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First Sketches: Socio-academic Experiences of Accounting Professors

Primeiros Rabiscos: Vivências Socioacadêmicas de Professores de Contabilidade

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RESUMO

Esta pesquisa narra as vivências iniciais de docentes de Contabilidade das Gerações Y e Z à luz do conceito de Modernidade Líquida. Foram realizadas entrevistas semiestruturadas com dezesseis professores, cujos dados foram analisados por meio do Discurso do Sujeito Coletivo. Os resultados apontam que a carreira acadêmica está envolta em vivências entendidas como iniciais, inscritas em fatores como: a idade no início da carreira; a insegurança em sala de aula; e a resistência/aceitação do discente. Ademais, revela-se que existem vivências que podem ser consideradas contínuas, imbricadas no desenvolvimento da profissão, como: a ansiedade e preocupação excessivas; a metodologia e didática; e o controle e gestão do tempo. Esses elementos caracterizam a realidade dos docentes em início de carreira acadêmica em Contabilidade. Reconhece-se que tessituras são criadas, pautadas em insegurança, incerteza e impermanência dos docentes de Contabilidade das Gerações Y e Z. O estudo contribui teoricamente para ampliar a aplicação das ideias sociológicas de Bauman na carreira acadêmica em Contabilidade e oferece um mapeamento útil para iniciantes na docência, fomentando a reflexão de profissionais e instituições de Ensino Superior sobre a diversidade geracional e seus impactos no ambiente acadêmico. Politicamente, a pesquisa incentiva práticas inclusivas que favorecem a adaptação da nova geração ao ambiente laboral (ODS 4) e gera possibilidades de suporte institucional para a valorização dos sujeitos no ambiente de trabalho (ODS 8).

Palavras-chave: Carreira Acadêmica em Contabilidade, Modernidade Líquida, Carreira, Educação Contábil.

ABSTRACT

This study narrates the initial experiences of Accounting professors from Generations Y and Z in light of the concept of Liquid Modernity. Semi-structured interviews were conducted with sixteen professors, and the data were analyzed using the Collective Subject Discourse method. The results indicate that the academic career is marked by experiences understood as initial, associated with factors such as age at the beginning of the career, insecurity in the classroom, and student resistance or acceptance. Moreover, the study reveals continuous experiences intertwined with professional development, such as anxiety and excessive concern, teaching methods and didactics, and time management. These elements characterize the reality of Accounting professors at the beginning of their academic careers. It is recognized that these trajectories are shaped by insecurity, uncertainty, and impermanence among Accounting professors from Generations Y and Z. The study contributes theoretically by expanding the application of Bauman's sociological ideas to the academic career in Accounting and provides a useful mapping for novice professors, fostering reflection among professionals and Higher Education Institutions on generational diversity and its impacts in the academic environment. Politically, the research encourages inclusive practices that support the adaptation of the new generation to the workplace (SDG 4) and generates possibilities for institutional support aimed at valuing individuals in the academic labor context (SDG 8).

Keywords: Academic Career in Accounting; Liquid Modernity; Career; Accounting Education.

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1. INTRODUCTION

The academic career in Accounting has undergone transformations over time related to different social contexts (LOPES et al., 2024; MCLACHLAN, 2017). In this sense, Wanderley (2021) and McGuigan (2021) add to these discussions, by listing reflections on the sustainability of the career in Accounting. These scholars recognize that, due to the precariousness of work, university expansion, and the rise of neoliberalism, the career in Accounting takes on a new look, heavily dependent on new technologies, climate change, and remote work. These variables tend to alter the social landscape of the career in Accounting in the short and long term.

Wanderley (2021) makes provocations about the sustainability of the career, by pointing out how careers can adapt to the high changes that contemporary society has experienced and how accounting research can respond to this scenario. In the same direction, Lopes et al. (2024), also inspired by Wanderley (2021), seek to build critical and narrative research on career studies. The provocations hover mainly on the recognition of the absence of discussions that take into account social contexts and, mainly, ensure a qualitative approximation with professionals and professors in the area of Accounting.

