



Proceedings & Book of Abstracts
6th International Women and Business Conference

21 to 23 September, 2015 São Paulo - Brazil





6th International Women and Business Conference

São Paulo - Brazil

21 to 23 September, 2015

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6th International Women and Business Conference

São Paulo - Brazil

21 to 23 September, 2015

EDITORS:

Liliane Cristina Segura
Universidade Presbiteriana Mackenzie – Brazil

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Trakya University - Turkey

Statement of review

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Preface

Founder of Conference Series President for
International Women and Business Group & Conference Series President
Founding Partner, Herme Consulting
Prof. Dr. Kıymet CALIYURT, CFE, CPA



http://personel-en.trakya.edu.tr/kiymetcaliyurt/#.U3p_aNJ_uNc

Dear Colleagues,

I am happy that we are, members of International Women and Business Group (IWBG), have finished 6th International Women and Business conference in wonderful city Sau Paulo with a big success.

I want to thank you Conference President Prof.Dr.Liliane Segura and organising committee. I also want to thank you Rector and his management committee for inviting us to organise conference in MacKenzie Presbyterian University.

I would like to give some information about IWBG. Our group was found in Edirne after 1st succesfull conference in 2011. The aim of the group is to discuss and publish on issues related to women and business. The mission of the group is to create a better, qualified and safer business environment for women in daily business life.

Please find the list of conference series' organising details and name of the presidents year by year:

*1st International Balkan Countries Women and Business Conference - Ohri, Macedonia
St.Kliment Ohridski University - President Prof.Dr.Jovanka Biljan (30 September 2011)*

*2nd International Balkan Countries Women and Business Conference - Edirne, Turkey
Trakya University - President Prof.Dr.Kiymet Caliyurt(22 December 2011)*

*3rd International Balkan Countries Women and Business Conference, Banja Luka, Bosna and
Herzegovina
Pan European University Apeiron, Prof.Dr.Sanel Yakupovic(10 October 2012)*

*4th International Balkan Countries Women and Business Conference, Bourgas, Bulgaria
Bourgas Free University, Prof.Dr. Milen Baltov(20 June 2013)*

*5th International Balkan Countries Women and Business Conference, Belgrade, Serbia
Alfa University and Kreativno Pero, Prof.Dr.Olivera Nedeljkovic (8-10 October 2014)*

*6th International Women and Business Conference, Sau Paulo, Brasil
Mackenzie University, Prof.Dr.Liliane Segura (21-23 September 2015)*

IWBG had a big step in 2014 and started to publish book series titled
"WOMEN AND SUSTAINABILITY IN BUSINESS"
by Gower Publishing in United Kingdom.

First two book of the series has been submitted to Gower which are titled as follows:

Women and Sustainability in Business: A Global Perspective

Editor: Prof.Dr.Kiyemet Caliyurt, Trakya University, Turkey

Women in Agriculture Worldwide: Key Issues and Practical Approaches

Editors: Amber J. Fletcher, University of Regina, Regina, Canada and

Wendee Kubik, Brock University, Ontario, Canada

Our next book will be published by Prof.Liliane Segura and Prof.Dr.Kiyemet Caliyurt with following title:

Improving Women Entrepreneurship Globally: Obstacles, Challenges and Cooperation

If you would like to have more details about our other calls for upcoming book in series, please visit following website organised for Sao Paulo conference:

<http://6thwomencongress.wix.com/6thwomencongress>

<http://6thwomencongress.wix.com/6thwomencongress#!upcoming/cirw>

If you would like to have more info about our conference series, please visit following websites:

<http://5thibcwbc.jimdo.com/>

<http://6thwomencongress.wix.com/6thwomencongress>

International Women and Business Group is a body of scholars who are concerned with:

- *laws and regulations on women & business,*
- *national and international applications on women & business,*
- *sectoral developments and applications on women & business,*
- *national and international non-governmental organisations activities on women & business,*
- *ethical issues and cases on women & business*
- *corporate social responsibility on women & business,*
- *corporate governance regulations and application on women & business,*
- *sustainability on women & business.*

I would like also like to inform you that International Women and Business Group (IWBG):

- *publishes e-journal,*
- *publishes newsletter,*
- *join projects on women and business,*
- *organises workshops and trainings.*

I also like to thank Prof.Dr.Rute Abreu for her support during organisation of the conference and inviting her PhD and master students from Portugal that means women in business area may have more researches and dissertations in the future.

I also like to thank to Dr.Arzu Ozyol, Vice President of Business Professional Women (BWP) for her excellent keynote speaker in the Sao Paulo conference.

Our next conference will be organised in Kosova in 2016 that we are planning to announce conference details in March 2016.

Please join us in our conference series and book series. All of us has a word to say something about the problems women in business so we have a slogan as group

"WE NEED WOMEN FOR SUSTAINABLE BUSINESS"

Hope to see you in 7th Conference in Kosova.

Prof.Dr.Kiyemet Caliyurt, CFE, CPE

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Acknowledge

We would like to thank to IWBG group members, presidents for previous conference organizers and Gower Publishing Company, especially to senior editor Kristina Abbott.

We also would like to thank to MackPesquisa for all financial support provided to the whole Congress, the Universidade Presbiteriana Mackenzie for the structural support and all the scientific committee and reviewers for the support.

List of reviewers & scientific committee

The organizing committee of the conference would like to express their gratitude for the contribution made by the following reviewers of papers reproduced in these proceedings:

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IWBG Founder and President

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Trakya University

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Prof. Dr. Ezendu Ariwa, University of Bedfordshire, UK
Assoc. Prof. Maria Aluchna, Warsaw School of Economics, Poland

Conference Scientific Program

21th September

Room: Auditorio Joao Calvino

09:00 - 09:15 Opening Speech

Prof. Dr. Liliane Cristina Segura

Conference President - 6th International Women and Business Conference

09:15 - 10:00 Conference

" Women in Business and Sustainable Business"

Prof. Dr. Kiyemet Caliyurt

Keynote Speaker

Head - Business Administration Department

Faculty of Business Administration and Sciences, Trakya University

Founder - International Women and Business Group

Book Series Editor - Women and Sustainable Business by Gower Publishing

10:00 - 11:00 Conference

"Success Stories About Women Empowerment"

Prof. Dr. Monica Colin

Keynote Speaker

Professor and Researcher

Postdoctor en Estudios de Género por la Universidad de Ciencias Económicas y Sociales

Coordinador de Investigación y Desarrollo en la UEC

11:00 - 12:00 Conference

"Women Leadership in the Workplace, Market Place and Community: Sustainable Development"

Dr. Arzu Ozyol

Keynote Speaker

Vice President - BPW Business Professional Women

Lecturer - Yeditepe University - Istanbul Turkey

12:00 - 13:30 Lunch

INTERACTIVE SESSIONS: Edificio Modesto Carvalhosa - Prédio 45

13:30 - 15:00 Interactive Sessions

Room: 405 Interactive Session 1: Women entrepreneur and labor challenges

Room: 406 Interactive Session 2: Women and social Entrepreneurship

Room: 407 Interactive Session 3: Women entrepreneurship and microfinance

15:00 - 15:30 Coffee Break

15:30 - 17:00 Interactive Sessions

Room: 405 Interactive Session 4: Women in Board of Directors

Room: 406 Interactive Session 5: Women and Public affairs

Room: 407 Interactive Session 6: Women entrepreneur and small business

19:00 – 22:00 Opening Cocktail

22th September

Room: Auditorio Joao Calvino

09:00 – 10:00 Conference

"Women Contributions to the Board Dynamics"

"Contribuições de Mulheres à Dinâmica do Conselho de Administração"

Prof. Dr. Darcy Mitiko Mori Hanashiro and Marcos Baruki Samaha

Keynote Speakers

Professor and Researcher- PPGA/Universidade Presbiteriana Mackenzie/Brazil

10:00 - 11:00 Conference

"Tax Compliance and Gender Differences in a 44-Country Experiment Across 5 Continents"

Prof. Dr. Larissa-Margareta Batrancea/Babes-Bolyai University-Romania

Keynote Speaker

Assistant Professor at Babes-Bolyai University-Romania/ Faculty of Business

11:00 - 12:00 Conference

Marcia Ruiz Alcazar

"Women Empowerment in Accounting"

"Empoderamento Feminino na Contabilidade"

Vice-President of Fiscalization, Ethics and Discipline (CRC-SP)

Member of Professional Women Networking Brasil (PWN)

12:00 - 13:30 Lunch

INTERACTIVE SESSIONS: Edifício Modesto Carvalhosa - Prédio 45

13:30 - 15:30 Interactive Sessions

Room: 405 Interactive Session 7: Women entrepreneur and corporate social responsibility

Room: 406 Interactive Session 8: Women and innovation

Room: 407 Interactive Session 9: Women entrepreneur and gender equality

15:30 - 16:00 Coffee Break

16:00 - 18:30 Interactive Sessions

Room: 405 Interactive Session 10: Women entrepreneur and corporate social responsibility

Room: 406 Interactive Session 11: Women in accounting business

Room: 407 Interactive Session 12: Women in Economy

20:00 - 23:00 Gala Dinner

Ceremony for Best Paper Award

Announcement - 7th International Women and Business Conference

23th September

Room: Auditorio Joao Calvino

09:00 – 12:00

Special Session: "How to Publish in Book Series"

Prof. Dr. Liliane Cristina Segura

Prof. Dr. Kiymet Çaliyurt

12:00 – 14:00 Lunch

14:00 - 16:00 Visiting São Paulo

Editorial

Overall, there is clear evidence of an emerging body of knowledge around work-integrated-learning. Presented in these proceedings are 40 papers. The conference had 67 papers submitted for review, and these proceedings therefore represent an 60% success rate upon review. The conference overall had 38 presentations delivered from both refereed and non-refereed strands. These proceedings represent all presentations made at the conference.

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Interactive Session 6: Women entrepreneur and small business

Interactive Session 7: Women entrepreneur and corporate social responsibility

Interactive Session 8: Women and innovation

Interactive Session 9: Women entrepreneur and gender equality

Interactive Session 10: Women entrepreneur and corporate social responsibility

Interactive Session 11: Women in accounting business

Interactive Session 12: Women in Economy

Summary

Interactive Session 1: Women entrepreneur and labor challenges

Discussants: Profa. Dra. Berenice Carpigiani

Chair: Profa. Dra. Mary Rosane Ceroni

Women Entrepreneurship: An Analysis of the university's entrepreneurial profile in the federal university of Alagoas – UFAL

Empreendedoras: uma análise do perfil empreendedor de universitárias na Universidade Federal de Alagoas – UFAL

Authors: Bittencourt, Ibsen; Angelo Martin; Leão, Nilson; Demettino, Jade and De Araújo, Caio Venâncio

Country: Brazil

Women's entrepreneurship: entrepreneurial profile of the city of Itabaiana (SE).

