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# Women Professionals in the Obscurity: Roles, Responsibilities and Emotional Costs in Accounting in Colombia



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## ABSTRACT

*This article analyses the work of women in essential but often unrecognised roles within organisations. A quantitative methodology involving a survey of 1,106 women and men employed in accounting in Colombia in 2022 was employed. Women in the labour market can easily find employment, either as employees or freelancers, and they strive to achieve job and personal stability. They perform operational tasks that are important for individuals and organisations, yet they receive little social recognition for their work. Additionally, women juggle multiple roles in their daily lives and, alongside their core responsibilities, take on additional tasks delegated by managers or colleagues, which intensify at certain times of the year. Future studies should aim to elucidate the positive and negative factors influencing women's professional performance. As their operational activities and multiple roles are not visible, women receive little professional recognition. For women, practising their profession involves performing*

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*operational tasks and taking on multiple roles with heavy workloads in a job market with few opportunities for advancement and deep inequalities.*

**KEYWORDS:** *professions, women, responsibilities, roles, emotions*

## **Introduction**

Research into the working lives of professional women is becoming increasingly important for understanding labour markets and the challenges faced by female workers. Early research focused on women employed in international firms or as executives and business owners (Zabludovsky, 2020; Serna, 2003). A further perspective highlights the diversity of sectors in which women are engaged, including finance, management consulting, law, accounting, technology, health and education (Ashley et al., 2023; Del Real & Álvarez, 2024; Ansoleaga et al., 2015). Women are present across a variety of organisations and sectors.

Studies concerning women frequently focus on the issue of labour inequality (Flego & Ortega, 2020). Despite political rhetoric aimed at promoting equality, disparities persist in practice (Serna, 2003, p. 95). The inequality experienced by working women is pervasive and is often reflected in adjectives such as 'persevering', 'adaptable' and 'resilient' (Scott, 1996). Women often take on additional responsibilities alongside their official duties (Del Real & Álvarez-Monsiváis, 2024; Zabludovsky, 2020). While organisations may evolve in response to market dynamics and adopt new technologies, certain functions remain unchanged, thus perpetuating long-standing stereotypes. Consequently, the vital role of women in organisational functioning continues to be overlooked.

Despite the increased visibility of female executives in large firms, entrenched disparities persist within occupational traditions (Arango, 2025). These disparities fluctuate, sometimes diminishing and at other times intensifying. While both men and women participate in the workforce, the significance lies in the positions they occupy and the esteem with which their contributions are regarded (Scott, 1993). The concepts of 'pink collar jobs' and the 'glass ceiling' help to explain why, despite their strong performance in routine tasks linked to everyday operations, women are in subordinate roles (Ashley et al., 2020).

According to Barragán & Escobar (2025), professions such as law, business administration, accounting, and engineering are highly regarded

within the labour market and are associated with significant prestige and financial reward. For many women, entering these fields can lead to social mobility, improving their career prospects and standard of living. While these professions are usually associated with multinational corporations, it is important to recognise that women also work in micro, small and medium-sized enterprises that span various markets and sectors, which are vital for economic sustainability (Ashley et al., 2020; Marchionni et al., 2018). Despite facing numerous challenges, women practising in these professions help to reduce the socioeconomic inequalities and conflicts that are prevalent in their surroundings. For instance, in 2016, women constituted 56% of professionals in business administration, law, healthcare, education, and accounting in Mexico (Zabludovsky, 2020, p. 437).

The article analyses women in key organisational positions whose work receives little recognition. It looks at professionals who carry out operational tasks and are responsible for important economic and organisational processes. These professionals have been performing the same activities for many years (e.g. administrators, lawyers and accountants). They may be connected to individuals or organisations within a labour market that offers women opportunities to practise their profession and achieve decent living conditions (Ashley et al., 2023). The nature of this process and of those who participate in it can only be determined in a specific context of time and space (Scott, 1996, p. 300). The article examined the roles, responsibilities and emotions of female accounting professionals in Colombia, emphasising that accounting is a female-dominated profession offering high employment opportunities (Barragán, 2025; Junta Central de Contadores, 2022). To guide this study, the following research questions were formulated: (1) What sociodemographic, labour, and health-related factors are associated with the probability of being a woman in the accounting profession in Colombia? (2) How do educational attainment, working hours, marital status, second language proficiency, and work-related health problems jointly shape the gendered distribution of professional roles? (3) To what extent do these factors reflect a condition of 'professional obscurity' among women in operational accounting roles?