As a result, a problematic scenario is observed that demands attention: the entry of new generations into the academic market. Generation Y and Generation Z have entered the *stricto sensu in* Accounting earlier and earlier and, consequently, arrive earlier in the classroom to work as teachers (LIMA; ARAÚJO, 2019; LOPES; COLAUTO, 2024). Recognizing this scenario and understanding that the rules and roots of the academic career in Accounting were developed by other generations, we are faced with a context that is subject to conflict (HORNE et al., 2024; LOPES et al., 2024; BAUDOT; KELLY; MCCULLOUGH, 2022; ALVES et al., 2021).

In addition, social changes have altered the landscape of the career in Accounting (WANDERLEY, 2021) and, more specifically, the academic career (LOPES; COLAUTO, 2024; KRUGER; SANTOS; HILLEN, 2024; LOPES et al., 2024). These transformations result from political factors, such as the expansion of Higher Education in Brazil from 2010 onwards, driven by the Support Program for Restructuring and Expansion Plans of Federal Universities (REUNI), and from social factors, such as the fact that, in recent years, academic careers in Accounting have developed in a context marked by the so-called Liquid Modernity (BAUMAN, 2001; LOPES; COLAUTO, 2024). This socio-historical context values the liquidity of relationships and the instantaneity of information.

In the academic scope, Bauman (2001) has been adopted, based on his Liquid Modernity approach, to explain the movements inscribed in the development of careers (LOPES; COLAUTO, 2024). This approximation has resulted in discussions that point out that Liquid Modernity can contribute to explaining the configuration and alteration of the social landscape of the career in the socio-academic spaces of Accounting.

Based on the need to present answers to possible conflicts arising from the entry of the new generations Y and Z into the academic scope (BAUDOT; KELLY; MCCULLOUGH, 2022; ALVES et al., 2021), the demand for empirical studies on the alteration of the social landscape in the light of sociological concepts (YA-TES; AL MAHAMEED, 2023) and the encouragement of discussions that collaborate for career sustainability (WANDERLEY, 2021), this investigation proposes the following question: *How do docents of Generations Y and Z live their first experiences in the classroom?* To this end, the objective is to narrate the first experiences in the classroom lived by teachers in belonging to Generations Y and Z, in the light of the concept of Liquid Modernity.

The research expands Bauman's (2001) discussions in the area of Accounting, fostering a disciplinary field of knowledge, since interdisciplinarity has gained strength in the contemporary accounting debate. A qualitative perspective is adopted to deal with issues involving the academic career in Accounting. It should be noted that, most of the time, the discussions that permeate this topic are presented from a predominantly quantitative perspective (LOPES et al., 2024). Expanding this possibility of debate through different techniques provides a more in-depth look at the process of living in the classroom.

2. THEORETICAL REFERENCE

2.1 Liquid Modernity and the Transformations in Accounting Careers

The process of economic evolution that leads to the formation of more volatile relations is distinguished by Bauman (2001) into two antagonistic periods. The first is characterized by heavy capitalism, work ethics, labor focused on productivity, durability of knowledge and the consolidation of routines and ways of acting (habits, values and virtues) at work. This period is known as Solid Modernity, in which universalization, regulation, planning and control of institutional relations prevail. In Solid Modernity, institutions (Nation-State) are rigid and organized to exist for long periods (LOPES; COLAUTO, 2024).

The second period, antagonistic to the previous one and known as Liquid Modernity, is marked, according to Bauman (2001), by the fluidity of relations and by a soft capitalism. In the hostile beauty of this environment, society is transformed into niches of consumers. Institutions begin to meet the individual's desires, and the focus falls on the aesthetics of consumption — "the consumer freedom that provides liquid individuals with the dream of a happy life that will never come" (FRAGOSO, 2011). In line with the precariousness of Neoliberalism in Liquid Modernity, Bauman (2001) highlights the linear deconstruction of the routines, habits, virtues, values and forms of the individual, as each relationship becomes individual and instantaneity dictates what is temporary and incapable of maintaining form (ARAÚJO; LOPES; SILVA, 2023).

