

WOMEN IN ACCOUNTING IN COMMUNIST AND POST-COMMUNIST ROMANIA: ACADEMIA CASE STUDY

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Abstract: We investigated whether there are differences in women’s progress in Romanian accounting academia between the communist and post-communist periods, and compared to the international context; and whether the legal framework in Romania influenced women’s accounting careers in academia. For the communist period, we found that for our topic training for the exercise of the profession, the evolution of women’s academics, although it did not exceed that of men, outperformed that of women in other contexts, especially in Anglo-Saxon countries. Then, our findings were similar to the international context for teaching and leadership in academia. For the post-communist period, we observed Romanian academics’ similitude in teaching and bachelor studies and superiority in scientific publications and doctoral studies compared to their international counterparts. Also, the complexity of provisions assuring general or women’s rights, as well as the pace of their issuance aligned with women’s experiences in accounting academia.

JEL classification: A23, M41, B54

Keywords: gender, academia, accounting, communist and post-communist periods, Romania

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1. Introduction

Cooper (2010, quoted in *The Accountant* 1915, 128), argues that social roles in society and organizations do not derive from biological differences, but from social constructions; ‘man and woman are interdependent ... They must have equal opportunities to assist the other without fear and favour’.

Researchers have come to regard gender as an invaluable tool for analyzing accounting beyond its technical dimension (Hopwood 1987), accounting is seen as a gendering institution (Haynes 2017). Studies on gender and accounting can promote an understanding of how gender inequality perpetuates and affects women’s careers in the accounting profession, in organizations, and in educational institutions.

Even though some researchers investigated women’s accounting practices in different social and cultural contexts (e.g. Czarniawska 2008, Lupu 2012, Komori 2012, Haynes 2017), there is still a gap that should be addressed (Komori 2016, Hardies and Khalifa 2018), as a lot of the research was conducted in the Anglo-Saxon countries. Moreover, the research on gender in accounting has been limited in the higher education area, as academia is slow to address gender issues (Carolfi et al. 2010, Bay et al. 2015, Baldarelli et al. 2016). One other critical attitude relates to the inefficient legislative measures regarding gender equality in the accounting profession (Žalėnienė et al. 2016).

The study we propose aims to fill a gap in gender and accounting history in a non-English, European emergent context, observing a scarcity of writings on emergent regions, such as the Central Eastern European (CEE) Region, where communist influence has left its mark on the accounting profession and on education. Even fewer studies address the communist period and the Romanian context (e.g. Metcalfe and Afanassieva 2005, Czarniawska 2008, Christian 2020). Moreover, for the post-communist period, there are some studies in the international literature that debate the gender dilemma in the Romanian accounting profession, but most of them only reveals a high presence of women in the field without deeply analyzing how the feminization process occurred (e.g. Curșeu and Boroș 2011, Ilie 2013), specifically in academia.

Our research invites a richer view of a particular professional, period, and place: the woman accountant in academia in the communist and post-communist periods in Romania. We also investigate, as an external factor, whether the legal framework has influenced women’s academic accounting careers. To respond to these inquiries, one component of the study is an investigation that illustrates women’s involvement in accounting academia as teachers, researchers, and leaders, as well as their access to education at the bachelor’s and doctoral levels. Another part of the study uses an interpretive comparative approach, identifying and commenting on the differences and similarities between Romanian women academics in the accounting field in a temporal dimension, then comparing them to other peers internationally.

These findings could fill the existing research gap, urging authorities, accounting scholars, the management in public universities, and students to take part in contemporary debates regarding the gender dilemma of accounting academia, especially leadership. Furthermore, we extend the existing writings on the history of accounting, offering new insights into a period (communist) and a place (Romania) that are insufficiently discussed.

2. Literature review on women in accounting academia worldwide

We investigate accounting education in terms of women's various activities in accounting academia, and women's access to education for training in the profession. Therefore, we address the following analytical themes: (1) the exercise of the profession in academia (teaching in academia, research and publications in international refereed journals, leadership in academia), (2) training for the exercise of the profession (university education, as in bachelor's degrees and doctoral studies). To anchor the evolution of Romanian women academics in a larger context, we briefly describe the role of women in accounting academia in an international setting. By doing so, we focus on the analytical themes and sub-themes proposed in our framework.

Theme 1: The exercise of the profession in academia

Teaching in academia

From 1948–to 1989, the literature indicates that women's participation as a percentage of university staff increased from 10% to 21% (Omundson and Mann 1994, Carolfi et al. 1996, McKeen and Richardson 1998). For the period after 1989, we observe growth from 20% in 1993 to between 28% and 34% in 2002–2007 (Carolfi et al. 1996, Jordan et al. 2006, Haynes and Fearfull 2008, Hukai and Li 2009). Particularly in US universities, at least until 1966, women were disadvantaged in terms of hiring, tenure and promotion, rank, salary, and access (Omundson and Mann 1994, Carolfi et al. 1996). In the European context (Galizzi and Siboni 2016), nowadays the number of women in academia varies between member countries, showing higher rates in Estonia (43.7%) and the Slovak Republic (42.6%) and lower rates in countries such as France (25.6%) and Luxembourg (24%).

