

# Frames of Reference in the Construction of Academic Careers in Accounting: An Empirical Reflection from the Perspective of Generations Y and Z

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## Abstract

**Objective:** Liquid Modernity is characterized as a socio-historical period that has profoundly reshaped social relations, rendering them increasingly fluid and defined by short-term orientations and the erosion of long-term bonds. Within this framework, this study articulates the concept of liquidity with the construction of academic careers in Accounting, aiming at identifying the frames of reference adopted by Generations Y and Z amidst these contemporary dynamics.

**Method:** A qualitative approach was employed, utilizing semi-structured interviews with research faculty belonging to Generations Y and Z. The resulting data were systematically processed through the template analysis technique.

**Results:** The findings indicate that frames of reference are multifaceted, emerging from academic vocation, the pursuit of personal fulfillment, and the mentorship of influential professors, alongside formative undergraduate experiences. Furthermore, career trajectories are significantly shaped by frustrations and dissatisfaction within the traditional labor market, as well as by the evolving dynamics of familial and interpersonal relationships.

**Contributions:** This study advances both theoretical and practical debates by applying Zygmunt Bauman's conceptual framework while critically problematizing its full applicability within the context of the Global South. Consequently, it proposes that "frames of reference" be integrated into the broader research agenda, fostering the development of updated conceptual models aligned with specific socio-historical nuances.

**Keywords:** Academic Career in Accounting, Liquid Modernity, Frames of Reference, Generation Y and Z.

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## Introduction

The academic career is inherently responsive to social contexts. This responsiveness reflects a transformative process over recent decades, driven by globalization, technological advancements, and shifts in how social relations are structured and maintained (Iqbal, Khan & Imran, 2024). Within the accounting field, it is observed that the academic trajectory has been historically shaped by diverse socio-historical landscapes (Lopes, Silva, & Meurer, 2024), where the networks and relationships developed by individuals serve as the primary scaffolding for their professional development.

Social transformations have significantly altered professional trajectories, highlighting an increasingly non-linear character (Lopes & Colauto, 2024). Hasselback and Carolfi (1995) provided one of the seminal initiatives to analyze how temporal and social shifts impact professional dynamics. For instance, the shift in the profile of accounting faculty in U.S. universities during the 1960s was largely driven by the entry of women into academia — a movement catalyzed by the civil rights struggle (Hasselback & Carolfi, 1995). Similarly, Kok and Ang (2015) argue that within the framework of Liquid Modernity, students in Malaysia navigate career choices based on emerging opportunities, where a quest for stability amidst fluidity becomes a paramount value. In this sense, education requires a process of "constant surveillance," as Liquid Modernity offers opportunities and progress while simultaneously presenting disparate conditions for educational development across different national contexts.

Gendered challenges also underscore the social embeddedness of these careers. Nganga et al. (2023) demonstrate that women face significant hurdles, such as reconciling academic demands with motherhood, often leading to emotional distress, anxiety, and depression. Such findings emphasize the need for institutional support, revised standards, and initiatives that foster work-life balance. Collectively, the arguments of Hasselback and Carolfi (1995), Nganga et al. (2023), and Lopes and Colauto (2024) support the premise that academic careers in accounting are inextricably aligned with their social milieu. This recognition prompts a critical inquiry: the possibility of influencing social contexts to foster career development. Consequently, the social context must be treated as an element demanding rigorous academic surveillance and disciplinary research.

Aligning the accounting academic career with contemporary social contexts necessitates recognizing that society is currently immersed in Liquid Modernity. This socio-historical concept, developed by Zygmunt Bauman (2001), signals a profound shift in human relationships. In this liquid landscape, career construction occurs within a space that demands complex interpersonal, demographic, and social experiences (Hasselback & Carolfi, 1995; Lopes,

Silva & Meurer, 2024). There is a growing demand in the literature for an approach that bridges social contexts with "frames of reference"—whether nuclear or derived from personal experience. Liquid Modernity directly influences these foundational references, especially for those entering the labor market: the individuals of Generations Y and Z.

In the sphere of career construction, Bauman's (2001) "liquidity" places subjects in increasingly volatile work environments (Lopes et al., 2024). The coexistence of multiple generations accelerates organizational change but also fosters conflicts regarding values, perceptions of justice, and the boundaries between public and private life (Leonard et al., 2023).

Within this generational complexity, frames of reference emerge as pivotal. These frames represent the social, cultural, and institutional structures that provide guidance, stability, and meaning to individuals (Bauman, 2001; 2007). Despite these perspectives, a significant gap remains in understanding how the accounting academic career is constructed within Liquid Modernity from the viewpoint of Generations Y and Z. Thus, this study addresses the following research question: What are the frames of reference for Generations Y and Z in the construction of an academic career in accounting, viewed through the lens of Liquid Modernity?

This research aims at broadening the sociological perspective on the burgeoning research agenda regarding accounting academic careers in Brazil (Lopes, Silva & Meurer, 2024; Soares et al., 2024). By focusing on Generations Y and Z, the study analyzes the elements constituting the social reality of these subjects, using the assumptions of Liquid Modernity as an interpretive lens. The study contributes to the field by deepening the understanding of the tensions and specificities marking the trajectories of new generations, thereby expanding the theoretical scope of accounting career research (Araújo, Leal & Oliveira-Silva, 2019).

Furthermore, this investigation transcends traditional accounting theories by introducing social frames of reference grounded in Liquid Modernity (Lopes & Colauto, 2024). It highlights the multidisciplinary of the academic career and suggests that institutional and social relations must adapt to this inherent fluidity.

Finally, this paper is structured into five sections. Following this introduction, the second section presents the theoretical framework, focusing on Liquid Modernity and the empirical field. The third section details the methodological trajectory and operational elements. The fourth section presents the research results and theoretical discussions. Lastly, the fifth section provides the conclusions, highlighting main contributions and suggestions for future research.

## 2 Theoretical Framework

### 2.1 Liquid modernity and Generations

Liquid Modernity centers on the erosion of permanence and the non-linearity of relationships between individuals and social institutions. As Bauman (2001) posits, this shift stems from various socio-historical factors that reconfigure human interaction. To operationalize this concept, Bauman identifies five key dimensions of individual life: (i) emancipation, (ii) individuality, (iii) time/space, (iv) work, and (v) community. These elements are described in Table 1.

