

# Women's Empowerment: Study with Angolan Women Accountants

Celma Inês Alfredo, Almerinda Tereza Bianca Bez Batti Dias

University of Extremo Sul Catarinense, Criciúma, Brazil

**Abstract**— *Empowerment is the act of giving or empowering someone. Female empowerment is empowering women to have the capacity and willpower to fight for their rights, equality and their personal and professional emancipation. This work aims to understand the current context of the accountant by focusing on the phenomenon of empowerment. In the review of the literature, the focus was on gender (in) equality, empowerment and women's empowerment. This is a descriptive qualitative research. Data collection was done through interviews with twelve Angolan accountants. About the results, regarding the access to the profession, the interviewees had the support of their relatives; are in good working environment; but have had and have a difficult trajectory to be in the places in which they are; had and still have salary differences compared to male colleagues. Many of them have good financial autonomy and would like it to be better and say that there is little appreciation as a woman in companies. About training, they believe that the Accounting Course has helped them a great deal, even if they feel more competent in the execution of their activities.*

**Keywords**— *Angolan Accountants, Female Empowerment, Gender.*

## I. INTRODUCTION

According to Baquero [1], the term empowerment arose through emancipatory movements involving groups of women, also through black movements, homosexuals among others who fought for civil rights. This word had its basis in the Protestant Reformation highlighted by the religious leader Luther in the sixteenth century. Costa [2] states that the concept of empowerment arose in the United States in the 1970s through black power and was seen as a way of valuing the black race. According to Fialho et al. [3], empowerment is linked to social or political power, as it empowers the citizen both in the organization and in society itself.

Lisbon [4] conceptualizes empowerment as a means of reaching their own interests, allowing individuals and companies to be aware of their skills and abilities. The author states that this phenomenon causes people and society to break the barrier that women were born to be submissive. Empowerment sometimes materializes in the

movements of women who struggle for achievement in relation to gender and social position. But this term, in the feminist proposal, refers to a power or resistance to abuse and domination. In this way he values women and gives them access to their recognition. Female empowerment is a mechanism for achieving equity between the sexes. It is also seen as a cultural or traditional challenge because it "breaks" the barrier in which only man has the right to participate in decision making. The first step to be taken in relation to feminist empowerment is to recognize that there is inequality between men and women [4].

Silva [5] contends that one of the goals of female empowerment and empowerment is to empower women to access their rights, such as: health services, family planning, health education, equality in school and community and, finally, to have support in the social organization of women.

Mota and Souza [6] clarify which events approach the subject about women accountants, stimulating debates and presenting evolution of their careers. These conferences make society aware of the importance of the female accountant in the labor market. The growth of women in the accounting area tends to grow because they are very dedicated to the profession. The authors argue that, in order for accounting professionals to gain more recognition, it is necessary to create new laws that protect the rights of women in the labor market. However, in order for them to obtain these rights, it is necessary to eradicate the existing wage inequality between men and women, when women occupy the same positions.

In this way, the female presence in the accounting profession is quite relevant, since the number of women seeking training in the accounting area tends to grow quite a bit, even though it is still a little rare to find them in hierarchically high positions [7].

In this sense, according to Mota and Souza [6], the woman accountant is increasingly reaching recognition and, thus, has become stronger in the labor market. Although it encountered obstacles in the course of the profession, over the years these barriers were reduced. In this context, the research problem arises: What is the professional context of the Angolan accountants about empowerment?

The main objective of the study is to understand the current context of the accountant, focusing on the phenomenon of empowerment. It has specific objectives: to describe the working environment and the profile of the Angolan accountants; to know the circumstances that made them choose the profession; and highlight the impact of empowerment on accounting professionals.

According to Silva [5] in the Angolan rural environment, education converges between official education that is learned in school and the traditional one that is developed at home, preserving the customs. Thus, the initial rites are fortified, since the differences between woman and man are visible, lowering it. The author states that society views women as a symbol of marriage and motherhood, seeing them as the home educator, not deviating from the domestic context.

Education data also draws attention: 57% of out-of-school children are girls. In Brazil, the number of women who provide household support increased from 25% to 34%, but even with this new data, wage inequality prevails favoring men more.

At present, the status of women is worrying in countries with a low level of development, where poverty and the restriction of women's society are part of the range of gender discrimination, and violence against women is seen in all scales of society [9].

For Mota and Souza [6], the wage gap is one of the forms of discrimination that women find in the labor market, even though they already occupy equivalent positions with men. In Brazil, 40% of women earn less than men. The other problem is the cultural issue because the woman is a mother and a housewife, and what man does not have the capacity to assume the tasks performed by her with the same responsibility.

In the same sense, data from the United Nations Development Fund for Women are presented, which indicate that women still receive a lower remuneration of 17% compared to men, which contributes to the impossibility of professional development for women. Gender inequality has also been identified in the labor market where women sometimes perform the same function as men and are paid less. The wage differences reach 75%. Already in the education issue it was found that more than 57% of the female school-age age is out of the teaching aspect that can be identified as a cultural factor for some areas of the African continent 10.

For Oliveira, Gaio and Bonacim [11], there are already women working in positions that were previously dominated by men. But even in certain organizations women are placed in defined places, which are visible as feminized sectors, and the jobs they perform are called women's work. However, despite the appreciation of the

female sex many times and of the changes in social relations and in the companies, there is still a difference in relation to the salary between men and women, and this makes it difficult for them to enter the labor market.

In this decade, the number of women in the labor market is visible and, in this way, the challenges increase, since the world culture is traditionally sexist, however in the organizations the functions have always been well divided when talking about man and woman, being man as mentor of the house and woman with caretaker of the home [12].

In addition to what has been explained theoretically and with statistical data, this study is justified in accordance with Article 7 of the Universal Declaration of Human Rights, which states that everyone must be treated equally before the law, and everyone is granted the right to preservation in the face of a distinction that violates the Universal Declaration of Human Rights [13].