For Fragoso (2011), there is a frantic search for an identity that leaves no room for the construction of a collective life. In the Liquid Society described by Bauman (2001), Globalization is present in everyday life and the politics of social welfare starts to be structured based on individual concerns. In contemporary logic, happiness is reduced to an individualistic construct, in which the desire for conquest and the illusion of freedom reside in unbridled consumerism. For Modern Capital, existence itself is commodified, transforming everything—relationships, emotions, knowledge, and identity—into commodities ready for consumption. The modern subject, immersed in this paradigm, abandons the search for meaning or collectivity, but the immediate satisfaction of his desires, conditioned by a system that incites him to desire incessantly, without ever reaching plenitude. Thus, freedom becomes illusory, since real autonomy is replaced by the capacity to consume and accumulate, consolidating a logic in which the value of the individual is measured by his ability to adapt to the market and not by his connection with the other (FRAGOSO, 2011).

In Liquid Modernity, the idea that human activity is reduced to simple, routine and predetermined movements is rejected (BAUMAN, 2001). Due to the instantaneity of the numerous social interactions begin to be shaped by speed and fluidity, with little appeal to formality (BAUMAN, 2001, p. 37).

Such a perspective stems from the emancipation of the subject, from individuality, from time/space, from work and from the community, described as characteristic elements of liquid modernity in the relational traditions of the individual with social institutions (LOPES; COLAUTO, 2024).

Liquid Modernity manifests itself in labor relations, since the current context is marked by economic, social, political, cultural, and ethical challenges that have repercussions in various spheres of social life (LIMA et al., 2015). It is recognized that the labor market in Liquid Modernity is configured to meet a set of individual experiences, instead of valuing the hierarchical positions occupied (LOPES; SILVA; MEURER, 2024).

In consonance, Lopes and Colauto (2024) observe the individualization of relationships, deregulation, and the initiative to establish work routines aimed at flexibility — the "entrepreneurship of oneself" — defining individuals and their occupied spaces. This perspective reinforces the current debates around working hours and institutional labor relations. In Brazil, historically recognized social rights began to be questioned, resulting in a more fluid relationship between employer and employee. The Brazilian labor reform intensified the neoliberalization of informal labor relations.

Thus, institutions become figures in the driving force that moves individuals towards a society of work and consumption, because, in Liquid Modernity, the individual is led to the development of interpersonal experiences, emancipation and individualization, which contribute to his being in society and to the fulfillment of his projects throughout his personal and professional life (BAUMAN, 2001).

In the field of Accounting, the research by Lopes et al. (2024) discusses the transformations in the labor market and in the accounting career, addressing four aspects: First, it highlights Accounting and its professionals as technical, normative, and impersonal subjects in relation to accounting acts and facts (LOPES et al., 2024). At this time, Accounting began to be seen as an instrument for strengthening institutions and recognizing technical procedures (COELHO et al., 2018), based on a technicist and impersonal approach. With the assimilation of technical procedures, the market starts to demand and value accounting professionals with a multidisciplinary view of the business and various skills, such as "integrity and trust", "service", "communication", "effective listening" and "teamwork", which are among the most valued and demanded attributions (COELHO et al., 2018). For Lopes and Colauto (2024), accounting subjects become emancipated figures and take the reins of their own professional success, no longer delegating this role to the organization.