Empreendedorismo feminino: perfil das empreendedoras da cidade de Itabaiana (SE)

Authors: Carvalho, Isadora P and Gomes, Iracema Machado de Aragao

Country: Brazil

Modateca Social FCAP: apreendendo a empreender

Authors: Valverde, Ana Rita Peroba; Barros, Izabele; Aguiar, Maria do Livramento; Sales, Nayane

Country: Brazil

Interactive Session 2: Women and social Entrepreneurship

Discussant: Prof. Dr. Henrique Formigoni

Chair: Profa. Dra. Lidice Meyer Pinto Ribeiro

Social Technology Entrepreneurship

Núcleo Interdisciplinar Universitário de Trânsito – NIUT: Ênfase em Tecnologia Social empreendedora

Authors: Barbosa, Bárbara Cassandra Vita e Leite, Emanuel

Country: Brazil

Women Entrepreneurship: an Analysis of the Natura Consultants in Serra Talhada – PE

Empreendedorismo no Feminino: O Caso das Consultoras Natura de Serra Talhada-PE

Authors: Barros, Lúcia de Fátima Barbosa and Zaidan, Zaidiana Lemos and Leite, Emanuel

Country: Brazil

Gender Influence on the Sustainability of a Cattery

Authors: Pinto, Alexandra; Abreu, Rute; Segura, Liliane Cristina

Country: Portugal/Brasil

Interactive Session 3: Women entrepreneurship and microfinance

Discussant: Profa. Dra. Silvia Casa Nova Pereira de Castro

Chair: Prof. Dr. Ibsen Bittencourt

Women-owned businesses in Tanzania: Start up motives and factors affecting their SMEs performance

Mulheres dominam negócios na Tanzania: Motivos e fatores das Start Ups que afetam a performance de pequenas e médias empresas

Author: Isaga, Nsubili

Country: Tanzania

Influence of Female Boardroom Presence on Firm Value: Analysis in Brazilian Capital Market

Authors: de Oliveira, Isaac Gezer Silva; Borges, Pedro Júnior; Cardoso, Sâmela Pedrada; Dias, Ricardo dos Santos; Reina, Donizete

Country: Brazil

Microfinance Institutions in Women Entrepreneurship and Accountability: the case of Grameen In Turkey

Authors: Karalar, Serol; Akinci, Kevser; Çaliyut, Kiyimet

Country: Turkey

Interactive Session 4: Women entrepreneur and corporate social responsibility

Discussant: Prof. Dr. Flavio Roberto Mantovani

Chair: Profa. Dra. Ana Maria Roux Valentini Coelho Cesar

Women's empowerment: program of gender equality

Empoderamento feminino: programa pró- equidade de gênero

Author: Schwartz, Rosana

Country: Brazil

Gender Influence in Active Aging elderly

Coelho, Helga; Abreu, Rute; Rosa, Cecilia

Portugal

Women in Science: Empirical evidence from Portugal

David, Fatima; Abreu, Rute; Segura, Liliane Cristina; Mantovani, Flavio Roberto; Formigoni, Henrique

Country: Portugal/Brasil

Women: beyond social responsibility and toward social innovation for a sustainable society. Lesson from the Past

Baldarelli Maria-Gabriella ; Del Baldo Mara

Country: Italy

Interactive Session 5: Women in the Board of Directors

Discussant: Prof. Dr. Isaac Gezer Silva Oliveira

Chair: Profa. Dra. Sandra Maria Cerqueira da Silva Mattos

Entrepreneurship Women providing High Impact Business in Alagoas
Empreendedoras na Geração de Negócios de Alto Impacto no Estado de Alagoas
Author: Bittencourt, Ibsen
Country: Brazil

Women on Brazilian Financial Market: A Sight Through Gender Lense
Mulheres brasileiras no mercado financeiro: Uma vista através da ótica de gêneros
Authors: Collini, Itali Pedroni; Casa Nova Pereira de Castro, Silvia; Casado, Tania
Country: Brazil

Known reasons for low representation of Women in the Board of Directors
Razões Percebidas para Baixa Representação de Mulheres nos Conselhos de Administração
Authors: Samaha, Marcos Baruki; Hanashiro, Darcy Mitiko Mori
Country: Brazil

Interactive Session 6: Women and Public Affairs

Discussant: Profa. Dra. Rosana Schwartz

Chair: Prof. Dr. Francisco Carreira

Women representation in Brazilian senate and gender equality
Representação das mulheres no senado brasileiro e igualdade de gêneros
Authors: Brasil, Patricia Cristina
Country: Brazil

To adopt or not to adopt international standards of quotas for women participation in the
Brazilian Parliament: a trend or a trap?
Author: Rachman, Nora
Country: Brazil

Interactive Session 7: Women entrepreneur and small business

Discussant: Prof. Dr. Henrique Formigoni

Chair: Profa. Dra. Sandra Maria Cerqueira da Silva

Between the pen and the dish towel: Paradox of globalization
Entre a caneta e o pano de prato: Paradoxos da globalização
Author: Mattos, Sandra Maria Cerqueira da Silva
Country: Brazil

Opt-out: a trajetória de mulheres que abdicaram de suas carreiras para engendrar novas
perspectivas
Opt-out: the trajectory of women who gave up their careers to engender new perspectives

Some Thoughts on leadership and entrepreneurial education of Brazilian women

Algumas Ponderações sobre liderança e educação empreendedora da mulher brasileira

Authors: Ceroni, Mary Rosane; Carpigiani, Berenice; Lopes, Maria Elisa Pereira and Castanheira, Ana Maria Porto

Country: Brazil

Interactive Session 8: Women entrepreneur and corporate social responsibility

Discussant: Profa. Dra. Anca Nichita

Chair: Prof. Dr. Dirk Thomas Schwenkow

Main indicators that affect the implementation of practice of social responsibility: analysis through women's perspective

Principais indicadores que afetam a implementação de práticas de responsabilidade social: análises segundo a perspectiva da mulher

Authors: Sánchez-Fernández, María Dolores and Leite, Emanuel

Country: Spain

Women in Board: The influence of women as CFO in the level of disclosure of Brazilian Firms

Mulheres no conselho: A influência das mulheres como CFO no nível de divulgação das empresas brasileiras

Authors: Segura, L. C. and Formigoni, H; Mantovani, F. ; David, Fátima; Abreu, Rute

Country: Brazil

Interactive Session 9: Women and innovation

Discussant: Profa. Dra. Regina Giora

Chair: Profa. Dra. Mary Rosane Ceroni

Ridin' down the highway - Trajectories of Female Professors in Accounting Academy in Brazil

Trajetória das professoras na academia de contabilidade no Brasil

Author: Casa Nova, Silvia Pereira de Castro

Country: Brazil

The Role of Women in Building Sustainable and Social Entrepreneurship

O papel da mulher na construção do empreendedorismo sustentável e social

Authors: de Araújo, Micilvânia Pereira; Costa, Renata Cleidiane S.; Leite, Emanuel; de Araújo, Micilane Pereira

Country: Brazil

Estimating Tax Climate Interaction Between Authorities And Citizens Through A Worldwide Composite Index

Authors: Larissa-Margareta BATRANCEA; Ramona-Anca NICHITA; Ioan BATRANCEA; Wolfgang WIEDERMANN

Country: Romania

Interactive Session 10: Women entrepreneur and gender equality

Discussant: Profa. Dra. Larissa Margareta Batrancea

Chair: Profa. Dra. Nsubili Isaga

Entrepreneurship and empowerment of black women: what are the necessary actions to ensure the expansion and maintenance of economic activity.

Empreendedorismos e empoderamento de mulheres negras: quais são as ações necessárias para garantir expansão e manutenção da atividade econômica.

Author: Benedito, Alessandra

Country: Brazil

Black Women in Brazil: beyond maids and "sambistas"

Mulheres Negras do e no Brasil: para além das domésticas e sambistas

Author: Mattos, Sandra Maria Cerqueira da Silva

Country: Brazil

Opportunities and Difficulties Of Woman Entrepreneurs in State of Alagoas

Author: Ibsen Bittencourt

Country: Brazil

Interactive Session 11: Women entrepreneur and corporate social responsibility

Chair: Prof. Dr. Isaac Gezer Silva Oliveira

Gender diversity on the Board of Directors and Top Management of entities with shares listed on Euronext Lisbon

Diversidade de gênero nos conselhos de administração nas entidades com ações cotadas na Euronext Lisbon)

Authors: Carreira, Francisco; Heliodoro, Paula and Pardal, Pedro

Country: Portugal

Women in Management: a Comparative Research between Experiences in Brazil and China

Véras, Erika Zoeller

Country: China

Interactive Session 12: Women in accounting business

Discussant: Profa. Dra. Kiyem Çaliyurt

Chair: Profa. Dra. Liliane Cristina Segura

The accounting Women in academic publications in Brazil

A Mulher Contabilista nas Publicações Acadêmicas Brasileiras

Authors: Silva, Cíntia do Nascimento; Anzilago, Marcielle; Lucas, Angela Cristina

Profile of the Accountants Entrepreneurs of Triunfo - PE

O perfil empreendedor das contadoras de Triunfo-PE

Authors: Silva, Cristina Glória; Leite, Emanuel; Zaidan, Zaidiana Lemos

Country: Brazil

The feminization of accounting: A qualitative study

Feminismo na contabilidade: Um estudo qualitativo

Author: Silveira, Nereida S. P. Da

Country: Brazil

Are women more tax literate than men? Empirical evidence from Romania

As mulheres são mais alfabetizadas com as taxas do que os homens? Evidências empíricas na Romênia

Authors: Nichita, Ramona-Anca

Country: Romania

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SPECIAL ARTICLE: WOMEN IN BUSINESS AND SUSTAINABLE BUSINESS

Prof.Dr.Kıymet Çalıyurt¹

Sustainable development requires action on three fronts: social, economic and environmental. Women are central to progress in each area, as reaffirmed by the 2012 Rio+20 agreement, which makes commitments to ensuring women's equal rights and opportunities. This requires empowering women and dropping discriminatory barriers in diverse areas, among them agriculture, energy, health, education, employment and disaster risk reduction. (UN, 2014a)

'Women in Business' is an emerging issue among the business world, academicians, NGOs, governments, and other parties. Each party takes the issue from another perspective. However everyone agree that women in business have many, many problems. These problems become bigger and bigger every day because of war, economic crises, globalization and bankruptcies. Everyone also agrees that we all have to solve these problems for a better world. Many national and international regulations are being promulgated and solutions are being served every day.

Sometime we try to solve problems with wishes. According to a draft paper prepared for United Nations Research Institute for Social Development titled 'Beyond the Business Case: A Community Economies Approach to Gender, Development and Social Economy':

"if economy is divorced from capitalism, if development governance is divorced from neoliberalism, and if care and cooperation are divorced from their gender essentialist dimensions, we can begin to imagine a process of development that is directed to the totality of interdependent relationship – in households, firms, communities, commons, in and non-market exchange that allows us a chance of a future worth living in."

However, women in the world cannot survive against problems by 'if'. Women need radical decisions, strict applications and cooperation in the world. It is clear that we need to discuss 'women and sustainability' for many reasons:

- An increasing number of studies indicate that gender inequalities are extracting high economic costs and leading to social inequalities and environmental degradation around the world (Stevens, 2010).
- Sustainability is an issue that women workers are an important part of.
- Most of the companies started to send surveys to women customers to ask about their opinion on the company's sustainability so women customers have more importance than before.
- Publishing sustainability reporting has a positive effect on customers if it includes issues on women workers.
- Many countries support companies' women-oriented social programmes.
- Customers like to shop and invest in women-friendly companies.

THE MEANING OF SUSTAINABILITY and SUBTITLES ABOUT WOMEN IN BUSINESS

The concept of sustainability centers on a balance of society, economy and environment for current and future wealth. Here we have to discuss about why women workforce is important for sustainable economy. We know that women contribution to economy helps to decrease poverty and corruption. However women in business have many difficulties like mobbing, glass ceiling, quota in board so academicians who study on woman should discuss and publish on main issues on sustainability as follows;

- ✓ Regulations about women and sustainability in business.

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- ✓ Reporting system about women and sustainability.
- ✓ Applications of sustainability about women in business.

After many financial crises, corruptions, natural disasters and developments in e-trade, companies understood that being sustainable and good governed are the most important issues in the competitive market rather than making profit and maximizing share value.

➤ **New Type Of Stakeholder: Social Responsible / Green Stakeholders**

Stakeholders, especially shareholders, like to follow companies' sustainability report very carefully. We call this kind of stakeholders as green or social responsible ones. As shareholders fund the publicly held companies, management knows that they have to put high in shareholders' order of priority. Stakeholders' tone has completely changed in last 30 years that they are not only interested in profit or investment of company, but they are also interested in environmental, gender, social, ethical strategies of companies.