Publications in international refereed journals

Numbers to support this sub-theme were difficult to obtain due to the volume of the international data. We only mention that the number of US publications in international journals by women was smaller than the number by men during a timeframe that overlaps the last part of the communist period in our study (Omundson et al. 1994). Additionally, Haynes and Fearfull (2008) suggest that men express a higher interest than women in research, publications, and networking. The statistics of Carnegie et al. (2003), from the analysis of three internationally refereed accounting history journals for the period 1974–2000, note that women authors contributed 12.18% of academic journal articles (cumulative percentage in 2000), with a growth of 22% in the years from 1998 to 2000. Fowler and Keeper (2016), in their analysis of the writings by female authors in the journal 'Accounting History' for the interval 1996–2015, found growth in those contributions from 17.6% in the 1996–2000 period to 24.5%, 45.8%, and 38.4 % in the next three quinquennials, respectively.

Leadership in academia

Carolfi et al. (1996) analyzed leadership in business universities, asserting that in the 1990s, 69% of US institutions had none or only one highly ranked and qualified female faculty member in their accounting department. For the same

context, Jordan et al. (2006) assert that in 1994, the number of female deans and accounting directors represented 7.1% and 2.6%, respectively, while in 2004, the representation data was 16.7% and 14.6%.

Theme 2: Training for the exercise of the profession

Bachelor education

For the college and university level in business and accounting, McKeen and Richardson (1998) have indicated that in Canada, the percentage of female students was 9.7% in 1950, increasing to 43.2% by 1986. Citing the US Department of Education and the National Center for Education Statistics, Eaton and DiFilippo (2016) indicate that the percentage of women graduates in the US with a bachelor's degree was just under 10% for the year 1970, 55% for 1991, and over 50% in 2012, with growth expectations for the period from 2013–2024 set at 15%. For Taiwan, Hsu et al. (2016) attest that the number of women receiving an accounting bachelor's degree is double that of men. In China, the percentage of women postgraduates is around 50% (Zhao and Lord 2016).

Doctoral education

At the doctoral studies level, citing the US Department of Education and the National Center for Education Statistics, Eaton and DiFilippo (2016, 11) noted that the proportion of women graduates with doctoral degrees constituted approximately 5% for the year 1970 (which corresponds to the communist period studied by us), and 20% for 1991, and 45% for 2012 (our post-communist period). Also, we found that in the US, in the period from 1990–1996, women collected 30% of the total degrees awarded in accounting (Carolfi et al. 1996); after 1993, the number of female doctoral graduates was trending upward, according to Jordan et al. (2006).

3. Methodology

We integrate our research into the literature on gender and accounting history. As Komori (2008) and Zhao and Lord (2016) illustrate for Japan and China, respectively, and as Carrera et al. (2001) and Lupu (2012) do for Spain and France, we argue that the experiences of women accountants in CEE countries may differ from those of women in Western countries because of the different context. We discuss accounting 'in the traditional way' (Broadbent 2016), inserting within it the broader sense of women working in the accounting profession, as accountants entering academia in the economic (accounting) field. Then we link this academic career to the education that preceded and influenced the academic route.

Like in other career paths, individuals who pursue accounting in academia face multiple career-influencing factors. As some authors suggest (Haynes 2008, Komori 2008, Walker 2008), we focus on the external influencing factors, emphasizing the legal one. The explanation comes from our timeframe that spans a rich series of political, economic, legislative, and social changes that left their mark on the accounting profession, as well as on the academic environment.

In our belief, political and economic change influence each other and combine with new legislation that impacts society and its habits. Society must constantly adapt to these changes and integrate them into both personal and professional life. Therefore, our proxy for societal changes is the legislative factor.

As for our study's intervals, we investigate two different periods. The first period is related to the presence of the Communist Party, from 1948 until 1989, which dictated Romanian public life through the government. Unlike in democratic countries, the equality of women and men enshrined in the constitutions of socialist countries was a strength of communist regimes. Around 1973, the education sector was occupied by a predominantly female workforce, but only at the primary and secondary levels, not in higher education. As soon as Elena Ceaușescu (the wife of the Romanian communist dictator Nicolae Ceaușescu) became the second most powerful person in Romanian politics, a wave of oppressive activity was unleashed against academics: their possibilities for promotion were blocked, research scholarships were denied and canceled, and doctoral schools were closed (Betea 2021).

The second period under our inquiry starts in 1990 and finishes in 2020, and is termed the post-communist era. After the fall of communism, the slow transition from a centralized to a market economy system, the preparations for entry into the European Union (EU), and the sequelae left after the communist period on the image of the female leader or the woman with doctoral studies are some factors that began to influence women's careers in accounting public universities. Some women were perceived as an incarnation of Elena Ceaușescu¹, alongside a negative opinion of academic distinctions, while they were simultaneously accused of having a lack of training in the fields where they worked (Jinga 2015). After 2007, when Romania joined the EU, the Romanian public universities assigned special importance to improving research quality, as the opening to the international research world took place. This period also included the implementation of the UE gender legislation containing measures to reduce the time women spent on unpaid work, to reduce or even eliminate the gender pay gap, and to ensure a better work-life balance. The EU social legislation also encouraged more rights for employees and promoted measures to fight against undeclared work.

The research methodology consists in an analysis based on frequencies (the presence of women versus men for the issues investigated), supplemented by a narrative and interpretive approach. In this vein, for the interval from 1948–2020, we employed historiography and documentary research. Following our analytical themes, we collected information from monographs, journal articles, specialized periodicals, library catalogs, databases, websites, specialized portals, university archives, and statistical data those specific institutions provided, including censuses. In addition

¹ The coming to power as leader of the communist party of Nicolae Ceaușescu and his family intensified women's promotion in leadership positions within the party. Elena, the wife of Nicolae Ceaușescu, masked her forced political ascent by bringing a large number of women into power structures (1970s); then, the presence of women became an issue of political strategy. That one-third of management positions be occupied by women was mandatory (1980s)

to online data, we performed on-site investigations at several libraries and statistical institutes. For the international context, we performed a literature review, which had a dual role: to provide statistics on women's evolution worldwide for the periods under investigation and to depict women's progress in accounting. To analyze the legislative influential factor in the Romanian context, we studied the labor codes, the constitutions, some of the decrees from the communist period, and the educational legislative regulations.

