

Breaking barriers: the legacy and voices of women pioneers in accounting education in Peru

Jorge M. Chávez-Díaz¹, Nilda Irma Monterroso-Unuysuncco², Jorge De Velazco-Borda¹,
Laura Aquino-Perales², Juan Alberto Villagómez-Chinchay¹, Mélida H. Pecho-Rafael¹

¹Faculty of Accounting Sciences, Universidad Nacional Mayor de San Marcos, Lima, Perú

²Faculty of Accounting, Universidad Nacional Federico Villarreal, Lima, Perú

Article Info

Article history:

Received Nov 26, 2024

Revised May 9, 2025

Accepted Jun 18, 2025

Keywords:

Accounting education

Gender equity

Pioneering women

Professional development

Scientific production

ABSTRACT

This study examines the contributions of pioneering women in Peruvian accounting, both in scientific research and university teaching, in a historically male-dominated field. The research aims to highlight their academic impact and professional legacy. A qualitative approach was employed, utilizing the collective biography method and a phenomenological perspective. The study analyzed historical undergraduate and graduate theses from the Universidad Nacional Mayor de San Marcos (UNMSM) and conducted interviews with five distinguished female accounting professors. The findings reveal that these women made significant contributions in key areas such as financial auditing, management accounting, and environmental auditing, demonstrating adaptability and ethical commitment. In the educational sphere, participants emphasized their transformative teaching experiences, dedication to students, and the challenges posed by technology and social changes. The study concludes that these pioneers not only shaped the evolution of accounting education but also left a lasting legacy of academic and social engagement. The research underscores the need for gender equity policies and continuous technological adaptation in accounting education. These findings have practical implications for promoting diversity in academia and ensuring inclusive participation in the professional development of future generations.

This is an open access article under the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.



Corresponding Author:

Jorge M. Chávez-Díaz

Faculty of Accounting Sciences, Universidad Nacional Mayor de San Marcos

Cal. German Amezaga No. 375, Lima, Perú

Email: jorge.chavezd@unmsm.edu.pe

1. INTRODUCTION

Research on university teaching in Latin America shows that being considered a good teacher is not limited to mastery of the subject matter or the possession of didactic-pedagogical skills. For students, it is essential that the teacher also demonstrates interpersonal skills, an approachable attitude and a presence that motivates the group. In addition, tolerance and respect for the opinions of others are valued as fundamental elements in the educational process [1].

University professors in Latin America face the challenge of conducting research that contributes to raising the level of knowledge of their educational institution. However, progress in this area is limited, as evidenced by the small number of specialized accounting journals indexed in databases, such as Scopus. Likewise, the low proportion of professors who receive recognition from science and technology organizations is notorious [2].

In the Peruvian context, university professors do not yet perceive research as a priority in their academic work. Consequently, they tend to be satisfied with accumulating experience in the transmission of knowledge, relegating the generation of new knowledge to a second plane [3]. In the medium term, this leads to teachers who are not properly updated in their subject and, therefore, reproduce students without the necessary scientific motivation for academic production.

The effects of the COVID-19 pandemic made the shortcomings of both teachers and students in Peru more evident [4]. In this context, traditional teaching resources were supplemented by computer tools and the growing incorporation of artificial intelligence. These technologies have acquired an increasingly relevant role in areas such as accounting and auditing, transforming educational, and professional practices [5]. Despite the panorama described, the participation of women in academia has historically been limited. In recent years, their presence in the publication of scientific articles has gradually increased, which represents a significant advance. However, they are still absent from the editorial committees of Peruvian scientific journals, demonstrating pending challenges in terms of gender equity [6].

The main purpose of this study is to identify the scientific contributions made by women in the field of accounting, in addition to documenting the experiences of teachers committed to accounting education. In this sense, the first academic contributions of women in the accounting discipline in Peru will be addressed. It will also analyze the experiences and perspectives of outstanding female accounting educators who continue to work in the country's university classrooms.

The specific objectives seek to analyze the scientific production of pioneer undergraduate and graduate women accountants considering the context in which they developed their work. They also seek to compile the experiences, motivations and points of view of the accounting teachers who are still active today. In this way, the research offers a comprehensive view of both the academic impact of these professionals and their teaching experiences.

The research highlights the relevance of the pioneering contributions of women accountants in scientific production and accounting education in Peru, a field historically dominated by men. By exploring their impact in key areas of economics and their dedication to teaching, it highlights efforts to overcome gender barriers and promote the professional and ethical development of new generations of accountants. This approach allows us to value their legacy and underscores the need to make visible and strengthen the role of women in higher education and scientific production.

The originality of this research lies in the application of a qualitative methodology based on collective biography, oriented to the analysis of the trajectory of pioneering women in accounting. This methodology combines the documentary examination of historical theses with interviews to outstanding teachers, offering an integral perspective. Through this approach, both historical contributions and their relationship with current challenges, such as the incorporation of emerging technologies and the drive towards gender equity in the academic and professional spheres, are highlighted.

2. LITERATURE REVIEW

2.1. Pioneers in accounting

Just eight decades ago, the image of the professional accountant was perceived as a middle-class man in full use of his intellectual and physical faculties [7]. Over the years, pioneering women accountants began to perform the activities essential to professional success, such as fostering support networks, adapting to dynamic environments and employing innovation as a means to develop effective solutions. The qualities of perseverance and assertiveness, together with ability to generate their own opportunities and solidarity towards other women, contributed to the advancement and development of the latter [8].

Although in some latitudes today, man is still the dominant in the accounting profession [9]. Several studies have shown that the accounting profession tends to be more associated with women than with men, given the demand for skills such as precision, patience, and meticulousness. These qualities, along with attention to detail and other related skills, are often culturally associated with the female [10], [11]. Other studies emphasize the significance of cultural factors, observing that professional accountants often prioritize loyalty to their work group, particularly when their skills and competencies are acknowledged and valued [12]. This difference is also evident when analyzing the results of the development programs for professional accountants, where an improvement in the effect on turnover intention is observed in men compared to women. This implies that, although men receive higher quality programs from the entity, their intention to look for another job is greater, since they perceive a greater bargaining power in the labor market [13].

Currently, female accounting graduates accounted for 50% of bachelor's degrees and 53% of master's degrees during 2017-2018. However, their participation in managerial positions continues to be lower [14]. In the area of academic production in accounting, an analysis of the three main journals in Colombia revealed that women accountants represent 33% of the scientific production. In terms of

authorship, the participation of female accounting researchers as sole authors amounts to 40%; when they collaborate with other female researchers, it reaches 20%; in a team with a male researcher, it stands at 16%; and in groups formed exclusively by women, it reaches 24% [15].

In education, differences related to ethical issues are significant when comparing students of different genders. Analyses show that male students tend to make less ethical decisions more frequently compared to their female peers [16]. This behavior underscores the importance of addressing ethics training as a key component of university education.