➤ **Sustainability Or Social Responsibility Reporting System And Women**

Companies which pay attention to sustainability and develop new strategies for their women workers like to publish non-financial statements under the title "sustainability report" or «social responsibility report».

Sustainability Disclosure Database announced that more than 22.000 sustainability company reports written according to Global Reporting Initiative (GRI) in their website. (Sustainability Disclosure Database, 2015) The total of announced sustainability reports are 31.000 so it is easily understand that most of the companies like to report according to GRI reporting standards.

When we go through GRI standards and check if there are enough standards on developing and empowering women in workplace, there is only one section about women workers which is on equal remuneration. GRI reporting standards asks companies to report the ratio of the basic salary and remuneration of women to men for each employee category by significant locations of operation.

Aspect: Equal Remuneration for Women and Men

See references 27, 31, 82, 99, 117.

p.165



RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN BY EMPLOYEE CATEGORY, BY SIGNIFICANT LOCATIONS OF OPERATION

- a. Report the ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.
- b. Report the definition used for 'significant locations of operation'.

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(G4 Sustainability Reporting Guidelines, 2015)

When we discuss if this standard works in business life, Here is an example from Turkish Airlines' Sustainability Report 2011. (Taskinsoy and Uyar)

3. Labor Practices and Decent Work

Employment	LA1 (p.80-81), LA2 (p.81)
Labor/Management Relations	LA4 (p.99)
Occupational Health and Safety	LA7 (p.81-82), LA8 (p.81-82)
Training and Education	LA10 (p.62-63), LA11 (p.62-63), LA12 (p.72, p.82)
Diversity and Equal Opportunity	LA13 (p.81)
Equal Remuneration For Women and Men	

Brief analysis of sustainability disclosure items of THY between 2002-2011

➤ **Women's Contribution For Sustainable Economy And Regulations**

Economic sustainability describes the company's ability to create value as well as to improve their own financial performance in the long-term. Many researches have indicated that women contribution to economy brings sustainability in the business. Women contribution in economy helps governments to improve its revenues and to decrease corruption. One of the most widely recognized contributions of women's work has been its positive impact in reducing poverty. Despite this contribution, however, even the most educated women earn less than men, women generally receive a lower return on their education, female unemployment is higher and the horizontal and vertical segmentation of the labour market has not changed significantly (ECLAC, 2007).

➤ **Women's Unpaid Labour**

There have been attempts from the United Nations and from academic and feminist circles for care and domestic activities in the home to be classified as value-generating work and as an immeasurable component of wealth. Few efforts have been made in this direction not only because the existence of technical and methodological difficulties but also because of what the statistical measurement of unpaid social reproduction work would require – a conceptualization of the economic system that allows the scale and quality of this work to be properly recorded. The system of national accounts (adopted by the United Nations Statistical Commission in 1993) recommends that the concept of 'production' should include not just goods and services produced for the market but also goods produced in the home for family consumption. These are left out of classification and activities associated with the production of personal and domestic services by household members for their own consumption are consequently treated as 'non-economic'.

One consequence of this is that these activities are not included in conventional censuses and surveys. In 1995 the United Nations Development Programme (UNDP) Human Development Report revealed that women were responsible for over half of the total time spent on working in the world and that they carried out more work in total (in terms of physical units of time) than men. The report also highlighted the fact that three-quarters of men's working time was spent on paid activities, while only a third of women's working time was paid. (Sabotnova, D.)

➤ **Sustainable Small And Medium Enterprises (SMEs) And Women**

Even if SMEs are engine in economy by their 99% contribution to the economy, there are problems on managerial issues like corporate governance, fraud in the world. Because of these reasons, SME related institutions in the world like OECD and others try to organize, reform and take them under control by regulations in developed and underdeveloped countries.

In 2005, in EU, all SMEs started to apply International Financial Reporting Standards which is very complicated system even if it develops transparency of companies. Additionally, International Auditing Standards are being used by SMEs.

Many countries have started to use International Accounting and Auditing Standards which bring additional costs to SMEs. Managing SME is not easy anymore because many countries have focused on more sustainable, transparent, accountable SMEs, so they have published and publishing new regulations and application for SMEs.

Women entrepreneurs for SMEs should follow these new regulations. However most of studies stated that women in SMEs are not good at finance, accounting and taxation.

Women have two choices to enter in business; being employee or opening her own business. Both of them are not easy and have its own characterised problems. If she is an employee in a company, she possibly may face with problems like unequal salaries, difficulties in entering to the boards, glass-ceiling, unequal politics in promotion. These kind of problems force women to open their own business and most of the new women entrepreneur start their businesses as SME. This means business women should be trained on SME management before starting their business.

➤ **Public Listed Companies And Women**

As Lord Davies Abersoch mentioned in the foreword, corporate boards perform better when they include the best people who come from a range of perspectives and backgrounds. The boardroom is where strategic decisions are made, governance applied and risk overseen. It is therefore imperative that boards are made up of competent high calibre individuals who together offer a mix of skills, experiences and

backgrounds. Board appointments must always be made on merit, with the best qualified person getting the job. But, given the long record of women achieving the highest qualifications and leadership positions in many walks of life, the poor representation of women on boards, relative to their male counterparts, has raised questions about whether board recruitment is in practice based on skills, experience and performance. (FTSE, 2011)²

The recommendations on the increase of the female presence on corporate boards are heavily rooted in the policies which stress gender equality with reference to the opportunities and chances, anti-discrimination laws and the programme for improving the living standards of all social groups. These initiatives were also reinforced by the recommendations delivered by international organizations (UN) as well as national and international associations.

Empowering women to take leadership positions is important for economic growth and a competitive internal market. Indeed, there is a clear business case for greater gender diversity in corporate boards both from the micro-economic and macro-economic perspective like improving company performance, mirroring the market, enhanced quality of decision-making, improving corporate governance and ethics, better use of the talent pool. However women top managers have barriers at the gate of the board that those barriers should be discussed very carefully.

The recommendations on the increase of female participation in business and their presence on corporate boards remains one of the recommendations. The recent European Communication to the Parliament known as the 'Strategy for gender equality between women and men 2010–2015' is viewed as a tool for assuring greater female involvement in business and one of the EU's responses to the financial crisis.

According to the new regulations of Stock Exchanges of Turkey, because having at least one woman in the board of publicly held companies did not work, the regulation has been promulgated as 25% of the number in the board.

➤ **Women Oriented Company (WOC)**

WOC is a new term in women and business literature which means;

- ✓ company's life cycle was organized and focused for developing women rights and working conditions,
- ✓ companies' products are being designed for wellness of women customer,
- ✓ company publish sustainability report for women worker/top managers/customer and potential women workers,
- ✓ women workers and customers have priority for future decisions of the company.

In the future, WOC Index and ranking system will help a company to prove itself among others if they have developed better strategies for women worker/top managers/customer and potential women workers which may also help company to improve its financial performance in the future.

➤ **The Importance Of Women Entrepreneurs Training On Sustainable Business**

Men and women entrepreneurs have different aspects in business world. Researchers state that men entrepreneurs behave logically. However, being an entrepreneur during crises period and globalization need well-managed financial information and it is not possible to manage company with emotional and accidental decisions. The importance of and the need for financial management in the future will increase because of new regulations, especially for SMEs. However, according to researches woman entrepreneur asks to her family and friend while managing her company. Caliyurt (2011) stated that women trust more on their family decisions than their financial advisors, which is not an acceptable behaviour. Project analysis, financial planning, capital management, financial analysis and risk management need a strong and certified knowledge for decision makers including women entrepreneurs.

We should take faster precautions to help business women getting higher positions in the world. According to FTSE reports on Women on Board 2014, boards consist of 87.5% men and 12.5% women board members which should be changed immediately. At the current rate of change it will take over 70

² The Financial Reporting Council should amend the UK Corporate Governance Code to require listed companies to establish a policy concerning boardroom diversity, including measurable objectives for implementing the policy, and disclose annually a summary of the policy and the progress made in achieving the objectives.

years to achieve gender-balanced boardrooms in the UK. After new regulations have been implemented by regulators to develop women position in boards, for example in UK, the year for which Lord Davies set a target to achieve 25% of women serving on the boards of FTSE 100 companies. Since the publication of the Davies Review in 2011, UK have made huge strides in gender diversity in top companies. UK almost doubled women's representation and ended all-male boards in the FTSE 100. (Women on Boards, 2014)

DISCUSSION

Empowering women to participate fully in economic life across all sectors and throughout all levels of economic activity is essential to:

- Build strong economies;
- Establish more stable and just societies;
- Achieve internationally-agreed goals for development, sustainability and human rights;
- Improve quality of life for women, men, families and communities; and
- Propel businesses' operations and goals. (UN, 2014b)

Many academicians believe that there is huge potential in highly educated, professional and talented women that is still unused or it is irrationally used by employing highly educated women in less demanded positions. It is obvious that the educational component of women is not the cause of their inequality when gaining leading positions, so it is necessary to conduct additional research and to find the real reasons which prevent women from overcoming this gap. (Vinnicombe, 2015, 3)

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SOCIAL TECHNOLOGY ENTREPRENEURSHIP

The creation of NIUT, winner of Social Highlighted in Pernambuco by the Institute of Citizenship 2013/2014, highlights the importance of higher education institutions' functions against the local sustainability, understanding that the university as locus of knowledge and in an innovative posture, needs creating interdisciplinary dialogue spaces oriented to processing educational activities development. This enterprise lined in the possibility to develop urban and social changes is resulted on demand by new social technologies mentioned on Dissertation of this authoress through the Master's Degree on Management on Local Sustainability Development of Pernambuco's University – GDLS/FCAP/UPE. This innovative methodological proposal developed on the core of academic research takes as priority the active participation of institutions from Sistema Nacional de Trânsito – SNT and all society members in public and political life on their location. In other words, based on research-action, NIUT involved the research and the extension, looking for the construction of contextualized knowledges as the application and mediation' spread of these knowledges in perspective of social transformations. This innovative methodological approach had the challenge to listen the local necessities, linking public agencies of SNT in a proposal to line up the actions and open spaces to discuss new public policies. This interdisciplinary and interinstitutional proposal emphasizes the social responsibility of superior education against social demands enabling approaches and creation of dialogue space between informal knowledge and technical-scientific knowledge. Keywords: University interdisciplinary transit's core, Higher education, Sustainable university, Innovative social technologies, Social entrepreneurship.

Keywords: Social technology; Entrepreneurship; Local sustainability.

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ENTREPRENEURSHIP IN WOMEN: THE CASE OF CONSULTANTS NATURA SERRA TALHADA -PE

The sales career brings numerous opportunities having a large field of activity by multiple threads exist. It is an important area that provides good gains. Direct selling has a different way in the implementation of sales because it has direct contact with the customer, out of a fixed establishment. The seller is looking for a customer, where this find better comfort with the product at hand with ease to choose. Direct selling is noted for good relationship, for friendship builds a link between the parties, differentiating it from other ways of sales. One of the examples of direct selling is the marketing system of Natura company that becomes relevant because it is a company with a lot of credibility. In the city of Sierra Talhada / PE, Natura company has been working in this line of business and showing how an entrepreneurial opportunity, this is driving force for society, in that it creates new jobs and heats the law of supply and demand. Therefore, this research sought to show how the direct selling becomes an effective business opportunity for socio-economic transformation of people who develop the Natura consultant activity in Serra Talhada (PE). Through literature, documentary and exploratory research was possible to collect data on this subject. A field survey was conducted with a random sample of the universe, through the application of quantitative questionnaire and processing of information. Our results indicate that this is an important business opportunity for these consultants, since it interferes directly from financial default thereof, raising family income and inserting these people as economically active.

Keywords: Entrepreneurship in women; Sales career; Direct selling.