4. Women in Romanian accounting academia

4.1. The context of the Romanian communist regime

In Romania, the path towards a diversified labor market began tentatively during the Second World War, when women transitioned away from solely domestic roles, finding employment primarily in agriculture (Jinga 2015). Following the war, under the communist regime, the trajectory of female workforce participation was largely shaped by the economic and social priorities of the Romanian state. For instance, from the 1960s to the 1980s, women were predominantly engaged in the food and consumer goods industries, followed by what were considered "non-productive" sectors such as healthcare and education, reflecting the ongoing expansion of healthcare and educational infrastructure (Jinga, 2015). While prior to Second World War, women comprised no more than 40% of the total teaching staff, primarily in schools exclusively for girls, by 1956, female teaching staff outnumbered men in preschool and general education (Jinga, 2015).

The legislative framework introduced and constantly adapted to the requirements of Romanian socialist society, on the other hand, opened new opportunities for women. The communist propaganda often emphasized that a woman's fulfillment comes from her work and her role as a mother. The first communist constitution² introduced the initial measure pertaining to gender equality: equal pay for equal work, seen as an inclusive step aimed at establishing parity between men and women. Subsequently, Law no. 10/1972³, outlined in the Labor Code, presented extensive opportunities for women's advancement under conditions of complete social parity with men. This included equal employment opportunities, special protective measures at workplace, and access to any hierarchical position or job commensurate with her qualifications. The objective was to contribute to both material production and intellectual creativity, women being encouraged to participate in the workforce to contribute to the communist leader's vision of national prosperity. Additionally, the state committed to providing women with the necessary support for raising and educating children.

With that being said, it is evident that the communist regime incentivized minorities, women, and lower-income classes to surmount specific barriers, granting them access to greater and improved opportunities than previously available. Women, in particular, were urged to pursue higher education and employment, all in pursuit of the national prosperity

² https://www.cdep.ro/pls/legis/legis_pck.htp_act_text?id=1574

³ <https://legislatie.just.ro/Public/DetaliiDocumentAfis/295>

Romanian researchers portray the emancipation of women promoted by communist policies in a positive manner. However, this emancipation conceals the harsh constraints and additional barriers that women encountered in their professional careers, particularly those in higher education. After the publication of the first communist constitution, in 1948, a systematic purge targeted university professors and students, viewed as the primary adversaries of communist ideology and principles (Betea, 2021). When Elena Ceausescu, the wife of Romanian Communist dictator Nicolae Ceausescu, rose to become the second most influential figure in Romanian politics, a wave of oppression was unleashed against academics: their avenues for promotion were obstructed, research scholarships were denied and revoked, and in a fit of anger from the Romanian first lady, doctoral programs were shuttered under the pretext of inadequate performance (Betea, 2021). This purge specifically targeted the university elite, which had flourished during a period when Romanian education and culture were most deeply intertwined with Western standards and values. Although a doctoral degree from Bucharest did not carry the same international prestige as those from Paris or Berlin, it was scientifically equivalent and held recognition as such (Cioroianu, 2021).

4.2. An overview of the Romanian academic system

Employing a descriptive approach, this section presents the experience of Romanian academics, focusing on women, for the periods of interest: communist and post-communist.

Starting from 1948 with the implementation of the centralized economy and communist precepts, including those of a legislative nature, accounting academics had to constantly adapt to the regime's requirements. The communist period had already seen the establishment of several universities and institutes with an economic profile, starting in 1913. The insertion of communist principles into higher education occurred via the Decree-Law of the Grand National Assembly, no. 175, of 1948. This legislation was viewed as a moment of rupture not only with the traditions of the Romanian school, but also with the processes and trends of education in Western European countries (Murgescu 2010). The period was intensely politicized (Giurescu 2001). After 1953, such politicization required ensuring the ideological and political education of students and teachers, including in higher education (Decision of the Council of Ministers—HCM 3886, 1953). Moreover, recognition of the importance of scientific research decreased, while emphasis on practice and productive activity in the educational process increased (Giurescu et al. 2003). The close relationship that the communist regime fostered between the education system and the labor market also became evident in the precise rules and regulations it imposed on the distribution of higher education graduates in workplaces. This stage was one of the most dramatic in the education system's history, marked by the removal of most of the intellectual elite by purging education of elements supposedly hostile to the new political regime established in Romania, with Soviet help and protection (Vasile 2009). Moreover, education became increasingly isolated on all levels through the severing of ties and exchanges with other countries, including restrictions on the import of books and other publications (Giurescu 2001). In the first stage, as the regime's economic goal focused on the country's industrialization (Ghebrea 2015) aimed

to gain national economic independence, a process of over-technicalization of university education took place. In time, the Education Laws of 1968 and 1978 tentatively initiated the process of distancing from the Soviet model and recovering traditional values by insisting on a 'multilateral formation' of youth that presupposed the presence in the educational process of some disciplines from social sciences. After 1968, through a decree by the communist regime, economic education was rehabilitated; however, it continued to be viewed as a means of preparing office workers, an unproductive social stratum that did not produce tangible material goods (Sora 2011).

