

GENDER AND POLICY: THE CASE OF ROMANIAN WOMEN IN ACCOUNTING ACADEMIA

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Abstract

The gender representation of women in academic positions within Romanian universities, as well as the broader academic context, has not been thoroughly analyzed or debated. Addressing this "lack of research interest" this paper aims to critically examine the scientific and academic trajectories of Romanian women academics, and the academic environment through the lens of legislation, answering to the following research questions: How have Romanian women been represented in legislation? What impact have legislative provisions had on their academic and research career paths and progression? The methodology primarily involves a critical analysis of the main legislative acts from 1948, when the Communist Party came to power, until 2020. This period of analysis encompasses a rich and intriguing series of political, economic, legislative, cultural, and social changes, divided into three distinct periods: 1948-1989 – the Communist era, 1989-2007 – the post-Communist era, ending with Romania's accession to the European Union in 2007, and 2007-2020 – the second post-Communist era, highlighting the impact of EU membership on legislation and the academic environment.

Key words: *Academic Career Progression; Gender Representation; Historical Analysis; Legislation; Romanian Women Scholars*

JEL Classification: *B54, I23, M41*

I. INTRODUCTION

The matter of gender representation and the career paths of Romanian women within academia is rarely analyzed by Romanian academics. In Romania, as well as in other European countries, studies that address gender representation within universities are truly rare (Rossi & Marzano, 2008; Frattini, 2011; Frattini & Rossi, 2012; De Paola & Scoppa, 2015; Cicognani et al., 2015; Baldarelli et al., 2016).

Broadbent and Kirkham (2008) claimed that gender “*is an inescapable part of the lived experience of both men and women and offers the possibility of providing understanding and practices that will bring benefits to society as a whole*”. Broadbent and Kirkham (2008) also urge women scholars to research gender issues in accounting to extend knowledge that could influence the decision-making processes within the scientific boards of journals and accounting academic associations (Baldarelli et al., 2016; Clark & Corcoran, 1986; Laughlin, 2011). Gender plays a central role in both conceptual and practical debates within feminist studies and social sciences (Pelletier et al., 2024), being a central theme in both conceptual and practical debates within feminist studies. On the same time, gender disparities in science have emerged as a significant concern for policymakers and researchers (Sa' et al., 2023), and numerous studies discuss the gender dilemma issues, such as gender imbalance in academic leadership (Redmond et al., 2016), the impact of gender quota in the academic evaluation committee in Italy (Bagues et al., 2014), the barriers which blocks women from going further up in their academic profession (Wirth, 2001; Fassa & Kradolfer, 2007; Laufer, 2004), the under-representation of women in the accounting profession, gender stereotypes and policy-making bodies (Lehman, 2012), or about the dominant position of masculinity within academia (Knights & Richards, 2003), the leadership careers for women in academia with the issue of biased and discriminatory practices (Heriberta et al., 2024), the gender neutral perspective given to the academic context as a cause of the persistence of gender gaps (Kwiek & Roszka, 2022) or the underrepresentation of women in academia (Araneda-Guirriman et al., 2023; Aref et al., 2024). Research shows that women in academia face substantial challenges, including gender bias, stereotypes, and systemic inequalities. These gender disparities are especially pronounced in STEM fields, where women encounter issues such as sexism, gender pay gaps, and limited opportunities for advancement, perpetuating an ongoing imbalance in academic environments (Aref et al., 2024).

In this paper, the notion of academia is an overarching concept that refers to universities, one of the forms of higher education in Romania, which is also used as a framework for the socially constructed area called

“science” (Maatta & Lyckhage, 2011). In Romania, as well as in other countries, the research agenda setting plays a considerable role in influencing the societal impact of accounting academia (Cosmulese & Socoliuc, 2019; Ramassa et al., 2023), and is also one of the factors that influence the career paths of those teaching accounting in universities.