In this sense, the 5th objective of the 2030 sustainable development agenda, which aims to promote gender equality and empower women and girls, through the reduction of forms of discrimination against women and girls around the world, comes to end forced marriages mainly of children, giving women access to information systems and technology. Likewise, the 10th objective that addresses the reduction of inequality, as stated in the mentioned agenda, predicts that by 2030 the poverty index will be reduced and thus reach a 40% income for the poorest population, guaranteeing opportunity for all.

The practical contribution of the research focuses on understanding the real difficulties encountered by Angolan accountants and socializing the results of the research. As for social relevance, it is due to the contemporary nature of the subject, as well as to the relevance of the theme due to the history of gender inequality, focusing on female empowerment. Finally, the approach to empowerment is indispensable because it asserts equity between women and men in decision-making [14].

## II. THEORETICAL FOUNDATION

In this section, we start by addressing broader gender issues in the context of the phenomenon of empowerment and, finally, focusing on women's empowerment.

### 2.1 Gender Equality

It begins by conceptualizing gender, because it understands that the literature review becomes more didactic. Gender is a term subject to both temporal and geographical significations, thus having consequences for both sexes. The social construction is based on the misconception transmitted as true, in which the feminine

and masculine sexes have unique characteristics, being able to influence in the positions. Gender is a human classification that influences relationships with society and, therefore, is directly linked to social issues [15].

Gender is understood as the set of cultural and social characteristics directed to individuals according to their sex. Soon it is an acquired identity that is learned, changes over time, varies widely among cultures. These are the behaviors, values and attitudes that society defines as belonging to men or women. On the other hand, the gender approach replaces the formulation of problems and solutions, since it involves changes in the positioning and behavior of men and women, in the search for the construction of more fair societies [16].

According to Oliveira, Gaio and Bonacim [11], societies are based on a masculine norm, and this norm can only be questioned when men and women reflect on it, only after that they will be able to formulate proposals for both individual and social relations. The authors state that there will be social change only when men and women are the main actors; however, gender relations are mostly unequal, but a change is possible in this regard. As for the gender issue, improvement solutions will be achieved when there is a common change between both sexes [11].

The educational inequality of women is so visible that they can not grow or be intellectuals. They had classes at home, or they were delivered to convents. It can be seen that until the last century, women were not prepared for public life, and the main objective was to prepare women for religious life or to be a good caretaker of the home [17].

In addressing the issue in the public sphere, Diniz [18] clarifies that, even with the problems women face, they have gained recognition and appreciation. Also, the insertion of women in the labor market has had a great impact on society, due to the fact of changing some cultural and family aspects, bringing significant achievements such as women's rights in relation to voting, reduction of children, levels of schooling equal to men, contraceptive use, among others. But, over time, they began to face double working hours in order to secure their places in society [19].

For Oliveira, Gaio and Bonacim [11], in organizations, successful women attract a lot of attention and are seen with arrogant or humble people. There is much to be done in relation to this dispute between men and women, and the advancement of women in the domination of men's space needs to be more and more urgent, as there must be more awareness of both sexes, in order to achieve a future best. Sousa and Melo [20] add that, with the development of globalization, there are

notable changes in the organizational context, among them, there is more equality in relation to work between men and women in certain areas of activity.

Mota and Souza [6] affirm that, even with the success that women have had in the fight against inequality, there are still many obstacles to overcome so that they can be included in the labor market. In the workplace, the relationships between men and women are still of gender inequality, thus creating a division between them, thereby fortifying the differences in power between them, disqualifying the tasks performed by women. Mota and Souza [6] recall that, since the emergence of humanity, in family relations, women have always been seen as submissive, because, with macho society, a pre-established profile already existed, though she was like someone who was there only to satisfy a man, since in the schools they were educated to be a mother and a wife, with the purpose of marrying and having children and to deal with household chores, since in the home she was seen as a key element for the education of children.

Mota and Souza [6] also clarify that, over time, women gained more of their rights and that, from the nineteenth century through a lot of struggle, the 8th of March was chosen to be an international day because on this day the American women, workers of a textile factory claimed their rights and demanded better conditions of work and salaries compatible with their functions and equal to those of men. Business sectors are noting the evolution of women and are recognizing their talents, abilities and their dynamism towards the economy, and are realizing how necessary it is to insert them into the public sphere. [22]

According to Gontijo and Melo [23], female submission only arose due to the overlapping of masculine power, thus bringing disadvantage to female will. The authors state that, after some educational reforms, women could already enter the classroom, but there was still that separation between the students. But there was still discrimination with women, since they were not entitled to the same content as men, since they were in school to learn household chores or to be teachers.

In organizations, usually the work that is imposed on women, the chore of tasks comes from the top down, and the company's policies, over time, have been drawn up by men within a male dimension and understanding without women's needs and what they seek. For this reason, the empowerment of women presents a competition of powers in the socio-institutional spaces, especially in the home, since man has the dominant power in the relationship. So this means empowerment means a change

in traditional domination in respect to man, where he is seen as the boss. [14]

Finally, according to Alves [22], for women, the path to their independence will only be possible, when they achieve their rights and equality of opportunity within the family and social environment.

## 2.2 Empowerment

According to Costa [2], the concept of empowerment emerged in the 1970s and is directly linked to the civil rights movements in the United States as a form of self-valorization, especially of the black race. Baquero [1] remarks that this phenomenon had its origins in the Protestant Reformation initiated by Martin Luther in the sixteenth century, when he advocated social justice.

Baquero [24] also clarifies that the term empowerment has the meaning of taking possession of something, assigning power to the individual. When this word is associated with the intransitive verb, the essence is directed to capable individuals, or interested in growing and expanding abilities, with enough effort at self-mastery ends up guaranteeing power, making them empowered.