Immediately after the fall of the communist regime, a complex process of identity reconstruction began, with the elimination of ideological disciplines, a reorganization of curricula, a re-evaluation of faculty members, and a new openness to collaborations with internationally recognized universities (Korka 2002, Sora 2011). The harmonization with the value system of European university education, aiming at integration into the European Higher Education and Research Area, was at the heart of efforts to implement the principles of the Bologna Process (Korka 2002, Curaj et al. 2015), which was initiated in Europe in 1999. Therefore, starting with the 2005–2006 academic year, as a result of Romania's integration into the EU, the university system implemented the European Bologna study system (three years bachelor's, two years master's, and three years doctorate). After that, together with other European countries, Romania participated in the implementation of Europe Strategy 2020, launched in 2010, which aimed to better adapt higher education to the dynamics of the labor market and produce a highly skilled workforce. International cooperation developed between higher education institutions in Romania and partner institutions from the EU to identify a regulatory framework allowing the portability of grants and study grant credits within the EU countries. Awareness of the impact of scientific research triggered a process of university classification (i.e., universities focusing on education, universities of education and scientific research/artistic creation, and universities of advanced research and education). Gradually, the international visibility of many universities increased, and some were included in international rankings and received recognition for quality in education, research, and community services (Egron-Polak et al. 2015). Financing became an objective of the Ministry of Education, and academic and postgraduate education had priority. However, public expenditure on education has remained flat in recent years, at approximately 8% of total public expenditure, and Romania was one of the few European states that directed less than 10% to this sector, at an amount below 5% of GDP⁴. Overall, despite persistent underfunding, the Romanian higher education system has made some consistent improvements in the areas of education and research.

4.3. An inquiry on the progress of Romanian women in academia

Theme 1: The exercise of the profession in academia

This section reports data at the national level or for the representative universities in Romania, those with the longest tradition in the country and which are the most prominent in international rankings: Babeş-Bolyai University of Cluj-

⁴ https://www.edu.ro/sites/default/files/_fişiere/Minister/2016/Transparenta/2016/Raport-asupra-starii-sistemului-national-de-invatamant-2006.pdf

Napoca (UBB), the Academy of Economic Studies of Bucharest (ASE), and Alexandru Ioan Cuza University of Iași (UAIC) (hereafter, 'universities in consortium'). The UBB and UAIC data comes from their Faculty of Economics and Business Administration.

Teaching in academia

To integrate our timeframe into a broader span, the starting point of this analysis is the percentage of women teaching at UBB for the year 1930 (4.5%), and for the year 1944 (0%) (Matiș et al. 2011). Then, Table 1 below presents the available evidence for the two periods under investigation.

Table 1. Statistics of the teachers in economic academic institutions

Temporal reference	University in consortium	Number of teachers [*]		Total	Ratio Women/Total (%)
		Men	Women		
COMMUNIST PERIOD					
1961–1975	<i>Mean for the interval</i>				19.2
1961–1965	UBB ^{**}	37	7	44	15.9
1961–1965	UAIC ^{***}	4-12	2-3	-	23.8
1966–1975	UBB ^{**}	82	17	99	17.2
1966–1975	UAIC ^{***}	12-20	3-5	-	20.0
1976–1989	<i>Mean for the interval</i>				21.8
1976–1984	UAIC ^{***}	18-20	5-7	-	24.0
1985–1990	UAIC ^{***}	29-33	7-8	-	19.5
<i>Mean for the communist period</i>					20.5
POST-COMMUNIST PERIOD					
1990–2000		105	80	185	43.2
2001–2010	UBB ^{****}	122	145	267	54.3
2011–2020		135	177	312	56.7
<i>Mean for the post-communist period</i>					51.4

^{*}The calculation was made by cumulating for the entire period the number of staff reported annually, which was necessary due to the lack of annual data; ^{**}Matiș, et al. (2011);

^{***}available at <http://dictionare.enciclopedii.uaic.ro/catalogCD-UAIC/>; except for the year 2020, the values are intervals and the percentage means for the interval mentioned;

^{****}available at https://econ.ubbcluj.ro/n1.php?id_m=2&m=Departamente.

The sources for UBB and UAIC confirm these results. In 2020, the proportion of female teachers was 48.9% for UBB and 40.9% for UAIC. For ASE, in the faculty of the Accounting and Management Information Systems department, we found a proportion of 59.3%.⁵

Although the presence of women as teachers in universities was quasi-null when the communist regime took power, it increased significantly after 1961 (over 20% in about 20 years), and it remained relatively constant until the end of this stage. In the post-communist period, the participation of women doubled (as the mean of the interval), reaching a significant percentage of up to 60% in the year

⁵ <https://cig.ase.ro/departamente/>

2020, depending on the consortium university. Our results accord with those of Istrate (2012), which confirm that for the interval from 1999 until 2011, women held half of the teaching positions in 15 Romanian economic universities. Additionally, our results are similar to those of Galizzi and Siboni (2016), which place Romania first in the European hierarchy, with a share of 46.5% of women's participation in academia.

