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# PORTRAITS OF THE CHALLENGES AT THE ONSET OF AN ACADEMIC CAREER IN ACCOUNTING

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## ABSTRACT

This study aimed at discussing the challenges encountered at the beginning of academic careers by Generation Y and Generation Z accounting faculty-researchers, in light of the concept of Liquid Modernity. To this end, semi-structured interviews were conducted with sixteen faculty-researchers from these generations, and the data were analyzed using the template analysis technique. The findings indicate that the early-career challenges experienced by Generation Y and Generation Z academics can be explained through the lens of Liquid Modernity and manifest themselves in three main dimensions: interpersonal, demographic, and those related to teaching and professional experience. These individuals construct and enact their identities within a university community that connects them to the broader socio-academic accounting environment. The study contributes to advancing Bauman's (2001) ideas within the accounting field and offers a validated theoretical model for applying sociological concepts to career contexts. Furthermore, it provides an explicit mapping of the challenges faced at the onset of an academic career in accounting. Such a mapping of generational needs constitutes an important step toward developing strategies for the recruitment, training, and retention of these professionals.

**Keywords:** Career Challenges. Academic Career. Liquid Modernity. Accounting Education.

## RETRATOS DOS DESAFIOS DO INÍCIO DA CARREIRA ACADÊMICA E CONTABILIDADE

## RESUMO

Este estudo teve como objetivo discutir os desafios enfrentados no início da carreira acadêmica por docentes-pesquisadores em Contabilidade

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pertencentes às gerações Y e Z, à luz do conceito de Modernidade Líquida. Para tanto, foram realizadas entrevistas semiestruturadas com dezesseis docentes-pesquisadores dessas gerações, cujos dados foram analisados por meio da técnica *template analysis*. Os resultados indicam que os desafios iniciais da carreira acadêmica para esses docentes podem ser explicados pela Modernidade Líquida e se manifestam em três dimensões principais: interpessoal, demográfica e aquelas relacionadas ao ensino e às experiências profissionais. Os participantes constroem e performam suas identidades em uma comunidade universitária que os conecta ao ambiente sociocadêmico contábil. A pesquisa contribui para o avanço das ideias de Bauman (2001) no campo contábil e apresenta um modelo teórico validado para a aplicação de conceitos sociológicos aos espaços de carreira. Além disso, oferece um mapeamento explícito dos desafios enfrentados no início da trajetória acadêmica em Contabilidade. Esse mapeamento das necessidades geracionais constitui um passo importante para o desenvolvimento de estratégias voltadas ao recrutamento, à formação e à retenção desses profissionais.

**Palavras-Chave:** Desafios de Carreira. Carreira Docente. Modernidade Líquida. Educação Contábil.

## 1 INTRODUCTION

The beginning of an academic career in Accounting, particularly during the expansion of Brazilian higher education, is embedded within the socio-historical transformations characteristic of Liquid Modernity (Lopes, 2021). Within this context, academic work becomes permeated by numerous, overlapping demands that extend into both the public and private spheres of those who pursue this career path (Lopes, Silva & Araújo, 2025). The transposition of professional obligations into domestic spaces illustrates the blurring of boundaries between personal life and socio-academic responsibilities.

Liquid Modernity constitutes the backdrop against which this overlap takes place. Its liquidity permeates economic, cultural, technological, and identity domains, challenging traditional and consolidated understandings of work and professional trajectories (Bauman, 2001; Lopes, 2021). In this scenario, certainties are supplanted by instability, continuity by transience, and linear narratives by complexity. Social interactions become more ephemeral, weakening structures once regarded as solid. Rapid technological change, globalization, and the fluidity of cultural identities reinforce the sense of immediacy and constant reconfiguration that characterizes contemporary life (Bauman, 2001; Furlan & Maio, 2016; Lopes, 2021).

Consequently, relationships tend to be short-lived and increasingly oriented toward individual objectives. Remaining in academic and institutional spaces requires sustained effort, given that, as Bauman (2001) asserts, “there is no room to stop skating.” The metaphor of “skating” reflects the need for constant movement—taking on new tasks, responding to successive demands, and continuously updating one’s professional repertoire (Strauß & Boncori, 2020). As a result, the early stages of an academic career are marked by the accumulation of multiple responsibilities—teaching, research, outreach, and administrative

duties (Strauß & Boncori, 2020; Souza et al., 2021; Lopes, Silva & Araújo, 2025). Generations Y and Z were raised and continue to operate in an environment profoundly shaped by Liquid Modernity (Lopes, 2021; Silva et al., 2023). They both experience and contribute to a society defined by fluidity, constant movement, and rapidly shifting expectations (Santos Neto & Franco, 2010).

Recognizing that academic careers in Accounting are intertwined with this liquid context, individuals belonging to these cohorts construct survival strategies and forge their professional identities amid instability. However, research simultaneously addressing the academic career in Accounting and generational perspectives remains incipient and dispersed (Silva & Lopes, 2023). In Brazil, the scarcity and fragmentation of studies on this topic underscore the urgency of examining this phenomenon (Hsiao & Nova, 2016; Araújo, Silva & Lopes, 2023). Understanding how different generations of accounting scholars interact becomes essential for adapting teaching, research, and administrative strategies to their specific characteristics, thereby fostering an inclusive, dynamic, and sustainable academic environment.

Against this backdrop, the need for empirical investigations into the challenges faced at the onset of academic careers by Accounting faculty–researchers from Generations Y and Z, within the framework of Liquid Modernity, becomes evident. Accordingly, this study addresses the following research question: What are the challenges encountered at the beginning of the academic career of Accounting faculty–researchers from Generations Y and Z, in light of Liquid Modernity? Operationally, the study aims to analyze these challenges through the sociological perspective proposed by Bauman (2001).

The relevance of this investigation lies in its contribution to understanding the reach of Bauman's (2001) ideas within the accounting field and to consolidating a theoretical body that applies sociological concepts to accounting careers—an area still underexplored in Brazilian scholarship (Silva & Lopes, 2023). In practical terms, the research elucidates how early academic trajectories in Accounting are configured for these generations, offering insights into professional transformations that may influence teaching and learning processes and diversify classroom interactions. Furthermore, mapping these challenges can support academic institutions, research groups, and committees in developing recruitment, training, and retention strategies tailored to the specificities of the Brazilian academic context.