**Table 1** – Concepts of the Elements of Liquid Modernity

Elements	Descriptions
Emancipation	O processo de emancipação do indivíduo acontece por meio da liberdade praticada por este na sociedade, uma vez que este perde suas referências que estavam enraizados e eram previamente estabelecidos pelos pais e pela família de modo geral; A emancipação questiona a individualidade em curso, reforçando dessa forma que cada um tem o seu próprio itinerário e horário.
Individuality	A individualidade é uma consequência da liberdade preconizada pelas estruturas relacionais estabelecidas entre indivíduos e instituições sociais; A individualidade está imbricada na mobilidade e na flexibilidade para a construção da vida do indivíduo; A individualidade é entendida como o processo de autogerência dos seus atributos da vida pública e privada.
Time/Space	Os espaços na sociedade líquida são constituídos para a não permanência. Dessa forma, a estada nesses lugares é entendida sob um olhar de curto prazo; A flexibilidade apresenta-se como fator de <u>disrupção</u> que alinha tempo/espaço.
Work	O trabalho é visualizado como um conjunto de experiências ao invés de elevada valorização dos postos hierárquicos ocupados pelos indivíduos. Além disso, o mesmo passa ser individualizado, desregulamentando e permeado pela flexibilidade, características que permeiam todos os espaços da vida do indivíduo. Há a integração do indivíduo com a sociedade;
Community	Mesmo diante das inseguranças e liberdades, os indivíduos sentem a necessidade de estabelecerem em uma comunidade que lhes garantam liberdade e segurança; A individualidade demanda por um espaço para que os indivíduos líquidos permaneçam, mesmo que temporariamente, diante de seus projetos e atividades pessoais e profissionais.

Source: Lopes and Colauto (2024, p. 101-102).

Bauman (2001) reconhece que a partir dos nichos da vida Bauman (2001) argues that within these dimensions, traditional social forms "cannot serve as frames of reference for human actions and long-term life strategies because of their short life expectancy" (Bauman, 2007, p. 01). These frames of reference are the social, cultural, and institutional structures that provide the guidance, stability, and meaning necessary for individuals to navigate their lives (Bauman, 2001; 2007).

These references are constantly evolving as individuals immersed in Liquid Modernity construct their professional and personal trajectories. Generation Y (Millennials), comprising those born between 1979 and 1992 (Santos Neto & Franco, 2010), is characterized by a high degree of technological immersion, a drive for immediate rewards, a

valuation of autonomy, and a propensity for multitasking (Souza & Colauto, 2021). Despite their productivity, Millennials face a hyper-competitive labor market governed by neoliberal logic, resulting in precarious institutional relations and wage stagnation (Bonifácio, 2014).

Generation Z (born between 1993 and 2010) represents a continuation of these career transformations. Like their predecessors, Gen Z operates in a volatile market shaped by rapid technological evolution and a heightened demand for flexibility and adaptability (Barhate & Dirani, 2022). However, this generation is uniquely distinguished by its capacity to cope with volatility and a deep-seated need to find meaningful purpose in their work (Schroth, 2019).

Focusing on these two generations reveals how social contexts profoundly impact professional trajectories (Lopes & Colauto, 2022). Consequently, individual careers are constructed upon a foundation of academic training intersected by socioeconomic, cultural, and gender conditions (Altoé & Voese, 2018; Nganga et al., 2023). For Generations Y and Z, entering the labor market is increasingly challenging, as systemic precariousness imposes uncertainty and limits traditional upward mobility within a single organization (Silva & Lopes, 2023).

Whereas previous career paradigms were hegemonic, linear, and stable, the influx of Generations Y and Z has ushered in a landscape defined by tension, individualism, and non-linearity (Silva & Lopes, 2023; Lopes & Colauto, 2024). This shift favors the construction of careers based on lateral movements and diversified experiences rather than traditional vertical progression. Thus, Liquid Modernity redefines the relationship between the subject and work. When applied to Accounting, a field with deep technical and normative roots, this context challenges traditional career structures, necessitating a more multidisciplinary and fluid understanding of the profession.

### 2.2 Academic Career in Accounting: Empirical Studies

A survey of studies focusing on academic careers in Accounting allowed for a dialogue with the "frames of reference", the central concept of this investigation. Table 2 summarizes these perspectives.

**Table 2** – Previous Theoretical Perspectives

Researchers	Key Findings	Dialogue with Social Research Frames of Reference
Hermanson (2008)	Academic career performance is inextricably linked to personal and family issues, which heavily influence decisions within socio-academic environments.	Family influence; Encouragement from colleagues and peers.
Castiglione et al. (2013)	Students with entrepreneurial parents are more likely to start their own businesses due to early exposure and familiarity with that context.	Family influence; Background familiarity.

Sarid (2017)	Explores the vulnerabilities of youth in Liquid Modernity. Highlights the need for authentic personality development to overcome the fluidity of modern social relations.	Pursuit of autonomy and stability.
Zanazzi (2017)	Personal narratives help young professionals overcome barriers in non-linear, unstable career starts, allowing them to reframe experiences into meaningful trajectories.	Pursuit of professional differentiation, autonomy, and stability.
Marçal et al (2018)	Career choices are motivated by external references (especially professors) and personal satisfaction; ease of entry into graduate programs is not a primary driver.	Faculty mentorship; Pursuit of personal fulfillment.
Santos and Almeida (2018)	Low social pressure from family/peers to pursue academia; market opportunities and individual location are primary intrinsic and extrinsic drivers.	Peer influence; Labor market frustration; Job opportunities.
Araújo, Leal and Oliveira-Silva (2019)	Low social pressure from family/peers to pursue academia; market opportunities and individual location are primary intrinsic and extrinsic drivers.	Peer influence; Labor market frustration; Job opportunities.
Lima and Araújo (2019)	High correlation (74.1%) between career planning and professional fulfillment. Low achievement negatively impacts motivation and student performance.	Academic vocation; Professional differentiation; Personal satisfaction.
Souza et al (2021)	Explores the link between academic activities and narcissism/psychopathy traits, suggesting that satisfaction may stem from grandiosity and self-promotion.	Professional differentiation; Personal satisfaction; Stability and autonomy.
Sousa and Colauto (2021)	Gender differences exist regarding financial independence. Career advancement is influenced by family dynamics, teaching experience, and graduate support.	Family influence; Professional differentiation; Fulfillment; Stability.
Kořen (2022)	Education is viewed as an investment asset. Career choices are dictated by the pursuit of stability within a volatile professional market.	Stability and autonomy; Professional differentiation.
Nganga et al (2023)	Women face intense institutional pressure and "liquid" relationships. Passion for research often leads to the erasure of personal projects and emotional suffering.	Academic vocation; Passion for research; Career characteristics.