This paper analyzes the representation of women in terms of rights, obligations, special work, and health protections that may affect their academic careers in accounting academia. The analysis starts in 1948, when the Romanian Communist Party came to power and implemented a new economic and political ideology, continuing until 1989, when the Communist Party was removed from power. The analysis continues with the next period that starts from 1989 until 2007, characterized by the transition to a democratic system and changes made to ensure Romania’s accession to the European Union. Finally, the last period of the analysis starts from 2007 until 2020, to capture the changes brought by Romania’s accession to the European Union.

This period of analysis encompasses a rich and intriguing series of political, economic, legislative, cultural, and social changes that weave a captivating narrative for Romanian female accounting academics. These factors directly or indirectly influence the profession of female accounting academics. For example, the establishment of the Communist Party brought economic and legislative changes. The new economic system directly impacted society and the workforce, necessitating a new legislative framework. Concurrently, the communist ideology reshaped Romanian culture, requiring new work and education legislation that impacted citizens’ career paths and choices, including those of accounting academics. As a result, the professional paths of female accounting academics were directly influenced by both labor and educational legislative frameworks, which defined and highlighted the position of Romanian women in society and the professional environment.

II. THE LEGISLATION ANALYSIS

The condition of women, as well as the configuration of gender relations during the Communist regime, undoubtedly constituted the starting point for understanding the role and position of woman in the Romanian society during the post-communist transition. Regarding the context of Romania before 1948, women received the right to vote for the first time—albeit only for local elections—in 1929. This right was subject to various conditions, including their level of education and involvement in the cultural life of that time, and to point out this aspect as well, their vote was not mandatory (Rueschemeyer et al., 1998). In 1939, for the first time in Romanian history, women received the right to vote and be elected to parliament (Miroiu, 2004). However, this right was restricted, as was the case for men, to those who were over 30 years old and literate (Rueschemeyer et al., 1998). At that time, however, most women did not benefit from education.

For the legislation analysis, we selected the most comprehensive and important sources for our research object and divided our analysis into two main directions: labor legislation and education legislation. We examined the Labor Code and Constitutions for labor legislation, and Constitutions and education laws for the university and education system:

1. The Labor Code: 1950, 1972, 2003;
2. The Constitutions: 1948, 1952, 1991, the revised version of the 1991 Constitution by Law No. 429 of October 23, 2003;
3. Education Reforms: 1948–2020.

The legislative documents were analyzed chronologically according to their implementation, starting from 1948, when the Communist Party came to power. While the first major and priority change in education occurred in 1948, the first Labor Code was approved and published two years later, in 1950. The labor codes and education reforms and laws (except those from 2000) were accessed through the legislative portal developed within the project “Implementation of the N-Lex Portal” by the Ministry of Justice between October 2012 and February 2015, a project funded by non-reimbursable EU funds, while the Constitutions were accessed from the website of the Chamber of Deputies of Romania. The education reforms implemented from 2000 to 2020 were collected from the website of the Ministry of Education.

2.1. The representation of women in labour market

The Labour Code – Law No. 3/1950

When you open this document, select “Page Layout” from the “View” menu in the menu bar (View | Page Layout), which allows you to see the footnotes. Then type over sections or cut and paste from another document and then use markup styles. The pull-down style menu is at the left of the Formatting Toolbar at the top of your Word window (for example, the style at this point in the document is “Text”). Highlight a section that you want to designate with a certain style, and then select the appropriate name on the style menu. The style will adjust your fonts and line spacing. Do not change the font sizes or line spacing to squeeze more text into a limited number of pages. Use italics for emphasis; do not underline.

The first Labour Code (Law No. 3/1950) adopted during the Communist regime established the general legal framework for paid work, including work protection rules, employment contracts, salary conditions, working time details, labor protection, and professional requirements in terms of knowledge and specialized training. Although the articles of the Labour Code applied to employees regardless of gender, without specific clarifications on this matter, a detailed analysis of the 1950 Labour Code reveals two notable mentions related to women. The first mention is found in Chapter 6, which is dedicated to the payroll section. Article 33 states that for equal work, equal pay must be provided, without any distinctions based on age, sex, or nationality. The second significant mention concerning women's labor is found in Chapter 11, which addresses *Youth and Women's Work*. Articles 88 to 93 specifically regulated labor rights for pregnant women, stipulating that they should be assigned to lighter jobs without a reduction in pay, and granting them prenatal leave of 35 days and postnatal leave of 45 days, extendable to 55 days. This social protection for mothers and expectant mothers mirrored measures implemented by the Soviet Union and was one of the key points used in Communist propaganda during the 1946 elections.