The entry of Generations Y and Z into the academic labor market tends to generate intergenerational tensions, given that academic career structures have historically been shaped by the values and expectations of previous cohorts. This study therefore incorporates social dimensions by exploring the spaces shaped by the challenges faced by young faculty–researchers and highlighting the need for institutional reconfigurations to accommodate both their expectations and contemporary societal demands (Silva & Lopes, 2023). By examining the tensions between traditional academic structures and the characteristics of these emergent generations, the study underscores the importance of transitional arrangements that support their integration and permanence within the academic environment.

## 2 THEORETICAL FRAMEWORK

### 2.1 Challenges of the Early Career of Generations Y and Z in Liquid Modernity

Liquid Modernity is marked by fluidity, transience, and instability. Within this framework, Bauman (2001) argues that liquidity permeates several foundational dimensions of contemporary life—namely emancipation, individuality, time and space, work, and community. These dimensions not only structure social experience but also configure the conditions under which professional trajectories are constructed. Table 1 synthesizes these elements and outlines their implications for career development in a liquid society.

**Table 1**  
Elements of Liquid Modernity

Emancipation
<ul style="list-style-type: none"> <li>• The process of individual emancipation unfolds as personal freedom is exercised in contexts where traditional social anchors—once provided by family structures—lose their regulatory force.</li> <li>• Emancipation destabilizes established patterns of socialization, reinforcing the notion that each individual defines their own trajectory and temporal rhythm.</li> </ul>
Individuality
<ul style="list-style-type: none"> <li>• In liquid society, spaces are conceived for impermanence; presence within them is transient and instrumental rather than stable or identity-forming.</li> <li>• Flexibility functions as a disruptive force, intertwining temporal and spatial boundaries and altering the ways individuals relate to both dimensions.</li> </ul>
Time/Space
<ul style="list-style-type: none"> <li>• In liquid society, spaces are designed for non-permanence. Thus, one's presence in these places is understood from a short-term perspective.</li> <li>• Flexibility emerges as a disruptive factor that interlaces time and space.</li> </ul>
Work
<ul style="list-style-type: none"> <li>• Work is understood less as a hierarchical position and more as an accumulation of experiences, roles, and projects throughout one's life course.</li> <li>• It becomes individualized, deregulated, and infused with flexibility—attributes that extend across personal, professional, and social spheres.</li> </ul>
Community
<ul style="list-style-type: none"> <li>• Despite heightened freedoms and insecurities, individuals seek communities that provide belonging, security, and recognition.</li> <li>• Individuality drives the search for spaces where liquid individuals can situate themselves, even temporarily, while pursuing personal and professional objectives.</li> </ul>

Source: Lopes (2021), p. 38.

Lopes (2021) examined the intersection between Liquid Modernity and the socio-academic experiences of young individuals from Generations Y and Z, particularly regarding their expectations of an academic career. Building on this foundation and seeking to expand the national literature in the Accounting field, the present study articulates Bauman's conceptual framework with the specific challenges faced in the early stages of an academic career in Accounting.

This research posits that such challenges can be organized into three analytical dimensions: (1) interpersonal; (2) demographic; and (3) those associated with teaching and professional experiences. At this stage of theoretical

development, these dimensions are advanced as the conceptual basis that informs the empirical investigation. It is important to emphasize that Lopes (2021) identified conditions of Liquid Modernity that align with interpersonal, demographic, and pedagogical-professional elements. The present study extends this contribution by situating these dimensions within the contemporary configuration of academic work in Accounting and by demonstrating their relevance to the generational dynamics under analysis.

## **2.2 Challenges in the Early Career of Generations Y and Z in Liquid Modernity**

Interpersonal relationships occupy a central position in the construction of an academic career in Accounting, particularly because graduate programs create conditions for such development through activities such as teaching practicums and supervised pedagogical experiences (Lima & Araújo, 2019). In addition, relationships with advisors and other faculty members constitute key mechanisms for the insertion of young scholars into teaching, research, and the broader academic labor market (Leal et al., 2020).

The challenges present at the onset of academic and professional trajectories are perceived differently by individuals (Feldkercher, 2020). Such perceptions may function as motivating and constructive forces or as limiting and discouraging ones. Drawing on Huberman's (1992) framework, teacher development unfolds through professional cycles intrinsically tied to academic praxis. The initial phase of these cycles comprises the early years of teaching, which Huberman characterizes as marked simultaneously by "discovery"—enthusiasm, experimentation, and idealistic engagement—and by "survival," a stage shaped by daily practices, institutional constraints, and the struggle to adapt to academic demands.

Within this perspective, the early academic careers of Accounting professionals from Generations Y and Z manifest specific interpersonal challenges conditioned by both generational attributes and the dynamics of Liquid Modernity. These generations are associated with characteristics such as technological fluency, a desire for meaningful work, and a collaborative ethos (Santos Neto & Franco, 2010), yet they also encounter contemporary academic environments that impose new and intensified demands (Bonifácio, 2014). In a liquid society, interpersonal tensions arise from processes of emancipation and the pursuit of individuality, which encourage autonomy but simultaneously weaken bonds anchored in tradition and stable social references (Bauman, 2001; Santos Neto & Franco, 2010).

Consequently, an environment structured around emancipation and individual choice motivates young academics to explore diverse pathways and assume responsibility for their decisions, fostering an independent stance toward both life and career (Bauman, 2001). Although this autonomy is often regarded positively, it also produces relational vulnerabilities: the heightened emphasis on individuality may result in distancing, fragmentation of professional networks, or conflictual interactions. In this study, the interpersonal challenges faced by Generations Y and Z in the early stages of their academic careers embody the complex interplay among the pursuit of autonomy, the reconfiguration of family and professional relationships, and the repercussions of decisions grounded in self-management and freedom (Santos Neto & Franco, 2010).

### **2.3 Demographic Challenges in the Early Academic Career in Accounting**

The construction of an academic career in Accounting requires individuals to navigate and occupy multiple institutional, geographical, and social spaces throughout their professional formation (Lopes, Araújo & Silva, 2025). This multiplicity is intensified by the fact that teacher education programs in Accounting in Brazil are predominantly concentrated in the South and Southeast regions. Such regional asymmetry compels many aspiring academics to relocate, producing complex mobility trajectories that generate a heterogeneous range of experiences—some of which involve discomfort, prejudice, and feelings of vulnerability (Lima et al., 2020).