Source: Prepared by the authors.

These studies suggest that the frames of reference adopted by individuals are multifaceted, emerging from a landscape that fosters pluralistic relationships. In the context of Liquid Modernity, this plurality explains the shifting social landscape of accounting academia. Bauman (2001) notes that in a liquid society, relationships are often too transient

to rely on a single point of reference.

By intersecting Bauman's (2001) elements of Liquid Modernity: emancipation, individuality, time/space, work, and community, with the concept of frames of reference, this study posits that constructing an academic career in Accounting is a dynamic, non-linear, and socially situated process (Lopes & Colauto, 2024). We argue that this construction is shaped by influences that transcend the nuclear family, being reconfigured as subjects expand their networks through educational institutions and professional spaces. In this sense, emancipation is manifested when subjects distance themselves from traditional family-rooted references to redefine their trajectories through new academic interactions (Bauman, 2001).

Regarding individuality, Generations Y and Z take an active role in "self-managing" their trajectories, blending public and private life with greater flexibility. Decisions are driven by personal goals and the quest for fulfillment (Bonifácio, 2014; Souza & Colauto, 2021). Consequently, frames of reference become fluid, allowing subjects to migrate between institutional contexts as long as there is an alignment between individual values and organizational demands (Bauman, 2001).

This fluidity is tied to the compression of time/space. For younger generations, academic careers follow a non-linear logic where institutional bonds are fragile and contingent upon a continuous sense of belonging. Even in stable environments, such as tenured positions in public universities, engagement in new projects is increasingly dependent on the "perception of meaning" rather than mere contractual obligation.

In the realm of work, the academic career is no longer a linear climb up a hierarchy but a "mosaic" of accumulated experiences (Zanazzi, 2017). This is evident in the pressure for internationalization, scientific productivity, and the constant adaptation to normative changes in the accounting profession.

Finally, the concept of community presents a paradox. Despite the inherent instability of Liquid Modernity, Generations Y and Z still crave spaces of symbolic security and recognition. The university thus becomes a privileged yet tension-filled locus where these subjects negotiate their professional identity and belonging.

Based on this theoretical synthesis, the Theoretical Research Model is proposed (Figure 1), providing the empirical basis for verifying these processes in the daily lives of accounting professors.

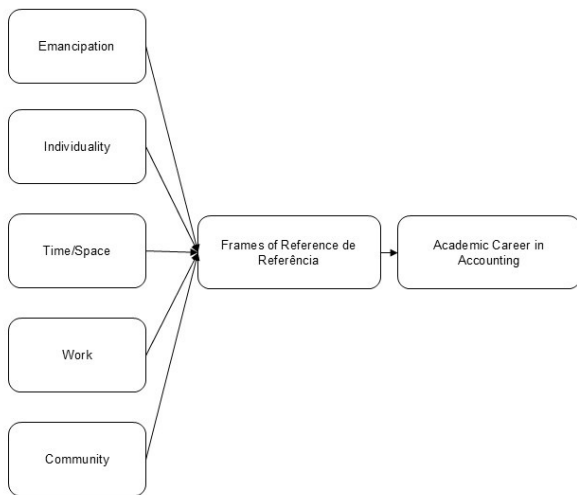


Figure 1. Theoretical Research Model

Source: Prepared by the authors.

The primary challenge of this theoretical framework, integrating Liquid Modernity with the academic career in Accounting, lies in developing empirical elements capable of capturing these processes within the daily lives of faculty, particularly those of Generations Y and Z. Consequently, the methodological trajectory detailed in the following section addresses this challenge, offering a robust structure that may inspire future researchers and contribute to the consolidation of this disciplinary field of inquiry.

### 3 Methodological Trajectory

This study is characterized as descriptive analytical with a qualitative approach, conducted through semi structured interviews. The participant group was identified using the snowball technique (Parker et al., 2019). To reach the target audience, the researchers utilized their personal networks to find individuals who fit the required profile. Subsequently, research professors within the age groups defined by Santos Neto and Franco (2010) were contacted. These authors specify that Generation Y in Brazil comprises those born between 1979 and 1992, while Generation Z includes those born between 1993 and 2010. It is noted that utilizing birth years is one of several valid methods for generational categorization.

Following the recommendations of King (2004a), the interview script was developed based on the works of Zanazzi (2017) and Lopes (2021). Zanazzi (2017) focused on career counseling processes in Italy, engaging students in discussions about professional possibilities within liquid modernity. Lopes (2021) discussed the academic career from a quantitative perspective involving graduate students in accounting. Thus, the interviews began with

a personal introduction, followed by an open space for participants to narrate the reasons and circumstances that led them to choose an academic career in accounting.

Data collection commenced once the strategy for reaching professors from Generations Y and Z was established. Ethically, all participants were provided with a Free and Informed Consent Form (ICF), ensuring they could withdraw from the study at any time without prejudice. Furthermore, it was clarified that breaks could be taken whenever necessary to preserve participant well-being and eliminate potential risks.

To ensure robustness, at least two researchers were present during each interview to record observations. This collaborative approach allowed for multiple perspectives to enrich the inferences drawn from the semi structured format. These conversations took place online between January and February 2023 and were recorded with permission. This process allowed stories from all five regions of Brazil to be captured. Sixteen research professors participated, and their profiles are detailed in Table 3.