## **Literature Review**

The complex nature of professional women's work requires a nuanced approach, necessitating the exploration of various analytical and intervention frameworks (Stanišić & Ječmenica, 2025; Ashley et al., 2023; Kaplan, 2022; Zabudovsky, 2020; Flego & Ortega, 2020; Marchionni et al., 2018; Avolio & Di Laura, 2017; Scott, 1996; Acker, 1990). This study uses the concept of 'obscurity' to describe women who carry out essential tasks within organisations, yet are not recognised for their work and are excluded from future projects or institutional reforms. Although their colleagues are aware of them and their contributions, these women work behind the scenes, carrying out vital activities such as gathering information, managing processes and providing support for decision-making. The term 'obscurity' encapsulates the paradoxical juxtaposition of their essential roles with a lack of visibility and recognition.

Access to employment is often viewed as a mechanism of social advancement for professional women (Ashley et al., 2020, p. 81). In recent years, there has been a notable increase in women entering the workforce, particularly within developing economies. They have pursued education in fields such as law, business administration, medicine and accounting to a much greater extent than previously. However, this growth has been accompanied by rising inequalities in working conditions, salaries, hierarchical status and opportunities for influence and leadership (Flego & Ortega, 2020; Acker, 1990). Women's contributions are increasingly driving advancements in areas such as micro-financing, social entrepreneurship, regulatory frameworks for multinational corporations and international policy initiatives (Ashley et al., 2020). As Mental Health Europe (MHE) highlighted in 2011, a significant proportion of women are in precarious employment characterised by job insecurity, low pay, and poor working conditions (MHE, 2011, p. 14). It has been suggested that the employment of women often signifies an employer's cost-reduction strategy, which frequently results in insufficient social security (Scott, 1996, p. 278). The challenging circumstances faced by women in the workforce reflect an ongoing structural issue: while there is formal political equality, there are still pervasive inequalities in practice (Aguirre, 2003).

Women's participation in, and above all promotion within, employment in the region has increased (Avolio & Di Laura, 2017). This increase is notable for two reasons. First, it occurs in low-paid, low-skill roles

involving dependants. Second, it also occurs in high-skill positions, such as management roles and self-employment, most of which involve dependants (Merchionni et al., 2018). In economics, alongside female lawyers and business administrators, accountants particularly likely to participate in labour activities (Zabludovsky, 2020; Ansoleaga et al., 2015). However, accounting is also one of the most stressful professions, involving pronounced health issues and poor working conditions, such as low salaries and a lack of recognition (Urbański et al., 2024; Gupta et al., 2022).

In organisational contexts, dichotomous narratives about labour markets have historically suggested that women are either in subordinate positions or unsuitable for leadership roles (Gómez, 2004). This discourse has been entrenched since the nineteenth century and continues to permeate contemporary labour markets, perpetuating the idea that power dynamics in the workplace predominantly favour men (Scott, 1993). Although gender disparities have diminished, they remain significant. For instance, in 2014, women accounted for just 23% of middle management positions in Mexico and only 5% of executive roles in large organisations (Zabludovsky, 2020). This trend reflects the ongoing change in the labour market regarding women in executive and senior professional roles, which is partly driven by the internationalisation of the workforce, particularly in certain sectors such as management and partnerships (Arango, 2025).