Within the framework of Liquid Modernity, space is no longer conceived as a stable or territorially anchored domain but as something inherently transient and flexible. Rather than functioning as a site of permanence, space becomes a contingent product of encounters among diverse cultures, identities, and practices—an arena characterized by constant transformation and the erosion of boundaries (Bauman, 2001). This reconfiguration destabilizes the traditional symbiosis between space and time, a relation that constituted a central organizing principle of Solid Modernity. In Bauman's (2001) formulation, time has been emancipated from its spatial constraints and now functions as a mutable, strategic resource. Time ceases to be a passive backdrop and instead actively shapes social experiences, institutional expectations, and professional trajectories (Silva et al., 2015).

One of the most consequential effects of this liquidity is the radical transformation of temporality itself. Long-term commitments—once regarded as essential to professional identity—have increasingly given way to provisional connections that mirror the fleeting, consumption-oriented ethos of contemporary life (Bauman, 2001). In this context, demographic challenges for early-career academics are not merely logistical or geographic; they emerge in relational and symbolic dimensions as well. Encounters with the “other” frequently take place in what Bauman terms “non-places”—environments marked not by belonging or continuity, but by transience, anonymity, and emotional detachment (Bauman, 2001; Lopes, 2021). It is within these non-places that the emerging academic must negotiate identity, legitimacy, and inclusion, processes that can significantly shape both retention in academia and the perceived viability of an academic career in Accounting.

### **2.4 Teaching and Professional Challenges in the Early Academic Career in Accounting**

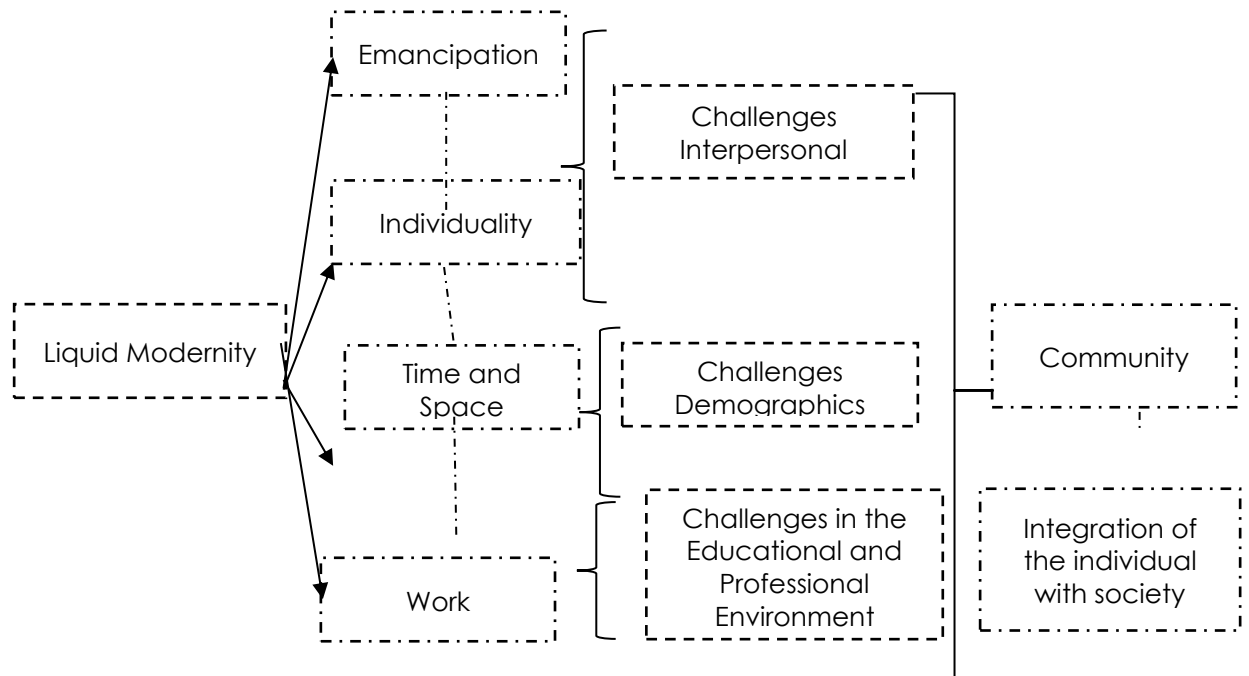
The academic career in Accounting is constituted by a wide array of institutional demands and professional expectations that extend beyond classroom instruction. As highlighted by Souza et al. (2021), early-career scholars are expected to participate simultaneously in teaching, research, extension activities, and administrative responsibilities. Moreover, the field attributes significant value to professional experience outside the university, as students frequently legitimize academic authority through the practical expertise of those who have worked in organizations (Nogueira et al., 2012).

When interpreted through the lens of Liquid Modernity, these expectations assume a distinct configuration. Bauman's (2001) conceptualization of work as fluid, transient, and increasingly detached from stable identities resonates with the experiences of Generations Y and Z entering academia. For these cohorts, career trajectories are marked by discontinuities, mobility, and the accumulation of diverse competencies, which are perceived as necessary for adaptation to a landscape in constant transformation. This multiplicity of experiences—often celebrated as a symbol of versatility—also generates new pressures that differ markedly from the linear and cumulative model of academic development traditionally associated with Solid Modernity.

Liquidity thus enables, but simultaneously destabilizes. While the plurality of professional and educational experiences affords young academics broader repertoires of knowledge and practice (Lopes, 2021; Forteles, 2023), it also produces tensions involving identity, legitimacy, and expectations of performance. The imperative to remain permanently employable—through continuous learning, participation in multiple projects, and the maintenance of updated professional profiles—reflects not only a generational ethos but also a structural condition of contemporary academic labor (Bauman, 2001; Bonifácio, 2015).