Table 3 – Respondents' Profile

Name	Age	Education	Motivation for Teaching	Relevant Factors	Interview Time
Frantz Fanon	44	CC, Masters (CC), PhD (Education)	Funding of the master's degree and support from supervisors	Dialogue with advisors	1h13m03s
John Lewis	27	CC, Master's and Doctorate (CC)	Vocation and desire to be a teacher	Formal stance and rigorous methodologies	1h00m14s
Malcolm X	25	CC, Master's and Doctorate (CC)	Teaching internship and substitute competition	Discipline overload	37m30s
Simone Balls	33	All training in CC	International experience reinforced desire	Interpersonal development	1h10m52s
Marcus Garvey	30	Master's and Doctorate (CC)	Dissatisfaction in the market; Advisor support	Advisor influence	58m22s
Nilo Peçanha	30	Doctor of CC	Search for financial independence	Family support	1h23m03s
Ella Baker	36	All training in CC	Encouragement from friends and overcoming adversity	Discomforts as a woman in national teams	1h41m59s
Laura	33	Doctor of CC	Family influence; I wanted to be an auditor	First experience at the age of 21	23m01s
Rosa Parks	29	CC, Master's and Doctorate (CC)	Influence of pedagogy on the family	Overcoming the initial insecurity	55m
Bezerra Silva	33	All training in CC	Tried Trainee; discovered teaching in the internship	Inspiration from the advisor	55m41s

<b>Omar Sy</b>	31	Master (CC), Doctor (Management)	Involvement with extension, monitoring and research	Immediate awakening for graduate school	1h12m52s
<b>Leci Brandão</b>	36	CC, Master's and Doctorate	He left a managerial position to enter academia	Financial support from the partner	1h19m43s
<b>Stephen Curry</b>	29	Master and Doctor of CC	He taught colleagues in graduation	Remarkable demographic experiences	1h02m45s
<b>Alfredo Gomes</b>	33	Doctor of CC	Trained interns; Overcoming fear in the classroom	Positive feedback	43m49s
<b>Rebeca Andrade</b>	33	All training in CC	Teaching internship during master's degree	Opportunity cost and guidance	28m48s
<b>Abebe Bikila</b>	36	Doctor of CC	Work in extension and projects	Advisor and contact with teacher from Canada	1h04m27s

Note: CC = Accounting Sciences  
Source: Prepared by the authors.

Among the participants, ten identified as male and six as female. Regarding generational distribution, nine belong to Generation Z and seven to Generation Y. Twelve are permanent professors at public higher education institutions, while four serve as substitute professors. In this study, Generations Y and Z are treated as a Generational Unit (Bonifácio, 2014), following the precedent of Lopes (2021), as they share common teaching experiences and are subjected to the similar structural obligations of Brazilian graduate programs (Lima et al., 2020).

Interviews were transcribed using Microsoft Word and preserved in PDF format. Transcripts were sent to participants to validate the accuracy of their statements. For data analysis, we employed the template analysis technique (King, 2004b). This method involves organizing narratives through Higher Order Codes (categories derived from literature) and Lower Order Codes (subcategories emerging from the empirical data).

The primary category is titled "Frames of Reference for Building the Academic Career in Accounting." These frames are understood as the structures and patterns that guide Generations Y and Z as they navigate teaching, research, extension, and administration. The subcategories emerged directly from the empirical field through the grouping of similar discourses. For instance, the subcategory "Academic Vocation" includes reports of an early desire to teach and formative experiences like peer tutoring.

The data organization and categorization were supported by Microsoft Excel, with consensus reached among all researchers to ensure analytical reliability. Table 4 outlines the categories and subcategories identified.

Table 4 - Categories and Subcategories of the Survey

**Category:** Framework of Reference for Building the Academic Career in Accounting  
**Subcategories:** Academic Vocation (12)\*; Teachers' Influence (7); Undergraduate Academic Experiences (7); Family Influence (6); Labor Market Frustration (5); Search for a Professional Differential (2); Career Change from the Professional to Academic Market (1); Social Contribution (1); Passion for Research (1); Peer Encouragement (1); Pursuit of Satisfaction (1); Career Characteristics (2); Pursuit of Autonomy and Stability (1)

Note: \*Number of mentions in interviews  
Source: The authors

With this methodological framework, the study seeks to generate empirical evidence to address the following research question: "What are the frames of reference for Generations Y and Z in the construction of an academic career in accounting, viewed through the lens of the socio historical concept of Liquid Modernity?" Consequently, through the application of template analysis within the proposed categories, it becomes possible to illuminate these frames of reference as they manifest within the career trajectories and the unique time space of Liquid Modernity.

## 4 Results And Discussions

### 4.1 Frames of Reference

Table 5 presents the identified frames of reference that shape the construction of an academic career in accounting.

Table 5 - Reference Framework for the Construction of the Academic Career in Accounting

Participant	Narratives
<b>Frantz Fanon</b>	During my life, several moments of happiness or good things that I achieved, I saw that it was linked to education and there was always a figure of a teacher, so this kind of encouraged me to want to pursue this academic career [...] I always liked this closer contact with colleagues to ask questions [about the subject] and so on, and then this was nurturing this desire to want to be a teacher [...] <b>Subcategories:</b> Teachers' Influence, Education as a path to happiness; Academic vocation.
<b>John Lewis</b>	I met some colleagues who, since graduation, always wanted an academic career [...] I sought a master's degree at the time, because it would be a differential for trainee programs. [...] When I did a teaching internship in the master's degree, I liked to research and had the opportunity to present a paper at congresses [...] I believe in the purpose of training people, researching and advancing science, right? And bring a long-term and short-term contribution to society. So this point was a reason for choosing the career, [...] <b>Subcategories:</b> Search for a professional differential; Passion for Research; Contribute to society.
<b>Malcolm X</b>	My desire has always been the gym. So, I thought, I'm going to be here in the job market, but until the time the opportunity arose to enter academia and I knew that to enter academia I needed to do a master's degree. [...] I come from a family of teachers. So I already had this contact, the preparation, the techniques, the conversations, the dialogue, test correction and preparing material and preparing, you know [...] <b>Subcategories:</b> Academic vocation; Family influence.
<b>Simone Balls</b>	[...] during elementary school I already helped my classmates to do math. So, [...] then I started to participate in an extension project that was more in the fiscal and tax area and it was something that awakened me a lot to teaching, the [...] <b>Subcategories:</b> Academic vocation; Academic experiences during graduation.