The changes observed in recent years with respect to the position of women accountants worldwide have been largely driven by examples of female leadership. A case in point is Mary Murphy, who became the first woman to become a certified public accountant (CPA) and the second woman to earn a doctorate in accounting in the United States. Her legacy extends as a writer and accounting educator [17]. A representative case is that of Larzette Golden Hale, who became the first African-American woman to obtain the CPA certification in the United States. She also achieved a doctorate degree, consolidating her academic trajectory. Throughout her life, she dedicated herself to teaching and strengthening the accounting profession, leaving a significant impact in the educational and professional spheres [18].

2.2. Accounting educators

Between the 1980s and early 1990s, an imbalance was evident in the academic field of accounting, both in terms of scientific production and faculty representation. However, this situation began to change between 1994 and 2004, when it was found that women accounting professors were no longer underrepresented in educational institutions granting doctoral degrees. This development reflects significant progress toward greater gender equity in accounting academia [19].

The presence of female professors in accounting departments can positively influence the career progression of female students. Studies show a positive correlation between the presence of female professors in leadership positions and the promotion of female graduates to partner positions in auditing firms [11]. However, this effect is less pronounced in the case of female full professors [11]. Women accounting professors have made important advances in access to managerial and administrative positions, especially in institutions that grant doctoral degrees. However, despite these achievements, their representation at the highest academic levels remains low. Globally, the presence of women in senior positions in academia remains limited [19], [20].

Female accounting professors often face gender discrimination, which can affect their professional growth and promotion possibilities. In some cases, this inequality is reflected in student evaluations, where bias can influence the perception of their performance. These biases are often related to the gender composition within the department and the type of courses they teach [21].

The participation of women in leadership positions within academia favors the professional development of female accounting graduates. However, female representation in senior management positions remains limited. This situation highlights the importance of promoting greater gender diversity both in higher education and in the professional practice of accounting [11].

Accounting teachers face difficulties in reconciling their work and family life, especially those who have caregiving responsibilities. Therefore, it is essential that institutions implement support strategies, such as flexible work arrangements. In addition, adjustments should be made to promotion and tenure criteria to ensure equitable conditions for their professional development [22], [23].

To mitigate gender bias in student evaluations and career progression, institutions should promote gender diversity and implement strategies to change student expectations about gender roles in academia [21]. In this regard, it is essential that universities adopt policies that promote inclusion and support for female accounting students. This will allow recognition of their outstanding academic performance and their valuable contribution to the development of the accounting profession [9], [24].

From the literature review, the study aims to answer the research question: what have been the scientific and pedagogical contributions of pioneering women in accounting education in Peru and how have they impacted the evolution of the profession and gender equity in academia? This study provides a unique perspective by analyzing the scientific and pedagogical contributions of pioneering women in accounting education in Peru, a field historically dominated by men. Its innovation lies in the application of a qualitative approach based on collective biography and interpretative phenomenology, combining documentary analysis of historical theses with interviews with prominent female accounting professors, which allows for a comprehensive understanding of their academic and social impact on the evolution of the profession.

3. METHOD

A qualitative approach has been considered to explore the legacy of women pioneers in accounting in Peru. This approach is appropriate because it seeks to understand complex phenomena from the

perspective of the participants, rather than measuring variables quantitatively. Qualitative research allows for an in-depth interpretation of the experiences and contributions of these women to accounting science, contextualizing their achievements within the social, economic and cultural challenges of their time.

The phenomenological approach allows for an in-depth analysis of the historical relevance of the contributions of these pioneering women, focusing on their experiences. Through this method, we examine how they perceived and faced the challenges of their environment [25]. Through interviews and the analysis of historical theses, we reveal not only their impact on the field of accounting, but also the subjective meaning that these experiences have for accounting science, showing how their legacy continues to influence the ethical and professional training of new generations in this field.

The study comprises the documentary analysis of the first undergraduate and graduate theses submitted for the award of bachelor's and master's degrees at the Universidad Nacional Mayor de San Marcos (UNMSM). This institution was selected for its prestige, being recognized as the oldest and most relevant university in America for its historical contribution to scientific development. Its academic trajectory and lasting impact justify its selection as the object of analysis in this research [26].

The sample collected includes all these submitted from the first one in 1971 to those completed in 1977, a period that coincides with the Velasco Alvarado administration. Similarly, for postgraduate theses, we considered from the first one in 1996 to those produced in 2011, framed within the influence of Alberto Fujimori's government. This approach makes it possible to analyze academic production in specific political contexts and its impact on the accounting discipline.

Likewise, personal accounts of classroom experiences are rarely collected for research purposes in accounting studies. However, they have considerable potential to uncover underlying issues and provide theoretical explanations about the nature of specific events. This study uses the collective biography methodology to investigate the experiences of accounting educators from the perspective of a novice accounting scholar. In such a way that explores their struggles, feelings, and emotions both inside and outside the classroom [27].

The collective biography methodology is oriented towards the resolution of specific thematic questions, formulated with a defined purpose. The texts produced in this process are transformed into data that are examined by the research team. This analysis makes it possible to generate, deepen and reformulate knowledge related to the topic of study [28]. Likewise, interviews were obtained from the main university professors with a recognized trajectory as teachers and belonging to public universities in Peru. Five teachers with the longest trajectory in the classroom were identified with affiliation to two historical universities in Peru: UNMSM and Universidad Nacional Federico Villarreal (UNFV). For qualitative studies, interviewing five people is an adequate number to sample [29].

The interviews were conducted in August 2024, which teachers in Peru have their rest period, and lasted an average of one and a half hours. The study authors themselves conducted the interviews with the accounting teachers. To do so, they used a series of guiding questions previously established (see Appendix). The data collection process included the following activities. First, informed consent was obtained from each participant, as seen in Table 1, explaining the purpose of the study before beginning the interview. Then, the interviews were conducted both in person and virtually, depending on the availability of the interviewees.

Subsequently, consent was obtained to record the interviews, which allowed for detailed analysis at a later stage. The recordings were then transcribed and sent to the participants for review. This gave them the opportunity to make corrections or clarifications if necessary. The study combines diverse sources, such as historical theses and interviews with experienced teachers. This triangulation approach not only allows corroboration of information from different perspectives, but also increases reliability by reducing bias in interpretation. The validity and reliability of the instrument used in the research are justified by methodological congruence, alignment with the objectives and the use of multiple sources to obtain consistent and meaningful results.

Data analysis was carried out using the thematic analysis method. First, familiarization with the data was carried out by repeated reading of the transcripts. Subsequently, patterns and emerging themes were identified and grouped into meaningful categories, allowing the findings to be interpreted in terms of the historical context of scientific production and the current landscape of education for the teachers interviewed.