According to the UN Women [16], empowerment is giving or acquiring power, that is, it is a form of freedom to choose or act and also an extension of power, because it makes the individual to have the power to resolve situations that affect his or her own life. An empowered person has the ability to define their life goals, acquiring competence and knowledge to solve their own problems, find solutions and create conditions for their own well-being, that is, the result of a process.

According to Romano and Antunes [25] the process of empowerment focuses on what is fundamental that is the study of the relations of power that exists in an already defined context. The authors state that this process is analyzed based on two perspectives: the first places individuals as a power center, thus showing the bases of conclusion that social action brings changes to individuals. And the second refers to a continuity in which individuals understand that in order to be competent and creative, they must have power over decision-making with regard to matters of their interest.

In Friedman's view [26], there are three such types of empowerment: as social, political and psychological. In the social sphere, it refers to the access that individuals have, in relation to social interests, being knowledge, information among others. In the political sphere, it refers to the individual's participation in decision making, that is, it is not only linked to voting power, but also in the right of the community to have a voice to speak, when it is a collective matter and has access to the occupation of

managerial positions. In the psychological sphere, empowerment begins at the moment when the individual awakens consciousness regarding autonomy, thus being able to have control, confidence and self-esteem about their safety.

Kleba and Wendausen [27] argue that the literature brings different definitions of the term empowerment which can be used individually or collectively. It is collective when there is a collective and social movement; empowerment is individual when only a person seeks his personal development, according to his interest. Thus the phenomenon is directly linked to authority or power. For Leon [28], empowerment contains fundamental contradictions, namely: in the individual perspective, the phenomenon focuses the individual on self-confers, in the domain of personal control, soon the individual does things only thinking about himself, has as priority the independent subjects, seeks to succeed without help from other people, thus separating the individual from daily life and groups; already the collective focuses on the concern with others and connect to the socio-political context representing a cooperation.

For Lisbon [14], there are three levels of empowerment: individual, group and structural. At the individual level, it would be when the individual can get out of that life to be that caregiver of the children and responsibilities of the house and can pursue their own interests. At the collective level, it would be when everyone will seek the same social interests. At the structural level, it arises when, after individuals achieve results for their interests, the needs arising from collective empowerment emerge.

The companies are seeking knowledge about the word empowerment, because, through this phenomenon, they see it as a form of management allowing the managers' focus and freedom within the company [29]. Resuming Oliveira and Krom [30], empowerment in organizations emerges as an instrument that has certain abilities and has the benefit of making the company a continuous advance and perspective of providing the members with responsibilities and autonomy regarding decision making within the company.

According to Baquero [24], empowerment has the consequences of awakening knowledge and mastery in individuals, thus increasing the individual's capacity to feel influence in the path of life. This capacity, when awakened, interferes in the way strategies are developed, in the resource domain in relation to the resolution of important issues that affect life and outcomes in the family and at work [31].

### 2.3 Female Empowerment

Female empowerment is a movement that is associated with society as a whole, as non-governmental institutions, and with states that come together to create laws that encourage gender equality.

Rubin [32] believes that this is an activity involving different global dimensions such as: civil society, States, non-governmental organizations, containing the necessary rules for the regulation of Public International Law, seeking the necessary mechanisms to support gender equality. The author also states that, in addition to being a female movement, the phenomenon focuses on both sexes, since it is aimed at society.

Sousa and Melo [20] affirm that care should be taken when it comes to women's empowerment not only in recognition or professional advancement and in their participation in decision making in the company, because female empowerment is much more than that, because these levels are only some forms of power that makes the woman have self-confidence and is strong enough to face some situation whether personal or social. For Lisbon [4], empowering women should improve their self-confidence, their control over decision-making, believing that they are capable of changing their own beliefs and showing that they are capable of breaking down barriers to submission and be alert to their rights.

The concept of female empowerment is a way of showing the competence and overcoming of women in relation to the inequality of power that they find in both private and public spheres [33].

For Lisbon [14], empowering women is a way of learning for men, since it empowers them in a material and psychological sense, thus giving women access to solve the issues that benefit the family, sharing responsibilities. This process of the woman comes to show an understanding of being able to build new paths of collective responsibilities, especially for decision making, and thus can provide well-being at a higher level to them.

In the process of empowering women, they have to face various barriers, whether in the public or family sphere, because over the years man has always been seen as the individual who had the power to decide. The authors also affirm that these barriers encountered during the walk are one of the main challenges of this phenomenon [20].

The empowerment of women thus symbolizes an affront to patriarchal systems, to the autonomy of man and to the preservation of the privileges given to him [24]. For Melo and Lopes [12], the empowerment of women from a gender perspective challenges the barrier that exists between men and women in relation to the

dominant power of men within the family, defies the traditional domination of men by giving women autonomy and security and Your rights. The empowerment of the woman then means the transformation of man's authority over woman, empowering her to decide about her own body, about her sexuality, and the assurance that she can decide on her own life. The recognition of the woman herself as an able agent needs to be done so that changes can be felt in the social context [35].

It should be noted that women, even of middle and upper classes, still go through prejudices when talking about work and studies, that is, at all levels they are seen as an object. However, the World Conferences on Women have played an important role in bringing the problems experienced by women to the public, as they encourage the creation of feminist institutions to promote feminist world growth, opening spaces for the women's empowerment movement, as it contributes to the creation of national and international laws for the protection of women [32].

For Bruschini and Puppini (2004), women, in order to be empowered, reduced their way of looking at life in regard to children. They have reduced the number of children because they are learning to be more economically emancipated, creating sociocultural changes. One of the aspects that made the woman be seen differently before society in relation to household chores is her professional career. For Sousa and Melo [20], the insertion of women in the labor market is increasingly increasing, opening up new horizons related to gender and power in organizations. In this way the phenomenon points to new changes and mechanisms of women's empowerment, which is associated with the achievement of well-being and the recognition of relations with society, as well as represent an affront to the respectable patterns regarding male gender. According to Melo and Lopes [12], from the perspective of women in the organizational space, female empowerment goes to the search for financial and personal emancipation, to achieve this perspective, women have sought specialized academic training, preparing and developing professionally for the labor market in order to meet their own needs.