Second, the professional choice in Accounting is emphasized from a behavioral perspective. This perspective considers the individual motivations for the direction of the career (D'URSO et al., 2016; MEURER et al., 2019; SOUZA et al., 2023), non-pathological aspects of personality (D'SOUZA; LIMA, 2018), behavioral aspects (MARÇAL et al., 2018; SANTOS; ALMEIDA, 2018; SANTOS et al., 2018) and the construction of identity (LIMA; ARAÚJO, 2019). If, at first, the choice for a profession is linked to external and internal factors — geographical, political, psychological, social, family, and educational — professional progress is seen as a search for knowledge, autonomy, reward, and growth (MACHADO; BRUNOZI, 2021).

Third, from the cognitive-social point of view, the accounting profession is based on the individual ability to develop performance skills that affect the career (LOPES; MEURER, 2019). In this sense, self-efficacy in the social dimension involves characteristic elements of the career, such as reflective learning, negative emotions, verbal persuasion, and positive emotions, which interfere in the cognitive process of social construction of each individual's career (ARAÚJO et al., 2019). The cognitive process to which the subject is submitted represents experiences based on beliefs, demographic experiences and interpersonal interactions (LOPES; SILVA; MEURER, 2024).

Fourth, the accounting market is understood in an intergenerational context. The generations are classified into: (a) Baby Boomers (born between 1946 and 1964); (b) Generation X (1965–1978); (c) Generation Y (1979–1992); and (d) Generation Z (1993-2010) (Santos Neto & Franco, 2010). Aspirations, achievements, job satisfaction, and challenges are different between generations (LOPES; SILVA; MEURER, 2024). For members of Generation Z, concerns focus on job recognition, validation by third parties, and respect for skills, which is less prioritized by Generation Y. For Baby Boomers and Generation X, there is a tendency toward linearity and stability in career choices (ALMEIDA; SILVA, 2018; SOUSA; COLAUTO, 2021). Socio-environmental factors, market competition, and less indebted governments have shaped a society (Baby Boomers and X) that is more focused on the *welfare state* (LOPES; SILVA; MEURER, 2024). For Y and Z, there is a tendency to make labor relations more precarious due to government reforms and the prioritization of more creative, autonomous, and dynamic environments (HSIAO; CASA NOVA, 2016; SOUSA; COLAUTO, 2021).

2.2 Academic Career, Generational Approach and the Challenges of Teaching in Accounting

By making a historical cut on the process of academic and teacher training, the process of standardization of Accounting from professional qualification is observed, which allowed the opening of Accounting Sciences courses in Brazil. The School of Commerce was the initial milestone for the teaching of Accounting. In 1986, the number of Accounting courses reached 384. Despite the recognition of the accounting profession, there was an outstanding lack of qualified faculty, graduate programs, continuing education and professional experience on the part of numerous professors in technical-professional disciplines (NOSSA, 1999).

With the arrival of the 2000s, university expansion made it possible to expand graduate programs in Psychology. One of the most emblematic examples was the Multiinstitutional and Interregional Graduate Program in Accounting Sciences at UnB/UFPB/UFRN, created at a time when doctors were rare. It is estimated that "Multi" has graduated 48 new doctors and 313 master's in Accounting.

This formative movement began to allow accounting science to expand its scope in various spaces of society (LIMA et al., 2019). The Theory of Professional Socialization (TSP), developed by Hughes (1955), emphasizes this scope as the possibility for the professional to build his identity from the combination of education, work and career. The academic career also became part of the debate among accounting professionals, evidencing the intertwining between the technical-professional profession and academia (LOPES; COLAUTO, 2024).

For Nossa (1999), the training of teachers in this process of university expansion revealed that, before that, entry into teaching occurred for circumstantial reasons, and not as a first professional option. Regarding academic practice, Lima et al. (2015) forcefully expose the structural and pedagogical challenges faced by the academic community, deconstructing the romantic idealization of the teaching experience. Among the findings, the research highlights the harsh reality in the classroom, marked by student demotivation, the extreme heterogeneity of students, overcrowded classes and the lack of time for planning and deepening pedagogical practices, due to the numerous responsibilities assumed by teachers. This finding highlights the institutional neglect and the need for emotional, physical and intellectual intelligence on the part of teachers, considering the neoliberalization of work and the need to balance professional and personal demands.