The first measure related to gender equality—equal pay for equal work—can be considered an inclusionary measure aimed at establishing equal opportunities between men and women. The second set of measures, which aimed to protect mothers in the workplace, included provisions such as the removal of women from hazardous jobs and restrictions on night work. These measures, designed to address women's specific needs, can be seen as protective rather than exclusionary. However, sociological research suggests that such protections might also reflect a reductionist view of women's roles based on their biological condition (Jinga, 2015).

The Labour Code – Law No. 10/1972

In 1972, a new Labour Code was developed which outlined the rights and obligations of various categories of workers, offering more comprehensive inclusion measures for women compared to the 1950 version. Reflecting the constitutional provisions, Article 3 of the 1972 Labour Code stipulated that all citizens of the Socialist Republic of Romania, regardless of sex, nationality, race, or religion, had the right to work and the opportunity to engage in professional activities in the economic, technical-scientific, social, or cultural fields based on their skills, professional training, and aspirations, while also meeting the needs of society.

In addition to this general principle of equality, Article 14 of the 1972 Labour Code specifically addressed women's rights, ensuring them broad opportunities for advancement based on full social equality with men. It emphasized that women had the right to equal work conditions, special protection measures, and access to any hierarchical position or job according to their qualifications, with the aim of contributing to both material production and spiritual creation. However, the Code also reflected the state's extreme pro-natalist policies, which included special work conditions and health protection measures for pregnant women. These measures, while intended to protect women, often led to reluctance from employers, especially in industrial sectors, who argued that such measures disrupted company operations and created personnel instability (Hurubean, 2015).

The Labour Code from 1972 also mentions the rights of those who work as academics, researchers, or teachers, stating that the teaching staff has to ensure the training and the education of the youth in the spirit of love for a socialist homeland and work, to contribute to the training and improvement of the teaching staff at all levels, in close connection with the current requirements of the economic and social development of the country. Another obligation was to prepare the youth for the practical work, being also their responsibility to spread the knowledge and the communist values among the masses in cities and villages. Also, the teaching staff had to carry out the instructive-educational activity at the highest possible level, as mentioned in the Article 46: *to capitalize the results of their research by applying them in practice, to publish manuals and courses as a result of didactic and scientific activity, to participate to complex research programs or activities organized by institutes and research centres, or industrial laboratories*. The researcher's duties are also mentioned: to permanently increase their contribution to the general progress of the country.

At the same time, the Labour Code from 1972 – Article 19, paragraph f - presents the promotion conditions as well: the person employed in a socialist work unit can be promoted in higher positions depending on his training, experience, work performance, the needs of the work unit, thus benefiting from the conditions created by the socialist system for the affirmation of professional skills and abilities.

The Labour Code published in 1972 was periodically modified, even after the fall of Communist Regime in 1989, the last changes being made in 2001. Considering that these changes did not have a considerable impact on the professional career of the academics, we will present the final modified version of the Labour Code from 2001, a version created to correspond to the new economic and political reality of Romania.

The Labour Code – updated version – August 2001

The fall of communism required a new labor code to align with the economic and political changes, and thus, the parliament decided to modify the labor code from 1972 and to gradually bring it to a more democratic form until 2001. The law no. 147 of May 11, 1990, Article 2, guaranteed the right to work for all Romanian citizens, irrespective of sex, nationality, race, religion, political beliefs, or social origin, allowing them to engage

in activities across various fields based on their skills, training, and aspirations.

The 2001 Labour Code featured Chapter 7, dedicated to Women and Youth's work. The article 14 highlighted the importance of women's contributions, guaranteeing their right to hold any position or job based on their training and competencies, and supporting their overall personal development. The principle of equal pay for equal work was upheld, alongside special health protection measures for women and provisions for childcare and education. Furthermore, the law No. 120/1997 introduced paid maternity leave for newborn care.