The evolving labour market has adopted a more meritocratic approach, placing greater emphasis on remuneration, performance and productivity, and less on gender (Arango, 2025; Ansoleaga et al., 2015; Scott, 1996). Nevertheless, it still operates within a framework of sexual and geographical divisions, resulting in ongoing inequities in labour roles. Kaplan (2022) clarifies the notion of 'invisible work', which is carried out by women and encompasses both their professional duties and their responsibilities within their personal lives and family structures. Women are often expected to engage in four distinct types of invisible labour. The first is emotional labour, which involves providing support to colleagues on work-related and personal matters and offering encouragement and a listening ear. The second type consists of administrative tasks, such as organising activities and maintaining cleanliness in the workplace, responsibilities which are often not included in formal job descriptions. The third type involves physical care and demands attention to personal appearance, as well as the nurturing of relationships with colleagues. This includes recognising and attending to the emotional states of those around them. Lastly, teamwork

involves initiatives after meetings and maintaining harmonious relationships within the team, which requires significant interpersonal management.

Kaplan (2022) argues that these functions are essential, yet they are often unrecognised, unpaid, and undervalued. Societal narratives suggest that women are naturally suited to these roles. The intensity of office-related activities has increased further as a result of the pandemic, particularly in operational sectors (Zabludovsky, 2020). Some studies have found a direct correlation between increased work intensity and greater role complexity on the one hand, and the prevalence of stress-related health issues on the other (Urbański et al., 2024; Gupta et al., 2022; Ansoleaga et al., 2015). The traditional view is that intensified workloads and multidimensional responsibilities can negatively affect women's health, particularly if they are also balancing partnerships, childcare, or caregiving roles. Conversely, Gómez (2004) offers an alternative perspective, highlighting studies that suggest that many employed women with partners and children experience increased self-esteem and efficacy, as well as lower levels of depression (p. 119). This suggests that the intersection of work and domestic responsibilities for women is complex and multifaceted, highlighting the need for a nuanced understanding of their experiences in professional environments.

The interaction between the various roles that women assume has received increasing attention in academic research. Studies indicate that the implications of juggling multiple roles depend on various factors, such as the context in which the roles are performed, working conditions, the age of children, partner support, educational attainment and occupational type (Gómez, 2004). Crucially, the quality of these roles, defined as the balance between perceived satisfactions and concerns, is key to understanding their impact on health outcomes. Working under favourable conditions can enhance income and offer social support. It can also provide opportunities to achieve success and fulfil essential emotional needs, such as a sense of belonging, self-efficacy and independence (Gómez, 2004). Therefore, for both women and men, holding multiple roles does not necessarily lead to imbalances. These roles can be managed effectively, contributing positively to self-esteem and personal fulfilment rather than causing stress or health issues.

In recent years, there has been a marked increase in women's participation in higher education in Latin America, particularly in fields that promote social and economic mobility (Marchionni et al., 2018; Avolio,

2016). However, women often face challenges such as limited access to advanced training at master's and doctoral level. Consequently, they tend to choose shorter courses that allow them to balance their daily responsibilities while developing their professional skills (Barragán, 2025). These short courses are vital for developing the competencies required to excel in their roles (Barragán & Escobar, 2025).

Emotional bonds formed in professional settings play a significant role in women's work experiences (Stanišić & Ječmenica, 2025). While the relationships women build with family, colleagues and other significant individuals can provide emotional support, they can also become a burden over time (The Economist, 2024; Kaplan, 2022). Women often juggle various roles, and societal expectations surrounding the maternal figure can create the perception that emotional connections hinder professional advancement (Arango, 2025; Scott, 1996). Historically, women were required to remain single and childless to secure office positions, reflecting the belief that dependants diminished productivity (Scott, 1993). However, as Gómez (2004) emphasises, emotional bonds can enhance work performance when situated within supportive conditions (Marchionni et al., 2018).

Furthermore, workplace violence is a significant issue in many countries (MHE, 2011) and can manifest as physical or psychological harassment and unequal pay. Health professionals are particularly vulnerable to these adverse conditions (Ansoleaga et al., 2015; Gómez et al., 2004). Despite the prevalence of emotional bonds in the work of professional women, many of these connections remain unacknowledged and underappreciated, existing largely in obscurity (Kaplan, 2022). This literature sheds light on the complexities women face when balancing their professional and personal lives, as well as the interplay of roles, emotional dynamics, and systemic challenges impacting their career trajectories.