Lima et al. (2015) also present the difficulties of the academic career in the first years of work. Initially, a kind of trial occurs, called by the authors "Shocks of Reality". The present researchers of this article corroborate this expression, as the results of Lima et al. (2015) point out that factors such as class heterogeneity, lack of time, difficulty in determining the level of learning, and large volume of administrative activities are elements that permeate the beginning of the academic career.

Buchheit et al. (2016) investigated the perceptions of public accountants regarding work-life balance. It was found that these professionals experience conflicts between work and private life, which results, in many cases, in burnout. Thus, the accounting environment and the high volume of orders contribute to shaping the experience of these workers in the work context.

Moll and Yigitbasioglu (2019) highlight that the available technologies collaborate to automate various tasks in the accounting field and can improve financial visibility, making professionals more agile. However, they warn of the need to preserve the legitimacy of the profession. In this sense, alignment can occur from the idea of sustainability of the accounting profession, as discussed by Wanderley (2021).

By opening new perspectives for career construction, Nganga (2019) discusses the (de)recognition of the female body in Accounting, seeking to understand the influence of the training and socialization processes experienced by doctoral women in the construction of their professional identities. The research shows that the socio-academic path of women teachers is marked by the need for intense social exchange, by the occupation of historically masculinized spaces and by the pressure for publications. For women-mothers, the double shift can represent a factor of "invisible expulsion", which influences their choices regarding permanence in the profession. On the other hand, those who finish the course resist the inhospitable academic environment and try to propose a more humanized and empathetic academy.

For Lima et al. (2019), the construction of teacher identity is a process marked by structural and subjective challenges that test the limits of resilience and academic vocation, and is not a linear or merely technical path. The study emphasizes that identity is shaped by two fundamental pillars: professional trajectory and teaching practice. In the context of the professional trajectory, the normative perspective for teacher emancipation in the construction of their identity is highlighted. In this context, the path to graduate school constitutes a stage of intense immersion in the academic profession and a path to entry into a higher education institution. Recognized as a process of intellectual ascension, it also reveals, in practice, a test of resistance that imposes three realities on the future teacher: (i) graduate studies as a stage prior to and mandatory to teaching; (ii) professional improvement; and (iii) suffering and abdication as components of the consolidation of academic identity. The meritocratic discourse ignores the trajectory of economic, social, demographic, and institutional inequalities, in which resilience is constantly challenged by the precariousness of working conditions and the absence of institutional support.

Feldkercher (2020) discusses the condition of young teachers in the initiation phase of university teaching. It was identified that age, identification with the students and level of experience are elements that significantly influence the entry into the classroom. In this sense, it is perceived that such challenges are present in the reality of young people and require special attention regarding their reception, since their permanence in these spaces depends strongly on the experience lived in the early years.

With the discussions presented, it is possible to perceive that the academic career in Accounting is crossed by social processes that demand attention. Rescuing the experiences of generations Y and Z in Liquid Modernity is opportune, as understanding this new reality will contribute, in the short and long term, to the understanding of the challenges and opportunities faced by these generations in their academic careers.

3. RESEARCH TRAJECTORY

The study was carried out through semi-structured interviews, with the interest group of teachers at the beginning of their careers belonging to generations Y and Z. The generational cut proposed by Santos Neto and Franco (2010) was adopted, according to which generation Y corresponds to those born between 1979 and 1992, and generation Z, between 1993 and 2010. This time frame has been shown to be beneficial in accounting research in Brazil that involves generational analyses (LOPES; COLAUTO, 2024; SOUZA; COLAUTO, 2021).

The construction of the interview script was based on the approach of King (2004), starting with the identification of the problem. In this research, we sought to narrate the experiences of teachers in a specific socio-historical time. Subsequently, the process of building evidence was defined, based on semi-structured interviews based on research by Lopes (2021) and Zanazzi (2016). Subsequently, the procedure for recruiting the participants was established.