Consequently, the teaching and professional challenges faced by Generations Y and Z in Accounting are intertwined with institutional demands for flexibility, the precarization and acceleration of work contracts, and the erosion of boundaries between public and private spheres. These challenges are intensified by the coexistence of distinct generational work ethics within academic departments: younger academics prioritize autonomy, purpose, and work-life balance, which often clashes with expectations rooted in more hierarchical and stable organizational cultures (Santos Neto & Franco, 2010; Lima & D'Souza, 2018; Lopes & Colauto, 2022).

Taken together, these dynamics reveal that the early academic career in Accounting unfolds within a context of pronounced liquidity, in which the diversification of competencies is not merely valued but required for professional survival. Based on these theoretical premises, the empirical test of the theoretical model presented in Figure 1 is proposed, enabling the systematic examination of these challenges and their interactions within contemporary academic environments.



**Figure 1. Theoretical Model**

Source: Prepared based on Lopes (2021) and Araujo, Silva, and Lopes (2023).

## 2.5 Previous Studies

Table 2 provides a summary of prior research examining the academic career trajectories of accounting professionals.

**Table 2**

Studies on the Academic Career in Accounting

Authors	Objective	Main Findings / Contributions
Silva & Lopes (2023)	Critically analyze the studies on careers in accounting	They identified gaps in the research on the early stages of academic careers in accounting.
Bouzada, Kilimnik & Oliveira (2012)	To investigate the challenges faced by novice faculty and the competencies required.	They highlight the lack of practical experience, instability, the importance of networking, and the need for continuous updating.
Araújo, Leal & Oliveira-Silva (2019)	Analyze the influence of self-efficacy on the planning of the teaching career.	Significant relationship between self-efficacy, planning, and career actualization.
Lima & Araújo (2019)	Understand the construction of teaching identity in Accounting Sciences.	They identified Trajectory and Faculty as central categories in the formation of teaching identity.
Lopes (2021)	Investigate the expectations of doctoral students of Generations Y and Z regarding the academic career.	Interpersonal relationships, demographics, and professional issues influence expectations. Base theory: Liquid Modernity.
Souza et al. (2021)	Explore the relationship between Dark Triad traits and expectations about the academic career.	Narcissism and psychopathy associated with academic activities; Machiavellianism without significant relationship.
Nganga et al. (2023a)	Analyze the experiences of accounting doctoral students in their training.	They highlight a lack of orientation, competition, and pressure for publications as prominent elements in training.



Nganga et al. (2023b)	Investigate the conflict between personal life and career (work-life conflict) in doctoral students.	Pressures of motherhood and postgraduate studies affect personal/professional balance, especially for women.
Araújo, Silva & Lopes (2023)	Discuss factors that inhibit/stimulate the Work Life Balance of Novice Faculty of Generations Y and Z.	Inhibitors: excessive workload, anxiety, multitasking. Stimulators: leisure, time with family, psychotherapy, etc.

Source: Prepared by the authors (2025).

Drawing from the empirical discussions presented, it becomes evident that the debate surrounding academic careers in Accounting remains fragmented and anchored in a narrow analytical scope, as highlighted by Silva and Lopes (2023). When expanding this perspective, it is clear that studies linking academic career trajectories to the concept of Liquid Modernity have only recently begun to emerge and continue to receive limited attention from the accounting research community—both nationally and internationally—thereby underscoring the embryonic stage of this line of inquiry within the field (Lopes, 2021).

In view of this scenario, and considering prior research that has examined the challenges faced at the outset of academic careers—particularly those related to Generations Y and Z within the context of Liquid Modernity—there remains a pressing need for empirical investigations capable of capturing the specific nuances experienced by these cohorts in the academic accounting environment. Analyses attentive to generational characteristics, expectations, and demands may contribute to the development of institutional strategies and policies that support, develop, and retain academic talent, while remaining aligned with contemporary socio-professional dynamics.

Such an understanding may inform more effective mentoring, supervision, and support practices for early-career faculty and researchers, as well as promote an institutional environment that is not only more receptive and conducive to professional advancement, but also attuned to the fluid and unstable conditions that characterize Liquid Modernity.

### 3 METHODOLOGICAL PROCEDURES

This study is exploratory–descriptive in nature and adopts a qualitative research approach (Flick, 2009). Data collection was carried out through semi-structured interviews (Carless & Douglas, 2017; Araújo, Silva & Lopes, 2023). Table 3 presents the interview protocol.

**Table 3**  
Interview Guide

Constitutive Construct	Operational Construct
1 – Participant Introduction	1- Please introduce yourself. What is your name? How old are you? Tell us a bit about your background.

2 - Experiences and academic conditions encountered by professionals when fulfilling the teaching mission at the beginning of their careers, both in terms of positive and motivating aspects and in terms of limitations and difficulties.	2 - What challenges have you faced at the beginning of your career as an accounting lecture?
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Source: Adapted from Zanazzi (2016) and Lopes (2021).

The interviews were conducted following King's (2004a) recommendations, wherein the clear definition of the research problem constituted a central element in selecting and aligning participants. The professional background and experience of interviewees were considered essential criteria in this stage.

The construction of the interview guide drew upon Zanazzi (2016) and Lopes (2021). The resulting protocol underwent internal validation by experts in accounting education, who evaluated the instrument across two rounds of review focused on content and structure (Bruner, 2003). Their assessments led to substantive improvements aimed at refining the questions to better reflect the lived experiences of prospective respondents.

Participant recruitment targeted accounting faculty members born between 1979 and 1992 (Generation Y) and between 1993 and 2010 (Generation Z) (Santos Neto & Franco, 2010; Souza & Colauto, 2021). Eligibility criteria required participants to (i) belong to one of these generations; (ii) hold a master's and doctoral degree in Accounting Sciences or closely related fields; and (iii) be actively engaged as faculty members in higher education institutions, either public or private. These parameters were established to ensure that respondents possessed direct experience with the early stages of an academic career in Accounting. It is important to note that focusing exclusively on this initial career stage constitutes a limitation of the study, as it relies on participants' retrospective accounts of their formative professional experiences.

The selection of Generations Y and Z is anchored in the notion of generational unit. According to Bonifácio (2014), two or more generations may be considered generational units when they share common sociocultural experiences. Lopes (2021) adopts this understanding, and Lima et al. (2020) further demonstrate that master's and doctoral students in Accounting experience comparable academic demands and institutional expectations typical of *stricto sensu* programs. In this sense, the present study mobilizes the concept of generational unit to justify the joint examination of Generations Y and Z.