Publications in international refereed journals

In our search for internationally visible publications, we inspected the Scopus/Elsevier database, which contains Clarivate Analytics publications and other well-ranked journals, books, and conference proceedings that provide details for the accounting domain. We searched Romania as the affiliation country; Business-Management-Accounting as the subject area; articles, conference papers, and book chapters as the types of publications; and 1948–1989 and 1990–2020 as the periods. We did not find scientific publications for this domain that dated from the communist period. Table 2 provides the statistics only for the post-communist period. For the period from 1990–2000, we found 239 documents; for the period from 2001–2010, 1,584 documents; for 2011–2021, 6,892 documents. Inside these lists, after the title and/or abstract for the accounting domain, we searched and identified each author's gender based on the first name. In general, we noticed that the majority of Romanian researchers' publications are found in international conference proceedings.

Table 2. Statistics of publications in international refereed journals in the post-communist period

Temporal reference	Number of authors		Total	Ratio Women/Total (%)
	Men	Women		
2007–2010*	29	42	71	59.2
2011–2015	126	197	323	61.0
2016–2020	41	104	145	71.7

*For the 1990–2006 interval, we did not find any relevant scientific publications. We observed a significant and increasing number of female authors over the five-year sub-periods.

Leadership in academia

The secondary sources revealed the number of university leaders tangential to the universities in the consortium, as shown in Table 3.

Table 3. Statistics of management positions* in academia

Temporal reference	University in consortium	Number of		Total	Ratio Women/Total (%)
		Men	Women		
<i>COMMUNIST PERIOD</i>					
1961**–1990	UBB	18	1	19	5.3
1967–1989	ASE***	14	0	14	0.0
1962**–1989	UAIC	3	1	4	25.0

Temporal reference	University in consortium	Number of		Total	Ratio Women/Total (%)
		Men	Women		
Mean for the communist period					10.1
POST-COMMUNIST PERIOD					
1990–2020	UBB****	36	14	50	28.0
1990–2020	ASE*****	49	10	59	16.9
1990–2020	UAIC*****	15	2	17	11.8
Mean for the post-communist period					18.9

*Management positions designate the following: rectors and vice-rectors, provided by the Faculty of Business at the university level, deans, vice-deans, and chancellors of the Faculty of Business; ASE is an independent institution; **the year of the faculty establishment; ***deans for the period from 1967–1989 and rectors for the period from 1948–1989; ****Matiş et al. (2011) for 1990–2013 and www.ubb.ro; Talpoş, Rosca, and Istudor (2013) indicate another period and the number of managers; this data is not included in the computation; *****Talpoş, Rosca, and Istudor (2013) for 1990–2013 and www.ubbcluj.ro, www.ase.ro, <http://dictionare.enciclopedii.uaic.ro/catalogCD-UAIC/>.

Although the recognition of women as leaders in academia improved during the post-communist period, they remain greatly underrepresented compared to men.

Theme 2: Training for the exercise of the profession

Bachelor education

For the basic university education (bachelor's degree), our archival research (Statistical Annuary of Romania, consulted at DGS Cluj archives) and secondary sources provide information for the communist and post-communist period, which Table 4 shows, at about five-year intervals.

Table 4. Statistics of the economic academic institutions' graduates

Temporal reference	Statistics		Temporal reference	Statistics	
	Total number	% of women		Total number	% of women
COMMUNIST PERIOD			POST-COMMUNIST PERIOD		
1948	1,895	22.4	1990	2,839	84.0
1950	1,411	22.4	1995	9,672	82.0
1955	1,585	30.0	2000	18,726	78.0
1960	967	41.0	2005	12,620	60.5
1965	1,275	47.1	2010	49,183	62.2
1970	4,408	54.0	2015*	51,765	58.3
1975	4,137	63.0	2020	45,400	59.1
1980	4,953	72.0			
1985	4,103	78.0			

*Since 2014, the classification of specializations as a result of the revision of education levels according to ISCED-2011, the Economic Sciences group, is no longer reported separately but is included in the Social Sciences, Journalism and Information groups.

Our searches for the universities in the consortium yielded supplementary statistics on the number and the gender of the students. For the communist period, we gathered data from the Academy Library in Cluj-Napoca for accounting-related path at

UBB,⁶ which indicates a ratio of women to total graduates of 26.6% in the 1959–1965 interval and a doubling (41.6%) for the 1966–1970 interval. For this temporal point, UBB statistics equalize the national mean, as shown in Table 4. For the post-communist period, we obtained data for UAIC, which indicated a ratio of women to total graduates of 76.1% in 1999–2005 and 81.5% in 2006–2011 (Istrate 2012). For these intervals, the UAIC statistics are notably higher than the values in Table 4.

Our results confirm other findings in the literature stating that, in the first part of the communist period, the number of students in the economic field decreased between 1948 and 1965. Then, starting in 1970, the number of economics graduates increased. Until the end of the communist period, accompanied by a preponderance of women among the total number of graduates at an increasing percentage (78% in 1989), growth was maintained through the post-communist period until 2015. Then, due to a variety of factors, the percentage of female graduates declined to 59%. The massification phenomenon in economic higher education also appeared in 2000 and has been exacerbated since 2010.

Doctoral education

For this sub-theme, we obtained data online by browsing the universities' consortium websites (for the post-communist period), requesting it at the doctoral institutes (for the communist period), finding it in biographical volumes, or analyzing orders from the Ministry of Education for awarding the doctorate. Among various statistics on the subject, we sought the frequency with which doctoral theses were publicly defended, as Table 5 presents.