Table 1. University teachers interviewed

Professor	Years of service in teaching	Type of university
Olga Vildoso Picon	34	Public
Ana Mercedes León Zárate	34	Public
Inés López Valera	20	Public
Gladys Escobar Córdova	23	Public
Graciela Peña Velasquez	31	Public

It is worth mentioning that interpretative phenomenology follows a structured process that begins with data collection, generally through in-depth interviews or personal accounts, allowing participants to express their experiences without restrictions. The data are then read and reread in order to become familiar with the stories and capture their essential meanings. Subsequently, an initial coding is carried out, where emerging themes and recurrent patterns in the described experiences are identified. These themes are grouped and analyzed in an in-depth interpretation stage, establishing relationships between them and generating a more structured understanding of the experience studied. Finally, the findings are integrated in a final report, where the results are presented, supported by textual quotations from the participants, compared with previous studies, and their theoretical and practical implications are reflected upon. This approach seeks not only to describe the experiences, but also to interpret them in their personal and cultural context, providing an enriched vision of how individuals give meaning to their reality [30].

4. RESULTS AND DISCUSSION

4.1. Pioneering female accountants in undergraduate literature

After a documentary review of the first theses approved in Peruvian universities, it was found that 14 of them were the first written by women in the field of accounting. The topics addressed in these theses, together with their respective titles, are detailed in Table 2. This analysis makes it possible to recognize the initial contributions of pioneering women accountants in the academic field.

Table 2. Title of undergraduate documents

No.	Year	Subjects	Author	Title
01	1972	Financial statements	Acosta Castro, Alicia Aída	The current financial needs of companies and their financing.
02	1974	Accounting and Administration	Castillo Aguilar, Amanda Grazia	Administrative and accounting organization of a company extracting and transforming aggregates for the construction industry.
03	1975	Accounting and Administration	Castillo Villavicencio, Aida	Administrative and accounting organization of the documentary credits department in a banking institution.
04	1971	Companies	Dávila de Fuente, Sandra Betty	The limited liability company as applied to rice production
05	1974	Cooperatives	Dávila Francia, María Angélica	Study of the administrative and accounting structure of a savings and loan cooperative
06	1973	Cooperatives	Gutiérrez de la Torre, Dora	Financial statements of agrarian cooperatives and agricultural societies of social interest of the Agrarian Zone of Puno
07	1973	Financial statements	Julca Solís, Estela	The supplementary information of the financial statements
08	1974	Taxation	Lino Castillo, Armida	Tax treatment of foreign capital
09	1973	Taxation	Márquez Miranda, Laura	Tax regime of the fishmeal and fish oil industry in Peru
10	1975	Costs	Merino Chávez, Celia Hildauro	Application of a cost accounting system in the carpet industry.
11	1972	Financial statements	Nakamura Muroy, Angélica	Study and application of financial analysis in a cotton yarn manufacturing plant.
12	1976	Financial statements	Pastor Chinga, Carlota	Study, evaluation and interpretation of the financial analysis in a real estate company.
13	1972	Accounting	Urquizo Bolaños, Doris	Accounting of remunerations and the cost of social benefits in a commercial enterprise.
14	1977	Financial statements	Villasante Pérez, Hortensia Rebeca	Fixed assets and their depreciation in the pharmaceutical industry.

The period covered by the documents is the middle of the 1970s. Years in which Peru was living in a military dictatorship with characteristics of exacerbated populism and a deep nationalism. The contributions of the pioneering women accountants are applied to key sectors of the economy of that time, such as the construction, banking, agricultural and commercial sectors.

The conclusions of the theses show the relationship between accounting science, fiscal and corporate regulations, as well as their link with the different economic sectors of the time. In the field of financial analysis, the importance of providing companies with indicators that facilitate an accurate presentation of their liquidity, solvency and profitability is highlighted. These aspects are detailed in Table 3, highlighting their relevance in accounting and financial management. It is observed that there is no rigorosity as the current one, in terms of the number of pages and number of references. The average number of pages is 90 and the average number of references is 12. Likewise, one thesis has been identified without any references. A total of 50% of theses do not present more than 10 references.

Table 3. Conclusions of undergraduate documents

Author	Conclusions	Pages	Refs.
Acosta Castro, Alicia Aída	The capital needs of companies and their relationship with the financial supply available in Peru during the 1970s are examined.	88	23
Castillo Aguilar, Amanda Grazia	The relevance of having an adequate cost structure is discussed. It also highlights the importance of analyzing the financial statements to evaluate financial liquidity, inventory turnover and working capital, in order to be prepared for possible future contingencies.	85	7
Castillo Villavicencio, Aida	It is concluded that it is essential to prioritize the training of accounting personnel to ensure the satisfactory progress of banking entities. In addition, the importance and scope of documentary credit is highlighted, emphasizing its application in both foreign trade operations and domestic trade transactions.	91	5
Dávila de Fuente, Sandra Betty	Nineteen advantages associated with the use of the limited liability company in rice production are presented.	108	26
Dávila Francia, María Angélica	From an interdisciplinary approach applied to credit unions in Peru, we analyze the administrative structure of these institutions and its correlation with their financial health, reflected in the absence of losses and the maintenance of adequate levels of liquidity.	70	-
Gutiérrez de la Torre, Dora	Presents the great importance of the analysis of the financial statements of the cooperatives. Indicates the most important components that make up the financial statements of the Cooperative.	43	7
Julca Solís, Estela	The scope of the complementary information established by National Supervisory Commission of Companies and Securities (CONASEV) is analyzed. In addition, specific recommendations are presented for each of the elements that make up such supplementary information.	64	11
Lino Castillo, Armida	The advantages associated with the contribution of foreign investment in Peru are identified. Likewise, it is proposed to increase the participation of national investors in the profits generated, with the objective of eventually transforming the company into a national or mixed entity.	67	12
Márquez Miranda, Laura	Based on the high profitability observed in the fishmeal industry, the importance of reinvesting profits is discussed. Finally, regulatory improvements related to the management of fishing seasons, whether favorable or unfavorable, are proposed.	160	11
Merino Chávez, Celia Hilda	Among the various cost accounting systems, the direct cost system is the one recommended for application in the carpet industry.	112	19
Nakamura Muroy, Angélica	In relation to the solvency and soundness ratios, an opinion is issued regarding the entity's ability to generate profits.	81	8
Pastor Chinga, Carlota	An analysis and interpretation of the solvency and financial soundness ratios is performed, and an opinion is issued regarding the entity's capacity to generate profits.	71	8
Urquiza Bolaños, Doris	The treatment of remuneration and social benefits according to Peruvian law is determined.	165	24
Villasante Pérez, Hortensia Rebeca	The characteristics of fixed assets in the pharmaceutical industry are described, including those classified as intangible fixed assets. It also details the particularities of the depreciation process, recommending the application of the indirect method. Finally, the accounting treatment related to the revaluation of fixed assets is discussed.	88	10

4.2. Pioneering female accountants in graduate literature

The first academic productions made by pioneering women in the field of accounting at the graduate level were identified, covering the period from 1996 to 2011. These works correspond to master's theses in accounting, with specific mentions in accounting: i) management accounting; ii) auditing; iii) business management; and iv) senior auditing. The titles of these works are presented in Table 4.