The Labour Code – Law No. 53/2003

In 2003, a new and final labor code was developed to align with the amendments made to Romania's 1991 Constitution through the revision of Law No. 429/2003. This labor code reinforces the constitutional guarantee of work freedom and defines direct discrimination as any act of exclusion, differentiation, restriction, or preference based on criteria such as sex, sexual orientation, genetic characteristics, age, nationality, race, skin color, religion, political opinion, ethnicity, social origin, disability, or family responsibility that results in the denial, restriction, or removal of work-related rights (Article 5). Additionally, medical examinations required for obtaining a work certificate are differentiated by age, sex, and health status, and are conducted after verifying the professional and personal skills of the job applicant (Article 28).

The Constitutions

The study continues with the analysis of the Romanian constitutions, beginning with those published during the communist period and concluding with the revised democratic constitution. Given that the purpose of a constitution is to outline the rights and duties of citizens, the analysis is focused on regulations related to work, equality, education, research, and salary, with particular attention to any special provisions for women.

In preparation for Romania's accession to the European Union, the 1991 Constitution was revised by Law No. 429 of October 23, 2003. The main provisions of these constitutions, concerning both the work and education sectors, are summarized in the following table.

Table 1. Constitutions analysis

Communist constitutions	
1948	<p>Article 12: Work is considered a duty of every citizen and the most important factor in sustaining the economic life of the State.</p> <p>Article 16: All citizens, regardless of sex, nationality, race, religion, or level of education, are equal.</p> <p>Article 18: All citizens who have reached the age of 18, regardless of sex, nationality, race, religion, level of education, or profession, have the right to vote and to be elected (at age 23) to all State bodies.</p> <p>Article 21: Women have equal rights with men in all economic, social, cultural, political, and private law areas, including equal pay for equal work.</p> <p>Article 22: All citizens have the right to education. The State ensures this right by providing access to free and compulsory primary education and through the organization and development of professional and technical education.</p>
1952	<p>Article 77: The right to work is guaranteed by the State, and work is remunerated based on its quantity and quality.</p> <p>Article 80: All citizens have the right to education. Elementary school is compulsory and free, and the State awards merit scholarships to outstanding students in higher, secondary, and elementary schools. Education is provided solely by the State, which is also responsible for the development of science, literature, and art.</p> <p>Article 81: Employees who are citizens of the Romanian People's Republic, regardless of race and nationality, are guaranteed full equality of rights in all political, cultural, and economic areas.</p> <p>Article 83: Women have equal rights with men regarding work, salary, holidays, social insurance, and education. The State protects and defends the interests of mothers and children, provides aid to mothers with many children and single mothers, grants paid leave for pregnant women, and organizes maternity hospitals, nurseries, and children's homes.</p> <p>Article 94: All employees who have reached the age of 18, regardless of race, nationality, religion, level of education, or length of residence, have the right to vote.</p>
1965	<p>Article 5: Work is considered a duty of honor for every citizen of the country.</p> <p>Article 13: The State develops education at all levels, ensures conditions for the advancement of science, art, and culture, and protects the health of its citizens.</p> <p>Article 17: Citizens have equal rights in all areas of economic, political, legal, social, and cultural life, regardless of nationality, race, sex, or religion.</p> <p>Article 18: All citizens have the right to work in economic, administrative, social, or cultural fields according to their training. Equal pay for equal work is mandated. Special measures are established to protect working women and youth.</p> <p>Article 20: Paid maternity leave is guaranteed.</p>