Recruitment took place through a network of contacts previously established by the researchers, complemented by the *snowball* technique, in which the first participants were identified through an invitation sent via messaging application. In all, 16 teachers from generations Y and Z participated. From the first contact, it was informed that participation was voluntary, without any type of reward or bonus, and that participants could withdraw at any time, in accordance with the ethical precepts of research with human beings. The Informed Consent Form (ICF) was also presented to ensure the safety and rights of those involved.

The interviews were conducted between January and February 2023, *online*, with the presence of at least two researchers. In the end, 16 hours, 11 minutes and 9 seconds of recording were recorded. The profile of the participants is presented in Table 1.

Table 1
Profile of Respondents

Name	Age	Academic Background	Interview Time
Frantz Fanon	44	PhD in Accounting Sciences	1h13m03s
John Lewis	27	PhD in Accounting Sciences	1h00m14s
Malcolm X	25	PhD in Accounting Sciences	37m30s
Simone Balls	33	PhD in Accounting Sciences	1h10m52s
Marcus Garvey	30	PhD in Accounting Sciences	58m22s
Nilo Peçanha	30	PhD in Accounting Sciences	1h23m03s
Ella Baker	36	PhD in Accounting Sciences	1h41m59s
Laura	33	PhD in Accounting Sciences	23m01s
Rosa Parks	29	PhD in Accounting Sciences	55m
Bezerra da Silva	33	PhD in Accounting Sciences	55m41s
Omar Sy	31	PhD in Accounting Sciences	1h12m52s
Leci Brandão	36	PhD in Accounting Sciences	1h19m43s
Stephen Curry	29	PhD in Accounting Sciences	1h02m45s
Alfredo Gomes	33	PhD in Accounting Sciences	43m49s
Rebeca Andrade	33	PhD in Accounting Sciences	28m48s
Abebe Bikila	36	PhD in Accounting Sciences	1h04m27s

Source: Survey Data.

After characterizing the profile of the participants, data analysis was carried out using the Collective Subject Discourse (CSD) technique, according to Lefèvre and Lefèvre (2003). Initially, he identified himself a central idea for each set of narratives. Then, the reading of this set was carried out, seeking to elaborate, from the researcher's point of view, a single discourse that represented the group.

4. ANALYSIS AND DISCUSSION OF RESULTS

4.1 Presentation of Initial Experiences in the Teaching Career

The experiences of the beginning of the teaching career of the Y generations and Z indicate that (i) age at entry into the career, (ii) insecurity in the classroom and (iii) resistance or acceptance by students are elements that permeate the concerns of teachers. Figure 1 presents the CSD referring to the experiences at the beginning of the teaching career.

Figure 1
DSC for early career

1 Central Idea: Age at the beginning of the career
Collective discourse
The age factor meant that the beginning of my career was marked by changes in behavior, such as adopting "a braver face", in a performative way, to convey more seriousness to students. This posture was intended to avoid comments such as: "Wow, you're too young to be a teacher" or "this teacher doesn't know anything". On the other hand, the students were surprised when I talked to the class about musical genres such as pop, causing astonishment because they realized that we were speaking the same language. In addition, age was also a factor of insecurity for me, as a teacher, since the presence of older students generated comments such as: "Wow, but you're so young, have you already done a master's degree?".
2 Central Idea: Insecurity in the Classroom
Collective Discourse
At first, this insecurity, at the beginning of my teaching career, occurred due to the lack of experience in the classroom, especially from the moment my former teachers became my colleagues, which increased the nervousness even more. In addition, insecurity manifested itself through generational conflicts in the classroom, in the presence of students twice my age, even with all the preparation. On the other hand, this insecurity also appeared in relation to students who were already in the job market, who, through questions in the classroom, sought to test my training as a teacher.
3 Central Idea: Student resistance/Teacher acceptance
Collective Discourse
It all starts with my affinity for the discipline. There are semesters in which the discipline taught allows for greater depth of content and a closer relationship with students. On the other hand, students tend to ask questions and/or comments to test my knowledge in the area. In addition, there are situations of resistance on the part of students, as they are surrounded by university deadlines, such as the delivery of the TCC. This resistance is also fueled by the use of cell phones and computers during class, in activities that do not belong to the context of the discipline taught. Thus, a strategy I adopt to be accepted in this environment is to seek to be available, clarifying doubts and deepening the contents of the discipline.