Table 4. Title of postgraduate documents

No.	Year	Author	Title
1	2008	Abarca Vera, Sandra Catalina	Effects according to the environmental audit of the high level of fluids in the District of San Miguel in the Province of Lima.
2	2011	Baca Morante, Yanette Armida	The academic audit as a modern tool for the academic and managerial management of the Universities of Metropolitan Lima (2004-2008).
3	2011	Cartolin Pastor, Celia	The audit report in the identification of administrative, civil and criminal responsibilities as an instrument of control in public management.
4	1996	Gamarra Pastor, María Rosa	International and national accounting normalization and harmonization.
5	1999	López Díaz, Reyna	Situational analysis of financial auditing in the Departments of Amazonas, Cajamarca and Lambayeque.
6	2000	Pezo Bolívar, Aydé	Strategic Planning for the integral audit of municipal sanitation companies in the Southeast of Peru.
7	2002	Ramon Ruffner, Jeri Gloria	Contributions to a strategic approach to fraud and accounting error assessment
8	2007	Recavaren Ramírez, Flor Marlene	Management accounting as a strategic tool for the competitiveness of Peruvian SMEs.

Among the main conclusions, the contributions aimed at enhancing collaboration between accountants and internal auditors in fraud detection stand out, aligning with the principles of forensic accounting. The significance of reports issued by supreme audit institutions is emphasized as corrective mechanisms to address corrupt practices within public administration. Furthermore, the necessity of implementing environmental control programs is underscored. Additionally, the urgency of enhancing educational quality through audits that monitor the performance of educational institutions is emphasized, as seen in Table 5. Of the eight documents identified, the average number of pages is 192 and the average number of references is 35. This is a clear indicator of the rigorosity of the scientific productions. Currently, the number of references is much higher.

Table 5. Conclusions of postgraduate documents

Author	Conclusions	Pages	Refs.
Abarca Vera, Sandra Catalina	The importance of implementing environmental control programs at the district level is emphasized. In this sense, it is the responsibility of the Comptroller General's Office, through the Environmental Management and Cultural Heritage Department, to address this problem in a comprehensive manner.	176	38
Baca Morante, Yanette Armida	The text emphasizes the relevance of academic audits as a fundamental mechanism for supervising the performance of university management. Through this procedure, it contributes to the improvement of the educational level of students. It also underlines the importance of student research conducted in an adequate manner under the guidance of the academic advisor.	140	18
Cartolin Pastor, Celia	The analysis of 38 governmental control reports carried out in public entities during the period 2000-2009 reveals that current officials do not act with the required speed, influenced by their employment ties. As a result, audit reports lack the necessary corrective impact to address deficiencies and acts of corruption in public management.	125	15
Gamarra Pastor, Maria Rosa	It is proposed that the National Public Accounting Directorate assume the role of harmonizing accounting standards. It is also proposed that a National Accounting Plan be drawn up to define contents and general valuation standards, thus facilitating the comparability of financial information. This plan should contemplate the transition from a planned economy to a free market economy, in addition to incorporating aspects related to environmental management and promoting the sustainable development of resources.	296	98
López Díaz, Reyna	In the departments under analysis there is limited supervision and financial control by the National Supervisory Commission of Companies and Securities, Superintendence of Banking and Insurance, Office of the Comptroller General of the Republic and National Institute of Statistics and Informatics.	194	32
Pezo Bolívar, Aydé	It is reported that the sanitation service providers perform their functions poorly, which generates dissatisfaction among users. In this context, the implementation of the Integral Audit is suggested as a corrective measure.	194	26
Ramon Ruffner, Jeri Gloria	Governments or political actors in office tend to intervene in the process of appointing authorities of institutions such as the Comptroller General's Office, the Superintendence of Banking and Insurance, the National Superintendence of Customs and Tax Administration, and the National Supervisory Commission of Companies and Securities. This interference may restrict the independence, transparency and objectivity of their functions. Faced with this context, the professional accountant must carry out a thorough and honest evaluation from the beginning of his work, as well as coordinate with the internal auditor to identify critical points and existing vulnerabilities. Additionally, it is necessary that the accountant transmits specific guidelines to his team in order to mitigate possible malicious acts.	248	25
Recavarren Ramírez, Flor Marlene	In order to ensure the sustainability of small and medium-sized enterprises (SMEs) in Peru, it is essential to implement management accounting. This discipline allows considering the specific context of each company and has the ability to anticipate the future dynamics of the business.	169	33

4.3. Experiences of women teachers

With respect to the teaching experiences of women, five professors from the accounting faculties of Peruvian public universities were interviewed. They were asked about memorable experiences in their years of teaching. Table 6 shows their opinions. The responses of the interviewees show the transforming impact of their teaching work in the lives of the students, highlighting not only their academic commitment, but also their ability to generate a supportive and motivating environment. The role of educators as guides and mentors who influence the integral development of their students is illustrated. It also shows how teacher accompaniment can make a significant difference, supporting students in complex situations, such as mental health problems, and celebrating their recovery and professional success. These experiences reflect the depth and scope of the impact of teachers on the academic and human development of their students. Main challenges in accounting education are can be seen in Table 7.

The interviewees' responses highlight a variety of challenges faced in accounting education, encompassing technological, economic and formative aspects. The impact of technology and the COVID-19 pandemic on educational processes is noted, along with the need for professional updating in emerging areas such as artificial intelligence. Resource limitations in some institutions and economic inequalities that affect students' access to quality education are also identified.

Table 6. Memorable experiences

Interviewee	Reply
Vildoso Picon, Olga	"I encourage students to graduate and I have the satisfaction of seeing them do so."
Leon Zarate, Ana Mercedes	"Helping a student with mental health issues within the classroom. I saw him after years; he went back to school and today he is a professional who always thanks me."
López Valera, Inés	"That three students choose to do their thesis in the specialty of accounting expertise and that she has been named sponsor of the graduating class several times."
Escobar Córdova, Gladys	"I have several, Eva a student without parents and who lived with her uncles with whom she had no chemistry, and to have been an emotional support for 5 years and to see her shine in society today satisfies me."
Peña Velasquez, Graciela	"When the classroom I taught won a college-level accounting contest."

Table 7. Main challenges

Interviewee	Reply
Vildoso Picon, Olga	"Technology, the age of corona viruses."
Leon Zarate, Ana Mercedes	"Professional update on artificial intelligence issues."
López Valera, Inés	"The lack of resources of some schools, as well as the economic disparities of students."
Escobar Córdova, Gladys	"Time for training."
Peña Velasquez, Graciela	"Relationships between the older adult and students. Constant technological updating."

Likewise, the difficulty of finding time for training, considering the multiple demands of the teaching role, and the importance of intergenerational relationships between students and older adults is highlighted, as well as the constant need to incorporate technological advances in educational practice. This panorama evidences the current challenges faced by educators in a constantly evolving environment. Personal obstacles faced are shown in Table 8.