<b>Marcus Garvey</b>	[...] so, my family is made up of teachers [...] I wanted to leave home at a very young age and the only way I found that I could leave home early was through a public exam [...] and so I took a public exam until I was able to get into teaching [...] <b>Subcategories:</b> Family influence; Search for autonomy and stability.
<b>Nilo Peçanha</b>	[...] As a child, I played at being a teacher. But teaching came into my life through an invitation from a teacher for a selection process, something I couldn't see at the time. So, I joined, I liked the experience in the master's degree, I went on to do my doctorate and I realized that teaching was my place [...] <b>Subcategories:</b> Academic vocation; Influence of teachers; Academic experiences during graduation.
<b>Ella Baker</b>	[...] I had been in the job market for a long time and felt frustrated [...] So, I decided to do a selection process for a master's degree, because at that moment I wanted something new and I perceived in the classroom an opportunity for new knowledge different from the world I was in at the time. <b>Subcategory:</b> Frustration in the labor market; Career change from the professional to the academic market; Academic vocation.
<b>Rosa Parks</b>	[...] I have always been good at my profession in the job market, however I felt empty, the pressure of the environment bothered me. And then, through an invitation from teachers, I decided to try to enter the academic area and on this path I began to discover new things and bring out other skills that were previously unknown and so I began to want more and more to enter the classroom. <b>Subcategories:</b> Frustration in the labor market; Influence of teachers; Academic vocation.
<b>Rebeca Andrade</b>	[...] in my childhood I always helped my classmates in the classroom. Then, my sister's influence was stronger in this choice, she being a teacher I always had this contact. During graduation, I had the opportunity to be a monitor, this helped a lot in my choice and when I started to receive positive feedback I saw that I was on the right path and I started to pursue an academic career [...] <b>Subcategories:</b> Influence of teachers; Family influence; Academic experiences during graduation. Academic vocation.
<b>Bezerra da Silva</b>	When I finished my degree, I wasn't working, my mother told me one day to try a teaching career and as I had the possibility of a scholarship, it already helped financially. I considered the idea, because in graduation I always had the opportunity to participate in research, extension. And because I am from a family of professors, this interest has increasingly emerged in the academic journey. <b>Subcategories:</b> Family influence; Academic experiences during graduation.
<b>Omar Sy</b>	[...] being related a little to this issue when I had the experience of monitoring, extension and research, I identified myself there. I even entered the job market, but I was not complete and wanted something more. Another reason is because I felt in a more flexible work environment, which had different routines. <b>Subcategories:</b> Academic experiences during graduation; Frustration in the job market; Characteristics of the academic career.
<b>Leci Brandão</b>	[...] I was very influenced by my teachers and ended up creating a very strong bond [...] When I had the opportunity to present a paper at a congress in the accounting area, I received a lot of encouragement from other colleagues and, especially, from my family. And in the meantime of entering the master's degree, I began to realize that the market was no longer completing me and so I went on to a teaching career. <b>Subcategories:</b> Teacher Influence; Academic experiences during graduation; Encouragement from colleagues and friends; Family influence; Frustration with the job market.
<b>Stephen Curry</b>	[...] At the end of graduation, I had an opportunity to ask questions from colleagues about a certain discipline and that's when I started to wake up to teaching. That gave me satisfaction. I always worked in an accounting office during graduation and, in addition to that monotonous routine of being in front of the computer, I didn't want to anymore. This opportunity motivated me to leave this market and go in search of academic life and I started to do the selection processes and became a professor.[...] <b>Subcategories:</b> Academic vocation; Search for satisfaction; Characteristics of the academic career.
<b>Alfredo Gomes</b>	[...] My choice for an academic career came when I sought a master's and doctorate for a public exam, at first I entered for this, but throughout my training I began to see my training in a different way. And with the teaching internships, I saw that I wanted to continue on this journey. <b>Subcategories:</b> Search for a professional differential; Academic vocation.

<b>Carlinhos de Jesus</b>	[...] It was very eliminated, because when I was an undergraduate, I said, look, I'm taking an accounting course, but I don't know what I want. So I tested everything, I go to the job market to see if I like it. And then a teacher said you'll want to go to the job market, but you'll become a teacher, it's your profile. I see you only as a teacher. I went to do my master's degree, I already knew that I wanted to be a teacher, but I had this desire to have practical experience that I thought that to be an excellent teacher I had to have practical experience. In the meantime, I took a public exam and ended up passing and as the experiences went by, I liked the profession more and more every day. <b>Subcategories:</b> Teacher influence; Academic vocation.
<b>Abebe Bikila</b>	[...] In my work I was always responsible for teaching the new interns and then, it became that thing of being known with the interns' teacher. In the meantime, a selection opportunity arose in the state and I decided to do it, I couldn't be approved and then, I started looking for even more opportunities and decided to enter a master's selection process and then I managed to pass another selection as a substitute and I couldn't stop being more of a teacher. [...] <b>Subcategories:</b> Academic vocation. Academic experiences during graduation.

Source: Prepared by the authors (2025).

The narratives in Table 5 demonstrate that Generations Y and Z utilize a wide array of frames of reference when constructing an academic career in accounting. Factors such as Academic Vocation, Professor Influence, Undergraduate Experiences, Family Influence, and Labor Market Frustration are pivotal. Other significant drivers include the pursuit of professional differentiation, social contribution, research passion, and the desire for autonomy and stability.

Based on these findings, five core thematic approaches emerge, supported by the principles of Liquid Modernity. These are visually synthesized in the Applied Theoretical Model (Figure 2).

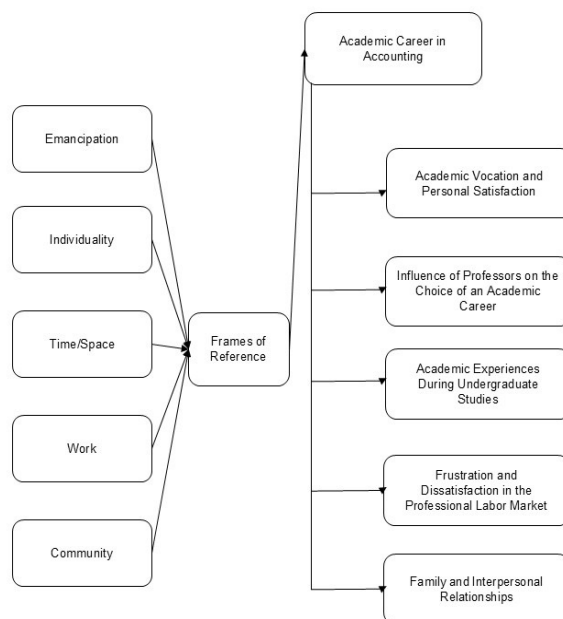


Figure2. Applied Theoretical Model

Source: Prepared by the authors (2025).

From the application of this theoretical model, it is evident that the frames of reference mobilized by Generations Y and Z can be categorized into: i) Academic Vocation and Personal Satisfaction; ii) Influence of Professors on Career Choice; iii) Academic Experiences During Undergraduate Studies; iv) Frustration and Dissatisfaction in the Professional Labor Market; v) Family and Interpersonal Relationships.