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EMPREENDEORISMOS E EMPODERAMENTO DE MULHERES NEGRAS: QUAIS SÃO ÀS AÇÕES NECESSÁRIAS PARA GARANTIR EXPANSÃO E MANUTENÇÃO DA ATIVIDADE ECONÔMICA

ENTREPRENEURSHIP AND BLACK WOMEN EMPOWERMENT: THE NECESSARY ACTIONS TO ENSURE THE EXPANSION AND MAINTENANCE OF THE ECONOMIC ACTIVITY

O processo de inserção da mulher no mercado de trabalho sempre foi marcado por muitos obstáculos no Brasil, em virtude de o país ter em sua origem uma cultura patriarcal e escravagista, com uma visão machista que naturaliza a discriminação e a interiorização feminina e favorecimento das estruturas organizacionais de produção capitalista. De modo que, ao observar-se a situação da trabalhadora negra no Brasil de hoje, percebe-se que se apresenta como uma extensão da realidade vivida por elas no período da escravidão. Não ocorreram muitas mudanças significativas, pois permanecem em último lugar na escala social, sendo preteridas no mundo do trabalho. Dados estatísticos revelam que elas continuam a ocupar a maioria dos postos de trabalho nos serviços domésticos, recebem os piores salários, trabalham mais, entretanto com rendimento menor e apresentam menor nível de escolaridade se observados todos os níveis de escolarização. Logo possuem limitações para ingressar, permanecer e ascender no mercado de trabalho, restringindo-se assim as possibilidades de terem uma vida digna com oportunidades iguais. Na luta cotidiana, por dias melhores, foi no empreendedorismo que elas tornam-se menos invisíveis. O arcabouço normativo nos âmbitos constitucional, infraconstitucional e internacional vigente no Brasil criou uma estrutura de proteção ao trabalho da mulher e ao negro, contudo pouco do que foi estabelecido na norma com a finalidade de garantir a igualdade de tratamento entre homens e mulheres e entre brancos e negros concretizou-se na prática diária do mundo do trabalho. Sendo assim, ao observamos que no Brasil, mulheres negras estiveram presentes enquanto empreendedoras desde o período da escravidão até os dias atuais, e, que o empreendedorismo é uma chave que liberta a mulher negra para conquistar o respeito social no mercado de trabalho, nos propomos a analisar quais são ações necessárias para garantir a ampliação, treinamento, investimento que garantam o empoderamento destas mulheres, por meio, do empreendedorismo.

Keywords: Black women; entrepreneurship; social economic insertion.

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EMPREENDEDORISMO FEMININO E DESENVOLVIMENTO DE COMPETÊNCIAS EMPREENDEDORAS: UMA ANÁLISE DO PERFIL EMPREENDEDOR DE UNIVERSITÁRIAS NA UNIVERSIDADE FEDERAL DE ALAGOAS - UFAL

FEMALE ENTREPRENEURSHIP AND ENTREPRENEURIAL SKILLS DEVELOPMENT: AN ANALYSIS OF THE WOMEN ENTREPRENEUR PROFILE IN FEDERAL UNIVERSITY OF ALAGOAS – UFAL

O estudo analisou como as universitárias com perfil empreendedor desenvolvem as competências necessárias para gerir um negócio. Trata-se de uma pesquisa com abordagem qualitativa, de natureza descritiva e perspectiva temporal de corte transversal com aproximação longitudinal em que os dados foram coletados no período de novembro de 2013, por meio de pesquisa documental e questionário, junto ao total de universitárias que participaram das ações e programas de empreendedorismo da Universidade Federal de Alagoas em parceria com a Endeavor, SEBRAE e Aliança Empreendedora, além do programa Pontapé de empreendedorismo. Os dados foram analisados segundo as técnicas de análise de conteúdo e os resultados demonstraram que as universitárias que participaram das ações de empreendedorismo têm perfil empreendedor e vem desenvolvendo competências empreendedoras por meio formal e informal.

Keywords: Female entrepreneurship; Entrepreneurship profiles; Competences.

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EMPREENDEDORAS NA GERAÇÃO DE NEGÓCIOS DE ALTO IMPACTO NO ESTADO DE ALAGOAS

ENTREPRENEURIAL WOMEN IN THE GENERATION OF HIGH IMPACT BUSINESS IN ALAGOAS STATE

O estudo analisou as iniciativas de empreendedorismo categorizado como de “alto impacto” que vem sendo desenvolvidas em Alagoas. Como base de provocação social, aqui se apresenta e analisa os resultados obtidos com o Programa “Bota pra Fazer”, da Endeavor. Este programa habilita as instituições de ensino a ampliarem a sua oferta de educação empreendedora, oferecendo conteúdos qualificados, diferenciados e efetivamente conectados com a realidade do empreendedorismo no país e no mundo, sem perder a óptica local e regional. A metodologia de pesquisa foi quanti-qualitativa. Foi aplicado questionário estruturado com jovens universitárias de diversas áreas do conhecimento e com retorno de 221 respondidos e validados de acordo com os critérios de inclusão da pesquisa. O aporte teórico se orientou no universo de empreendedorismo feminino e negócios de alto impacto. Os resultados mostram que mais de 80% das estudantes pensam em abrir um negócio. Um dado que chama atenção é que 44% não se sentiam preparados para abrir um negócio antes do curso, mas após o curso 81% dos estudantes informaram que se sentiam preparados. Duas categorias e cinco subcategorias foram analisadas: das categorias foi perguntado ao estudante se sentia preparado antes e se sente preparado após o curso bota pra fazer de empreendedorismo? As subcategorias foram: (i) Identificar a necessidade de um novo produto ou serviço; (ii) Criar um produto ou serviço; (iii) Estimar a demanda de clientes; (iv) Explicar de forma clara, concisa e simples as minhas ideias e (v) Inspirar, encorajar e motivar meus funcionários. Identificou-se que os estudantes se sentiam pouco preparados para abrir um negócio antes do curso, mas os efeitos do treinamento são sentidos na análise pós-curso, em que os índices dos que se sentiam muito mais bem preparados aumentou consideravelmente. Atualmente, mais de 1.000 estudantes já participaram do programa, em cinco cidades de Alagoas. Entretanto, outras ações estão previstas visando ampliar o alcance em todas as regiões. Espera-se que com estas iniciativas o Estado possa ter mais empreendedoras sensibilizadas a agir, melhorando sua economia através da criação de novos negócios de alto impacto, além de oferecer mais oportunidades de emprego, gerando renda a população e com isso permitindo o crescimento e desenvolvimento econômico e social.

Keywords: Female entrepreneurship; High impact business; Innovative culture.

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WOMEN REPRESENTATION IN BRAZILIAN SENATE AND GENDER EQUALITY

This paper intends to present some initial results of Master Degree research on women representation in Brazilian Senate, after the democratization campaign on 1980s. The 1988 Brazilian Constitution marked the democratic reconstruction in the country. It designed a formal equality atmosphere for gender relationships by stating that men and women are equal to the law, and predicting many specific fundamental rights for this. Until this democratic change, women weren't capable to act, or being in the public or civil area, depending on the fathers or husbands consent for each decision in their lives. However, a change of legal system was not enough to promote a fast improvement of social culture, specially, the patriarchal culture and male-dominated. Despite the formal equality in law is the first step by the effective gender equality, as a matter of fact, the inequalities persist in many ways, politics area included, as a matter of social justice. Nowadays the female under-representation in Brazilian policy is alarming and reveals that equality is very far from being a reality. Within the legislative, observed by this research, Brazil occupies the 118^a position on Inter-Parliamentary Union Ranking, after several countries of Latin America and greater influence of religion in politics, as India and Saudi Arabia. At the Brazilian Senate, which corresponds to the upper house, there are only 11 women, corresponding for 13,6% of full of elected. At the Lower or Single House, nominated Câmara, women are only 46, corresponding for 9% of all members. Although the efforts to improve women participation in policy, which includes a policy for gender equality through representation quotas for lower house, and the re-election of the first woman President of Republic, there's a clear downward trend in the number of women representatives, comparing the 2014 elections with the 2010 ones. In 2014 elections, only 33 women disputed the Senate, while 127 men have applied. The women's presence in political parties is also reduced. Only 3 political parties, of the 23 registered in Brazil, are directed by women presidents. Only 7 have a specific direction for women's causes. The research focuses to study the social profile of women in Brazilian Senate, their activities while in office affects and the result of those activities for effective gender equality, on the assumption that as more women are in Senate, and in policy area, as better to achieve the gender equality. In order to present the results, the research was limited to the legislative period 2006-2014, referring in some cases the entire period from the 1988 Constitution until now.

Key-words: Gender equality; Female representation; Female policy.

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GENDER DIVERSITY ON THE BOARD OF DIRECTORS AND TOP MANAGEMENT OF PORTUGUESE LISTED FIRMS

The weight of women on corporate boards and on top management is still reduced and several entities claim for a change. Therefore, gender diversity is nowadays an issue of research with special relevance. Research on the presence of women on corporate boards or of their importance to firms' performance, are related topics that have been studied, and in most cases, within the reality of a specific country (e.g., Dobbin and Jung, 2011; Julizaerma and Zulkarnain, 2012; Wilson, 2014). Recent evidence on the effect of gender diversity in firms' performance is mixed. For example, Julizaerma and Zulkarnain (2012) found a positive and significant relationship between the weight of women on corporate boards and firms' performance. On the other hand, a study by Gallego-Álvarez et al. (2010) to Spanish listed firms in the period of 2004 to 2006, showed that "companies with higher levels of gender diversity do not obviously outperform other companies with lower levels, in terms of several market and accounting measures". Following these streams of investigation, in this paper we aim to research on gender diversity in Portuguese listed firms for the period of five years, between 2009 and 2013. Furthermore, we explore the determinants of gender diversity on corporate boards and on top management, and if the presence of women is associated to a better corporate performance.

Key-words: Gender Diversity, Corporate Board, Women, Performance

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EMPREENDEDORISMO FEMININO: PERFIL DAS EMPREENDEDORAS DA CIDADE DE ITABAIANA (SE)

FEMALE ENTREPRENEURSHIP: PROFILE OF THE ENTREPRENEURIAL WOMEN IN ITABAIANA CITY (SE)

Este artigo tem objetivo central identificar o perfil das empreendedoras da cidade de Itabaiana (SE) nos setores de comércio e serviços. O método de trabalho baseou-se em uma abordagem descritiva quantitativa, onde foram selecionadas 30 empreendedoras através da técnica *snowball*. Na análise do perfil comportamental foi realizado um teste estatístico (teste *t*) para avaliar se os resultados entre as variáveis foram significantes. Algumas características encontradas em outros estudos foram facilmente identificadas nas empreendedoras itabaianenses, a exemplo de fontes de financiamento, motivação, tamanho do negócio, influência familiar, entre outros. O que se percebeu com relação ao perfil comportamental é que as empreendedoras de Itabaiana são muito enérgicas e autoconfiantes, procuram estar sempre focadas com as metas da empresa, são flexíveis e tolerantes com os obstáculos do dia a dia, buscam estar atentas com o ambiente social e econômico e são criativas. Por fim, foi possível perceber também a importância da família no decorrer da trajetória empreendedora dessas mulheres.

Keywords: Female entrepreneurship; entrepreneurship profile; Retail/service sectors.