The responses highlight obstacles such as envy in the work environment, lack of academic preparation and motivation of students, and the importance of having academic degrees, now essential for teaching. The teaching and personal life balance is can be seen in Table 9. The responses reflect different ways of balancing work and personal life, from an organized distribution of time and discipline, to a strong emotional attachment to teaching, considered a priority in their lives. The strategies to avoid burnout and stress are shown in Table 10.

The interviewees mentioned various strategies to prevent burnout, such as observing their colleagues' practices and taking short breaks. They also stressed the importance of physical activity, spending time with family and adopting habits that promote physical and mental well-being. These actions contribute to maintaining a balance between professional and personal life, reducing work-related stress.

Table 8. Personal obstacles

Interviewee	Reply
Leon Zarate, Ana Mercedes	"Only envy."
López Valera, Inés	"Students do not arrive with the necessary knowledge to reach the next level. Student motivation, discipline, and student organization."
Escobar Córdova, Gladys	"When you do not have the academic degrees that today are fundamental for every teacher as it is an investment."

Table 9. Teaching and personal life balance

Interviewee	Reply
Vildoso Picon, Olga	"I balance my work and personal life, in a calm way by distributing my time."
Leon Zarate, Ana Mercedes	"My personal life is totally linked to the classes."
López Valera, Inés	"I am organized and disciplined."
Escobar Córdova, Gladys	"After so many years, my second family is my job. My students are my adopted children."
Peña Velasquez, Graciela	"I have dedicated more time to my work as a teacher."

Table 10. Strategies

Interviewee	Reply
Vildoso Picon, Olga	"Observe the teaching of courses of the career by other colleagues."
Leon Zarate, Ana Mercedes	"Rest for about ten minutes with your eyes closed and breathe."
López Valera, Inés	"On weekends, I meet with my family and play sports."
Escobar Córdova, Gladys	"I play sports."
Peña Velasquez, Graciela	"I exercise, take vitamins and a little distraction."

4.4. Accounting pioneers in scientific production

4.4.1. Period 1971-1977

During this period in Peru, the phenomenon of Velasquismo occurred, due to the fact that the president at that time was Mr. Juan Velasco Alvarado. His ideology represented an effort to accelerate nation building in Peru. It sought to decolonize social relations by addressing injustices and reducing disparities, with the objective of uniting Peruvians around a project focused on social integration, redistribution of wealth and affirmation of the dignity and value of the urban and rural popular sectors. In essence, Velasquismo embodied aspirations long held by the middle- and working-class Creole populations [31].

In this context, the emergence of academic contributions by women accountants since 1971 reflects the expanding establishment of the middle class in Peru. This development was largely driven by the democratization and broad accessibility of education during the mid-1960s. A significant indicator of this progress is the increase in the number of universities, which rose from 11 in 1961 to 31 by 1969 [32].

During the 1970s, Peru underwent the era of “Velasquismo,” characterized by a military government. This administration fostered a form of state capitalism, leading to a significant expansion of the state apparatus [33]. Economically, the agrarian reform process facilitated the transfer of rural property, which bolstered public sector activities while simultaneously encouraging private sector investments [31]. Given these circumstances, the accounting pioneers focused on emphasizing financial indicators to enable companies to secure access to credit.

Conversely, there is notable concern regarding the role of cooperatives in Peru. These entities often position themselves as banks or financial institutions, aiming to provide financial services to their members, primarily farmers and microentrepreneurs [32]. In response to this context, pioneer women accountants contributed not only from an accounting perspective but also by addressing administrative aspects.

The findings reveal that pioneer women accountants demonstrated a clear concern for the labor conditions of organizational employees, emphasizing both proper accounting management and the effective training of accounting personnel. Their contributions underscore the significant role these trailblazers played in advancing the accounting profession and promoting gender equality within the field.

4.4.2. Period 1996-2011

Peru, during the late 20th century and the early 21st century, experienced significant economic growth, a reduction in poverty levels, and greater formalization of its economy [34], [35]. However, despite these advances, the benefits of growth were not evenly distributed across all sectors of the population. This persistent inequality contributed to social and economic instability [35]–[37]. Pioneering women accountants engaged in postgraduate academic production demonstrated an acute awareness of their era, addressing topics that remain highly relevant to Peru’s current challenges. Their work focused on nationally significant areas, including public accounting, management accounting and auditing, financial auditing, environmental accounting, academic auditing, and corruption, reflecting the primary concerns of their time.

4.5. Testimonials from the accounting educators

Similar qualitative studies in Latin American countries agree with the findings presented, in the sense of dedication, perseverance and empathy on the part of women teachers towards students and also with the lack of equal opportunities [15]. The experiences shared by the teachers interviewed highlight the importance of emotional and professional support for students. This support goes beyond the classroom, generating a lasting impact on their personal and professional development. The dedication and empathy towards students, especially in challenging situations such as mental health problems, highlight the need to promote teaching practices centered on the student and his or her context. Finally, technological challenges and demands for new competencies in areas such as artificial intelligence underscore the need for teachers to incorporate emerging technologies into their educational practice.

The female university professors interviewed highlight the inequalities in teaching careers and this occurs not only in the university but also in companies, women are underrepresented in high-level leadership positions and face slower career advancement compared to their male counterparts [19], [38], [39]. This underrepresentation is exacerbated by a patriarchal culture that influences career progression and maintains gender disparities [40]. With respect to educational policy, the underrepresentation of women in academic and editorial leadership positions reflects the need for policies that promote gender equity in higher education and accounting research. It is necessary to prioritize policies that encourage quality academic production among university professors, integrating resources and training to strengthen research capabilities in key areas of accounting. Economic and resource inequalities between institutions and students require policies that ensure equitable conditions for access to quality education and the necessary technological tools.

Historical limitations have been identified in the contributions of women educators in accounting education. Results along the same lines indicate that it is due to culture or patriarchal values that men’s teaching contributions are considered more appropriate. Therefore, the possible contributions of women to

the profession are limited [9], [41]. Differences are evident in the salary treatment of teachers, with women receiving less for the same service or with fewer opportunities in the academic career [42], [43].

In terms of health, the study shows that anxiety and stress are common conditions in teaching over the years. This coincides with previous research indicating that women have greater heart rate variability. This physiological response allows them to develop a greater resistance to adverse situations [44].

The study does not emphasize the leadership aspirations of female teachers due to the age of the participants. However, other research indicates that the expectations of women in academia focus on greater inclusion, better salary conditions and flexible work options. In addition, their interest in greater participation in STEM areas is highlighted, promoting their presence in disciplines traditionally dominated by men [45].

5. CONCLUSION

The study highlights the fundamental role of pioneering women in Peruvian accounting, who, despite working in an environment traditionally dominated by men, have made substantial contributions in key areas such as auditing, management accounting and auditing. Their scientific production has addressed crucial issues for the national economy, such as financial analysis and environmental auditing, demonstrating their ability to adapt to the challenges of their time and their contribution to the consolidation of the discipline. In addition, the experiences reported by the teachers interviewed reflect the transforming impact of their pedagogical work, not only in the academic training of students, but also in their ethical and human development. These professionals have played an essential role in promoting inclusive practices focused on student learning, challenging gender barriers and institutional limitations, while facing contemporary challenges such as the technological gap and insufficient resources.