These approaches reflect how accounting students navigate a context of constant transformation, seeking trajectories that are both adaptable and socially relevant, aligning personal aspirations with professional demands in the liquid modern era.

#### 4.2 Academic Vocation and Personal Satisfaction

Academic vocation and personal satisfaction are pivotal elements that emerge from the participants' narratives. It was observed that the recognition of a vocation for academia often manifests at an early age through both personal and educational experiences. Rebeca Andrade, for instance, notes that "in my childhood, I always helped my classmates in the classroom." This proactive attitude toward peer tutoring and assistance is echoed by Frantz Fanon. Similarly, Simone Balls emphasizes that she "always wanted to teach," a sentiment that generates profound personal satisfaction, as also highlighted by Stephen Curry.

The findings suggest that for Generations Y and Z, satisfaction and personal fulfillment are intrinsic to the practice of teaching. Stephen Curry supports this by stating, "At the end of my undergraduate studies, I had the opportunity to help colleagues with certain subjects, and that is when I began to awaken to teaching. That gave me satisfaction."

In the accounting field, academic vocation does not typically emerge as a late career shift but rather as a gradual process driven by intrinsic motivation. This aligns with Marçal et al. (2018), who argue that choosing an academic master's degree is a deliberate personal choice for students. Consequently, the quest for personal satisfaction within the academic profession often serves as the catalyst for pursuing graduate studies in accounting. Fonseca (2018) further reveals that personal satisfaction is an essential component in career selection. The convergence of intrinsic motivation, self-efficacy, and a supportive educational environment plays a key role in developing an academic vocation. Individuals who feel satisfied and supported in their academic duties tend to actively pursue graduate education, seeking not only

professional advancement but also personal fulfillment and intellectual growth.

Through the lens of Bauman (2001), these results can be interpreted as an expression of individuality. The core idea is that as Generations Y and Z enter the academic market, professional trajectories are no longer strictly guided by inter-generational continuity. Academic vocation in Liquid Modernity breaks away from traditionalisms where careers were viewed as an extension of family affiliations (Bauman, 2001). The individuality granted to these subjects allows them the freedom to make independent choices, at times rejecting deep seated family roots. Furthermore, the prioritization of personal satisfaction within professional projects is a distinct labor trend among Generations Y and Z; this fulfillment ensures that they remain committed to the complex contracts and activities inherent to an academic career.

The individuality of the interviewed subjects is reflected in this pursuit of personal satisfaction. While older generations, such as Baby Boomers and Generation X, were predominantly encouraged to seek stability and security, professional fulfillment emerged as a primary discourse from 2005 onwards. This shift aligns with the specific occupational demands of Generations Y and Z as they enter the labor market (Bonifácio, 2014; Souza & Colauto, 2021).

Consequently, the narratives of the working world are acquiring a new social landscape. Academic vocation and personal satisfaction are no longer peripheral concerns; instead, they have become structural dimensions for the maintenance of an academic career in accounting within Liquid Modernity. This demand, rooted in the values of Generations Y and Z, is fundamentally reshaping how academic careers in the field are constructed and sustained.

#### 4.3 Influence of Professors on the Choice of Academic Career

The identified frames of reference significantly highlight the role of professors in the construction of academic careers. This influence manifests as a source of motivation and inspiration for entering the teaching profession. The narrative of participant Nilo Peçanha illustrates this dynamic, showing how faculty mediation can serve as a decisive milestone in an academic trajectory: "But teaching came into my life through an invitation from a teacher for a selection process, something I could not envision at the time. So, I joined, enjoyed the experience in the master's degree, went on to do my doctorate and realized that

teaching was my place [...]."

Professors emerge as decisive frames of reference because they not only extend invitations but, in many instances, identify the "teaching profile" within their students. This underscores the critical role they play in shaping student trajectories. As Nilo Peçanha's report indicates, entry into academia often occurs not through long term planning, but through a process of mediation and recommendation where the professor acts as a key catalyst for development.

These findings converge with Lima and Araújo (2019) in recognizing the influence of reference professors in the construction of teacher identity. When observing reports such as those from Nilo Peçanha, an alignment between the disciplinary field and the aspirations of Generations Y and Z becomes evident. Lopes and Colauto (2024) also point out that professors are increasingly encouraging graduate students to build their trajectories within the academic sphere, positioning the figure of the teacher as a relevant actor in the process of academic reference.

From the perspective of Bauman (2001), the role of professors as key actors in career guidance can be situated within the niche of emancipation. In Liquid Modernity, subjects are emancipated and driven to seek autonomy; this autonomy allows for the construction of countless relationships, even those focused on the short term. Consequently, professional trajectories are interpreted as an extension of the subject's ability to move away from traditional, family-based references. This expansion of connections and interactions within society (Bauman, 2001; Lopes & Colauto, 2024) fosters new networks of social interaction. The professor introduces the subject to the socio academic field, and this interaction creates career possibilities that, in some measure, break the traditionalism of inter-generational continuity.

In constructing an academic career in accounting, the subjects of Generations Y and Z increasingly adopt references beyond the family nucleus (Bauman, 2001). While family influence remains a significant factor in previous research (Hasselback & Carolfi, 1995; Marçal et al., 2018; Nganga et al., 2023), it appears less prominently in the discourses of the Generations Y and Z participants in this investigation. This shift in the social landscape is also influenced by public policy, such as the expansion of Higher Education, which opens space for new career possibilities and the development of professional identity (Araújo et al., 2019).

Through their connection with professors, it is observed that these mentors position themselves as central agents in the construction of the accounting careers of Generations Y and Z. Within Liquid Modernity, the role

of this agent is vital for shaping the social landscape of the profession, especially in a scenario marked by fluidity and the numerous occupational possibilities that subjects encounter in their daily lives.

#### 4.4 Academic Experiences During Undergraduate Studies

Academic experiences during undergraduate studies serve as a primary frame of reference for Generations Y and Z. Simone Balls highlights this by stating, "[...] I began to participate in an extension project focused on fiscal and tax areas, and it was something that truly awakened my interest in teaching [...]." In addition to extension projects, which introduce the possibility of an academic career, monitoring (peer tutoring) is a common activity shared by Generations Y and Z that reinforces these frames of reference. Rebeca Andrade notes, "During graduation, I had the opportunity to be a monitor; this helped significantly in my choice. When I began receiving positive feedback, I saw that I was on the right path and started to pursue an academic career."