Table 5. Statistics of doctoral theses in the field

Temporal reference	University in the consortium	Number of authors		Total	Ratio Women/Total (%)
		Men	Women		
<i>COMMUNIST PERIOD</i>					
1946–1989	UBB ^{*,**}	21	5	26	19.2
	UAIC ^{***,****}	32	4	36	11.1
	<i>Mean for the communist period</i>				15.2
<i>POST-COMMUNIST PERIOD</i>					
1990–2020	UBB ^{****}	48	59	107	55.1
2007–2020 ^{*****}	ASE	109	192	301	63.8
2007–2020 ^{*****}	UAIC	21	63	84	75.0
	<i>Mean for the post-communist period</i>				64.6

^{*}The UBB archive contains data starting in 1971 because, according to Decree no. 1058 of 1967 on the scientific titles in the Socialist Republic of Romania, the coordination, supervision, and control of the activities regarding the award of scientific titles were exerted by the Ministry of Education; for this period we obtained data globally, for the entire economic domain and not only for the accounting field; ^{**}During

⁶ Political Economy and Planning, Accounting, Finance and Credit for 1959–1965, and Political Economy and Planning; Economics of Industry; Economics of Agriculture; Economics of Industries, Construction and Transportation; Accounting, Finance and Credit; Finance and Accounting for 1966–1970.

the communist period, after 1975, the organization of doctoral studies was only allowed in Bucharest, in three sessions, in 1981, 1985, and 1989, according to Talpoș, Roșca, and Istudor (2013); “Volume dedicated to Professor Dumitru Rusu, *File din cronică permanențelor învățământului și culturii economice la Iași* [Files from the chronicle of the permanencies of education and economic culture in Iași], coordinator Rusalim Petre, Policromia, Piatra Neamț, 1995, p. 84–87; <https://doctorat.ubbcluj.ro/ro/sustinerile-publice-ale-tezelor-de-doctorat/?an=2020&luna=0&facultate=13&domeniu=7>; 2007 is the year of mandatory publishing of such data on university websites.

Table 5 presents the significant increase of women versus men participating in the highest level of education, comparing the communist period (15%) with the post-communist period (65%). For the latter, statistics reveal an ascendant trend of women achieving the doctoral title.

5. Influence of the legal factor in Romanian academia

We further comment on the relevant articles and paragraphs of the regulations on women’s rights, education, and research.

The communist period

The social protection granted to mothers and expectant mothers was a copy of the measures taken by the Soviet Union, and it was one of the key points addressed and used in communist propaganda before the elections that were held in 1946. The first measure in the Labour Code of 1950 that relates to gender equality—an equal salary for equal work—can be considered an inclusion measure that establishes equal opportunities between men and women.

In 1972, a new Labour Code was developed, which specifies the rights and obligations of each category of workers, and the inclusion measures for women are more comprehensive than in the previous version from 1950. The remuneration was made, according to the Labour Code, considering the complexity of the work performed, the responsibility, and the degree of implication that these entail. Additionally, the Labour Code of 1972 discusses issues linked to education and research. It contains provisions on promotion conditions, as well as on the role and rights of teaching and research staff.

As for the constitutions we analyzed, their role was to declare and present the rights and duties of citizens. We focused our attention on regulations that referred to work, including mentions of the principles of equality, education, research, and salary, and we checked whether there were special stipulations for women. The three constitutions of this period (1948, 1952, and 1965) provided equal general rights, including education and equal pay for equal work, for women. The constitutions from 1952 and 1965 (especially the 1965 constitution) included other specific provisions that protected women and paid for maternity leave.

The education legislative reform started in 1948 with provisions to ensure equal rights to education for all citizens, which were copied from the Soviet model. Furthermore, the decree-law from 1948 stipulated the conditions for access to higher education, including doctoral studies, based on exams. Law no.11/1968 on the education system in the Social Republic of Romania reiterated the right to education. Moreover, it claimed that education develops and remains in close connection with the progress of science and technology, depending on the economic and cultural

requirements, all this to ensure the construction of socialism and communism. It also contains provisions meant to enhance academic research; even the objectives of the research were subordinated to the Communist Party's economic and political goals. Another law drafted in 1978 made special provisions in terms of research, though it seems that the role of education was to train qualified labor, in accordance with the economic objectives of the communist society.

The post-communist period

The Labour Code published in 1972 was periodically modified after the fall of the communist regime in 1998; the last changes were made in 2001. Considering that these changes did not have a considerable impact on the professional career of academics, we discuss the final modified version of the Labour Code from 2001, a version created to correspond to the new economic and political reality of Romania. This code replicated almost all the provisions of the communist one from 1972. It shows that the work of women and the importance of the contribution brought by women through the work they perform is still encouraged and promoted by the Romanian democratic state. The principle of equal pay for equal work is preserved as well as the special health protection measures for women and the necessary conditions for the care and education of children. In 2003, a new Labor Code was developed, which would support the amendments and changes made to the 1991 Romanian Constitution. This code is radically changed compared to the previous ones in terms of structure (new titles appear, such as the collective labor contract or professional training) and content (e.g., it no longer has provisions intended for certain sectors of activity, for example, education and research). Regarding extra elements on general rights, there are few compared to the 2001 version, among which are provisions against discrimination; in terms of labor relations, the principle of equal treatment for all employees and employers is applied. Women's rights are no longer explicitly stipulated, with two minor exceptions.

The constitutions of 1991 and 2003 stipulate several rules on women's rights, education, and research. The two constitutions include the same additional measures dedicated to women. Also, the incentives and responsibility for the research domain are mentioned in the 2003 constitution, in similar terms as in the previous constitution.