In this context, the research highlights the need to implement policies that promote gender equity in higher education and accounting research, as well as to update teacher training in emerging technologies, including artificial intelligence, to maintain the relevance of accounting education in a dynamic global environment. It is also recommended that future research expand the study of the contributions of women accountants in specific areas, such as tax auditing and international accounting, as well as explore regional variations in gender inclusion in the accounting profession. The incorporation of quantitative or mixed approaches, such as surveys and bibliometric analyses, will allow for a better understanding of the evolution of women's participation and the impact of equity policies on their professional development. Similarly, collaboration between universities and professional associations is essential for the design of strategies to reduce the gender gap, guarantee the representation of women in decision-making bodies, and promote their leadership in the academic and business spheres.

FUNDING INFORMATION

Authors state no funding involved.

AUTHOR CONTRIBUTIONS STATEMENT

This journal uses the Contributor Roles Taxonomy (CRediT) to recognize individual author contributions, reduce authorship disputes, and facilitate collaboration.

Name of Author	C	M	So	Va	Fo	I	R	D	O	E	Vi	Su	P	Fu
Jorge M. Chávez-Díaz	✓		✓		✓	✓		✓	✓	✓				✓
Nilda Irma Monterroso-Unuysuncco	✓		✓		✓	✓		✓		✓		✓	✓	
Jorge De Velazco-Borda		✓		✓		✓				✓		✓		✓
Laura Aquino-Perales	✓			✓	✓	✓			✓					
Juan Alberto Villagómez-Chinchay		✓		✓		✓		✓	✓					✓
Mélida H. Pecho-Rafael		✓	✓			✓	✓			✓	✓			

C : **C**onceptualization

M : **M**ethodology

So : **S**oftware

Va : **V**alidation

Fo : **F**ormal analysis

I : **I**nterpretation

R : **R**esources

D : **D**ata Curation

O : **O**riginal Draft

E : **E**ditors

Vi : **V**isualization

Su : **S**upervision

P : **P**roject administration

Fu : **F**unding acquisition

CONFLICT OF INTEREST STATEMENT

Authors state no conflict of interest.

DATA AVAILABILITY

The data that support the findings of this study are available from the corresponding author [JMC-D], upon reasonable request.

REFERENCES

- [1] T. Anker and G. Afdal, "Relocating respect and tolerance: A practice approach in empirical philosophy," *Journal of Moral Education*, vol. 47, no. 1, pp. 48–62, Jan. 2018, doi: 10.1080/03057240.2017.1360847.
- [2] D. R. Ciocca and G. Delgado, "The reality of scientific research in Latin America; an insider's perspective," *Cell Stress and Chaperones*, vol. 22, no. 6, pp. 847–852, Nov. 2017, doi: 10.1007/s12192-017-0815-8.
- [3] I. Iraola-Real, B. Baylon-Gonzales, J. Palomino-Paredes, and A. Iraola-Arroyo, "Seventeen classes teaching how to interpret and produce texts: a competency education experience for undergraduate accounting students," in *XV Multidisciplinary International Congress on Science and Technology*, 2022, pp. 411–421, doi: 10.1007/978-3-030-96046-9_31.
- [4] R. C. Dávila-Morán, N. Z. Arriola, C. E. Camus, and J. M. Chávez-Díaz, "Remote education and academic stress in Peruvian university students in times of the COVID-19 pandemic," (in Spanish), *Revista Universidad y Sociedad*, vol. 14, no. 3, pp. 775–783, 2022. [Online]. Available: <https://rus.ucf.edu/cu/index.php/rus/article/view/2926/2881>
- [5] E. G. Robel *et al.*, "Utilization of CAAT in Continuous Auditing: A Case Applied to the Ministry of Health, Peru 2022-2023," (in Spanish), in *Proceedings of the 22nd LACCEI International Multi-Conference for Engineering, Education and Technology (LACCEI 2024)*, 2024, pp. 1–8, doi: 10.18687/LACCEI2024.1.1.1329.
- [6] B. Avolio and J. Chávez, "Professional development of women in STEM careers: evidence from a Latin American Country," *Global Business Review*, Jan. 2023, doi: 10.1177/09721509221141197.
- [7] C. Evans and N. Rumens, "Gender inequality and the professionalisation of accountancy in the UK from 1870 to the interwar years," *Business History*, vol. 64, no. 7, pp. 1244–1259, Oct. 2022, doi: 10.1080/00076791.2020.1763958.
- [8] M. P. Vidwans and R. H. Whiting, "Century plus journeys: using career crafting to explore the career success of pioneer women accountants," *Accounting, Auditing and Accountability Journal*, vol. 35, no. 2, pp. 355–384, Feb. 2022, doi: 10.1108/AAAJ-01-2020-4367.
- [9] B. Nabil, A. Srouji, and A. A. Zer, "Gender stereotyping in accounting education, why few female students choose accounting," *Journal of Education for Business*, vol. 97, no. 8, pp. 542–554, Nov. 2022, doi: 10.1080/08832323.2021.2005512.
- [10] P. Kabalski, "Gender accounting stereotypes in the highly feminised accounting profession. The case of Poland," *Zeszyty Teoretyczne Rachunkowosci*, vol. 46, no. 1, pp. 157–184, Mar. 2022, doi: 10.5604/01.3001.0015.7993.
- [11] L. N. Didia and R. Flasher, "Beyond the top seven firms: Gender diversity of audit firm partners and their undergraduate accounting faculty," *Journal of Accounting Education*, vol. 56, p. 100739, Sep. 2021, doi: 10.1016/j.jaccedu.2021.100739.
- [12] M. del Baldo, A. Tiron-Tudor, and W. A. Faragalla, "Women's role in the accounting profession: A comparative study between Italy and Romania," *Administrative Sciences*, vol. 9, no. 1, pp. 1–23, Dec. 2019, doi: 10.3390/admsci9010002.
- [13] J. B. Tubay, "The impact of job satisfaction, organizational commitment and demographic factors on turnover intentions of accounting professionals in auditing firms in the Philippines with moderating effect of employee development," *DLSU Business and Economics Review*, vol. 30, no. 1, pp. 83–91, 2020.
- [14] A. Jones and V. M. Iyer, "Who aspires to be a partner in a public accounting firm? A study of individual characteristics and gender differences," *Accounting Horizons*, vol. 34, no. 3, pp. 129–151, Sep. 2020, doi: 10.2308/horizons-18-168.
- [15] C. Chamorro-González, R. A. P. Jacinto, and L. V. Peñalosa, "Women Accountants in Academic and Research," in *Resistance and Accountability (Advances in Public Interest Accounting)*, C. R. Lehman, Ed., Leeds: Emerald Publishing Limited, 2020, pp. 23–34, doi: 10.1108/S1041-70602020000022002.
- [16] I. E. S. Ebaid, "Ethics and accounting education: does teaching stand-alone religious courses affect accounting students' ethical decisions?" *Society and Business Review*, vol. 17, no. 3, pp. 354–372, Jul. 2022, doi: 10.1108/SBR-07-2021-0102.
- [17] K. L. Williams, "Mary Murphy's pen portraits of fifteen members who contributed to the first 75 years of the AICPA," *Accounting Historians Journal*, vol. 46, no. 2, pp. 37–41, Dec. 2019, doi: 10.2308/aahj-52536.
- [18] L. L. Flint and B. L. Holley, "The power of one: a memorial to Dr. Larzette Golden Hale (1920–2015)," *Accounting Historians Journal*, vol. 50, no. 2, pp. 1–16, Dec. 2023, doi: 10.2308/AAHJ-2023-018.
- [19] M. V. Uribe-Bohorquez, J. C. Rivera-Ordóñez, and I. M. García-Sánchez, "Gender disparities in accounting academia: analysis from the lens of publications," *Scientometrics*, vol. 128, no. 7, pp. 3827–3865, Jul. 2023, doi: 10.1007/s11192-023-04718-1.
- [20] M. Khan, R. Sulaiman, O. Nazir, S. Khan, and S. Awan, "The unseen in the glass ceilings: examining women's career advancement in higher education institutions through a multi-level institutional lens," *Human Resource Development International*, pp. 1–28, Apr. 2024, doi: 10.1080/13678868.2024.2342762.
- [21] O. R. Aragón, E. S. Pietri, and B. A. Powell, "Gender bias in teaching evaluations: the causal role of department gender composition," in *Proceedings of the National Academy of Sciences of the United States of America*, Jan. 2023, doi: 10.1073/pnas.2118466120.
- [22] D. L. Flesher, J. P. Walker, T. K. Flesher, and S. O'Callaghan, "A salute to CLARA C. LELIEVRE: Alabama's first woman CPA, pioneer educator, and inspiration for AAA's gender issues and work life balance section," *Journal of Accounting Education*, vol. 70, p. 100949, Mar. 2025, doi: 10.1016/j.jaccedu.2024.100949.
- [23] L. McLachlan, "Impacts of COVID-19 on women and/or caregivers in accounting academia at Canadian postsecondary institutions and suggestions moving forward: a commentary," *Accounting Perspectives*, vol. 22, no. 3, pp. 259–288, Sep. 2023, doi: 10.1111/1911-3838.12340.
- [24] K. A. Alanzi, "Female accounting students and their academic performance: evidence from Kuwait," *Journal of Islamic Accounting and Business Research*, vol. 9, no. 5, pp. 662–672, Oct. 2018, doi: 10.1108/JIABR-10-2016-0128.
- [25] J. W. Creswell and J. D. Creswell, *Research design: qualitative, quantitative, and mixed methods approaches*, 5th ed. Thousand Oaks, CA: SAGE Publications, Inc., 2018.
- [26] M. G. H. Salazar and A. C. Fuentes, "Tradition and reform in times of transition: the Royal University of San Marcos de Lima at the end of the 18th century," (in Spanish), *Páginas (Rosario): Revista Digital de la Escuela de Historia*, vol. 16, no. 41, pp. 1–25, Apr. 2024, doi: 10.35305/rp.v16i41.888.