### 3.1 Data Analysis

The snowball sampling method was employed to recruit participants. This technique was deemed appropriate because it facilitates access to hard-to-reach populations and is particularly effective in studies addressing sensitive professional experiences. To initiate the sampling process, a standardized invitation was distributed to academic networks and potential participants via an online messaging application, inquiring about their willingness to take part in the study. Recipients were also asked to forward the message to additional individuals who met the eligibility criteria.

Ultimately, 16 faculty members were identified and confirmed as participants. To guarantee confidentiality, each was assigned a pseudonym. Accordingly, the findings of this investigation will draw upon the narratives and early career trajectories of *Miguel, Arthur, Gael, Helena, Enzo, Theo, Alice, Laura, Carla, Bernardo, Samuel, Valentina, João Miguel, Luiz, Raniele, and Pablo*. Table 4 summarizes the demographic and professional profiles of these faculty members.

**Table 4**  
Interview Guide

Participant	Age	Academic Background	Teaching Affiliation	Interview Time
Miguel	44	Doctorate	Public HEI (Northeast)	~1h10m
Arthur	27	Doctorate	-	~1h00m
Gael	25	Doctorate	Substitute Teacher (HEI)	~37m
Helena	33	Doctorate	HEI	~1h10m
Enzo	30	Doctorate	HEI	~58m
Theo	30	Doctorate	Public HEI	~1h15m
Alice	36	Doctorate	Substitute Teacher	~1h40m
Laura	33	Doctorate	Permanent Teacher	~23m01s
Carla	29	Doctorate	Substitute Teacher	~55m
Bernardo	33	Doctorate	HEI	~55m
Samuel	31	Doctorate	FI (Federal Institute) (Northeast)	~1h12m
Valentina	36	Doctorate	HEI	~1h19m
João Miguel	29	Doctorate	Public HEI	~1h00m
Luiz	33	Doctorate	HEI and Municipal Accountant	~43m
Raniele	33	Doctorate	Public HEI	~1h00m
Pablo	36	Doctorate	Public HEI	~1h05m

Source: Research Data (2023).

The diversity in employment arrangements, gender, age, race, and other intersectional conditions constitutes a limitation of this study. The analysis is restricted to the narratives articulated during the interviews, which represent the subjective interpretations of the participants rather than objective generalizations of the academic profession. The interviews were conducted remotely in January 2023 using online conferencing software, which enabled audio and video recording. Although the research protocol was not submitted to an institutional ethics committee, the study followed ethical standards in the treatment of participants, including the formal acquisition of consent for recording, transcription, and data analysis, as specified in the Informed Consent Form (ICF). Each interview involved at least two researchers, which allowed for the systematic collection of supplementary observations and field notes. The recorded material

was subsequently transcribed using Microsoft Word 2016 and securely stored in Portable Document Format (PDF).

Data analysis was informed by the methodological procedures adopted by Lima and Araújo (2019) and Araújo, Silva, and Lopes (2023), who employed template analysis—a technique widely disseminated in studies conducted by King (2004b). This approach privileges two analytical dimensions: Higher Order Codes (categories) and Lower Order Codes (subcategories).

Following King's (2004b) guidelines, which allow categories to emerge inductively from the empirical context or deductively from the theoretical framework, this study uses both strategies. In line with Lima and Araújo (2019) and Araújo, Silva, and Lopes (2023), the Higher Order Codes were constructed through theoretical deduction, drawing on Bauman's (2001) conceptualization of Liquid Modernity and Lopes (2021). Conversely, the Lower Order Codes were generated inductively from the empirical material, ensuring contextual sensitivity and alignment with the participants' lived experiences.

The analysis proceeded in two stages. In the first stage, the Higher Order Codes—interpersonal, demographic, and teaching—professional challenges—were defined based on the assumption that the early academic trajectories of Accounting faculty from Generations Y and Z are shaped by the conditions of Liquid Modernity. In the second stage, subcategories were developed. This process involved online meetings and iterative readings of the interview transcripts, through which the Lower Order Codes emerged as analytical refinements of the challenges identified in the narratives. Throughout this process, the research team maintained collective awareness of the sociological constructs underlying the theoretical model.

By employing template analysis, the study advances the validation of the proposed theoretical model. The narratives provided by the participants do not merely illustrate the model but actively corroborate and deepen the theoretical propositions, reinforcing the study's contribution to understanding early academic careers in Accounting within the dynamics of Liquid Modernity.

## 4 ANALYSIS AND DISCUSSION OF RESULTS

### 4.1 Challenges at the Beginning of the Academic Career

This study examines the challenges encountered at the outset of an academic career in Accounting through the analytical lens of Bauman's (2001) concept of Liquid Modernity. From this perspective, it argues that these challenges can be grouped into three overarching categories: **(i)** interpersonal challenges, **(ii)** demographic challenges, and **(iii)** challenges related to teaching and professional experience.

### 4.2 Interpersonal Challenges at the Beginning of the Career

Table 5 presents the initial narratives analyzed in this study and focuses on highlighting the interpersonal challenges faced at the beginning of an academic career, as reported by members of Generations Y and Z.

**Table 5**

Interpersonal Challenges at the Start of the Career

Participant(s)	Narratives	Subcategory
Miguel	The greatest challenge I encountered was related to my youth as an instructor. [...] They frequently employed strategies to test my authority and credibility in the classroom [...]	Age
Gael	I think the biggest challenge undoubtedly is insecurity. Still, adding the fact that as a substitute teacher you have a temporary contract [...] People get very focused on having the opportunity [...] in these contracts temporary, there are many subjects/disciplines that are different from your background.	Insecurity
João Miguel	Another issue I consider is having to deal with people who have an inflated ego. It's very difficult for me. I hate people who are extremely egocentric, people who need to constantly self-affirm or who need to show that they are good. They are people who like to invade spaces.	Ego
Miguel	The main challenge is keeping myself motivated [...] I stopped using some techniques, doing certain things, then I asked myself, "Guys, but why?" [...] So, I am that professor whose classes have a playlist on Spotify.	Motivation
Arthur	I don't know what will happen with future generations, especially because every time we see more programs on the market and I hope this shortage of professionals is overcome in public universities, but I consider it a high-risk career.	Opportunity Cost

Source: Research Data (2023).