	Article 23: Women have equal rights with men, and the State protects marriage and defends the interests of mothers and children.
Democratic constitutions	
1991	<p>Article 16: Every citizen must be treated equally under the law and by public authorities, without any privilege or discrimination.</p> <p>Article 32: The right to education is ensured through compulsory elementary school, high school, professional education, and other forms of instruction and training. State education is free, according to the law. Educational institutions, including private ones, are established and operate in accordance with the law. University autonomy is guaranteed.</p> <p>Article 38: The right to work cannot be restricted. Choices of profession and job are free. Women receive the same salary as men for equal work.</p> <p>Article 42: Children, young people, and disabled people enjoy a special regime of protection and assistance regarding their rights (no provisions are made specifically for women, unlike in the communist constitutions).</p> <p>Article 43: The right to paid maternity leave is recognized.</p> <p>Article 134: Romania's economy is a market-based economy. The state must ensure the stimulation of national scientific research.</p>
2003	<p>Article 16: The Romanian state guarantees equal opportunities for women and men in occupying public, civil, or military positions.</p> <p>Article 32: State education is free, and the state grants social scholarships to children and young people from underprivileged families. Education at all levels takes place in public and private institutions, all under the conditions of the law.</p> <p>Article 38: The right to work cannot be restricted. The choice of profession, job, or occupation, as well as the workplace, is free. Employees have the right to social protection measures, including the security and health of employees and the working conditions for women and young people.</p> <p>Article 41: Economic freedom ensures individuals' free access to economic activity, free initiative, and practice under the conditions of the law.</p> <p>Article 43: The right to maternity leave is mentioned along with the right to health services in public or private institutions.</p> <p>Article 143: The state is responsible for stimulating national scientific and technological research, the arts, and the protection of copyrights.</p>

Source: After Romanian constitutions

2.2. The representation of women in labour legislation

Decree No. 175/1948 – Education Reform

Education was presented as an equal right for all citizens, irrespective of sex, nationality, race, or religion. The state organized education with goals of reducing illiteracy, training professors to align with the new political structure, and preparing researchers in various scientific and cultural fields.

Article XVI outlines the provisions for higher education, which was categorized into two types of institutions:

a) *Universities and Polytechnics:* These institutions, under the Ministry of Public Education, were responsible for training and preparing teaching staff for secondary and higher education. They also focused on developing senior staff, specialists, and researchers in various scientific branches.

b) *Higher Education Institutes:* These institutes offered specialized education and research opportunities.

Only universities and polytechnics were authorized to award PhDs. Any higher education graduate who passed the entrance exam could enroll in doctorate courses, and access to higher education required passing an entrance exam. The Council of Ministers determined the number of doctoral places based on the country's needs. The state maintained full control over all levels of education (Decree No. 266, 1948).

The Communist Party implemented measures to ensure control over education. Beginning October 1, 1948, all employment contracts with teaching and scientific staff in higher and secondary education were terminated (Article 1), with new contracts established based on educational and scientific needs. This decision allowed authorities to purge high school and university teaching staff. The selection of new teaching staff depended on the personal background of applicants and an examination (Giurescu, 2001).

Decree No. 1003/1957

The crackdown on university staff and students intensified with Decision No. 1003/1957 (Giurescu, 2001). The aim was to remove teaching staff who were deemed unsuitable "from a political point of view and social origin." Initially, senior faculty members had been targeted; now, it was the turn of the younger faculty hired after 1948. This decision mandated the Ministry of Education to promote valuable staff and replace those who could not keep up with scientific and technological progress. The objective was clear: to purify academia based on political criteria. As a result, academics from universities and polytechnic institutes were "released" from their teaching positions. In 1957-1958, hundreds of students were expelled for belonging to "inappropriate" categories,

such as families of swindlers, priests, purged intellectuals and civil servants, political convicts, and former officers in the royal army (Dobos, 1995, apud Giurescu, 2001).

Law no.11/ 1968 – the education system in the Social Republic of Romania

During the communist period, the goal of education was to impart cultural and necessary knowledge to all citizens, enabling them to pursue professions beneficial to society. This included intellectual, moral, aesthetic, and health education, fostering a patriotic attitude and commitment to the ideals of peace and social progress. The right to education was guaranteed to all citizens, regardless of nationality, race, sex, or religion, without any discriminatory limitations. Education was closely linked to the advancement of science and technology, aligning with economic and cultural needs to support the construction of socialism and communism.

The role of teaching staff was emphasized as crucial to achieving these educational goals. Educational institutions were completely separated from the church, and scholarships were provided to high school and university students as material support.

