

Data gathered by the interviews confirmed that gender discrimination can be perceived in the controller profession, since there are difficulties regarding the practice of the profession, which involve aspects such as workload and sexual harassment. Discriminatory practices can also be observed, when the lack of organizational policies to stimulate gender diversity is identified, the lack of clear criteria for promotions in companies, and gender can influence such decision when clear criteria are not addressed, which are known to all employees.

The present study brings a contribution to literature that involves the theme, because it used a mixed approach to investigate wage discrimination in the profession of controller. The findings described here can provide insights for companies to pay more attention to professionals and promote actions that ensure greater equity. It is also noteworthy, attention given to the profession of controller, with regard to female performance. In this, we highlight the environment that is historically marked by male performance, where women were seen only in domestic chores, but currently there is a growing increase in female participation in the profession.

Thus, from the perspective of a reflection on the interviewees' discourse, it was perceived that men are more direct as to what was questioned and less discursive compared to women. Thus, women's discourse seems more engaged in the perception of inequality. Another perception refers to the family, and women were more concerned with their children and with the reconciliation between family and work. However, in the interviews, the four participants were treated in the same way, and it was noted that women feel and are more vulnerable to discrimination at work, with regard to difficulties in exercising their function when compared to men.

As a limitation, one can observe the chosen population, the Brazilian scenario, and this may present distinct characteristics, not allowing to generalize the results to other contexts. Another limitation refers to the number of interviewees, and the results apply only to the context of the research. For future research, it is suggested to broaden the context studied and verify whether in other contexts there is wage inequality and, when compared, how much this inequality represents, in addition to interviews with more professionals in order to compare, including between companies with branches of different activities, or similar. Furthermore, future research can also conduct experiments with men and women controllers to evidence their perception of the subject in front of colleagues of opposite sexes. However, the area studied as promising for research to be developed, in the national and international scenario, for the expansion and confirmation of the results evidenced here.

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## **Appendix 1**

### Script of the interviews

1. At work, when you are invited to participate in events, business meetings, extra activities, dinners and training outside of working hours, how do you reconcile these activities with the demands of the family?
2. Do you experience any kind of difficulty in exercising your profession? With regard to high load; sexual harassment; reconciliation of the family with work; wage gap.
3. Have you ever experienced a sexual harassment situation in your professional career? Could you tell us about it?
4. Do you believe that there is pay inequality between men and women who hold equal or equivalent positions in your organization? For what reasons?
5. Does your company develop policies to stimulate gender diversity and gender equity, as well as ways to combat different forms of prejudice? If so, what are these policies, could you give some examples?
6. In your organization, for a collaborator to get a promotion, are there clear criteria for them to be selected, or simply communicated? How does this process occur?
7. In particular, do you prefer to work with men, women, or you do not care about biological sex or gender expression. Do you believe this can interfere with the development of your work?
8. In your work environment, can you characterize (organization, ambient decoration, colors, furniture layout) as you feel more comfortable? And does that bother any colleagues?