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RIDIN' DOWN THE HIGHWAY - TRAJECTORIES OF FEMALE PROFESSORS IN ACCOUNTING ACADEMY IN BRAZIL

The meaning of career success has been researched in diverse settings and timeframes. More recently, studies have incorporated a quest for gender differences, and some authors find that women place importance in balancing personal relationships, and show no regrets after “making career choices based on their personal values”. On the other hand, it was said that “although financial rewards were not the only measure of success that most men used, it was an important component of success”. So, based on that results, it seems that men do stick with the traditional concept of success while women put importance in balancing relationships, in their personal lives and workplace, and in being recognized. Inquiries that build on academic career success also show that women evaluate their own success in a very diverse way than their male counterparts, and studies show that female professors seem unable to refer directly to the word “success,” instead preferring the word “accomplishment”. Based on this, it was proposed a typology of success that considers three different categories of success: objective, relative and perceived. My guiding question is that women have been struggling in finding themselves successful using the standard social criteria, which is more related to the objective career success in Hoskins’ typology. This is a situation that could lead to an undervaluation of women success in academy and it relates to the idea of partial success in which the objective academic success implies failures, drawbacks or negative consequences to other dimensions of their lives. The objective of this study is to examine trajectories of women that achieved the top of the career, to understand how they conceptualize success. In this regard, it was used a qualitative approach based on in depth interviews with former female graduate students of a top-ranked university accounting graduate program that work in the academy. Three of the four female accounting full professors in Brazil were interviewed, as well as one alumnus that now has an important political elected position. Based on the interview transcriptions, the individual trajectories of female full professors were aggregated in convergent and divergent points, which allowed me to 1) identify the motivations they had to pursue an academic career - the boosters or compensations, 2) identify barriers they encountered in their trajectories – the costs. To the same extent we could argue that my interviewees are successful when considering the objective success category, by examining deeply the barriers and boosters they faced during the walk we could realize the cost they paid to achieve the top and the compensations they received that make possible ridin' down the highway.

Keywords: Women; Academic success; Accounting.

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SOME THOUGHTS ON LEADERSHIP AND ENTREPRENEURIAL EDUCATION OF BRAZILIAN WOMEN

Since the end of the 20th century, the subject of entrepreneurship has been object of attention by Governments, entrepreneurs, workers and society in general. Researches indicate that 8% of the female population is entrepreneurs in Brazil, the equivalent of 5.693 million women. It is evidenced that the contemporary woman needs present peculiarities to the role it plays, regardless of the type of organization in which it operates. In this sense, the challenge of this study refers to wife, her development and leadership to act in different institutions, with articulation of knowledge built and organized for entrepreneurial education in Brazil. Personality, consistency and moral integrity are qualities indispensable for entrepreneurial leader intended to participate and collaborate with the society, which seeks the well-being of the people and institutions. Also the knowledge and the acceptance of the own worldview is essential to give a sense of the educational activity the entrepreneurial business. To seek to understand the feminine universe adult, it is necessary to rethink variables, such as: labor, intellect, professional status, among others (visible aspects). This woman, as studied from 19th century, mobilized the record of his achievements by many different researchers, by the fact that they generated astonishment, fascination and confusion as to the identity of their roles historically constituted and socially transformed, on the understanding of their sexuality. For studying human development it is necessary to be engaged by a curiosity about the mechanisms governing the mental world, in the certainty that she will not be finished, for the good reason that the human psychological possibilities are endless, and it is also to be committed to the understanding of "culture" – always growing technologies, in questioning ethics, policies and economies moving. A perspective and possibility of entrepreneurial women's performance today is related to the dilemmas and the possibilities in human relations that challenge the creativity, the innovation in search to rediscover, and revalue the life, interpersonal relationships, the institutions. What brings other challenges to the authors of this study: to discuss "what" and "how" the entrepreneurial leader needs to learn; the education profile of the Brazilian woman and her leadership for entrepreneurship in labor relations, related non-linear issues more than linear, such as: personal capacity of clumping and influence people for the achievement of objectives; effects or results in the field of human relationships.

Key words: Entrepreneurial Education. Development. Female Leadership. Brazil.

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WOMEN ON BRAZILIAN FINANCIAL MARKET: A SIGHT THROUGH GENDER LENSE

Whatever the forms it may take, the process of women's repossession of ourselves is irreversible. After nine denied attempts, the first woman to hold a seat on the New York Stock Exchange (NYSE) was Muriel Siebert, in 1967. She would still be the only woman on the NYSE for nearly a decade and years later would also be the first woman owner of a brokerage and insurance house in the United States and the first to hold the position of New York State Banking Department's superintendent. The obstacles she faced became motives to advocate in favor of women entering in the financial market, project for which she donated millions of dollars from her enterprises aiming at helping other women to work on the financial market. Due to her pioneering position as a model role to other women, her statement has a huge importance and the perception that there is still much to do, leads us to wonder what would be the situation of women in the financial market in Brazil. Personal and subjective experiences of women in positions directly related to areas such as capital market, investment banking and trading desk are the subject of this proposed study, and their narrative compose main evidence source of qualitative analysis. The description of how a particular culture works has the power to expose which groups are being alienated or excluded and how language and symbolic messages of this area are contributing to the construction of social space. In addition, you can promote new interpretations of the work environment that can actively contribute to the improvement of it. Thus, this study intends to carry out a qualitative research of women who work or have worked in the Brazilian financial market, in positions directly related to capital market areas, investment banking and trading desk. The revision of the literature points out that the determination of gender roles is not widespread outside of social sciences and is often surrounded by stereotypes that contribute to this neglect in many research areas. In addition, gender is also used to designate social relations between the sexes. Its use explicitly rejects biological explanations, such as those that find a common denominator for various forms of subordination in the fact that women have children and that men have a greater strength. Gender becomes indeed a way to display the "social constructions" -an entirely social creation of ideas about the proper roles to men and women, referring to the exclusively social origins of the subjective identities of men and women. Gender is, according to this definition, a social category imposed over a sexed body. With the proliferation of sex and sexuality studies, gender is become a particularly useful word because it offers a means of distinguishing the sexual practice of the roles assigned to women and men.

Keywords: Women in financial market; gender knowledge; Brazilian women.

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O PAPEL DA MULHER NA CONSTRUÇÃO DO EMPREENDEDORISMO SUSTENTÁVEL E SOCIAL

THE WOMEN'S ROLE IN CONSTRUCTION OF SUSTAINABLE AND SOCIAL ENTREPRENEURSHIP

Pretendemos pontuar rápidas questões para demonstrar o papel estratégico da mulher na construção de um mundo sustentável. Ao falarmos de sustentabilidade, envolvemos os quatro pilares indissociáveis desse desenvolvimento: o econômico, o social, o ambiental e o cultural. Considerando o empreendedorismo social como ferramenta estratégica do desenvolvimento local ao possibilitar a inclusão de pessoas em situação de vulnerabilidade social no processo participativo de construção de uma consciência coletiva de sua difícil realidade e a partir dela, ter a capacidade de inovar, reinventar e construir um ambiente social, ambiental, cultural e econômico mais sustentável. O princípio do empreendedorismo social não é o retorno financeiro. Trata-se de uma iniciativa de pessoas e/ou grupos através de Ong's, Oscips, associações comunitárias, entre outras, intencionando prioritariamente a melhoria da qualidade de vida das pessoas envolvidas. A indissociabilidade que falamos no início se reflete nos desdobramentos das ações sociais; ao melhorar a condição social de maneira mais consciente e participativa, essa pessoa ou comunidade terão melhores condições de visualizar um empreendimento de cunho econômico e ambientalmente sustentável. Contudo, para que isso seja verdadeiro, não podemos negligenciar o papel estratégico da educação durante todo o processo de construção de uma identidade social, sendo grandes os obstáculos colocados, visto que numa economia capitalista, onde o dinheiro é tudo e o individual é mais importante que o coletivo, para algumas pessoas é impossível conceber um trabalho que não tenha lucro e em um ambiente tão desfavorável social, ambiental e economicamente. Os desafios estão colocados, e a humanidade nas últimas décadas vem cobrando dos governos e das empresas privadas maior participação no desenvolvimento sustentável de políticas que favoreçam a mudança de rota suicida que a ganância por mais empreendimentos econômicos vem nos levando a uma situação de escassez dos recursos naturais. Criar uma rede de empreendimentos sociais para multiplicar as experiências exitosas, identificar, estudar e elaborar políticas, empoderar os sujeitos no processo, construir novos valores e paradigmas, influenciar na elaboração e execução de projetos sociais, manter um capital social comprometido com essa mudança, entre outros, é desafiador. É necessário criar espaços alternativos de diálogos e divulgação dessa nova forma de empreender que farão toda diferença a médios e longo prazo no desenvolvimento sustentável. É nessa árdua jornada, que encontramos à frente as mulheres, que por sua natureza mais acolhedora e mais sensível às causas sociais veem ocupando importantes espaços nas esferas de poder (pública e privada). Além de lutarem por causa própria, as mulheres desempenham seu importante papel como empreendedoras sociais em busca de um desenvolvimento pautado na inclusão, valorização e participação de minorias excluídas.

Keywords: Women; Social entrepreneurship; Local sustainable development.

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INFLUENCE OF FEMALE BOARDROOM PRESENCE ON FIRM VALUE: AN ANALISYS IN BRAZILIAN CAPITAL MARKET.

Nas últimas décadas as mulheres tiveram avanços substanciais no acesso ao ensino superior e no mercado de trabalho, contudo essas conquistas não se refletiram no alto escalão das empresas. A participação feminina em cargos executivos no quadro de conselheiros das grandes corporações no Brasil e no mundo ainda é incipiente. Nesse sentido fatores como patriarcalismo, machismo, sexismo, dentre outros não permitem avanços da presença feminina no topo de grandes empresas, mesmo quando essa presença está associada a melhores desempenhos. Desse modo, o trabalho parte da hipótese de que pensar políticas públicas de diversidade de gênero passa por questões éticas e estratégias de inclusão indo ao campo da melhoria de desempenho e criação de valor, ao passo que a complementação de ideias e atitudes a partir das especificidades de cada gênero pode contribuir para o desenvolvimento econômico e social da empresa. Sendo assim o objetivo do presente estudo é averiguar a relação entre valor corporativo e a presença de mulheres no alto escalão. Para tanto foram coletados dados de companhias listadas na Bolsa de Valores de São Paulo e identificadas as que possuem a presença feminina no conselho de administração e na diretoria executiva, verificando-se as diferenças entre elas a partir de testes não paramétricos. Empregou-se ainda análise multivariada dos dados a partir da regressão linear com dados em painel estimados a partir de modelos dinâmicos. Os resultados sugerem relação positiva e estatisticamente significativa entre valor da firma e a presença feminina no conselho e na diretoria executiva. Conclui-se que a inserção de mulheres na diretoria executiva e no conselho de administração é elementar para garantir a diversidade, atender preceitos de ética, igualdade, responsabilidade social e geração de valor para os acionistas.

Keywords: Female boardroom presence; Firm value; Brazilian capital market.

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WOMEN-OWNED BUSINESSES IN TANZANIA: START UP MOTIVES AND FACTORS AFFECTING THEIR SMES PERFORMANCE

Over the past years, there has been an increase in female participation in the Small and medium enterprises. The participation of women in the SME sector has not only improved their access to independent cash income and their control over economic resources, but also posed a socio-cultural challenge. For example, women are increasingly contributing to meeting household economic needs, a role that was traditionally left to men in many societies. Like many other countries, Tanzania also recognizes the contribution of women-led business to the society. Due to this recognition, a number of initiatives have been taken by the Government and donors to support the growth of women-owned SMEs. Unfortunately, despite the existence of various programmes, women in the sector are still found predominantly in low-growth areas earning lower revenues than their male counterparts. Therefore this study investigates the factors affecting the performance of women led SMEs in Tanzania. A semi-structured questionnaire was used to obtain information on the profile of the respondent and her business; motives for starting the business as well as factors hindering performance. Our results, from a sample of over 400 women entrepreneurs in Tanzania, reveal that most common motive for going into business was to create employment for the woman herself. Other motives include supplementing income, enjoyment of work, use of existing skills and competencies. The major factors which affect their SMEs performance are access to finance, good premises and working tools, social and cultural commitments as well as gender related problems such as household responsibility, husband harassment and pressure to give sexual favours to corrupt officials. Based on these findings, a number of implications with regard to theory and practice are discussed. The limitations of the study are also highlighted together with the important areas for future research. This paper contributes to a better understanding of business creation by women and the factors which are motivates them to start a business, together with a better understanding of the potential factors which affect their business performance.