Despite the valuable insights provided by prior research on invisible work (Kaplan, 2022), gendered organisations (Acker, 1990), and women's labour inequality in Latin America (Marchionni et al., 2018; Zabudovsky, 2020), few studies have quantitatively examined how multiple factors, including educational level, working hours, marital status, language proficiency, and health problems, jointly predict the probability of being a woman in a highly feminised yet vertically segregated profession such as accounting. Furthermore, the concept of 'obscurity' has been mainly explored through qualitative lenses. This study extends existing empirical

and theoretical contributions by operationalising obscurity through a logistic regression model applied to a large sample of Colombian accountants. In doing so, it responds directly to the research questions formulated above and strengthens the journal's body of research on gender, professions, and organisational dynamics.

## **Methodology**

### **Study Design and Sample**

This study employs a quantitative, cross-sectional, correlational-predictive design, drawing on secondary data from the 2022 National Accountancy Survey, which was conducted by the Faculty of Accounting at the Externado University of Colombia. The survey targeted professionals qualified to practise accountancy in Colombia (Barragán & Escobar, 2025). The primary aim is to identify the factors that influence the likelihood of an accounting professional being female, while taking into account sociodemographic, labour, and health variables. The population under review comprised 298,580 registered public accountants in Colombia (JCC, 2022). A non-probability snowball sampling method was used to select a sample of 1,106 professionals (533 women, 480 men, and 93 missing cases).

The 2022 National Accountancy Survey is divided into the following sections:

- Sociodemographic characteristics (7 items)
- Employment characteristics (13 items)
- Educational traits (10 items)
- Working conditions and information technology (11 items)
- Quality of life (10 items)

A preliminary characterisation of the sample was performed, segregated by gender, using frequencies, percentages, and measures of central tendency for the main variables. A binary logistic regression model was then employed to identify factors that predict the probability of a professional being female, based on the five independent variables described in the next section. Logistic regression models are essential for evaluating the likelihood of an event, particularly when the dependent variable is binary. They have diverse applications in areas such as health (Martinez & Perez, 2024), education (Morales et al., 2020) and business (Velu, 2021), to

name a few. Variables were selected using a stepwise procedure, retaining those that were statistically significant ( $p < 0.05$ ), as outlined in the methodology.

### Variables and Operationalisation

The dependent variable was set as a dichotomous variable representing gender, where "female" indicates the presence of the event and "male" indicates its absence (1 = yes, 0 = no). The significant independent variables in the final model were:

*Table 1: Operationalisation of variables*

Section	Variable	Scale/Categories	Coding
1	What is your highest level of education?	Undergraduate, Specialization, Master's, and Doctorate	Ordinal (1-4)
2	What is your current marital status?	Single, Cohabiting, Married, Divorced, Widowed, Other	Categorical (1-6)
3	How many hours do you work on average per day? Indicate from 0 to 24	0 to 24 hours	Continuous
4	Do you speak a second language?	Yes/No	Binary (1/0)
5	Regarding employment and health, have you had any work-related health problems?	Yes/No	Binary (1/0)

*Source: Own elaboration*

### Assumptions and Validation

Data processing and analysis were performed using SPSS version 28. To ensure the model's validity, several assumptions were tested. The absence of multicollinearity among the independent variables was verified using the variance inflation factor (VIF  $< 2$ ). Furthermore, the independence of errors was examined using the Durbin–Watson test (0.1–0.3) and the model's goodness of fit was assessed using the Hosmer–Lemeshow test ( $p > 0.05$ ), the statistical efficiency test of ROA using chi-square and Nagelkerke's pseudo  $R^2$  (Alderete, 2006).