Generations Y and Z face a series of interpersonal challenges within what Bauman (2001) terms Liquid Modernity, as illustrated in the narratives presented in Figure 2. Regarding age, individuals experience pressure due to their youth and the ongoing process of constructing a professional identity, often finding themselves exposed to “traps” set by students. Feelings of insecurity arise from uncertainties surrounding the demands of the academic labor market, which is marked by numerous temporary contracts.

Ego emerges as an intrinsic element in interpersonal interactions. This subcategory reveals that early-career academics in Accounting must navigate a process of self-assertion in relation to colleagues and peers. The constant pursuit of motivation becomes a particular challenge at the outset of the career, especially in a profession that demands continuous learning and updating. This includes developing engaging methods capable of maintaining students' attention—such as the use of Spotify playlists.

Furthermore, choosing an academic career in Accounting involves significant opportunity costs. Dedication to academic development may require sacrifices in other areas of life, rendering this career trajectory a “high-risk” endeavor. Balancing the benefits of academic training against potential personal losses thus constitutes a notable interpersonal challenge for Generations Y and Z.

Emancipation and individuality—characterized by autonomy, self-sufficiency, and self-management—frequently place members of Generations Y and Z in situations of interpersonal tension, as traditional support structures, such as

family and the workplace, are undergoing profound transformations (Bauman, 2001; Santos Neto & Franco, 2010; Bonifácio, 2015). These processes confer unprecedented freedom (Bauman, 2001). In contemporary contexts, responsibility for professional development has shifted from institutional frameworks to the individual. Unlike in Solid Modernity, where organizational structures clearly delineated career paths, in Liquid Modernity individuals must autonomously shape and manage their professional trajectories. Consequently, professional success ceases to be primarily the result of collective institutional achievements and becomes an individual responsibility (Bauman, 2001; Gomes et al., 2013).

Lima and Araújo (2019) emphasize that generational conflict is an intrinsic factor in shaping the professional identity of Accounting educators. In this regard, the findings of the present study corroborate those authors, given that age emerged as one of the interpersonal challenges identified in the narratives analyzed. This convergence reinforces the relevance of generational conflict at the beginning of an academic career in Accounting for Generations Y and Z, who are often “rejected” for being considered too young to assume teaching roles.

Guthrie et al. (2014) indicate that challenges related to the funding of teacher training influence academic development, as interpersonal relations tend to ensure that, even amidst scarcity, institutional resources are allocated to those already integrated into academia. The research shows that training in university centers is predominantly market-oriented, reinforcing the lack of formative relationships aimed at the academic sphere.

In contrast to Lopes (2021), this study presents a broader understanding of interpersonal relationships. Here, interpersonal dynamics forged under Liquid Modernity not only facilitate interactions but also generate significant career challenges. Thus, newcomers to the academic field must recognize that, alongside the benefits interpersonal relationships can offer, they also entail barriers that require strategic management and acknowledgment.

### 4.3 Demographic Challenges at the Beginning of the Career

Table 6 presents the narratives of Generations Y and Z, which enable the identification of demographic challenges encountered at the outset of an academic career in Accounting.

**Table 6**

Demographic Challenges in the Early Stages of an Academic Career

Participant(s)	Narratives	Subcategory
Laura	I think this is one of the biggest challenges I've had. You were talking about experiences, our histories and challenges. It's not letting those prejudices that make people look down on us [...] Man, it's precarious, it's complicated... [the configuration for Substitute Professor in Brazil]	Prejudice
Samuel	The primary challenge for the teacher is institutional recognition, and the recognition I am talking about is financial. Especially in public institutions, since our region is a little precarious [...]	Institutional Recognition

Pablo	I was so happy when I understood that you were a gay man, too. A professor in the course counseling gay men and you manage to take on that role [...] sometimes people look for representativeness. I'm thinking of Isa Cantora or Taís Araújo? The number of Black people we see on Big Brother... a program with a large audience, but I am here, being a gay man in a classroom. A Black man, Black, Black man, being a professor. And so, I'm occupying a space that wasn't materialized in representativeness.	Representativeness
Luiz	There is no uniformity among the students? So, we have to deal with all types of students [...] thus, we faced a pandemic, so people started attending virtual classes. The problem is that the student didn't have quality internet, didn't have a computer or their house wasn't well structured [...] we need to have a special contact, a special look for these students.	Diverse Social Backgrounds of Students

Source: Research Data (2023).

Prejudice “brings us down,” and Generations Y and Z are exposed to this reality. This finding reinforces the need to promote inclusive and respectful work environments that allow talent to flourish regardless of demographic characteristics. Institutional recognition, another relevant challenge, concerns the need for financial validation from educational institutions, particularly private ones. Implementing organizational practices and policies that adequately remunerate members of Generations Y and Z may constitute an effective strategy for retaining academic talent.

Representation, in turn, underscores the importance of diversity and inclusion within socio-academic environments at the beginning of one's career. Understanding this diversity is intrinsic to the demographic challenges faced by the generations under study. Seeking role models who share similar experiences and characteristics fosters the construction of work environments in which individuals feel represented and included. The absence of diverse perspectives can hinder innovation and creativity—fundamental aspects in the constantly evolving landscape of Accounting.

The heterogeneous social realities of students—expressed through demographic, financial, and economic challenges, particularly evident in the post-pandemic period—highlight the need for educational and professional integration strategies that acknowledge socioeconomic disparities. Addressing this scenario poses challenges, as courses must be planned for heterogeneous classes while ensuring that knowledge is constructed within a democratic and equitable learning environment.

In this context, it is possible to identify that the elements of time and space help explain the occupational patterns observed among early-career academics in Accounting. Bauman (2001), when discussing these dimensions, introduces the notion of “non-places,” which do not foster stability or belonging, thereby “making the colonization or domestication of space almost impossible [...] the only purpose of these spaces is to be crossed and left behind as quickly as possible” (Bauman, 2001, p. 130). In such unstable and uncertain spaces, interactions among members of liquid society become increasingly rapid, driven by consumption and the pursuit

of satisfaction and pleasure. Consequently, demographic challenges emerge from spaces designed for transience. Importantly, this transience does not signify the end of a career; rather, non-places encourage and prepare Generations Y and Z for new occupational trajectories.