The first Education Law after 1989 was issued in 1995. It was modified and supplemented several times, under the pressure of the students who went out to protest, and the trade unionists in education. Then, in 2005, through Romania's accession to the Bologna education system, university courses were radically reorganized.

Regarding the presence of women in university management, we notice that no provision was made as part of the education legislation, for any of the periods, although the Labour Code from 1972 (enacted with minimal adjustments, including in 2001) explicitly mentioned the equality between women and men for occupying higher positions in the hierarchy.

6. Discussion of the historical role of women in Romanian accounting academia

In this interpretive section, we outline the progress of Romanian woman academic accountants, which, in addition to the general gender barriers, has been shaped by country-level influential factors—legal factors for our research.

6.1 Comparative international analysis results

The literature review in Section 3 presented a picture of women participating in accounting academia at the international level. The majority of the literature worldwide attests to the increased presence of women in the accounting profession, including as teachers and graduates in higher education in business (accounting). Moreover, most scholars agree that there has been growth—slower than that for the mentioned issues—in the number of women participating in academic research (as measured by the number of publications) and in academic leadership. We must highlight that the visible international data overwhelmingly applies to Anglo-Saxon countries, a fact that the scarcity of related publications for other contexts could explain. Nevertheless, our comparative analysis focuses especially on Anglo-Saxon countries. Our findings sorted by analytical themes are discussed further in comparison with the international context. The statistics were presented previously.

The regime stimulated the advancement of Romanian women as regards *teaching in academia* during the communist period as nearly 20% (on average after 30 years of communism) of faculty members at universities were women, a value that endured until the end of the stage. This number resembles the international statistics (21%), with countries that started the first period of our analysis at 10%. The percentage of Romanian female teachers in academia reached, in the post-communist period, a mean of 51%. For other comparative contexts, we obtained a percentage of approximately 31% in 2002–2007 for the US and under 50% in 2012 for the European space.

During the communist period, and in the first years of the post-communist era until 2007, *research* having Romanian authorship was completely absent from publication in internationally recognized journals. However, the visibility of Romanian authors later improved, with women constituting the majority throughout the entire interval (after 2007) and reaching a share of 72% in 2020. These percentages exceed the contribution of women globally; we found evidence for less than 50% as the ratio for female authorship for 2010–2015.

The percentage of women holding *management positions in Romanian academia* is much lower than that of men (only 19% in 2020), although participation from the communist period nearly doubled during the post-communist period. This finding is in line with our international observations (for the US); the data from 2004 indicated a value of approximately 16%.

It seems that the communist regime stimulated women's involvement in universities, first in terms of education at the bachelor's level. Romania far exceeded Anglo-Saxon countries (i.e., in 1950, 22.4% versus 9.75%; in 1970, 54% versus 10%; in 1985/1986, 78% versus 43%). The trend was steady during the post-communist period, but growth later slowed, with female graduates in 2020 reaching similar percentages to Anglo-Saxon or other countries (e.g., China) at about 50%.

Women's access to *doctoral studies* increased significantly in the post-communist period; the ratio of women to total diplomas awarded was 65%, compared to the communist period, for which the value was 15%. If we examine the international context (US) for 2012, the percentage was 45%, lower than the value for Romania as the mean for the interval.

At this point, our numerical results confirm that the advancement of women academics in Romania mirrors or overpass international ascendant trends (except research activities in the communist period). The inherent economic advancement and greater access to education and training that women obtained could explain all these statistics regarding the academic achievements of women. Other explanations are possible, however, and are specific to Romanian history during the communist and post-communist periods, which we investigated through the lens of the legal influential factor.

6.2 Discussion on the advancement of Romanian women in accounting academia: The influence of the legal factor

The discussion in this section is grounded in the previous findings in a comparison with the international context.

For the first period, our study investigated (the communist period in Romania) and for the international context (especially Anglo-Saxon countries), we argued that women made slow progress regarding participation in academic activities (teaching and initial education) and securing leadership positions in academia. For Romania, compared to the international context, we found evidence of superior advancement in access to education (bachelor's and doctoral degrees), a relatively similar growth for teaching and leadership, and less of an increase in publications in international refereed journals (due to the opacity toward the world outside the Iron Curtain that the regime created). For doctoral studies, we did not find data for the international context that would allow us to make comparisons with other countries for this period.

In the international comparative contexts, we observed—even during the second period we studied, the post-communist period—a significant increase for women in terms of access to academia as teachers and students, but they lagged behind men in leadership positions in both areas. The position of the Romanian woman is better than that found globally in terms of teaching, research publications as well doctoral studies; for leadership in academia and bachelor studies, it is similar to that of their counterparts.

We observed how, during the period we investigated, and reaching our days, Romanian women slightly outpaced their local male colleagues and female counterparts in other countries in terms of internationally visible scientific publications, teaching, and entry to doctoral studies (for doctoral studies Romanian women overpassed their female colleagues also in the communist period, due to Ceaușescu family politics). Contemporary Romanian academics demonstrate a similar ascension in terms of basic university education and leadership compared to women in the international context. Therefore, despite political and economic pressures, Romanian women have demonstrated their ambition and willingness to pursue careers in accounting academia. But these results are lower compared with men for all the countries we studied.

For the Romanian post-communist period, we observed women's status in the academic discipline of accounting and noted a positive evolution compared to the communist period, but the proportion of women in key roles remains far behind that of men. A study in the Romanian higher education social sciences field confirms that for Romanian academics, access to management positions (and academic titles) is beset by prejudices, stereotypes, the influence of traditions, the balance between private and professional lives, access to informal networks, and a promoting process that men largely control (Albulescu and Herrera-Saldana, 2016).