Keywords: women-led SMEs, start up motives, SMEs performance

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MICROFINANCE INSTITUTIONS IN WOMEN ENTREPRENEURSHIP AND ACCOUNTABILITY: THE CASE OF GRAMEEN IN TURKEY

Microcredit is a kind of small capital which enables low-income women to carry out commercial activities. Microcredit is usually given without any assurance and recognizance. On the other hand, microfinance is a financial service for entrepreneur and small businesses which suffer from access difficulty to banking and related services. In recent years, microfinance has become widespread especially among women entrepreneurs in Turkey as well as other countries. General characteristics of women entrepreneurs who benefit from the microfinance opportunities are; not having regular income and not working in any organizations. However, their common strength is to have a business idea and willingness to take risks. Women entrepreneurs can join the microfinance system as long as they prove their strengths to microfinance institutions. On the other hand, conducting the microfinance system successfully is connected to various factors: Factors related to woman entrepreneur, factors related to microfinance institution and factors beyond control. In Turkey the most active institution on performing the microfinance program, is GRAMEEN microfinance program. GRAMEEN is the second established non-governmental organization (NGO) in Turkey to practice microfinance, yet it is the largest in terms of number of customers, portfolio size and number of branches. Turkish GRAMEEN Microfinance Program (TGMP) was founded by the Turkish Foundation for Waste Reduction (TISVA). The program which collaborates with GRAMEEN Trust and operates jointly, is a non-profit microfinance institution. Its vision is “to create a poverty-free Turkey where all low-income people have the opportunity to improve their economic welfare through affordable financial services.” TGMP leads the women in poverty to receive financial services. The institution currently has 107 branches and over 60.000 members throughout Turkey. TGMP is in collaboration with various businesses and institutions such as Whole Planet Foundation, HSBC, Citibank, Open Society Foundation and Rotaract Club. The Turkish GRAMEEN sets a good example in terms of accountability and allows an independent auditing firm regularly audit its financial tables, supplements and activities even though it is not obligatory for the NGOs. Starting from this point of view, it can be said that the Turkish GRAMEEN is an institution that attaches importance to transparency. In this study, the evolution and accountability level of GRAMEEN microfinance institution in Turkey, besides that, the utilization ways of credit users in Edirne, Thrace Region, the problems they face with in the process and good examples of women entrepreneurs, will be examined by literature research and face to face interviews. Keywords: Woman, entrepreneur, entrepreneurship, microfinance, accountability, Edirne, Turkey.

Keywords: Women entrepreneurship; Microfinance ; Women in accountability

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ENTRE A CANETA E O PANO DE PRATO: PARADOXOS DA GLOBALIZAÇÃO

BETWEEN THE PEN AND THE DISH CLOTH: PARADOXES OF GLOBALIZATION

Nas últimas décadas pode ser possível observar um aumento crescente da participação feminina, enquanto força de trabalho. No Brasil, as mulheres correspondem à maioria da população do país. Elas avançaram em termos de números em anos de estudos e qualificação profissional. No entanto, isso não impediu que se mantivessem as diferenças salariais e desigualdades quanto ao acesso a cargos de comando e promoções, também no trato e nas relações de gênero. Para almejar êxito profissional as mulheres precisam de uma cadeia de apoio. Em geral, esse apoio é ofertado por membros da família ou por parcela da população de mulheres menos qualificadas e que, portanto, aceitam trabalhar em condições de informalidade, por salários baixos/ irrisórios, e, em muitos casos, em situação de precariedade. Assim, o objetivo da pesquisa foi descrever como se estrutura a atual cadeia de apoio feminina frente à condição das mulheres no mercado de trabalho globalizado. Diante dos resultados apurados é possível sinalizar para a necessidade de se traçar políticas públicas específicas de gênero, e, com isto, criar mecanismo/estratégias mais eficientes para promoção de melhores condições de trabalho.

Keywords: Gender; Labor market; paradox of globalization.

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MULHERES NEGRAS DO E NO BRASIL: PARA ALÉM DAS DOMÉSTICAS E SAMBISTAS

BLACK WOMEN'S IN BRAZIL: BEYOND THE DOMESTICS AFFAIRS AND THE SAMBA DANCE

No Brasil, mulheres correspondem à maioria da população. Os indicadores sociais demonstram avanços, em termos de números de anos de estudos e qualificação profissional, bem como, posicionamento no mercado de trabalho. No entanto, sob o manto do argumento 'inquestionável', fruto do ranço cultural, se mantém as diferenças de oportunidades de acesso, bem como, as desigualdades no trato e nas relações de gênero. Somada a esta análise a categoria raça, todos os fatores limitadores podem ser potencializados negativamente. As mudanças são lentas e, em muitos casos, simbólicas. Assim, este estudo tem por objetivo apresentar um olhar para o perfil da mulher negra acadêmica brasileira, para além das construções, quase sempre equivocadas, vez que generalista, quando apontam a negra de forma objetificada, como disponível para servir. Para tanto, parto desde o ponto de vista feminista, o qual intenta colocar as experiências das mulheres como central. Isso porque avalio que é preciso reescrever a história das nações, considerando, desde sempre, a contribuição das mulheres para o crescimento e desenvolvimento de lugares e sociedades.

Keywords: Black woman; objectification; subordination.

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ARE WOMEN MORE TAX LITERATE THAN MEN? EMPIRICAL EVIDENCE FROM ROMANIA

In the field of tax behavior, contributors' decisions with respect to disclosing taxable revenues and pay the fair share are assumed to be influenced by a variety of determinants, from the classical economic ones (i.e., tax rate, audit rate, penalty rate, income) to psychological, political or sociological instances (e.g., norms, perceptions, tax law, voting, gender, age). Consequently, such decisions may take the form of compliance, either voluntary or enforced, and noncompliance, either tax avoidance or tax evasion. Among the multitude of sociological determinants, *tax literacy* defined as the level of basic tax knowledge is said to be an important impact on taxpayers' decisions. That is, the higher the level of tax literacy, the higher the level of tax compliance. Citizens who understand the importance of public goods for the proper functioning of modern societies and the financing mechanism of public goods systems, who know the main categories of fiscal obligations and are aware of the negative impact tax evasion has on national economies are more likely to comply with the tax law. Such citizens agree that taxation is an indispensable leverage through which authorities redistribute wealth, thus providing for the common good. Nevertheless, when it comes to tax literacy levels, the following question arises: Are there significant differences between men and women? If so, which are the appropriate strategies to balance things? The present paper reports results from a survey conducted on a sample of 250 Romanian taxpayers aged 20-65, from various economic domains, in order to estimate tax literacy levels and identify potential gender differences. The data was collected via a 35-item questionnaire designed to capture the level of basic tax knowledge and attitudes towards compliance. The survey instrument was filled up on a voluntary basis and the average time needed to complete the task was around 20 minutes. Demographics like the highest level of education completed, occupational status, work field, monthly gross income or main income source were also considered. The methodological apparatus employed to highlight the results included polarity and neutrality indices, nucleus analysis, correspondence analysis and regression analysis.

Keywords: tax literacy, tax compliance, gender differences.

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WOMEN LEADERHIP IN THE WORKPLACE, MARKET PLACE and COMMUNITY: SUSTAINABLE DEVELOPMENT

Strengthening the economic, political, and social positions of women is fundamental to economic growth and development, as well as to enterprise productivity and competitiveness. By this article; it is expected to address the linkages between gender equality and sustainable development. Furthermore, it underlines the benefits of company practices that promote gender diversity, and the importance of empowering women to participate fully in economic life across all sectors and throughout all levels of economic activity. Finally, the paper suggests actions that employers and their representative organizations can take within their own operations and at the national and international policy levels in order to further women's leadership in the economy.

Key Words: sustainable development, diversity management, gender equality, women's empowerment

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OPT-OUT: A TRAJETÓRIA DE MULHERES QUE ABDICARAM DE SUAS CARREIRAS PARA ENGENDRAR POR NOVAS PERSPECTIVAS

OPT-OUT: THE TRAJECTORY OF WOMEN THAT ABDICATED THEIR CAREERS TO ENGENDER IN NEW PERSPECTIVES

O fenômeno da ‘Revolução Opt-Out’ surgiu da denominação criada no ano de 2003, nos EUA, pela jornalista do ‘The New York Times’, Lisa Belkin, na tentativa de descrever o elevado número de mulheres altamente qualificadas que optavam por interromper suas carreiras para cuidar dos filhos e buscar novas alternativas fora do mercado de trabalho. Em 2008, Pamela Stone investigou o papel que os maridos, os filhos e os colegas de trabalho desempenham na decisão de opt-out das mulheres e se estas optam ou se são impelidas a deixar suas carreiras. A maioria dos estudos que abordam o tema opt-out ocorreu nos EUA, sendo que no Brasil, existem poucas investigações sobre este fenômeno. Scalabrin, em 2008, em seu estudo no contexto brasileiro, expandiu suas investigações aos homens e, portanto, não contemplou aspectos relacionados a gênero. O presente trabalho tem por objetivo compreender a experiência de mulheres executivas casadas e altamente qualificadas que adotaram o opt-out nas suas trajetórias profissionais e como ocorreu esta opção, se voluntariamente ou devido a barreiras encontradas durante a ascensão destas na carreira tradicional. Foi realizada uma pesquisa qualitativa básica por meio de entrevistas semiestruturadas com três mulheres executivas altamente qualificadas, casadas e com idades variando entre 35 e 49 anos. Os dados foram analisados à luz da análise de conteúdo. Os resultados apontaram a percepção das mulheres executivas casadas em relação a barreiras encontradas principalmente pela falta de flexibilização e de políticas das organizações que permitam uma conciliação entre demandas profissionais e pessoais. As mulheres percebem também que precisam ultrapassar estas barreiras para alcançarem o topo de suas carreiras e que há uma diferenciação nas relações de trabalho que envolve questões relacionadas com o gênero. Estas diferenciações em relação ao gênero podem ser identificadas como efeito do teto de vidro, fenômeno que pode dificultar ou impedir a ascensão profissional de mulheres dentro da organização, e refletem no sistema de promoções e de retenção da força de trabalho feminino por meio das políticas adotadas pelas organizações. Além disso, os resultados indicam que as mulheres executivas precisam investir maior esforço e determinação para permanecerem nos seus altos cargos. Entretanto, pode-se perceber também, por meio da análise dos resultados, que os sujeitos da pesquisa conseguiram superar as adversidades e engendraram por novas perspectivas profissionais e pessoais, sendo que duas das entrevistadas optaram pelo empreendedorismo e uma delas decidiu alavancar sua qualificação profissional e considera a possibilidade de retornar à carreira executiva no universo corporativo. Palavras-chave: opt-out, mulheres casadas, carreira, executivas, teto de vidro.

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TO ADOPT OR NOT TO ADOPT INTERNATIONAL STANDARDS OF QUOTAS FOR WOMEN PARTICIPATION IN THE BRAZILIAN PARLIAMENT: A TREND OR A TRAP?