- [27] T. A. dos Santos, I. F. Lopes, and N. McGuigan, "Diversity, dialogic pedagogy and intersubjectivity in the classroom: Contributions from the Global South," *Critical Perspectives on Accounting*, vol. 100, p. 102770, Dec. 2024, doi: 10.1016/j.cpa.2024.102770.
- [28] C. Cannell *et al.*, "Doing collective biography differently by incorporating methods of narrative inquiry, poetic inquiry and performance studies into the analysis of writings-as-data," *Text (Australia)*, vol. 24, no. Special issue 59, pp. 1–15, 2020, doi: 10.52086/001C.23457.
- [29] K. Malterud, V. D. Siersma, and A. D. Guassora, "Sample size in qualitative interview studies: guided by information power," *Qualitative Health Research*, vol. 26, no. 13, pp. 1753–1760, Nov. 2016, doi: 10.1177/1049732315617444.
- [30] Y. Taylor, F. Edgar, and A. M. Everett, "Insights from the application of interpretative phenomenological analysis in management research," in *Methods to Improve Our Field (Research Methodology in Strategy and Management)*, A. D. Hill, A. F. McKenny, P. O'Kane, and S. Paroutisvol, Eds., Leeds: Emerald Publishing Limited, 2023, pp. 23–42, doi: 10.1108/S1479-838720220000014003.
- [31] H. Brands, "The United States and the Peruvian challenge, 1968-1975," *Diplomacy and Statecraft*, vol. 21, no. 3, pp. 471–490, Sep. 2010, doi: 10.1080/09592296.2010.508418.
- [32] G. Philip, "Nationalism and the rise of Peru's general Velasco," *Bulletin of Latin American Research*, vol. 32, no. 3, pp. 279–293, Jul. 2013, doi: 10.1111/blar.12031.
- [33] J. Puente, "Second independence, national history and myth-making heroes in the Peruvian nationalizing state: The government of Juan Velasco Alvarado, 1968-1975," *Journal of Iberian and Latin American Research*, vol. 22, no. 3, pp. 231–249, Sep. 2016, doi: 10.1080/13260219.2016.1264614.
- [34] J. Lust, *Underdevelopment in Peru: a profile of peripheral capitalism*. London: Routledge, 2023, doi: 10.4324/9781003289456.
- [35] J. Herrera, "Poverty and economic inequalities in Peru during the Boom in Growth: 2004–14," in *Alternative Pathways to Sustainable Development: Lessons from Latin America*, G. Carbonnier, H. Campodónico, and S. T. Vázquez, Eds., Leiden: Brill, 2017, pp. 138–173, doi: 10.1163/9789004351677_009.
- [36] V. G. Echenique, "Sectoral composition of growth and poverty reduction in Peru: A regional approach (2001-2016)," *Regional and Sectoral Economic Studies*, vol. 18, no. 2, pp. 23–43, 2018.
- [37] M. M. Núñez, J. W. C. Chirinos, J. M. A. Pintado, A. J. G. Yovera, and K. E. L. Ñiquen, "Level of perception of poverty in Peru, causes and social effects," (in Spanish), *Revista Universidad y Sociedad*, vol. 12, no. 6, pp. 46–53, 2020.
- [38] A. S. Antoniou and M. Aperi, "Gender and leadership in education," in *Women, Business and Leadership: Gender and Organisations*, A.-S. Antoniou, CaC.ry Cooper, and C. Gatrell, Eds., Cheltenham, UK: Edward Elgar Publishing, 2019, pp. 94–105, doi: 10.4337/9781786432711.00012.
- [39] M. I. Syaebani, D. R. C. Pitaloka, and M. Ulpah, "Broken rung roles in the female leadership deficit phenomenon in Indonesia," *Humanities, Arts and Social Sciences Studies*, vol. 24, no. 3, pp. 607–617, Nov. 2024, doi: 10.69598/hasss.24.3.268815.
- [40] G. Galizzi, K. McBride, and B. Siboni, "Patriarchy persists: Experiences of barriers to women's career progression in Italian accounting academia," *Critical Perspectives on Accounting*, vol. 99, p. 102625, Mar. 2024, doi: 10.1016/j.cpa.2023.102625.
- [41] M. Kelley, C. J. Craig, and G. A. Curtis, "Examining gender issues in education: exploring confounding experiences on three female educators' professional knowledge landscapes," *Frontiers in Education*, vol. 8, p. 1162523, Jun. 2023, doi: 10.3389/educ.2023.1162523.
- [42] D. Fox, M. Gmeiner, and J. Price, "The gender gap in K-12 educator salaries," *Economics of Education Review*, vol. 68, pp. 23–26, Feb. 2019, doi: 10.1016/j.econedurev.2018.11.004.
- [43] P. Angervall and D. Beach, "Dividing academic work: gender and academic career at Swedish universities," *Gender and Education*, vol. 32, no. 3, pp. 347–362, Apr. 2020, doi: 10.1080/09540253.2017.1401047.
- [44] A. Calderón-García, E. Álvarez-Gallardo, P. Belinchón-deMiguel, and V. J. Clemente-Suárez, "Gender differences in autonomic and psychological stress responses among educators: a heart rate variability and psychological assessment study," *Frontiers in Psychology*, vol. 15, p. 1422709, Oct. 2024, doi: 10.3389/fpsyg.2024.1422709.
- [45] L. Gregory, "Book review: 10% Braver: Inspiring women to lead education," *Management in Education*, vol. 34, no. 2, p. 88, Apr. 2020, doi: 10.1177/0892020619889518.