## Results

Table 2: Descriptive Statistics

Variable	Category	Coding	Frequency			Relative Frequency	
			Male	Female	Total	Male	Female
Currently, what is your marital status?	Single	0	91	224	315	17,77%	38,23%
	Cohabiting	1	92	91	183	17,97%	15,53%
	Married	2	291	199	490	56,84%	33,96%
	Divorced/Separated	3	31	55	86	6,05%	9,39%
	Widowed	4	7	12	19	1,37%	2,05%
TOTAL			512	581	1093	100%	100%
With the COVID-19 pandemic, some working conditions changed. Which ones remain important today? teleworking	Not important	0	32	38	70	6,50%	6,83%
	Slightly important	1	38	53	91	7,72%	9,53%
	Moderately important	2	117	113	230	23,78%	20,32%
	Very important	3	211	220	431	42,89%	39,57%
	Extremely important	4	94	132	226	19,11%	23,74%
TOTAL			492	556	1048	100%	100%
In which of the following dimensions do you consider that you have developed the most of your work experience?	Operational (tax processes and report generation)	0	291	390	681	57,74%	67,83%
	Relational (commercial)	1	12	10	22	2,38%	1,74%
	Managerial	2	108	84	192	21,43%	14,61%
	Control (Audit, compliance, and statutory audit)	3	71	78	149	14,09%	13,57%

Variable	Category	Coding	Frequency			Relative Frequency	
			Male	Female	Total	Male	Female
	Other	4	22	13	35	4,37%	2,26%
TOTAL			504	575	1079	100%	100%
	Professional	0	191	245	436	37,30%	42,17%
What is your highest level of education?	Specialisation	1	229	273	502	44,73%	46,99%
	Master's	2	79	60	139	15,43%	10,33%
	Doctorate	3	13	3	16	2,54%	0,52%
TOTAL			512	581	1093	100%	100%
Regarding employment and health: Have you had any work-related health problems?	Yes	0	205	306	511	41,08%	55,14%
	No	1	277	233	510	55,51%	41,98%
	N/A	2	17	16	33	3,41%	2,88%
TOTAL			499	555	1054	100%	100%

*Source: Own elaboration*

The data suggest contrasting patterns in marital status. 56.84% of men are married, compared to 33.96% of women. Conversely, women are more likely to be single (38.23% vs. 17.77%) or to have been divorced or separated (9.39% vs. 6.05%). This suggests that the burden of multiple roles (professional, domestic, and community) may affect their marital stability (McKinnish, 2021). This is consistent with the 'double shift' theory (Kaplan, 2022), which posits that professional and familial demands create unique challenges for women.

Furthermore, 63.31% of women rate remote work as 'very' or 'extremely important' (compared to 61.99% of men), with a notable emphasis on the highest rating (23.74% vs. 19.11%). These findings support the idea that flexibility is necessary for managing multiple roles, while also reflecting the internalisation of reconciliation strategies that perpetuate the sexual division of labour.

While women make up the majority of those working in tax processes and financial reporting (67.83%), they are significantly underrepresented in managerial roles, accounting for just 14.61% of positions. This highlights the persistence of the 'glass ceiling' phenomenon. Furthermore, despite women achieving higher professional qualifications overall (42.17% compared to 37.30% for men), they are markedly underrepresented in doctoral programmes (0.52% compared to 2.54%), suggesting formidable obstacles to accessing higher academic and professional tiers. Work-related health issues disproportionately affect women, with 55.14% reporting experiences linked to the stress of operational roles, compared to 41.08% of men. This situation highlights the 'precarious stability' where job retention comes at the cost of health, particularly for women, who are less proficient in second languages (16.58% compared to 25.20% of men), thus limiting their opportunities for less stressful international roles.

*Table 3: Binary Logistic Regression*

<b>Variables in the equation</b>	<b>B</b>	<b>Sig.</b>	<b>Exp(B) Odds Ratio</b>
What is your highest level of education?		0,014	
What is your highest level of education? (1)	0,03	0,841	1,03
What is your highest level of education? (2)	-0,465	0,039	0,628
What is your highest level of education? (3)	-1,625	0,019	0,197
How many hours do you work on average per day? Indicate from 0 to 24	0,077	<,001	1,08
Currently, what is your marital status?		<,001	
Currently, what is your marital status? (1)	-0,959	<,001	0,383
Currently, what is your marital status? (2)	-1,362	<,001	0,256
Currently, what is your marital status? (3)	-0,302	0,277	0,739
Currently, what is your marital status? (4)	-0,322	0,533	0,725
Do you speak a second language? (1)	0,604	<,001	1,83
Regarding employment and health: Have you had any work-related health problems?		0,006	
Regarding employment and health: Have you had any work-related health problems? (1)	-0,448	0,002	0,639
Regarding employment and health: Have you had any work-related health problems? (2)	-0,459	0,242	0,632
Constant	-0,025	0,934	0,976