In June 2015, during a voting session for a political reform bill in the House of Representatives, the Brazilian legislative branch vetoed a constitutional amendment that would ensure quotas for women participation in legislative bodies. Although women account for 52% of Brazil's population and 52% of its electorate, their representation in legislative bodies is minimal — 9.9% in the House of Representatives and 16% in the Senate. The discussion of quotas for women in the Parliament follows a worldwide trend of including women in political positions. Interestingly, the Brazilian Federal Law 9504 from 1997 establishes a minimum percentage of 30% of female candidates for Parliament, which does not mean effective seats. This rule has always been considered inefficient, which is why the new bill sought to establish a quota policy that is not based on the number of registered candidates, but on the number of female representatives who have actually taken up their elected office. This paper discusses this topic especially from the perspective of a worldwide adoption of quota policies for women. There could be many explanations for the Brazilian Parliament's recent failure to discuss this issue, one of which is the weak political coordination of the discussion or lack of popular representation and engagement. The discussion presented in this paper is concerned with the perception that adopting internationally accepted rules and practices cannot always be recognized and applied in the domestic setting. The Brazilian veto to quota provisions for women in the Brazilian legislative branch seems to show that the mere adoption of international 'best practices' is not enough to ensure successful results. Any new public rules and policies need to be fully and effectively applied, which entails an effective interaction with pre-existing institutions and articulation with current rules and practices, indicating a possible way to ensure equal positions, empowerment, and economic development for women.

Keywords: Women and Public affairs, Women in Parliament; Quotes for women.

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RAZÕES PERCEBIDAS PARA BAIXA REPRESENTAÇÃO DE MULHERES NOS CONSELHOS DE ADMINISTRAÇÃO

PERCEIVED REASONS FOR LOW WOMEN REPRESENTATION IN THE BOARDS OF DIRECTORS

A presença de mulheres em Conselho de Administração (CA) de empresas brasileiras em 2012, segundo a GMI Rating, representava 4,5%, enquanto na Noruega, esse percentual era de 33,6%. Pesquisas acadêmicas no Brasil sobre mulheres no CA são recentes e apontam: o CA tende a escolher um CEO com perfil similar ao do próprio Conselho, sendo este majoritariamente masculino; as empresas em que havia a presença de pelo menos uma integrante do sexo feminino no CA apresentaram desempenho de mercado superior às demais; identificação que em 99 empresas pesquisadas, com 836 posições de conselho, apenas 45 eram ocupadas por mulheres. Considerando ausência de pesquisas baseadas em entrevistas, este artigo tem como objetivo compreender as razões percebidas para a baixa presença de mulheres nos CAs, na ótica de conselheiras. A pesquisa de campo constituiu-se de oito entrevistas semiestruturadas com mulheres membros independentes de CA de empresas brasileiras. As barreiras (individuais, pessoais, organizacionais e culturais) que limitam o acesso das mulheres aos CAs, relacionam-se às dificuldades enfrentadas em suas carreiras. A percepção das mulheres sobre seu papel profissional relaciona-se a elementos de sua autoimagem e de sua identidade como mulher. As mulheres “nem sempre querem” e acreditam estar menos “prontas” para assumir cargos elevados na hierarquia. Outras barreiras pessoais foram reconhecidas, como o dilema trabalho/família, a “conciliação de papéis” e “subordinação à carreira do marido”. Essas barreiras interagem com um baixo *networking*, que quando praticado, é endógeno (entre as mulheres), pouco favorável para o acesso ao “universo masculino” do alto escalão. Essas dificuldades são amplificadas pela “dinâmica masculina de interação” que cria um ambiente de difícil acessibilidade às mulheres. Uma barreira na esfera organizacional é a “própria progressão de carreira” que reflete dificuldades para ascender a cargos elevados em linha de frente. As mulheres percebem que têm “pouca oportunidade de exposição” que acarreta espaço organizacional limitado para desenvolver “competências” necessárias para atuar em um CA. Embora não seja um consenso, as conselheiras reconheceram a existência do teto de vidro ao longo da carreira, e para o CA, há um segundo teto de vidro, blindado pela dominação masculina. Antes de ser considerada profissional a mulher é avaliada pelo estereótipo de gênero. Sua competência é recorrentemente testada durante sua carreira, principalmente em ocupações dominadas por homens. Decisões “*slow motion*” de carreira devido ao dilema trabalho-família, dificuldade para participar do “clube do bolinha” e os estereótipo de gênero originam de fatores culturais, matriz de uma sociedade patriarcal. Algumas mulheres reconhecem traços de uma cultura machista, em que o papel do homem se sobrepõe ao da mulher, fazendo a carreira da esposa subalterna à do marido. No entanto, há uma percepção de que as novas gerações são menos arraigadas a esses valores culturais, denotando novas configurações de divisão sexual do trabalho, que deve contribuir para o desenvolvimento da carreira executiva da mulher.

Keywords: Women; Gender wage gap; Women labor force.

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PRINCIPALES INDICADORES QUE AFECTAN EN LA IMPLEMENTACIÓN DE PRÁCTICAS DE RESPONSABILIDAD SOCIAL: ANÁLISIS SEGÚN LA PERSPECTIVA DE LA MUJER

MAIN INDICATORS AFFECTING THE IMPLEMENTATION OF SOCIAL RESPONSIBILITY PRACTICES: ANALYSIS BY THE PERSPECTIVE OF WOMEN

El objetivo de este estudio es analizar la influencia de los principales indicadores que afectan a la implantación de prácticas de responsabilidad social corporativa según la perspectiva de mujer. El objeto de estudio son los hoteles de tres, cuatro y cinco estrellas ubicados en la zona noroeste de la Península Ibérica. Esta investigación permitirá formular estrategias adecuadas para incrementar la actividad de prácticas de responsabilidad social en este tipo de organizaciones. Esta investigación recoge la tendencia de la incorporación de la mujer en puestos de alta dirección, que se espera que con el tiempo mediante la aplicación de la legislación de igualdad tenga cada vez mayor representación en las empresas. Con este trabajo pretendemos contribuir a la exploración de las prácticas de la responsabilidad social contextualizadas en el marco de la Teoría Institucional según la perspectiva de mujer emprendedora, lo cual constituye una orientación novedosa. En el análisis de la perspectiva de género, diversos autores han identificado que las mujeres son más sensibles a temas medioambientales que los hombres, las mujeres dan más relevancia a las cuestiones sociales y ambientales que los que los hombres. La importancia de la responsabilidad social corporativa en la actualidad ha hecho posible que ocupe una posición destacada dentro de las diferentes políticas puestas en marcha por las administraciones públicas. Esta preocupación se traslada al individuo, de forma particular, y a las organizaciones, en general. Las empresas han puesto en funcionamiento todo un conjunto de acciones o prácticas encaminadas a implementar comportamientos socialmente responsables. Este cambio de actitud y de valores no ocurre de forma repentina, tiene antecedentes en el desarrollo de la legislación, las presiones de los diferentes grupos de interés, la evolución hacia el estado de bienestar, el interés de la comunidad científica, la preocupación por la administración, por parte de los políticos y la sociedad en general. El turismo es uno de los motores económicos en los que se apoyan en la Península Ibérica y el momento de selección marcado por la crisis es propicio para vislumbrar el comportamiento socialmente responsable o irresponsable de las empresas, ya que se trata de un período en el que se producen recortes de recursos de todo tipo. Teniendo en cuenta el panorama actual, es necesario analizar el modo en que los hoteles responden a la implementación de prácticas de responsabilidad social.

Keywords: Corporate social responsibility; Woman; Entrepreneurship.

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EMPODERAMENTO FEMININO: PROGRAMA PRÓ-EQUIDADE DE GÊNERO

EMPOWERING WOMEN: A PROGRAM TO PROMOTE GENDER EQUITY

Construir e disseminar novas concepções na gestão de pessoas e transformar a cultura organizacional de empresas no Brasil para alcançar a equidade entre mulheres e homens no mundo do trabalho é tarefa árdua e longa. Desconstruir comportamentos e assimetrias de gênero historicamente enraizado no cotidiano dos sujeitos requer ações de sensibilização e estruturantes no campo do trabalho produtivo. O Programa Pró-equidade de Gênero, Raça e Etnia proposto e desenvolvido pela Secretaria Especial de Políticas para as Mulheres da Presidência da República dirigido a empresas de médio e grande porte, públicas e privadas, com personalidade jurídica própria propõem, por meio de adesão voluntária desenvolver ações de equidade de gênero e raça, de forma transversal e interseccional, dentro de empresas. Auxiliados pelos núcleos de estudos de gênero das universidades do país as empresas executam as ações propostas em um Plano. Se a execução for considerada pelos comitês *Ad Hoc* de pesquisadores das universidades e permanente da secretaria como satisfatória, a organização receberá uma marca de gestão eficiente – o Selo Pró-Equidade de Gênero e Raça. Espera-se que cada empresa/organização adote práticas de igualdade entre mulheres e homens de forma sistemática, como um instrumento de gestão e construa oportunidades para aprofundar a transversalidade e interseccionalidade do enfoque de gênero e raça. O ponto chave do programa é a superação da desigualdade de remuneração e de ocupação dos cargos gerenciais, onde a disparidade salarial e de acesso a cargos por mulheres e homens, brancas e brancos e negras e negros, ainda é muito grande. Este artigo versa sobre o Programa, que se encontra em sua quinta edição e as conquistas das mulheres dentro das corporações que pactuaram com a Secretaria da Mulheres pela equidade no mundo do trabalho.

Keywords: Empowerment; Corporations; Gender equity.

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WOMEN IN BOARD: THE INFLUENCE OF WOMEN AS CFO IN THE LEVEL OF DISCLOSURE OF BRAZILIAN FIRMS

This paper centres on the understanding and the relevance of corporate social responsibility (CSR) and their influence on woman as CFO. It will allow to recover the investors' expectations and to promote corporate business strategies as important issues on the sustainable society. This paper contributes in the domain of CSR and woman literature in two aspects. First, this research provides evidence that corporations include the social dimension in accounting strategies, due to increasing demands of stakeholders. Second, the research presents evidence of trends, pressures and relevance of the level of disclosure to justify that corporations deal with complexity as a consequence of different corporate governance system. The empirical analysis examines the disclosure practices made by all corporations listed on São Paulo Stock Market between the period of December 31, 2004 until December 31, 2013 and several case studies allow the identification of threats, opportunities, strengths and weakness of the CSR and woman literature. This research is centered in Brazil that needs to increase transparency of the annual report, because in the Corruption Perceptions Index (CPI) published by the Transparency International in the year of 2014 occupied the 69th place between 175 countries and in the year of 2014 get the 46th place between 133 countries. This show that CSR practices has moved from theory to reality and there is an evolution perceived by managers. The authors propose that stakeholders' behaviour must be woman-oriented supported in the firm value conjoin with orientation of social responsibility information. In resume, the debate in which woman have figured certainly call for greater standards of disclosure but right now corporations have been converting into vehicle for social responsibility propaganda instead of the general trend proves that social responsibility web reporting truly affect the firm value.

Keywords: Woman; Board of Directors; Corporate Social Responsibility.

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A MULHER CONTABILISTA NAS PUBLICAÇÕES ACADÊMICAS BRASILEIRAS

THE ACCOUNTANT WOMAN IN BRAZILIAN ACADEMIC PUBLICATIONS

De acordo com o Conselho Federal de Contabilidade (CFC), as mulheres representam 41% dos profissionais de contabilidade no Brasil (2014). Dados do Exame Nacional de Desempenho de Estudantes (ENADE), em 2012, demonstram que 59% dos estudantes de Ciências Contábeis são do sexo feminino. Embora as mulheres estejam ocupando novos e promissores espaços de trabalho, as desigualdades de gênero continuam a existir. Os entraves com os quais as mulheres contabilistas lidam começam com a falta de reconhecimento ou de valorização das suas reais capacidades, passam por dificuldades de progressão na carreira até os níveis hierárquicos mais elevados e vão até problemas de ordem física e psicológica. A partir de uma perspectiva feminista, este estudo tem como objetivo investigar o perfil das publicações em periódicos brasileiros sobre gênero no campo da contabilidade, em particular, aquelas em que as questões de gênero compreendem o contexto das mulheres estudadas. Nesse sentido, foi realizada uma pesquisa bibliométrica, sem recorte temporal, em 40 periódicos nacionais da área contábil classificados pela CAPES com Qualis de A1 a C. Os dados foram coletados diretamente nos sítios dos periódicos e submetidos à análise descritiva. Os resultados demonstram que há poucas publicações sobre gênero na área contábil (4 artigos), estes concentrados entre os anos de 2011 e 2012. Os autores desses artigos são principalmente mulheres (67% da autoria e as publicações foram realizadas em revistas com Qualis entre B1 e C. A ausência de publicações em revistas com Qualis mais elevados pode ser um indicativo da marginalidade do assunto dentro das Ciências Contábeis brasileiras, seja em função da recente dedicação de pesquisadores brasileiros ao tema dentro da contabilidade, seja em função das metodologias de pesquisa demandas pelos problemas que essas pesquisas procuram responder, fora do mainstream das revistas da área avaliadas com Qualis superiores. Conclui-se que a investigação sobre gênero na contabilidade ainda não é suficiente, porém os estudos levantados representam uma importante introdução dessa problemática na academia contábil brasileira, questionando e não aceitando as desigualdades associadas às noções de gênero em termos de competência, de empenho, de prática e até do que é ser contabilista, como forma de quebrar o ciclo de perpetuação dessas noções e do desequilíbrio de poder. Os resultados sinalizam uma lacuna na literatura e apontam para a fertilidade e urgência do tema em termos de oportunidade de pesquisa.