APPENDIX

Interview guide

Dedication to university education

Number of years of teaching experience:

1. How many years have you been teaching at the university?
2. Have you taught at other educational institutions before coming to your current university?

Hours dedicated to class preparation and related activities:

3. How many hours per week do you spend preparing teaching materials for your classes?
4. Do you participate in updating or continuous training activities to improve your skills as a teacher?

Participation in extracurricular activities related to teaching:

5. Do you participate in extracurricular activities such as tutoring, seminars, or study groups?
6. Have you participated in research or curriculum development projects in your teaching area?

Experiences and challenges faced as a university teacher

Positive experiences in the classroom:

7. What are the most rewarding aspects of teaching at the university?
8. Could you share any memorable experiences you have had while teaching?

Academic challenges faced:

9. What do you consider to be the main academic challenges you face as a university professor?
10. How do you address these challenges in your teaching practice?

Personal or professional obstacles overcome:

11. Have you faced any personal or professional obstacles in your career as a university professor?
12. How have you overcome these obstacles and what lessons have you learned from these experiences?

Job and personal satisfaction as a university teacher

Feelings of professional fulfillment:

13. How do you feel about your work as a university professor?
14. What aspects of your work give you the most satisfaction and professional fulfillment?

Satisfaction with the impact on students:




15. Do you feel that your work as a teacher has a positive impact on your students' learning?
16. Have you received feedback from your students that confirms this impact?

Work-life balance:




17. How do you manage to maintain a balance between your work life as a university professor and your personal life?
18. What strategies do you use to avoid burnout and stress related to your job?

BIOGRAPHIES OF AUTHORS






Jorge M. Chávez-Díaz    is an associate professor at the undergraduate and postgraduate at the Universidad Nacional Mayor de San Marcos; Ph.D. in Accounting from Universidad Nacional Federico Villarreal; Master in Accounting (mention in Financial Auditing) by ULADECH; Consultant in accounting and financial issues, with the use of CAATTs; lecturer in Accounting-Systems and Information Technology; Winner of the National Accounting Award 2023 JDCCPP in Perú. He is an expert in design and conceptual review for research. He can be contacted at email: jorge.chavezd@unmsm.edu.pe.






Nilda Irma Monterroso-Unuysunco    is a certified public accountant, certified public accountant Lima, independent financial auditor, master in Taxation and Fiscal Policy with specializations in risk based financial auditing, specialization in international financial reporting standards, specialization in judicial accounting expertise and diploma in occupational safety and health; with more than 20 years of professional experience and university undergraduate teaching, in the last 5 years. Committed to teamwork, demonstrating: flexibility, pro-activity, effectiveness, efficiency and leadership, thus achieving an adequate synergy to achieve the goals and objectives set. She can be contacted at email: nmonterroso@unfv.edu.pe.






Jorge De Velazco-Borda    is a public accountant and master in Taxation and Fiscal Policy at the University of Lima; teacher at UNMSM, various universities, Colleges of Public Accountants and Business Associations. Past SUNAT official with experience in tax audit and electronic projects. Consultant, tax auditor and expert in books and electronic billing. President of the Inter-American Technical Commission on Taxation and Taxation of the Inter-American Accounting Association-AIC. Past President of the Permanent National Technical Committee of the Board of Deans of Colleges of Public Accountants of Peru-JDCCPP. He can be contacted at email: jdevelazcob@unmsm.edu.pe.






Laura Aquino-Perales    is an Ph.D. in Accounting from Universidad Nacional Federico Villarreal; Master in Taxation from Universidad Nacional Federico Villarreal; Consultant on tax and accounting issues. She is an expert consultant in accounting in the construction and real estate sector; undergraduate university teacher on information systems and technologies topics. She is also a member of the College of Public Accountants of Lima. She can be contacted at email: 2021006649@unfv.edu.pe.



Juan Alberto Villagómez-Chinchay    received the B.Sc. Doctorate in Accounting and Finance from the USMP, MBA from ESAN, Financial Auditor and Accounting Expert, Accountant and Lawyer. Graduate and undergraduate teacher at the Universidad Nacional Mayor de San Marcos. OSINERGMIN Tax Examination Expert (2020-2022). Legal and Tax Director of Villagómez & Vargas Consultores SAC. (2018-2019). SUNAT official (1993-2017). Member of the Technical Committee on Information Systems and Technologies of the International Accounting Association (AIC). Member of the National Technical Committee of Information Systems and Technologies of the Board of Deans of Public Accountants of Peru. Member of the Advisory Commission on Tax Law, Tax Procedure. Member of IPIDET, MAI of AIC, and AGESAN. He can be contacted at email: jvillagomez@unmsm.edu.pe.



Mélida H. Pecho-Rafael    is a certified public accountant, with a master's degree in Accounting and Finance, mention in auditing and management control; doctor in Accounting and Business Sciences, with extensive experience in University Teaching, professor at renowned universities in the country and with a second specialization in University Didactics. Advisor in the elaboration of undergraduate and graduate theses and member of the jury in thesis support, at the Universidad Nacional Mayor de San Marcos and at the Universidad Nacional Federico Villarreal. Currently, she advises public and private companies on accounting, financial and control issues. She can be contacted at email: mpechora@unmsm.edu.pe.