Source: Survey data.

Liquid Modernity is configured as a social-historical space that profoundly modified the relations between individuals and between them and social institutions. In this context, the positions of the subjects belonging to Generations Y and Z are evidenced, which indicate the consequences of this process in the context of the academic career. The experiences analyzed in this research emerge from a labor system historically constructed by generations such as Baby *Boomers* and Generation X, who coexist simultaneously in teaching environments, evidencing the complexity of intergenerational socialization.

In this context, the age of the teacher becomes a problematizing issue, since technology allows the subject to occupy multiple spaces simultaneously (BAUMAN, 2001). This phenomenon is not exclusive to teachers of Generations Y and Z, but also reaches students, who, armed with smartphones and unrestricted access to information, have become validators of the teacher's knowledge (MOLL; YIGITBASIOGLU, 2019). In this sense, the narratives observe a change in the habits, behaviors, clothing and other strategies adopted by the teachers to convey seriousness and reduce student mistrust, as well as to avoid unwanted comments. These elements corroborate with Lima et al. (2015), when they point out that the heterogeneity of classes constitutes one of the initial challenges in teaching.

Narratives such as "Wow, but you're so young, have you done master's degree?" (CSD – Central Idea: Age at the beginning of the career) exemplify the emancipation of these subjects, who enter the workplace early. These questions derive from the encounter between generations, since the presence of what is perceived as a "foreign body" in that space and moment was not anticipated (BAUMAN, 2001). From the perspective of Liquid Modernity (BAUMAN, 2001), teaching authority becomes more fluid. This liquidity alters the perception of authority on the part of students, who rely on quick access to information to question the teacher's mastery of content and discursive security. Thus, the construction of a confident and reasoned discourse becomes constantly put to the test.

Furthermore, the temporality of the relationships contributes to the insecurity in the conduct of classes, expressed in testimonies such as "insecurity manifested itself through generational conflicts in the classroom, in the presence of students twice my age, even with all the preparation" (CSD – Central Idea: Insecurity in the classroom). This finding dialogues with the results of Lima et al. (2015), who describe insecurity as a recurrent element in the problems faced in the classroom.

This temporality refers to the conceptions of time and space of Liquid Modernity (BAUMAN, 2001), in which spaces are conceived for non-permanence, making bonds fragile and ephemeral. Therefore, the coexistence of several generations in the university environment is a relevant factor to be considered with regard to teacher insecurity. In addition, there is the demand from accounting teachers for practical experiences, as they are constantly challenged by students with greater experience in the job market (LIMA et al., 2015).

In addition, in Liquid Modernity, the fragility of professions — marked by the instability of positions and salaries — intensifies (Bauman, 2001). In this scenario, some students take advantage of this vulnerability to create situations of discomfort for the newly developed teacher, including episodes of disrespect and lack of welcome. The ease of contact with different teachers, characteristic of the current socio-academic context, reinforces fragile and temporary relationships, as discussed by Bauman (2001) from the perspective of consumption: the student "consumes" the content and leaves, in a time and space marked by transience, making it difficult to build lasting bonds.