Deere and Leon [36] argue that the empowerment of women confronts the traditional relationship as regards the family, disempowering a man, from the moment the woman assumes responsibilities that were previously taken by men. In this context, this process causes changes to all family members, as it contributes to certain choices in life, allowing the woman to have a voice in relation to decision making in the home.



The empowerment of women should appear as a form of autonomy, since it is to empower and have the capacity to organize, mobilizing in favor of social change, so this phenomenon can come from fraudulent situations, showing the family differences with regard to the day to day [37].

According to Prá [38], speaking of women's empowerment is talking about power and their relationship within society and their crossing with gender, race and social class, in which power is marked as equality of man and woman resources and advantages. The concept of power, in the social context, involves an authoritarian, oppressive being, as a form of independence or resistance, giving a new direction to power relations on gender relations [14]. In Malhotra's view [31], are (5) the dimensions of the analysis of female empowerment.

Dimensions	Features
Economic	It refers to the woman who has access to employment and control of family financial resources, holds leadership positions and is able to reach high levels.
Partner/ Cultural	It is the woman who has power in relation to her life, freedom and access to social spaces and to change patriarchal norms.
Family / Interpersonal	Refers to the autonomy of women in having access to the decision and making in relation to the affairs of the home, about having children or getting married, among others.
Laws/Politics	In the view of the laws, it seeks to show in women what their rights are, and in politics, it refers to the political system about voting.
Psychological	It covers the improvement of the woman's life, so she can be safer in relation to her own life, the woman has high self-esteem, self-confidence, that is, she is well psychologically.

Figura 1: Dimensions and characteristics of female empowerment

Source: Malhotra [31].

### III. METHODOLOGICAL PROCEDURES

As for the methodological framework, the research was classified about the qualitative approach regarding typology, descriptive. About the form of bibliographic and field research. For Triviños [39], a qualitative approach is one that involves direct contact between the researcher and the researched in order to seek a better understanding of the subject to be investigated. According to Cervo, Bervian and da Silva [40], the descriptive

research aims to observe and analyze a fact or even a phenomenon and is well developed in the social sciences.

For this research, twelve women accountants residing in Angola / Luanda were surveyed in the period of July 2018, using as data collection technique the semi-structured interview, carried out and literally transcribed by the researcher. The choice of the counters surveyed was for accessibility.

### IV. PRESENTATION AND ANALYSIS OF RESULTS

To ensure interview anonymity, after each interview fragment, the identification of C1 for first, C2 for second and so on is inserted.

#### 4.1 Profile of Interviewees

In the data collected, it was verified that six of the surveyed individuals are between 31 and 40 years of age, the highest number being between 20 and 30 years old, and only 41-50 years old with two interviewees. According to the level of education of the respondents, only the interviewee C10 has a master's degree, the interviewee C2 has a graduate degree, and the other ten have undergraduate degrees. Regarding the marital status, eight of the interviewees are married, three of them are single and only the C5 is divorced. As for children, nine have children, and C4, C6 and C12 do not yet have children. It was found that they had their first work experiences between the ages of 16 and 31.

The accounting area is a vast area and is one of the fields that offers the most opportunities for action. It was observed that C1 currently works in a non-profit entity with the name "Order of Accountants and Experts of Angola", which is the body in which the accountants are registered in Angola, and the same holds the position of accountant. The respondents C2, C5 and C6 already work in accounting organizations. Being an accountant, C5 Accountant and C6 as accounting assistant. The C3 and C4 work in the private sector and work in bank accounts. The C8 and C12 work privately in supermarkets, where C8 holds the position of accounting assistant and C12 as a project analyst. The C7, C9, C10 and C11 work in a public company that is known as one of the best oil companies in the country, occupying the positions of accounting technician, accountant in the area of common and operational costs and the last one as accounts analyst.

Concerning the technical responsibilities, six of them stated that they are responsible for the technical area, five of which are not and only one said that sometimes. It was sought to identify the time performance that the interviewees are in the accounting sector. It was verified that seven of them have a minimum time of performance

that is 0 to 5 years, three of 6 to 10 years and that only two have more than 11 years. Respondents argued that, despite their working time, they are always on the lookout for information to keep up-to-date with the accounting industry. "I always read books and do courses the order of the accountants of Angolans is constantly giving courses of updates." (C2).

With regard to the ones they perform at home, it was verified that two do not perform any domestic activities, six do all the activities, four partially do the activities. "I do not do many household chores because I have not had much time. But from time to time I organize my bedroom, which is my office and sometimes I cook." (C12). It was raised that ten of them have a person specifically to perform household activities, although they have the assistance of husband and children. "My collaborator of the home, my daughter and my husband one time or another." (C1). Two have a son or a mother.

#### 4.2 Occupation Block

According to the choice of profession, five interviewees chose the profession for the encouragement of family members, three of them out of curiosity, the other three of them chose the profession for taste and only one for opportunity. "As I grew up in a family of managers I was influenced, first when I was younger, then when I grew up I learned to like, I did an analysis and I saw that it was one of the professions that launched me fast into the job market" (C4 ). "In the 2nd company where I worked, I was in the billing area, the accountant provided the service twice a week, I like to always learn new things I asked her to teach, she taught me so I covered her work in the days in which she did not serve in the company [...], before I thought about doing it right when I went to this company I totally changed my thinking I fell in love with accounting" (C2).

Regarding the influence on the choice of profession, five of the interviewees said that their family members influenced their choice (such as parents, siblings, husband and cousins), three of them because of their curiosity about wanting to learn the other three had no influence except their love for numbers, only one had the opportunity to get an exchange and did not have many options. "I myself decided to do accounting because I like numbers." (C3).