Higher education institutions were managed by a faculty council, composed of the rector as president, vice-rectors, faculty deans, 2-4 representatives from each faculty (elected by their professorial councils from among the heads of departments or other professors or lecturers for a term of four years), and a representative of the Romanian Communist Party organization. One of its roles was to discuss and propose scientific research plans to the Ministry of Education, monitor the implementation and results of research work, and disseminate scientific knowledge to the population and students.

At the faculty level, each faculty was led by a faculty council, which included the president, vice-deans, department heads, other professors or lecturers appointed by the faculty council upon the dean's proposal, and a representative of the Romanian Communist Party organization. Each department was headed by a department head, appointed with the approval of the Ministry of Education, by the teaching council of the higher education institution upon the faculty teaching council's proposal (Article 149).

In terms of academic research (Article 179), research plans and objectives were discussed annually, focusing on solving significant issues in science and technology. To stimulate scientific research, higher education institutions could enter into contracts with socialist organizations interested in addressing scientific and technical-scientific issues. Additionally, the Ministry of Education annually awarded research achievements.

Law no. 28/1978 – the law of education and learning system

This law, which replaced the 1968 Education Law, reinforced the principle that work was the foundation of the school system, aligned with education and research as primary drivers of socialist and communist construction, and the factors guiding economic and technological progress. Compared to the 1968 law, this new legislation introduced notable changes, including increased politicization, a certain hierarchization of disciplines, and the mandatory integration of education into technical practice.

Politicization: The new education law transformed educational institutions into state-controlled pillars serving a political mission. Unlike its predecessor, this law placed greater emphasis on the role of schools in cultivating youth according to the principles of dialectical and historical materialism, the ideology of the Romanian Communist Party, and the goals of the socialist state. It asserted that education was the *main factor for training the new man*, tasked with *implementing party and state policy* and *forming and developing the socialist consciousness of the youth* (Article 1). The law mandated *communist revolutionary education*, aimed at developing *new, multi-faceted, conscious, and devoted builders of socialism and communism* (Article 115). It required that science teaching should be grounded in the Communist Party's ideology and principles of scientific socialism (Article 118) and emphasized that it was the duty of all academic and school staff to instill the party's ideology (Article 121). Students were also required to adopt the party's worldview and life philosophy (Article 148).

Technical Practice Integration: The law mandated that internships be scheduled and implemented in schools, universities, and enterprises, with the goal of providing practical knowledge and skills for work through the creation of useful products (Article 33).

Research: The law sought to maintain a permanent connection between education, national production, and research. It required that professors of technical and technological subjects in high schools, vocational schools, and universities, as well as academics in higher education, periodically engage in production, research, and design activities within specialized socialist units.

In conclusion, the 1948 reform fundamentally transformed Romanian education by adopting the Soviet model, with the period from 1948 to 1962 and from 1978 to 1989 being characterized by intense politicization (Giurescu, 2001). These decades saw compulsory "voluntary" labor for high school and university students in agriculture or other sectors, deteriorating classroom conditions such as low temperatures and recurring scabies cases, and a worsening food situation, exemplified by the inability of students in Bucharest to purchase food if they had permanent residence in other cities. Additionally, there was a significant isolation of education from

international exchanges, including the restriction of book imports and other publications (Giurescu, 2001).

The education legislation after 1991

In the first five years after the revolution, the education in Romania operated in a legal void, regulated only by a few provisions of the 1991 Constitution. As no comprehensive education law had been drafted, interim decisions were made in 1990-1991 to manage the education system. Significant changes to this normative framework included the abolition of the second level of high school, the re-establishment of religious education, and the emergence of 70 private education units, which operated under interwar legislation (Giurescu, 2001).

In 1990, most Romanian faculties offered five-year courses, with only newly established colleges providing three-year programs. In 1991, short-term higher education was introduced through university colleges offering three-year courses. The first Education Law post-1989 was enacted in 1995, and it underwent several amendments due to student protests and pressure from education unions. In 2005, under the mandate of Mircea Miclea, Romania adopted the Bologna education system, radically reorganizing university courses (Negru, 2009).