The results indicate that the socio academic space is a fundamental element in the trajectories of Generations Y and Z. It enables the construction of multiple expectations and provides opportunities for developing activities related to academia from the moment a student selects their higher education course. Experiences such as participating in extension projects and exercising academic monitoring are relevant practices that awaken interest in teaching. These activities operate as mechanisms of academic socialization, favoring identification with the profession and contributing to the construction of trajectories within the academic sphere.

Even if individuals from Generations Y and Z do not ultimately choose an academic career, the experimentation with these socio academic activities remains a relevant process for developing skills and competencies. Such a scenario is fostered by the conditions of liquidity, which allow subjects to move between different activities and trajectories without the requirement of lasting bonds—a characteristic aligned with contemporary career dynamics.

These findings converge with the discussions of Araújo et al. (2019) and Lopes (2021), who recognize academic monitoring and extension projects as mediating elements in the choice of an accounting academic career. Araújo et al. (2019) emphasize that activities like monitoring, internships, scientific initiation, extension projects, and the Tutorial Education Program (PET) encourage students to choose academia. Lopes (2021) similarly identifies these undergraduate experiences as key contributors to the formation and selection of an academic career

for Generations Y and Z. These results strengthen the argument that providing opportunities for teaching activities during graduation encourages the pursuit of an academic profession.

Through the lens of Liquid Modernity, activities such as monitoring and extension projects are viewed as privileged spaces for constructing diverse teaching and professional experiences. These experiences dialogue with Bauman's (2001) concept of work, which is marked by fluidity, transience, and the constant reconfiguration of trajectories. In this view, various accumulated experiences are interpreted as fragments of a formative path, allowing subjects to explore and test different possibilities before consolidating their professional choices.

In this sense, work is merely one of the niches connecting individuals to society; subjects are expected to "collect" experiences throughout their trajectories (Bauman, 2001; Bonifácio, 2014; Zanazzi, 2017). Extra classroom activities are thus seen as opportunities to perform identities and build academic and professional foundations (Lima & Araújo, 2019). When Generations Y and Z choose to build multiple affiliations (Hoyer, 2015), they face a nonlinear construction of their professional projects, given the numerous academic activities available (Souza et al., 2021).

Furthermore, professional choices remain fluid and are constantly reevaluated as new opportunities arise (Bauman, 2001; Lopes, 2021). This is reflected in the trajectories of Generations Y and Z, who use extension and monitoring projects as experimental spaces to review or confirm their career paths. Thus, the academic career in accounting is viewed as a continuous construction fueled by diverse experiences, allowing individuals to professionally self-constitute and adapt to the modern world (Hoyer, 2015; Souza et al., 2021).

In this context, activities developed within the socio academic environment represent a significant frame of reference. Viewed through Bauman (2001), such trajectories are understood as nonlinear and characterized by the accumulation of fragmented experiences through which individuals construct their professional identities.

#### 4.5 Frustration and Dissatisfaction in the Professional Labor Market

Frustration and dissatisfaction within the professional job market serve as a significant frame of reference for constructing an academic career in accounting. Dissatisfaction with corporate environments and the pursuit of more meaningful work often lead Generations Y and Z toward a space of career transition. Ella Baker

experienced this process of disillusionment, noting: "[...] I had been in the job market for a long time and I felt frustrated [...] So, I decided to undergo a selection process for a master's degree because, at that moment, I wanted something new and I realized the classroom offered an opportunity for new knowledge different from the world I was in."

Rosa Parks echoes this sentiment, stating: "[...] I have always been good at my profession in the job market; however, I felt empty. The pressure of the environment bothered me. Then, through an invitation from teachers, I decided to try the academic area and, on this path, I began to discover new things and bring out other skills that were previously unknown. I began to want the classroom more and more."

When faced with employment contracts that do not align with their values and expectations, Generations Y and Z tend to abandon them. These individuals are expected to experience multiple activities throughout their trajectories, through which they build and reevaluate their professional choices. These generations exist in a context marked by instability in work and income, especially when compared to historical periods of global economic crises or world wars, which influenced Generation X and Baby Boomers to structure their careers around security and stability. In contrast, Generations Y and Z are guided by a logic of experimentation in the labor market, characterized by mobility and the possibility of transitioning between diverse professional paths.

Generations Y and Z seek personal satisfaction and an alignment of values with the organizations they join (Souza & Colauto, 2021; Bonifácio, 2014). Consequently, a feeling of emptiness or lack of purpose in previous roles—whether in tax departments, accounting firms, or management—drives these young people toward new possibilities. In this context, the academic career emerges as a way to fill the gap of personal and professional challenges. Rosa Parks highlights this by describing how she felt "empty" and "bothered" by environmental pressure despite her professional competence.

In 2024, the Brazilian community was impacted by findings from McKinsey and Deloitte, which indicated that younger generations show less interest in assuming traditional leadership positions. As highlighted by Dani Plesnik, Director of Talent at Deloitte, "the idea of command and control that was valid for Generation X does not work; they do not want to work like that" (Correa, 2023). This finding signals a reconfiguration of leadership conceptions, favoring horizontal and collaborative models aligned with individual purpose.

The frustrations identified by the participants in this investigation align with this broader reality. The corporate environment, characterized by pressure for results, rigid hierarchies, and a lack of flexibility, often conflicts with the values of Generations Y and Z. In contrast, the academic career is perceived as a flexible environment with numerous possibilities for professional performance. It allows for a "collection of activities," making the career a true mosaic—elements highly valued by these generations (Lopes, 2021).

Through the lens of Bauman (2001), individuals in Liquid Modernity can perform numerous activities because work has become a nonlinear construction. Time and space are perceived in terms of non-permanence and short-term horizons. Bauman (2001) explains that changing work environments is a result of fluidity and the countless opportunities offered by the socio academic environment. Based on the analyzed narratives, the academic career in accounting presents an alternative that enables Generations Y and Z to perform their identities even within an environment of instability and uncertainty (Bauman, 2001; Lopes & Colauto, 2024). This career path allows these generations to explore various facets of their skills and interests, creating more flexible and personalized professional trajectories.

#### 4.6 Family and Interpersonal Relationships

Although the role of families and interpersonal relationships appears less central in the discourse of the Generations Y and Z participants compared to other factors, this construction remains a significant frame of reference for the academic career in accounting within Liquid Modernity. Initially, it is observed that family influence hovers over the participants particularly when family members are already in the teaching profession. Marcus Garvey highlights this configuration: "[...] my family is composed of teachers [...] I wanted to leave home very young, and the only way I found to achieve that early independence was through a public exam." Malcolm X and Bezerra da Silva share similar family backgrounds where teaching is the primary occupation. This serves as a determining frame of reference for these young people when choosing a career in education.