About who contributes and continues to contribute to their careers, six of the interviewees affirm that they are their relatives, four of them were themselves and the other two by God and heads of the company. "My parents and my older brother contribute most to my career. My boyfriend also gives me a strength to take courses and we can not stop only in higher education." (C6).

Eleven of them positively evaluate the recognition and encouragement on the part of the family in its professional trajectory, only one of them says that it had no incentive nor recognition on the part of her family in the beginning. "First of all in my family I had no recognition, until when my brother opened his law firm and he invited me to be his accountant. And yes, my family did not believe I had the ability to control a company." (C12). For Landerdahl et al. [21], when the notion of equality and empowerment is familiar in the family context, behavioral changes are remarkable, which are, for women, encouragement and appreciation, thus showing how important family support is, parents, children and husbands who should always be linked to them as partners in order to assist in their growth and enhancement.

The interviewed women were quite sure about the activities they perform in the service from the accounting assistant to the fully-paid accountant, rather than in Angola it is considered as accounting technique having undergraduate. "The activities I currently carry out are: Enter all data in the accounting program (Spring) Ex Posting invoices (foreign and domestic suppliers), Cash, banks (payments)." (C9).

Within the organizational space of the interviewees - physical environment, relationship with co-workers and the boss, in principle all of them said that the environment is good and pleasant. However, following, some of them commented that they had to go over certain situations. "I had an extraordinary opportunity in my life that I always had with Christians, I had a boss at first ... but there was only one thing that ended up coming out, but it's a good environment. I had colleagues who were like that, I'm not going to do it, the person was prejudiced because I was a woman he did not accept, he could not stand to see me there and he gave up." (C5). Within the organizational environment one can already see the increase of female participation, with the qualification endowed with several improvements, and yet the woman still faces attitudes that evidence discrimination, causing some to think that inequality is the measurement parameter intelligence and capacity between the sexes. In order for a woman to have a professional career, access to business and positions must also be allowed, from the lowest to the highest level in the company [44].

Regarding the professional trajectory, eight of them said that the trajectory of the profession was very difficult, three of them said that it was a normal course not so difficult and only the (C6) still does not have formed opinion, since it is beginning now. "It was hard very hard, it was not easy, there was a time of tears, but there was also that I had to get up and said I can, I can. It

was a pula from here, but I did. "(C5). Regarding the trajectory of the professionals, Mota and Souza [6] affirm that women, in order to achieve gains and victories, have experienced challenges and prejudices and this is still visible today. Despite advances and struggles for social equality in the organizational environment, they still face several obstacles in the labor sphere.

Nine of the interviewees said that during the professional trajectory they had and still have salary differences compared to men in the same function-activities. Two of them said they had not lived or experienced such situations, one of them chose not to comment on the subject because it found it delicate. "I had my second job, taught the work to my colleague and he earned more." (C2). "I have a difference, the salary increase here is by wedge, because you are the boss's son or nephew they talk to each other and raise salary, but I have faith that someday everything will improve and there will be improvements. And when I have to earn more, it's because God wants to." (C10). "As for wages, it's a little delicate, because you can not go peeking. It's a question I can not specify." (C7). Difference in wages relative to male colleagues is still visible, according to

Mota and Souza (2013), and this is one of the most striking ways of discriminating women in the organizational context. Brito [41] states that the number of women currently in the labor market does not come from their ancestor, but from the current context called globalization. The author further clarifies that even today in more developed economies, it is notable the various forms of discrimination or inequality such as salary differences, access to educational instruction, the labor market, leadership positions, and household chores.

According to the interviewees in relation to male colleagues in the workplace the relationship is good, however with some indifference, with regard to the number of women in the workplace. "We are a much smaller number, in terms of climate ok, more in the financial area or accounting and management, in an area with more than 30 people have less than 10 women and does not have this equality." (C4). "Very well. There are not so many differences, we only have salary differences, but no professional differences." (C9). In Fig. 2, a summary of the results on access to the profession is presented.

ESCOLHA DA PROFISSÃO	CONTRIBUI NA CARREIRA	INCENTIVO / FAMILIARES	AMBIENTE DE TRABALHO	TRAJETÓRIA PROFISSIONAL	DIFERENÇA SALARIAL	EM RELAÇÃO COLEGAS
<ul style="list-style-type: none"> <li>• 5 Familiares</li> <li>• 3 Curiosidade</li> <li>• 3 Gosto pelos números</li> <li>• 1 bolsa de intercâmbio</li> </ul>	<ul style="list-style-type: none"> <li>• 6 Familiares</li> <li>• 4 Elas mesmas</li> <li>• 2 Deus e chefe da empresa</li> </ul>	<ul style="list-style-type: none"> <li>• 11 tiveram incentivo positivo para a carreira</li> <li>• 1 Não teve no início da carreira</li> </ul>	<ul style="list-style-type: none"> <li>• 9 consideraram bom</li> <li>• 3 entendem que é normal</li> </ul>	<ul style="list-style-type: none"> <li>• 8 Difícil</li> <li>• 3 Meio difícil</li> <li>• 1 Não possui opinião</li> </ul>	<ul style="list-style-type: none"> <li>• 9 Informaram que sim</li> <li>• 2 disseram que não</li> <li>• 1 não possui opinião sobre isso</li> </ul>	<ul style="list-style-type: none"> <li>• Todas indicaram que há uma boa relação</li> </ul>

Figura. 2: Synthesis results access to the profession

Source: Search data, 2018.

#### 4.3 Block Autonomia

Regarding the financial autonomy of the interviewees, nine said they were good, but could be better and three said that it is not good. "Today better than before, it is not as good as I wanted, but it tends to improve." (C5). Machado [42] states that, years ago, woman was totally financially dependent on the father or husband. Nowadays, she seeks not only marrying or having children, but also building her own identity as in her way of being or acting, not interfering with what is imposed by society, so woman will seek her financial independence to be able to trace her way.

According to the interviewees seven of them are totally financially independent, and five of them depend

partly on their relatives as parents and husband. "I depend on this case, because I still live with my parents, but in personal terms no longer." (C12).