The first report on the status of the national education system, published by the Minister of Education in 2006, outlined the objectives, progress, and areas needing reinforcement, indicating that the Romanian educational system was beginning to align with European Union requirements. The Bologna process aimed to make the Romanian education system compatible with European standards.

Simultaneously, international cooperation between Romanian higher education institutions and EU partners was developed to establish a regulatory framework that allowed for the portability of grants and study credits within EU countries. Financing education became a priority for the Ministry of Education, particularly for academic and postgraduate education.

In his book, Teichler (2015) talks about the several EU-funded projects that were implemented in Romania between 2003 and 2010:

Improvement of University Management: Constructing and implementing a viable system for up-to-date training for university representatives with various decision-making responsibilities.

Doctoral Studies in Romania: Aimed at organizing, restructuring, and consolidating the national system of doctoral studies. The program contributed to training researchers, ensuring their performance was internationally recognized. Expected outcomes included qualitative and quantitative research reports and ISI publications by Romanian authors.

Schools of Excellence for Doctoral Studies: Focused on evaluating the quality of research and increasing visibility through specific publications.

Quality Assurance in Romania's Higher Education in the European Context: Developed the academic management quality for each institution, trained quality evaluators, and provided training for university management staff, decision-makers, and policy development staff.

Comparing the communist and post-communist periods, the installation of the democratic regime and market economy highlighted the educational system as a key pillar. It underwent significant reorganization, development, and innovation, with a priority after 2005 on implementing an education system that met European Union quality standards. From 2010 onwards, efforts focused on maintaining integrity, improving academic councils and management, guaranteeing university autonomy with public responsibility, and increasing transparency and collaboration with stakeholders.

Regarding the presence of women in higher hierarchical levels of universities, no specific provisions existed in Romania. Research performance remained the primary factor for promotion in the academic world, and from 2000-2020, no legal framework in Romanian legislation specifically addressed gender equality in research. Law 202/2002 on Equal Opportunities and Equal Treatment of Women and Men was the main reference for gender equality provisions in higher education.

III. CONCLUSION

The analysis of the legislative framework from 1948 to 2020 reveals significant insights into the representation and career progression of Romanian women in academia, particularly within the accounting field. The legislative evolution presents three distinct periods—the Communist era (1948-1989), the post-Communist era leading up to EU accession (1989-2007), and the second post-Communist era within the EU (2007-2020)—reflects the broader socio-political and economic transformations that have shaped the Romanian academic environment.

During the Communist era, legislation such as the 1950 and 1972 Labour Codes emphasized gender equality and special protections for women, including equal pay for equal work and maternity benefits. These measures, while promoting inclusion, also carried protective undertones that sometimes restricted women's career opportunities. The era's intense politicization of education and the purges of academic staff based on political criteria further complicated the professional landscape for women academics.

The post-Communist period marked a transition towards democratization and alignment with European standards. The revised 1991 Constitution and subsequent labour codes continued to advocate for gender equality and anti-discrimination measures. However, the legacy of the Communist regime's pro-natalist policies persisted, affecting women's representation in academia. The integration of Romania into the European Union in 2007 brought about significant legislative reforms aimed at harmonizing national laws with EU directives, fostering a more inclusive and equitable academic environment.

Despite these legislative advancements, the analysis reveals a persistent lack of specific provisions addressing gender equality in academic research and higher hierarchical positions. The focus on research performance as the primary criterion for promotion has not been accompanied by targeted measures to support women's career advancement in academia. The absence of gender-specific policies in research legislation underscores the need for more nuanced approaches to address the unique challenges faced by women scholars.

Overall, the study highlights the complex interplay between legislative frameworks and the academic careers of Romanian women. While significant progress has been made in promoting gender equality, there remains a need for comprehensive policies that support women's academic and research careers. Future research should continue to explore these dynamics, providing a deeper understanding of the barriers and opportunities for women in Romanian academia. By addressing these gaps, policymakers and academic institutions can work towards creating a more equitable and inclusive academic landscape for all.

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