*Source: Own elaboration*

Table 3 focuses on the results of the logistic regression and allows the precise identification of the structural and psychosocial determinants that shape the work behaviour and health of Colombian accountants. The model reveals that job stability is not merely a reflection of employment permanence, but rather the result of a complex interplay of contractual modality, seniority, emotional burden and professional recognition. The model demonstrates a good global fit (Hosmer–Lemeshow test,  $p > 0.05$ ) and an adequate Nagelkerke pseudo  $R^2$  of 0.177, which explains a significant proportion of the variance in the dependent variable (Nattino, 2020). Additionally, the ROA statistical efficiency test through chi-square indicates a significant improvement in predicting the occurrence probability of the dependent variable categories (chi-square: 8.283, df: 8,  $p < 0.001$ ) (McHugh, 2013).

The key findings from the binary logistic regression analysis are as follows:

1. Educational level. Professional (Category 0): This is a significant predictor ( $p < 0.001$ ), indicating that being a professional is associated with a higher likelihood of being female. Specialisation (Category 1): Not a significant predictor (OR = 1.03,  $p = 0.841$ ), suggesting that this level of education does not substantially affect gender distribution among professionals. Master's degree (category 2): This level reduces the probability of being female (OR = 0.628,  $p = 0.039$ ), indicating a 37.2% lower probability of women achieving this qualification. This highlights a gender disparity in access to advanced postgraduate studies. Doctorate (Category 3): This further decreases the likelihood of being female (OR = 0.197,  $p = 0.019$ ), indicating a significant barrier for women in reaching the highest levels of academia and reinforcing the presence of an 'academic ceiling'.
2. Daily working hours. A highly significant positive coefficient (OR = 1.08,  $p < 0.001$ ) shows that for every extra hour spent at work, the probability of being female increases by 8%. This suggests that women in accounting often work longer hours, potentially due to juggling multiple roles and responsibilities, as well as the emotional and often invisible labour they perform. This finding aligns with the 'double shift' narrative, reflecting women's versatility across professional and domestic roles.

3. Marital status: Single (Category 0): highly significant,  $p < 0.001$ . Cohabiting (Category 1): OR = 0.383,  $p < 0.001$ , suggesting challenges in balancing personal and professional responsibilities. Married (Category 2): OR = 0.256,  $p < 0.001$ . Divorced/separated (Category 3): OR = 0.739,  $p = 0.277$  (not significant). Widowed (Category 4): OR = 0.725,  $p = 0.533$  (not significant). These findings suggest that professionals who are cohabiting or married are significantly less likely to be female. This may imply that women in accounting are more likely to be single, potentially due to the difficulty of balancing personal and professional responsibilities and delaying family planning due to work pressures and a lack of supportive structures.
4. Proficiency in a second language. A significant coefficient (OR = 1.83,  $p < 0.001$ ) shows that a lack of proficiency in a second language increases the likelihood of being female by 83%. This aligns with broader trends, indicating that women in this sector may predominantly be monolingual, possibly due to a focus on operational tasks.
5. Work-related health issues – response 'No' (category 1): An odds ratio of 0.639 ( $p = 0.002$ ) indicates that not experiencing work-related health issues reduces the probability of being female by 36%. This finding suggests that those who do not experience work-related health issues are less likely to be female. It highlights the greater vulnerability of female accounting professionals to adverse working conditions that may impact their physical and mental health adversely, reflecting the burdens of multiple roles and a lack of proper recognition.

Logistic regression analysis further confirms that several factors significantly affect the likelihood of a professional being female in accounting. For example, there is a positive correlation between daily working hours and being female, suggesting that women often work longer hours due to the demands of managing multiple roles. Marital status also plays a pivotal role, with single women occupying a larger proportion of the profession, potentially due to the challenges of balancing professional and personal commitments.