Regarding professional autonomy to decide on the course of their careers, ten of the interviewees evaluate positively, since woman have to be independent when it comes to her professional life. Two of them are dependent on the bosses to decide. "We have the choice of being where we want, no one can manage our career we can not expect someone to manage it" (C4). Bruschini and Puppini [43] women when the matter is career they do not measure effort, so they are increasingly intellectually instructed. They are also economically more active, more attentive to new family standards, being more accessible



and more capable of managing and planning their career. For Oliveira, Gaio and Bonacim [11], in many of the companies, women are in turn devalued, ignored, and systematically dispense knowledge and perspectives.

Regarding the institution that the accountants work, they evaluate it in a positive way, since they have already been less valued, but in relation to the valuation perspectives as a woman many of them affirm that it is almost null. "Valuation is almost nil, they can even get you into the boss because of the need, it's the kind I need it for, but do not think it's going to rise, in addition. Even the Portuguese, for them, black can not pass for him mainly woman, and in other companies it is not different, and if that happens it is because she has something with

the boss, and never by merit or competence." (C5). The presence of women in the organizational world is now visible. Perhaps this is because there is more appreciation of women in organizations [45].

Four of those surveyed see themselves in five years running their own business, two think of leading their own teams in the company, three say that in crisis, they want to stabilize and see if they can earn a good salary, another two expect to grow in the accounting profession, and one claims to expect health only. "I would like to be further, but looking at the moment that we are in the country the crisis all this thing my expectation is not very big, but if flowing better, better for me." (C8). In Fig. 3, the results of this section are summarized.

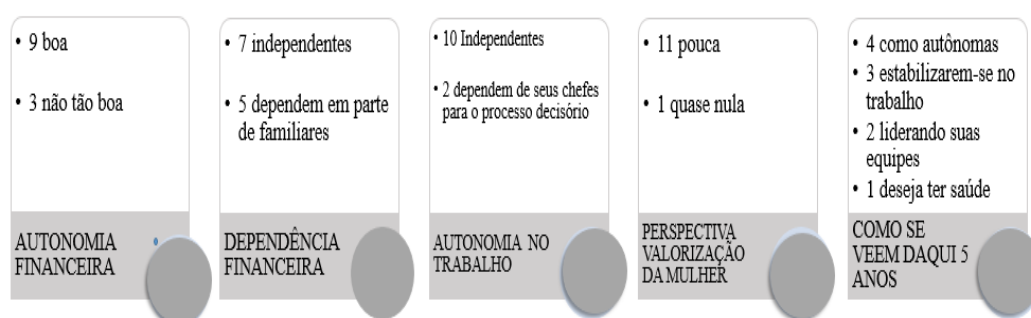


Figura 3: Synthesis results on autonomy

Source: Search data, 2018.

#### 4.4 Block on Accounting Training

Regarding the results of this block, ten interviewees said that with the knowledge acquired in the course of accounting contributed a lot to the exercise of their professional activity, only two disagreed partly claiming some difference between what they learned in school with what they currently work. "It was based on what we apply today, we work with bank accounting, universities focus on business accounting, we had to learn everything from scratch. We only had one semester of bank accounting, bank accounting differed from business accounting. I today do not know how to work with the accounting of a company and I have never worked with business accounting, I have always worked with bank accounting." (C3). Women today have changed their behavior, not to be similar to men, but to compete with equality. In this sense, education has contributed considerably to this behavior change, since they seek adequate qualification to face the labor market [11].

It was perceived that there is a different point of view regarding the main competitive differential of women in relation to men in the area of accounting: five claim to be training, capacity for execution, seven the gender, knowledge, maternity factor, curiosity, autonomy, intelligence. "Autonomy, because we women are very autonomous, we fight because we want and we are always

looking for the best to the company" (C11). "Women are not to leave there, if something is happening they go back already men are more relaxed." (C6). "Curiosity and intelligence, we women are very cautious when it comes to work." (C2). Carneiro [46] affirms that women are seen in the labor market as competent, attentive, with sense of organization and with a lot of discipline.

From a perspective on their participation in the accounting profession, ten accountants claim that it is a positive outlook and that it tends to increase, since women are sufficiently competent enough to occupy prominent positions in organizations. "Angola opened up are already giving more access in women, you can already see women in leadership leading places. I think the perspective of women in the accounting profession is good, with limitations, but it is already notable women managers, business leaders." (C5). "We women are capable and really competent and we can do what men can do." (C6).

For Boniatti et al. [47], the male gender always predominated in the accounting area, but, over the years, the woman was occupying space in this area. One reason is that she always finds it difficult to reconcile her time with work and with the family: children, parents and husbands. This being one of the main obstacles they face,

it creates unfair competition in the labor market. The main results stand out.

- Ten of them believe that the Accounting course contributed greatly to the development of their professional activities
- They claimed as a competitive differential in the accounting profession: training, ability to execute, knowledge, curiosity, autonomy, intelligence make them.
- Ten of them believe that their participation in the accounting profession is positive and are competent to occupy prominent positions.

*Figura 4: main results on accounting training*

Source: Search data, 2018.

## V. CONCLUSION

The feminine empowerment phenomenon for Angolan society is still a somewhat new subject and is in the process of being accepted because of the cultural standards found there. But Angolan women today are already in search of equal power in business. And, in order to achieve this, many go in search of specialized professional training in the area, to enable them to work.

With regard to the main objective of this study, to understand the current context of the accounting professional focusing on the phenomenon of empowerment, it was understood that, although the women object of this study had support from the family, there is still gender inequality there.

Regarding the work environment and the profile of Angolan accountants, the data indicated that their environments are good, but some claim that they have to go through uncomfortable situations in the work dimension. About the respondents' profile, they are in the age range of 25 to 47 years old, eight married, three single and only one single, nine with children and three without children.