Keywords: Woman; Gender; Accounting professional.

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PROFILE OF THE ENTREPRENEUR OF TRIUNFO-PE COUNTERS

Entrepreneurship is a term that has gained its space with the progress made over the years. Thus, the current scenario ordering individuals with the capacity to contribute to improvements, but also ready to break paradigms and generate wealth in the environment in which they operate. It is noteworthy that the participation of women in business and the labor market is growing every day. Women are becoming increasingly important, to occupy very important positions in companies, which before was only men's racing. Concerning about to undertake is not just about opening a business, also comes to enter innovations, offer more employment opportunities, take calculated risks, planning goals, have different view, among other attributes. This scenario is the need to have more professional entrepreneurs who contribute to improvements to society and get themselves a competitive edge, this differential is made up of entrepreneurial skills considered unique in each individual. Accounting has been an important tool combined with a management that cares about the success of the business. Therefore, the study of the professional entrepreneur who works in the accounting area is relevant in that it shows great importance of entrepreneurship to society and to the accounting practices in the daily life of these professionals. Therefore, this study aimed to identify the entrepreneurial profile of financial professionals located in the city of Triunfo, in the state of Pernambuco. The specific objectives of the research consisted in analyzing entrepreneurship starting from his concept, highlighting the successful entrepreneur, it was necessary to point out that the most present entrepreneurial skills in the professionals interviewed, before that, to identify whether there entrepreneurship need or opportunity . To meet the proposed objectives, this monograph followed with a survey at three counters, which are also management, the accounting offices located in the city of Triunfo - PE. The methodology used to obtain the results followed with a field research with the professionals of that city, characterizing it with a quantitative-qualitative field research, as well as literature, using the management questionnaires. It was established in counters interviewed that the most present entrepreneurial skills in their profiles understand the motivation for it, self-control and problem solving. It can be seen that are characteristics that directly or indirectly contribute to these improvements in enterprise management. However, are lacking the skills propensity to take risks and influencer, it was found that present a very low level in these skills, it becomes unreasonable to assume that unfortunately do not have completely the entrepreneurial profile. Regarding the opening of business, one of the research objectives, it can be seen that only an accountant opened the business by the good opportunity that found in the city, however, the other two counters interviewed said they opened their offices, which manage, the need they were in at the time.

Keywords: Women's entrepreneurship; accounting professionals; profile entrepreneur.

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A FEMINIZAÇÃO DA ÁREA CONTÁBIL: UM ESTUDO QUALITATIVO BÁSICO

THE FEMINIZATION IN THE ACCOUNTING AREA: A BASIC QUALITATIVE STUDY

Studies support that when the percentage of positions held by women in a profession increases, its total compensation and prestige is reduced. In Brazil, the feminization process of professions has been widely investigated in education, but it was not identified national studies in accounting. This study uses the analytical proposal of Yannoulas (2011) that separates the process in feminilization (numerical predominance of women) and feminization (association of the activity as naturally feminine). Via an exploratory and descriptive research, this study aimed to understand, from the perspective of women, how the process of feminization and feminilization of occupations in accounting is related to gender stereotypes. The research was performed in an accounting firm with the prevalence of women in the workforce (82.5%). Answered a structured interview 28 of 33 women. Through content analysis was found the interconnection of feminization and feminilization processes. The division of activities between the clerical (craft) and analytical (profession) permeates the process of distribution of power and opportunities for men and women. From the perspective of gender relations was observed the existence of stereotypes permeating the understanding that women have a better preparation for the clerical activities of the area, because they are more detail-oriented and are more docile than men. Through a discursive naturalization of gender roles and the segregation of clerical and analytical activities, even with the increasing number of women in the profession, institutionalized inequality is maintained in accounting.

Keywords: Woman in Accounting profession; Stereotype; Gender Roles.

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MODATECA SOCIAL FCAP: APREENDENDO A EMPREENDEDOR

MODATECA SOCIAL FCAP: LEARNING TO BE ENTREPRENEUR

O Projeto Modateca Social é uma iniciativa que nasceu em sala de aula, a partir das discussões a cerca da realidade circundante ao campus Universitário da Universidade de Pernambuco(UPE). Este artigo aqui apresentado apresenta o relato de experiência desta iniciativa. O Programa de extensão Modateca, que em 2015 passou a se chamar Modateca Social FCAP, é desenvolvido na Faculdade de Ciências da Administração(FCAP) da UPE, e visa a inclusão de mulheres em situação de vulnerabilidade social ao processo de obtenção das competências sociais, profissionais, éticas e culturais, através de ações que estão concentradas no aspecto da capacitação para qualificar mão-de-obra e então produzir produtos têxteis desenvolvidos por meio de oficinas de moda, *design* e trabalhos artesanais com materiais provenientes de refugo da indústria têxtil e de confecções. Além da formação no processo criativo e produtivo, a mulher obtém conhecimento sobre empreendedorismo /gestão de negócios e educação ambiental possibilitando assim, a oportunidade de competir no mercado de economia criativa, através de uma abordagem empreendedora, possibilitando a futura geração renda para as mulheres beneficiadas e suas famílias. O projeto, que conta com a colaboração de discentes e docentes da UPE e de colaboradores externos, já qualificou cerca de 180 mulheres empreendedoras desde a sua criação. Em 2011 iniciou suas ações na região agreste do estado de Pernambuco, polo de desenvolvimento industrial na área de confecção do vestuário e comércio da cadeia têxtil e artesanato. Desde 2012 as ações foram estendidas para RMR (Região Metropolitana do Recife), onde se iniciou a parceria com o Consulado Alemão. Metodologicamente trabalha-se com a investiga-ção, modalidade de pesquisa que congrega uma prática à pesquisa acadêmica e que utiliza um ciclo de quatro etapas: planejamento, implementação, monitoramento/registo (questionários e entrevistas aplicados ao longo do projeto) e avaliação. Análogo ao ciclo PDCA proposto por Ishikawa, em 1993, utilizam-se técnicas de desenvolvimento de produtos do Design de moda, treinamento de habilidades manuais e aplicação das teorias de alfabetização visual. Em 2015 as atividades contam com palestras de sensibilização, visitas técnicas e cursos oferecidos para qualificação dentro dos eixos moda/educação ambiental/empreendedorismo/gestão de negócios, num processo produtivo fortalecido com conhecimento do mercado, desenvolvimento de produtos e noções de associação, cooperativismo e empreendedorismo, gerando um impulsionamento dos negócios sociais e possibilitando assim, a inserção destas mulheres na sociedade como força produtiva.

Palavras-chave: Design de Moda, Design Social, Empreendedorismo.

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GENDER INFLUENCE ON THE ACTIVE AGEING ELDERLY

In the last half of the 20th century, the world population has seen in continuous process of demographic transformation, which supports the global phenomenon of ageing. Initially, this process has been happening in the develop countries as a result of a simultaneous drop of the fertility rates and, more recently, the increase of longevity, particularly, at older ages. Today, there is a generalization all over the world, but with different rhythms and levels, which is predictable. This trend will continue in the future. Also, Portugal follows these demographic changes. Methodologically, the research promotes, on the one hand, a theoretical framework based on the literature review with detail of concepts, laws and regulations about active ageing. On the other hand, the empirical analysis is based on the Portuguese data that supports the analysis of gender influence on active and healthy ageing process and adjustments on life practices such as: healthy lifestyles, working longer, retiring later and being active after retirement. The results of this research allow to detail different variables that influence the active and healthy ageing process. So, it seems clear that this research focuses on the study of gender differences on the aging process, such as: age or those concrete conditions that require special attention. It was pointed out the aging process, as the state called old age and considering the specific conditions of elderly. At last, the analysis aims to contextualize the implementation of a quality management system in terms of social entrepreneurship.

Palavras-chave: Sustainability; Quality; Health and Active Elderly.

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GENDER INFLUENCE ON THE SUSTAINABILITY OF A CATTERY

In the world more and more abandoned animals, but unaware of the influence of women in the process of protection of these animals. Due to the economic, financial and social recession there are fewer people to adopt animals and more people to abandon those who had. In this context, stray animals pose a risk to public health due to the greater propensity to contraction of diseases. So stop this scourge is a cause of public interest and promotes social responsibility.

This applied project is centered on an Entity, nonprofit, with the aim of protection and animal welfare. Methodologically, proceeded on the one hand, the literature review, concepts, laws and regulations governing the protection and animal welfare, and on the other hand, the analysis of the influence of women in the process of protection of abandoned animals.

The analysis supports on the collection of data to contextualize the feasibility analysis in terms of social behavior in the Guarda county. The results of this research lead to the conclusion about the different variables that influence the sustainability of a cattery, to be considered essential to the success of the investment project in favor of protection activity and well-being of animals. For pursuing the inquiry was critical of the collection process, without neglecting the recognition of the environment has led to a better assessment of the sustainability of this body. In short, to create a cattery will have a significant impact on society by introducing a possible

Palavras-chave: Sustainability; Quality; Health and Active Elderly.

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WOMEN: BEYOND SOCIAL RESPONSIBILITY AND TOWARD SOCIAL INNOVATION FOR A SUSTAINABLE SOCIETY. LESSON FROM THE PAST

The theme of woman “role” and contribution to CSR and sustainability, in terms of implementation of strategies, action and accountability tools, is relatively new and at now there are many gaps to fill in relative to several topics developed within emerging research strands such as CSR and Governance; Board Composition and Gender Diversity (Jamali et al., 2008); boards and strategy/decision making and CSR decisions (Rose, 2007; Kruger, 2009); boards’ role and CSR Reporting (Haniffa & Cook, 2005; Lorenzo et al. 2005; Rao et al., 2012). Specifically, there are still few studies on board diversity and CSR performance, board decision making processes and CSR and on gender diversity and CSR. Mostly are ‘black box’ empirical studies and there is a dearth of in-depth qualitative studies (Rao & Tilt, 2015 forthcoming).

The main research question is: “which is the role of woman in orienting toward an authentic responsibility the mission, governance and accountability of organizations? Accordingly, the derived research questions are: “Is women role mainly sunken or is it “formalized” and external recognized (and appreciated)? How does this role change during decades and how does it contribute in promoting change in the internal and external environment?”

This works aims to underline, using a historical perspective based on a research case (Naumes & Naumes,), the fundamental role of women in developing social consciousness and responsibility and in preserving the social and cultural framework of the society, through their direct involvement in managing activities (as entrepreneurs, managers, accountants) aimed to solve and prevent economic and social plagues.

Palavras-chave: accounting, charity, gender, values, women, children, social innovation, social injustice, social responsibility

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