Lopes (2021) offers an interpretation of Bauman's (2001) notions of time and space. Within this theoretical framework, it is acknowledged that demographic relationships can positively influence career expectations. However, this study demonstrates that the demographic configurations of Generations Y and Z may also generate challenges that must be addressed and managed within the context of Liquid Modernity.

#### 4.4 Teaching and Professional Challenges at the Beginning of an Academic Career

Table 7 highlights the teaching- and professional-related challenges faced at the beginning of an academic career in Accounting by members of Generations Y and Z within the context of Liquid Modernity. Several challenges emerge in this scenario. Continuing education stands out as one of the main difficulties reported by these generations, as early-career academics must constantly update themselves in response to changes in accounting standards, professional practices, and technologies—a process that directly affects classroom instruction. In this sense, the interviewees indicate that “staying up-to-date” is an inherent challenge imposed by Liquid Modernity.

**Table 7**

Challenges of Teaching and Professionals at the Start of their Career

Participant(s)	Narrative	Subcategory
Carla	So I am a professor. A major challenge, because it is an uncertain context, you have to be constantly adapting and selling yourself so you can improve financially? It is a profession that has been extremely undervalued.	Continuing Education
Théo	The financial challenge is huge [...] people don't get paid well and you have to spend three thousand reais out of your own pocket to pay for a translation that needs to be done.	Languages
Arthur	It's essential to know what you teach because it's a natural process of learning, studying, and what not. If you want to stand out in the market [...] you won't just prepare a class for a certain time, you prepare for three or four classes, because the teaching profession has an immense undervaluation.	Class Preparation
Bernado	The academic career for a long time has been about giving back to the community and to society.	Time to contribute to society
Alice	When I try to adapt the curriculum, because this still generates supplemental learning, I use an argument of authority from the department, because she is still Alice from the department, right? The quality of the ideas. You spend a lot of time on it, and this is a very big challenge [...]	Argument of Authority
Raniele	Look, finding the right placement still brings me great difficulty, this is the issue of displacement from one university [...]	Placement



Carla	The amount charged per class for people has been getting worse and worse. [...] One of the biggest challenges is the financial issue, with low salaries and a lack of stability. I believe these are the main reasons why people who are interested in pursuing a teaching career leave.	Undervaluation of the Class
Alice	So, people started taking classes online, and the philosophy because public universities were structuring equipment for the students. In addition to offering accessible internet to everyone. In private universities, the secretary came in on Saturday morning and was setting up the class. And this generates additional time to organize the classes. This is an issue that generates wear and tear in the classroom because the classes are different.	Technological Competence
Bernado	As the job is about money, about quality of life being better, better salaries, among other things, the students get an image of the professor only as someone who performs in a certain professional field in terms of remuneration. Now, in a big city, where there isn't a lot of money, the problem is that I want an academic career and people just want me to live off the class (of the student), earn money for the market, earn money.	Remuneration

Source: Research Data (2023).

The acquisition of language proficiency also emerges as a significant challenge, particularly in a globalized environment in which Accounting programs in Brazil are encouraged—even by CAPES—to engage in international academic contexts. According to the interviewees, the ability to communicate effectively in foreign languages generates barriers, including financial ones.

Lesson preparation represents another specific challenge for Generations Y and Z at the beginning of their careers in liquid spaces. Developing engaging and up-to-date teaching strategies aligned with students' needs is essential to foster a dynamic learning environment, especially considering the rapid pace of technological change and diverse learning styles. However, for members of Generations Y and Z, lesson planning often focuses on small groups of three or four students, as preparing classes for entire cohorts is perceived as a discouraging and unmanageable task.

In addition to these challenges, time management related to contributing to society constitutes an additional demand. Recognizing this demand helps mitigate the anxiety and sense of immediacy cultivated during postgraduate studies. While postgraduate programs offer limited time for publishing and completing final research projects, an academic career in Accounting extends over approximately 30 years, providing opportunities to contribute to both society and the university. This long-term responsibility, as pointed out by the interviewees, is complex and requires careful planning and prioritization of tasks within socio-academic spaces.

The argument of authority is another critical dimension reported by participants. At the start of their careers, members of Generations Y and Z must navigate the excessive authority exercised by more experienced professors. The

prestige and credibility of these senior faculty members often overshadow the entry of new academics into institutions.

Relocation also constitutes a barrier faced by early-career academics from Generations Y and Z. The logistical demands of commuting to educational institutions directly affect their professional and personal lives. One interviewee noted working as a collaborator, a condition that places them in a vulnerable position, as they must prepare classes while simultaneously seeking opportunities through competitive examinations for permanent faculty positions.

The devaluation of the teaching profession persists as a concern for Generations Y and Z. This devaluation encompasses financial and professional stability issues and is perceived from the very beginning of their careers, reflecting the configuration of early academic trajectories within the context of Liquid Modernity.

Technological competence represents yet another challenge for these generations. Although commonly portrayed as technologically savvy, the institutional technological environments in which they operate demand mastery of specific digital tools. This need became particularly acute during the COVID-19 pandemic, when faculty members were required to record lessons and publish content on online platforms such as YouTube.

Finally, compensation—while not the sole determining factor—constitutes a tangible challenge at the start of an academic career for Generations Y and Z. This challenge is associated with purchasing power, making the profession less attractive, especially for young professionals working in large urban centers and capitals.

## 5. DISCUSSION OF RESULTS

The challenges faced at the beginning of an academic career by accounting faculty-researchers belonging to Generations Y and Z are concentrated in interpersonal relationships, demographic issues, and teaching and professional experiences. These pillars—understood as career-related challenges—are theoretically grounded in the perspective of Liquid Modernity, which sheds light on the transformation of the social landscape of academic work in Accounting.

The elements of emancipation and individuality help explain the extent of interpersonal challenges experienced by Generations Y and Z at the onset of their careers. Age, insecurity, ego, the pursuit of motivation, and opportunity costs are understood as consequences of the freedom emphasized in Bauman's (2001) notion of liquidity. In Liquid Modernity, although individuals possess a wide range of possibilities, these choices entail consequences that demand reflection: to emancipate oneself also means to assume responsibility.