Furthermore, language proficiency reveals that a lack thereof correlates strongly with being a woman in the profession, suggesting that women are more likely to be monolingual due to their focus on operational tasks.

Finally, the intersection of work-related health issues with gender reveals that women in accounting face unique challenges that negatively impact their professional experience.

## **Discussion**

The involvement of professional women in control, organisational and management activities reveals their roles within various organisations and highlights a lack of significant variation across diverse social contexts (MHE, 2011). In accounting, for example, women are overrepresented in technical roles (67.83%), yet underrepresented in strategic positions. This highlights the persistence of gendered power dynamics (Scott, 1996) and reinforces the concept of 'professional obscurity', particularly among women (McKinnish, 2021; Zonatto et al., 2021; Pérez et al., 2016).

The landscape of women's professional education reveals a notable phenomenon. Marchionni et al. (2018) observe that women's enrolment in higher education in Latin America has increased significantly, particularly in operational roles (Avolio, 2016). However, a striking disparity remains between men and women in postgraduate education: women hold only 10.33% of master's degrees compared to the 15.43% held by men. This not only suggests a waste of talent, but also indicates the presence of systemic barriers, which aligns with Zabludovsky's (2020) findings regarding academic ceilings in emerging economies. Furthermore, the higher incidence of health issues among women reflects the somatic costs associated with role versatility and an overload of operational tasks. This corroborates the models of Gupta et al. (2022) concerning chronic stress in gender-typed professions (Urbański et al., 2024; McKinnish, 2021). For individuals who prioritise work, the demands of multitasking can lead to cumulative exhaustion and health complications over time (Ansoleaga et al., 2015). This contradicts Gómez's (2004) assertion that work can be gratifying and boost self-esteem. Various factors contribute to overall well-being, including working conditions, the nature of tasks, role dynamics, interpersonal relationships, and gratifications achieved (Pérez et al., 2016; Stanišić & Ječmenica, 2025).

The analysis identified four significant factors affecting the probability of being a woman in the accounting sector. First, women often work longer hours, which results in their prioritising work over activities that would improve their quality of life. This limits their opportunities to socialise with

family and friends (Zonatto, 2021). Second, women are less likely to be bilingual, which reduces their prospects for international career advancement. Third, singlehood is commonplace; the demanding work hours and responsibilities hinder women's ability to maintain emotional relationships or partnerships (McKinnish, 2021). Lastly, certain aspects of their work expose women to a higher risk of occupational health issues (Gupta et al., 2024).

Access to advanced educational qualifications (master's degrees and doctorates) is a key factor for men, highlighting the 'glass ceiling' and vertical segregation that persist within the profession. Aguirre (2003) argues that advanced training enables men to progress to managerial roles in large multinational firms, whereas those with fewer qualifications, regardless of gender, are confined to intermediate positions characterised by increased workloads, low pay, and reduced social recognition. Furthermore, Gómez (2004) argues that power imbalances within organisations often manifest as the inadequate support or marginalisation of women from significant roles within professional fields. This model acknowledges the existence of 'professional darkness' and invisible precariousness: women are disproportionately represented in demanding yet poorly recognised roles, and their access to positions of authority and academic prestige remains severely restricted (Kaplan, 2022; Aguirre, 2003; Pérez et al., 2016; Avolio, 2016).

On the one hand, participation in operational activities creates a framework of job inequality for women, exacerbated by low social recognition and prolonged tenure in intermediate organisational positions (McKinnish, 2021; Zonatto et al., 2021). Conversely, women in the labour market tend to establish professional connections with relative ease, whether as employees or freelancers. They often remain in their positions for extended periods in order to achieve job and personal stability. However, women professionals in operational roles often find themselves operating in relative invisibility, remaining relegated to obscurity. Nevertheless, their involvement in key activities within organisations enables them to achieve a decent standard of living amid an unstable and complex job market. Institutional sources and social organisations serve as symbolic representations of women's standing in the labour market (Zabludovsky, 2020). These findings encapsulate the central paradox of this study. While Colombian accountants achieve notable employability by adapting to operational roles and working flexibly, this stability is underpinned by

hidden precariousness, which ultimately endangers their health and professional development.