With regard to knowing the circumstances that made them choose the profession, it was noticed that many accountants chose the profession by encouragement of relatives, curiosity and tastes by numbers. On the impact of empowerment on accountants, they believe that this phenomenon has brought many positive things, as they are increasingly seeking their independence, both personal and professional, and the pursuit of equality.

The main contributions of this study was to reflect on the phenomenon of female empowerment in the Angolan context, both for the literature and for the researcher who is an accounting student and is Angolan.

The delimitation of the work was due to the number of women interviewed, because some of them were a little afraid of the research, because in Angola this is not very common and also in some companies that I passed many

of them did not feel free to speak because they were in an environment with colleagues. For future work, be sure to enlarge the sample searched and also with professionals from other areas of knowledge.

## REFERENCES

- [1] Baquero, R.V. A.(2012).Empoderamento: Instrumento de emancipação social? - Uma discussão conceitual. Revista Debates, Porto Alegre, v. 6, n. 1, p.173-187, jan/abr.
- [2] Costa, A. A. (2008). Gênero, poder e empoderamento das mulheres.
- [3] Fialho, C. B. et al.(2018). Empoderamento e Gênero: Um Estudo com Mulheres que Ocupam Cargos de Gestão em uma Universidade Federal. Revista Administração em Diálogo, São Paulo, v. 20, n. 1, p.1-24.
- [4] Lisboa, K. T. (2008). O Empoderamento como estratégia de inclusão das mulheres nas políticas sociais. In: Fazendo Gênero – Corpo, Violência E Poder, 8, 2008, Florianópolis. Anais eletrônicos... Florianópolis: UFSC.
- [5] Silva, E. A. da. (2011). Educação no meio rural em Angola: tradição, desigualdade de gênero e cidadania. In: XI Congresso Luso Afro Brasileiro de Ciências Sociais, Diversidades e Desigualdades, 2011, Salvador. Anais... .Ondina: Universidade Federal da Bahia (UFBA), p. 1 - 17.
- [6] Mota, É. R. C. F; Souza, M. A. (2013). A evolução da mulher na contabilidade: os desafios da profissão. Revista Convibra.
- [7] Silva, C. N.; Anzilago, M.; Lucas, A. C. (2015). A mulher contabilista nas publicações acadêmicas brasileiras. XV Congresso USP de Controladoria e Contabilidade. São Paulo, 29 a 31 de jul.
- [8] Onubr. (2012). ONU Mulheres e UNICEF abrem convocatória para propostas para 'Consultas de Desigualdades'.
- [9] Onubr. (2011). Transformando o mundo: A Agenda 2030 para o Desenvolvimento Sustentável. Disponível em: <https://nacoesunidas.org/pos2015/agenda2030/>. Acesso em: 11 dez. 2018.
- [10] Unifem. (2005). Empoderamento das Mulheres Avaliação das Disparidades Globais de Gênero. Disponível em: <[http://www.spm.gov.br/arquivos-diversos/arquivos/empoderamento\\_mulher.pdf](http://www.spm.gov.br/arquivos-diversos/arquivos/empoderamento_mulher.pdf)>. Acesso em: 06 jun. 2018.
- [11] Oliveira, A. R.; Gaio, L. E.; Bonacim, C. A. G. (2009). Relações de gênero e ascensão feminina no ambiente organizacional: Um ensaio teórico. Revista Adm. UFSM, Santa Maria, v. 2, n. 1, p. 80-97 jan/abr.