Lima and Araújo (2019), recognizing age as a relevant factor in the construction of teaching careers, highlight that the encounter of different generations within the university environment culminates in professional identity tensions for young members of Generations Y and Z. This factor calls for

intergenerational dialogue, which is essential to ensure that multiple generational perspectives coexist within institutional spaces.

In Liquid Modernity, time and space are perceived as ephemeral, making relationships increasingly short-lived and transient. The mobility of individuals across different locations and their engagement in multiple spaces trigger discomfort among young academics, manifested in experiences of prejudice, the pursuit of institutional recognition, and the management of diverse social and educational realities among students. Conversely, representativeness serves as a motivating element, as the identification of students with faculty members' trajectories contributes to a sense of permanence and belonging.

Although literature directly connecting Liquid Modernity—particularly its temporal and spatial dimensions—to academic career challenges remains limited, a convergence emerges between the speed of social interactions and generational encounters in university environments. This phenomenon produces discomfort for Generations Y and Z, as evidenced by the challenges they report at the start of their academic trajectories.

Bauman (2001) notes that the rapidity of employment contracts, coupled with the diversity and fluidity permeating work and the public-private ethos of these generations, reshapes teaching and professional trajectories, generating challenges rooted in the multiplicity of experiences within socio-academic spaces (Strauß & Boncori, 2020; Lopes & Colauto, 2021). Work, understood as a mosaic of experiences (Zanazzi, 2016), contributes to these challenges, as permanence in a single position is no longer the norm; instead, faculty members are continuously encouraged to assume new roles.

The findings related to teaching and professional experiences align with prior research (Bouzada, Kilimnik & Oliveira, 2012; Feldkercher, 2020; Araújo, Leal & Oliveira-Silva, 2019; Kwarteg & Servoh, 2024), which identify continuing education, lesson preparation, student engagement, classroom management, peer acceptance, and technological proficiency as central challenges at the beginning of an academic career.

Lima and Araújo (2019) emphasize that teaching practice forms part of the professional identity of faculty members with up to six years of experience—a period considered the early stage of a career. In this regard, the findings of the present study corroborate that challenges related to lesson preparation, continuing education, and technological proficiency are integral to shaping the teaching practices of Generations Y and Z in the context of Liquid Modernity.

Lopes (2021) indicates that teaching and professional experiences shape career expectations. This research expands that perspective by demonstrating that, for the generations under study, there are specific challenges that must be addressed at the beginning of their careers, integrating teaching and professional trajectories.

Therefore, the results reinforce that the early stages of an academic career in Accounting for Generations Y and Z are permeated by interpersonal, demographic, and teaching- and professional-related challenges, all of which require careful and strategic management. In Liquid Modernity, where socio-

academic structures are fluid and mutable, addressing these challenges is central to the retention and professional development of young faculty members.

The volatility of the professional landscape demands adaptive strategies, highlighting the importance of flexible approaches to managing interpersonal dynamics, demographic demands, and pedagogical and professional nuances. Consequently, the management of these challenges becomes essential for ensuring sustainable professional development and cultivating a generation of resilient academics capable of operating effectively in continuously evolving contexts.

## 6 FINAL CONSIDERATIONS

The academic career in Accounting served as the foundation for this investigation. In this regard, the study articulates the socio-historical concept of Liquid Modernity with the early stages of academic careers and the perspectives of Generations Y and Z. By doing so, it challenges the existing research agenda, which has not yet fully considered the expansion of Brazilian higher education and the specific configuration of academic trajectories in the Accounting field. Accordingly, this research examined the initial career challenges faced by faculty-researchers from these generations through the lens of Liquid Modernity.

Adopting a qualitative research design and employing template analysis, the results reveal that the challenges encountered by Generations Y and Z are predominantly related to interpersonal, demographic, teaching, and professional-experience dimensions, as represented in the theoretical model developed for this study. Together, these dimensions shape the professional trajectories of early-career academics across socio-academic spaces in Accounting.

The study advances theoretical discussions by operationalizing and applying the concepts proposed by Bauman (2001) and Lopes (2021), contributing to the consolidation of a conceptual field within academic career studies in Accounting (Silva & Lopes, 2023). Additionally, it responds to persistent theoretical gaps related to gender, race, social class, and geographic origin. From a practical standpoint, the findings provide insights that enable higher education institutions and professional stakeholders to enhance recruitment, training, and retention strategies, especially in response to the expectations and behaviors of emerging generations.

A critical reading of the results underscores that entering, developing, and establishing oneself in the academic profession in Accounting constitute multidimensional processes. These processes materialize through interpersonal relationships, demographic conditions, and teaching-professional demands—elements that coexist within a context marked by the fluidity and instability characteristic of Liquid Modernity. The narratives analyzed illuminate the limited appeal of academic careers for new entrants and reinforce the urgency of institutional actions aimed at attracting and retaining talent, sustaining a more favorable and future-oriented perception of the profession.

The study acknowledges certain limitations. The participants' narratives are embedded in a specific socio-historical moment, and their meanings are subject to transformation alongside the dynamics of Liquid Modernity (Bauman, 2001). Moreover, interpretations of liquidity remain open and do not exhaust its

explanatory potential for academic careers in Accounting. Given the still incipient literature linking Accounting and Liquid Modernity, contributions from adjacent fields are essential to advance conceptual and empirical discussions.

Future studies may: (i) examine the determinants of choosing an academic career, complementing the mapping of early-career challenges presented here; (ii) analyze intergenerational relationships, considering that academic structures have historically been shaped by Baby Boomers and Generation X, which may lead to conflicts and collaboration barriers with Generations Y and Z; and (iii) compare challenges across different professional life cycles, broadening the dialogue with Accounting faculty at various stages of their careers.

In conclusion, the socio-historical perspective of Liquid Modernity proved instrumental in understanding the challenges faced by Generations Y and Z in the early stages of their academic trajectories. The findings stress the need for adaptive institutional policies and professional strategies that address interpersonal, demographic, and teaching-professional demands. It is expected that this research will strengthen theoretical and empirical debates on the subject and support the development of more inclusive, dynamic, and future-aligned academic environments capable of responding to the expectations of emerging generations within the Accounting field.

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