## **Conclusion**

The academic landscape, particularly in subjects such as accounting and other traditionally male-dominated fields, reveals clear disparities in representation and advancement opportunities between men and women. This analysis reveals a significant representation gap, with women predominantly in operational roles but underrepresented in managerial and advanced academic positions, and highlights the systemic barriers impeding women's professional progress.

Although women frequently occupy foundational roles within organisations, they often receive inadequate recognition for their contributions, the importance of their work, and the broader impact of their endeavours. Primarily engaged in operational roles, these women often find themselves shouldering significant emotional burdens alongside numerous responsibilities. Research indicates that women in professional environments tend to establish valuable work connections, whether as employees or independent contractors, and strive to maintain stability in their professional and personal lives. Despite the intrinsic value of their operational work for individuals and organisations, women often endure low social recognition and remain engaged in identical tasks for extended periods. Furthermore, the multifaceted roles they take on in daily life are often exacerbated by additional demands from superiors or colleagues, particularly during peak periods.

In a fluctuating and complex labour market, the relentless pursuit of professional fulfilment often compels women to take on responsibilities that extend beyond their available time and commitments. Consequently, the dual burden of managing operational duties alongside various concurrent roles in a labour market characterised by limited opportunities and entrenched inequalities means that women are relegated to lower-profile positions. Their involvement in operational tasks carries the risk of invisibility or relegation to subordinate statuses, exacerbating their obscurity.

However, it is important not to overlook the differences in experience between men and women in operational and managerial roles in fields such as business administration, law, and accounting. According to scholars such

as Gómez (2004), work experiences can have positive outcomes for women, fostering the development of professional competencies alongside personal and familial responsibilities. Despite adverse workplace conditions characterised by instability, unemployment and unequal treatment, this perspective suggests that women gain a sense of recognition and self-satisfaction from their professional activities.

Returning to the research questions, the findings indicate that several factors significantly increase the probability of being a woman in accounting: longer daily working hours (OR = 1.08,  $p < 0.001$ ), lack of second language proficiency (OR = 1.83,  $p < 0.001$ ), and being single (OR for cohabiting = 0.383,  $p < 0.001$ ; for married = 0.256,  $p < 0.001$ ). Conversely, holding a master's degree (OR = 0.628,  $p = 0.039$ ) or a doctorate (OR = 0.197,  $p = 0.019$ ) reduces that probability, evidencing a clear 'academic ceiling'. Additionally, women report more work-related health problems (55.14% vs. 41.08% of men), and the logistic regression confirms that not having health issues reduces the probability of being female by 36% (OR = 0.639,  $p = 0.002$ ). These key statistical indicators support the notion of 'professional obscurity': women are overrepresented in operational tasks (67.83%) and underrepresented in managerial roles (14.61%), achieving stability at the cost of health and career advancement.

In addition to highlighting the gender pay gap in traditional professions, it is important to consider the context in which professional activities are carried out, especially in environments characterised by conflict and inequality. Professional practice can be a critical source of personal satisfaction for women, enabling them to envisage and plan for their futures. Furthermore, comparative studies across countries and regions with similar labour and social characteristics are needed to elucidate the factors, both positive and negative, that influence women's professional performance. Such studies should consider the implications of women's labour in marginal or obscure spaces, and evaluate the extent to which professional activities improve quality of life.

This study has several limitations. First, the cross-sectional design precludes causal inferences; the identified associations indicate relationships, not causes. Second, the non-probability snowball sampling method may limit generalisability to the entire population of Colombian accountants, although the sample size (1,106) and diversity of respondents partially mitigate this concern. Third, the dependent variable (gender) captures binary categories, which does not reflect the full spectrum of

gender diversity. Fourth, the concept of 'obscurity' was inferred from quantitative indicators (e.g., role type, education, health) rather than measured directly through validated scales. Future research should develop direct measures of professional recognition and invisible work. Fifth, the study focuses exclusively on Colombia; comparative studies across Latin American countries are needed to determine the regional applicability of these findings. Despite these limitations, the study provides a robust empirical foundation for understanding gendered professional obscurity in accounting.

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