- [12] Melo, M. C. O. L.; Lopes, A. L. M. (2012). Empoderamento de mulheres gerentes a construção de um modelo teórico de análise. *Revista Gestão e Planejamento*, Salvador, v. 12, n. 3, p. 648-667. set/dez.
- [13] ONU. (1948). Declaração Universal dos Direitos Humanos. Disponível em: <[https://www.unicef.org/brazil/pt/resources\\_10133.htm](https://www.unicef.org/brazil/pt/resources_10133.htm)>. Acesso em: 31 mar. 2018.
- [14] Lisboa, K. T. (2007). Empoderamento de mulheres e participação na gestão de políticas públicas,
- [15] Lemos Junior, L. C.; Santini, R. B.; Silveira, N. S. (2015). A feminização da área contábil: um estudo qualitativo básico Paulo. *Revista de educação e Pesquisa em Contabilidade*. Brasília, v. 9, n. 1, p. 64-83, jan/mar. 2015.
- [16] ONU Mulheres. (2016). Princípios de Empoderamento das Mulheres. Disponível em: <[http://www.onumulheres.org.br/wp-content/uploads/2016/04/cartilha\\_WEPs\\_2016.pdf](http://www.onumulheres.org.br/wp-content/uploads/2016/04/cartilha_WEPs_2016.pdf)>. Acesso em: 10 abr. 2018.
- [17] Ribeiro, A. I. M. (2000). Mulheres Educadas na Colônia. In: Eliana Martha T Lopes; Luciano Mendes de Faria Filho; Cynthia Greive Veiga. (Org.). 500 anos de Educação no Brasil. Belo Horizonte: Autêntica.
- [18] Diniz, F. (2014). Os desafios da mulher contabilista. Disponível em: <<http://www.cienciascontabeis.com.br/desafios-mulher-contabilista/>>. Acesso em: 25 abr. 2018.
- [19] Pereira, R. S.; Santos, D. A.; Borges, W. (2005). A mulher no mercado de trabalho. In: II Jornada Intenacional de Políticas Públicas, Maranhão. Anais... . São Luiz: UFMA, p. 1 - 8.
- [20] Sousa, R. M. B. C.; Melo, M. C. O.L. (2009). Mulheres na gerência em tecnologia da informação: análise de expressões de empoderamento. *Revista de Gestão USP*, v.16, n.1, p.1-16.
- [21] Landerdahl, M. C. et al. (2013). Processo de empoderamento feminino mediado pela qualificação para o trabalho na construção civil. *Escola Anna Nery*, [s.l.], v. 17, n. 2, p.306-312, jun.
- [22] Alves, J. E. D. (2016). Desafios da equidade de gênero no século XXI. *Revista Estudos Feministas*, [s.l.], v. 24, n. 2, p.629-638, ago.
- [23] Gontijo, M.R.; Melo, M. C. O. L. (2017). Da inserção ao empoderamento: análise da trajetória de diretoras de instituições privadas de ensino superior de belo horizonte. *Read. Revista Eletrônica de Administração* (Porto Alegre), [s.l.], v. 23, p.126-157, dez..
- [24] Baquero, R. V. A. (2006). Empoderamento: questões conceituais e metodológicas. *Revista Redes*, Santa Cruz do Sul, v.11, n.2, p.77-93, maio/ago.
- [25] Romano, J.O.; Antunes, M. (2002). Empoderamento e direitos no combate à pobreza. Rio de Janeiro: Actionaid Brasil.
- [26] Friedman, J. (1996). Empowerment: uma política de desenvolvimento alternativo. Oeiras: Celta, 1996.
- [27] Kleba, M. E.; Wendausen, Á. (2009). Empoderamento: processo de fortalecimento dos sujeitos nos espaços de participação social e democratização política. *Saúde soc.* 2009, v. 18, n. 4, p. 733-743.
- [28] León, M. (Comp.). (1997). Poder y Empoderamiento de las Mujeres. Bogotá: Facultad de Ciencias Humanas.
- [29] Lopes, E.R.N.; Brito, J. L.; Pereira, L. A. (2011). Modelo de gestão baseado no empowerment: um estudo de caso no núcleo de estudos em gestão de pessoas - NUGEP da UFC/Cariri. In: 3º Encontro universitário da UFC no Cariri, Ceará. Anais... . Juazeiro do Norte: Universidade Federal do Ceará,. p. 1 - 4.
- [30] Oliveira, C. P.; Krom, V. (2010). O empowerment nas organizações. In: Encontro Latino-Americano de Iniciação Científica. 14, 2010, São José dos Campos. Anais eletrônicos... São José dos Campos.
- [31] Malhotra, A. (2002). Conceptualizing and measuring women's empowerment as a variable in international development. Washington: World Bank.
- [32] Rubin, B. (2012). O papel das conferências mundiais sobre as mulheres frente ao paradigma do empoderamento feminino. *Leopoldianum*, ano 38, n. 104/105/106 – p. 61-84.
- [33] Marinho, P. A. S.; Gonçalves, H. S. (2016). Práticas de empoderamento feminino na América Latina. *Revista de Estudios Sociales*, Uniandes, v. 56, n. 1, p.80-90, jan.
- [34] Silva, F.C. T.; Wendausen, Á.L.P. (2012). Empoderamento em um grupo de mulheres de um município no sul do Brasil. *Revista Grifos*, Chapecó, v. 21, n. 32, p.105-125, abr.
- [35] Galetti, C. C. H. (2013). Empoderamento feminino e trajetória de vida: s modelos rígidos do “ser mulher”. *Revista Vernáculo*, Curitiba, v. 31, p.69-87, set.
- [36] Deere, C. D.; Leon, M. (Org.). (2002). O Empoderamento da Mulher: direitos à terra e direitos de propriedade na América Latina. Porto Alegre: Ufrgs.
- [37] OLIVEIRA, M. L. S. (2006). Mulheres na liderança, relações de gênero e empoderamento em

- assentamentos de Reforma Agrária: o caso do Saco do Rio Preto em Minas Gerais. 145 f. Tese (Doutorado) - Curso de Pós-graduação Desenvolvimento, Agricultura e Sociedade, Instituto de Ciências Humanas e Sociais, Universidade Federal Rural do Rio de Janeiro, Seropédica.
- [38] Prá, J. R. (2005). O custo político das desigualdades de gênero e a teoria do capital social. *Educação Unisinos*, São Leopoldo, v. 9, n. 2, p.99-115, ago.
- [39] Triviños, A. N. S. (1987). *Introdução à pesquisa em ciências sociais: a pesquisa qualitativa em educação*. São Paulo: Atlas.
- [40] Cervo, A. L.; Bervian, P. A.; Da Silva, R. (2007). *Metodologia científica*. 6. ed. São Paulo: Prentice Hall.
- [41] Brito, A. P. M. (2015). *Efeitos da Globalização na desigualdade social entre homens e mulheres*. 52 f. Dissertação (Mestrado) - Curso de Economia Internacional e Estudos Europeus, Universidade de Lisboa, Lisboa.
- [42] Machado, H. V. (2002). *Identidade empreendedora de mulheres no Paraná*. 192 f. Tese (Doutorado) - Curso de Pós-graduação em Engenharia de Produção, Universidade Federal de Santa Catarina, Florianópolis, 2002.
- [43] Bruschini, C.; Puppim, A. B. (2004). *Trabalho De Mulheres Executivas No Brasil No Final Do Século XX*. *Cadernos de Pesquisa*, v.34, n. 121, p.105-138, abr.
- [44] Noronha, E. C. S. F.; Volpato, T. G. (2006). *A Trajetória Educacional e Profissional da Mulher Administradora*. *Revista Pretexto*. FUMEC, Belo Horizonte, v. 7, n. 2, p.63-76, jul-dez.
- [45] Silva, N. F. da. (2009). *A mulher e a contabilidade*. mar.. Disponível em <<http://www.diariodasulanca.com/2009/03/mulher-e-contabilidade.html>> - Acesso em 18/10/2018
- [46] Carneiro, J. D. (2012). *Mulheres na Contabilidade: 41% dos profissionais atuantes hoje são do sexo feminino*.
- [47] Boniatti, A. O. et al. (2014). *A evolução da mulher no mercado contábil*. *Revista Gestão e Desenvolvimento em Contexto*, Rio Grande do Sul, v. 2, n. 1, p.20-27, ago.