Even though Liquid Modernity assumes the existence of temporary knots, interpersonal relationships act as vital frames of reference. The trajectories of John Lewis and Leci Brandão were clearly shaped by these bonds. John Lewis narrates: "I met some colleagues who, since graduation, always wanted an academic career [...] I sought a master's degree at the time because it would be a differential for trainee programs. When I did a teaching internship during the master's, I realized I liked to research." Leci Brandão

adds: "I received a lot of encouragement from colleagues and especially from my family. In the process of entering the master's program, I realized the market no longer fulfilled me, so I moved toward a teaching career."

Regarding family and interpersonal relationships, the results show that in the Brazilian context, understood as part of the Global South, there is a significant influence from parents and friends on the academic trajectories of Generations Y and Z. This finding can be interpreted from two perspectives. The first, more provocative, suggests that in developing countries, parents and friends constitute frames of reference perceived as relatively permanent, even in a context marked by liquidity. This indicates that Brazilian educational and social reality possesses specificities that differ from the European context upon which Bauman (2001) based his initial formulations.

The second perspective, more analytical, problematizes the applicability of Bauman's (2001) ideas in the Global South by highlighting tensions between the notion of liquidity and the persistence of family ties in guiding academic paths. The marked presence of these relationships should not be seen as a denial of liquidity, but as an element that resignifies it within the Global South. This constitutes a relevant contribution to the theoretical debate, demanding continuous analytical attention to how regional contexts reshape modern sociological theories.

These results converge with Tapscott and Williams (2009), who recognize that young people tend to remain continuously connected to friends and family, especially through social networks. Similarly, the frames of reference rooted in family and interpersonal relationships align with findings by Santos and Almeida (2018). This research supports the view that family and friends remain important references in Liquid Modernity, particularly in the Global South. Through the lens of Bauman (2001), such frameworks are understood as temporary and nonexclusive, contributing to the processes of emancipation and individualization. Nevertheless, they remain influential elements in the trajectories of Generations Y and Z, evidencing the complexity and dynamism of the relationships permeating their careers.

The research demonstrates that in Liquid Modernity, Generations Y and Z break away from frames of reference inscribed solely within the family nucleus. While the family remains a participant in decision making, it is no longer the sole influence, as the niches of liquidity allow subjects to connect and interact in spaces that transcend the home. In this liquid space,

it becomes possible to develop numerous relationships that do not necessarily allow for the "colonization" of relational experiences by family or friends (Bauman, 2001).

From the intersection of the narratives provided by these professors and the concept of Liquid Modernity, we can understand how accounting academics navigate an ever-changing environment. They seek a career that is simultaneously adaptable and relevant, satisfying personal and professional interests. These frameworks are anchored in individuality and emancipation, manifesting through academic vocation, personal satisfaction, and relationships with professors, family, and friends. Within the dimension of time space, Liquid Modernity favors trajectories marked by an accumulation of experiences during undergraduate studies and professional insertion. In this process, even frustrations with the labor market drive experimentation among Generations Y and Z. These references are dynamic and offer a clear reading of how Liquid Modernity is expressed in the construction of an academic career in accounting.

## 5 Final Considerations

The research demonstrates that the frames of reference mobilized by Generations Y and Z in the construction of an academic career in accounting, viewed through the socio historical concept of Liquid Modernity, are inscribed in multiple dimensions. Key among these are academic vocation, the influence of professors, academic experiences during undergraduate studies, and family influence. Additionally, factors such as frustration in the labor market, the search for professional differentiation, career transitions, the desire to contribute to society, passion for research, peer encouragement, personal satisfaction, and the pursuit of autonomy and stability play critical roles. These findings emerge from the narratives of professors within Generations Y and Z, whose experiences in a context marked by liquidity provide a broader understanding of the phenomenon. Consequently, the importance of social, relational, and contextual factors in analyzing professional trajectories is evident, particularly in contemporary scenarios characterized by fluidity and the constant reconfiguration of careers.

It is clear that Generations Y and Z mobilize frames of reference that transcend the nuclear family structure, corroborating Bauman's proposition regarding the plurality of references in constructing meanings within liquid contexts. In this scenario, the participating professors build their trajectories as true mosaics, articulating diverse influences and experiences to consolidate their professional paths. It is noteworthy, however, that these

trajectories are still in their early stages, given the relatively young profile of the subjects investigated.

Theoretically, this study validates Bauman's ideas regarding reference frameworks within the accounting field, specifically concerning academic careers. This integration of sociological approaches is vital for accounting, as it offers perspectives beyond purely economic lenses to explain movements and shifts in the social landscape of the profession. Furthermore, regarding career progression, the study observes a shift from linearity toward nonlinear paths composed of numerous short-term activities.

Practically, the identification of these frames of reference suggests that higher education institutions must adapt their pedagogical and organizational approaches. To meet the expectations of these newer generations and ensure their retention within socio academic spaces, institutions should foster more flexible and dynamic environments. Encouraging innovation, interdisciplinary collaboration, and autonomy are essential strategies for engaging with the new faculty entering accounting departments, whose generational characteristics indicate a transformative way of thinking about the teaching career.

This research has limitations, as the participants' discourses are rooted in a specific socio historical context that may evolve over time. This aligns with the fluidity described by Bauman, who emphasizes the temporal permeability and dynamic nature of life project transitions. Moreover, Bauman's work allows for broad theoretical and practical interpretations. This study does not intend to exhaust the sociological discussion of liquidity within the accounting profession; instead, it invites future research to explore this topic through new methodological lenses.

For future studies, it is recommended to examine the socio historical contexts in which Baby Boomer and Generation X cohorts established their careers. Additionally, investigating how different generations interact in the workplace and how potential conflicts are managed would be valuable. The tension between accounting, a traditionally stable and continuous field, and the characteristics of Liquid Modernity demands ongoing vigilance, as this incongruity offers rich opportunities for investigation across various accounting subfields. Through this discussion, we hope that frames of reference will remain on the research agenda, allowing for a conceptual framework that evolves alongside socio historical contexts, as academic careers continue to be reshaped by the intersection of public and private lives.

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