Out of the factors influencing women's advancement in Romania across all the investigated themes, we specifically focus on the legal one. Despite the specific legislation on gender equality applied in the EU and Romania and although the universities we analyzed issued official documents (university charters) claiming respect for the principle of equal opportunities, academia was influenced by other regulations as well: labor codes, constitutions, and specific laws for education. For all these regulations, we conducted a content analysis concerning general rights (independent of gender), then on women's rights specifically, and general access to education and research.

For a comparative analysis of the Romanian legislation between the communist and post-communist periods, we first highlight the normative acts that proved complex and rich in provisions for women's rights. Through observation of the changes via analytical themes and sub-themes, as revealed by our results for Romania, it seems that these regulations favorably influenced women's share, with the timing following the years of issuing the normative acts in question:

-For the teaching theme: 21.8% and 20.5% for the 1961–1970 and 1976–1989 intervals, respectively; and the ascendant evolution of 43%, 54%, and 57% in the intervals of 1990–2000, 2001–2010, and 2011–2020, respectively.

-For publications in international journals existing only for the post-communist period: there is visible concordance with the adoption of the Bologna legislation and the stimulating effect of the constitution from 1991 on research issues.

-For leadership: 10% and 18% in the 1961–1990 and 1990–2020 intervals, respectively;

-For access to education at the bachelor's level: 27% and 42% in the 1959–1965 and 1966–1970 intervals, respectively; and 76% and 81% in the 1999–2005 and 2006–2011 (post-Bologna) intervals, respectively.

-For access to doctoral studies: Relevant only to the post-communist evolution, as we had no data for sub-intervals during the communist period (i.e., 65% compared to 15.2% in the previous period).

Concluding remarks

Gender in accounting academia is a debated subject. Moreover, gaps in the research remain to be filled, as the gender concept could be explored in its complexity and nuance. Aware of the internal (due to their own volition and preferences) and external (due to complex social, cultural, economic, and political issues) barriers women faced to develop themselves and achieve their professional goals, we focused in this research on describing the results of their progress based on one influential factor, namely the legal factor. The analyzed region is an emergent European country, Romania, and the period covers the communist and post-communist intervals, which totals about 75 years.

Our study first explored women's advancement in accounting academia in the communist period. During this period, women faced an evolution different from that of women in Anglo-Saxon countries, although the results for teaching and leadership were similar. For scientific publications by Romanian academics, we found no contributions in international visible journals during the communist period, due to the opacity of the regime that kept Romanian researchers away from international scientific interaction. However, regarding access to bachelor and doctoral studies, we found more favorable statistics. The political context that the communist regime imposed, which was significantly different from that of the market economy and liberal democracies, influenced women's professional evolution. We found that the pace of growth in the number of women compared to men in the mentioned areas of our investigation accorded with the pace of the rules issued by the communist regime, aiming to promote women's 'emancipation by work'. Therefore, at the de jure level, the legal factor promoted a favorable evolution of women's presence and contributions in academia. We believe that, paradoxically, communism helped women toward emancipation, even though it compelled them to exert significant efforts (working at home, taking care of children, and working as employees). This is especially evident in light of our observations that, compared to Western European countries or other countries of the world, Romanian women (as well as those in other CEE countries and the Soviet Union) had to give up the status of 'housewife' more quickly and pursue professions that would develop their professional capabilities.

In the post-communist period, the pace of progress for women academic accountants mirrored some of the international patterns regarding access to basic university education and leadership in academia, while for the other three issues (teaching in academia, publishing scientific papers, and accessing doctoral studies), the performance of women academics appeared to exceed that of their international counterparts. This period, with the transition to a market economy, brought a similar trend of growth and change for women. In addition to the political factor and other factors of influence, the legal factor was also observed, as the pace of women's advancement was linked to the issuance of regulations on work, education, and research.

All our remarks are based on the comparison with women's advancement in other contexts, between the periods of Romanian history and with the issuance of provisions that stimulated women's progress. However, in comparison with the men's share in pursuing the profession in academia and training to enter the profession, there is little evidence for equal opportunity between women and men, not even today. Hence, although the number of women attending bachelor and doctoral level programs, becoming teachers in academia, and producing research publications (representing four of our five analysis themes) exceeds the number of men, women are not represented to the same extent in academic leadership. Accounting academia seems to propose unique challenges for women, as women are often competing to balance time: time to achieve tenure and promotion, time for academic service, and time spent with their families. Society must still work to understand and eliminate current stereotypes in the workplace, and academia as well. Change starts within each individual, and gender issues in the field of accounting academia must be addressed in all their complexity and exposed in all their nuances so that people, especially politicians, become aware of the issues and their impacts, and ask for regulatory changes and support.

In terms of the legal factor, we note that some laws stimulated gender equality and offered protection to women. However, other studies must further investigate the de facto situation and examine whether women perceived themselves as equal to men, especially during the communist period. The cultural inclination of the Romanian nation toward conformity could also be investigated. This trait could have prompted women to accept the struggle they were subjected to, perhaps even causing them to consider themselves happy and fulfilled. Perhaps they were also influenced by communist propaganda. Furthermore, future research could question how, considering the communist requirements of visibility and promotion of women in mind, the increased presence of women in business leadership (the new provisions in EU legislation)—not necessarily due to meritocracy but to a legal obligation—will serve the emancipation of women. Is contemporary Romania repeating communist history?

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