Lima et al. (2015) point out that many of the pedagogical challenges faced are not explicitly addressed in teacher training. In this sense, "This resistance is also fueled by the use of cell phones and computers during class, in activities that do not belong to the context of the discipline taught" (CSD – Student resistance/Teacher acceptance) becomes recurrent whenever the teacher is not recognized as an authority in the discipline. Such a process generates teacher dissatisfaction and promotes self-reflections about one's own vocation for teaching.

Liquid Modernity has also introduced competition for the use of cell phones into the classroom: when the teacher is not legitimized by the student, the student resorts to the device as a form of immediate escapism. For Bauman (2001), Liquid Modernity favors the acceleration of knowledge and, simultaneously, the devaluation of formal knowledge. The emancipation of the individual and the strengthening of individuality contribute to more superficial relationships, which can generate student resistance, as evidenced by the narratives analyzed. This situation is a reflection of the liquid logic, in which the simultaneity of occupied spaces generates physical presence without necessarily effective collaboration in the learning environment (LOPES; COLAUTO, 2024).

4.2 Presentation of Ongoing Career Experiences

During the research, it was identified that: (i) anxiety and excessive worry; (ii) methodology and didactics; e (iii) time control and management are examples of recurrent aspects in teaching practice. With professional experience, the teacher develops greater mastery over these elements and improves his role in conducting pedagogical activities. Figure 2 presents the narratives extracted from the interviews, related to the continuous experiences that are manifested throughout the career.

Figure 2
DSC Continuous Experiences Lived and Being Lived Throughout One's Career

Central Idea: Excessive Anxiety / Worry
Collective Discourse
The anxiety started when I was still an undergraduate, which is worrying. As time went by, I was able to deal with this situation better, starting to have greater control. However, the sense of concern has always been a factor that increased my anxiety, mainly due to the constant search to give my best in the classroom, such as bringing cases, dynamics and exercises, in an attempt to bridge the gap between the classroom and the market. These concerns are part of those who start the teaching journey. Finally, deep down, all this was also a form of escape, the result of a constant search for acceptance.
Central Idea: Methodologies and didactics
Collective Discourse
At the beginning of my career, I observed a lack of experience in didactics, due to little practice in the classroom. However, over time, I found techniques that facilitate the teaching-learning process, either through the adoption of seminars or exercises. On the other hand, it was common to adopt some methodologies from my advisors, even as a form of safety, but this changed over time, as I started to feel the "temperature" of the class, ensuring better planning and conducting classes. It is a process built gradually, over time and through experience with other teachers.
Central Idea: Time Control and Management
Collective Discourse
My first few classes were surrounded by concerns related to the beginning, middle, and end of the class. The search for building an objective class, which would comply with the time determined by the institution, was a constant issue for me. I prepared a lot of material, but this material was consumed very quickly: classes planned to last two, three or even five hours, in the live format, lasted only fifteen minutes. In view of this, the need arose to keep the focus on the materials prepared, thinking more about the student than about my own perspectives, which were often obvious from the point of view of knowledge. I also realized that preparing the material takes up more time than the class itself. In addition, the difference in the students' profile directly influences the progress of the class, especially with regard to the advancement — or not — of the content.

Source: Survey Data.

As for the experiences that characterize the beginning of the career in Accounting, it is observed that anxiety and excessive concern make this period challenging, even influencing the methodological practices in the classroom. The excerpt "constantly seeks to give my best in the classroom, such as bringing cases, dynamics and exercises, in an attempt to fill a little of the gap between the classroom and the market." (CSD – Anxiety/Excessive Worry) expresses the attempt to bring theory and practice closer together (LIMA et al., 2015). This process contributes to the construction of teacher identity, aligning with the discussions of Lima et al. (2019). In this sense, the subjective and structural challenges experienced throughout the professional trajectory and teaching practice are part of the process of constructing the teacher's identity (LIMA et al., 2019).

Anxiety is the result of the characteristics of Liquid Modernity, marked by the speed of relationships and the constant search for new experiences, in which pause is not the norm (BAUMAN, 2001; ZANAZZI, 2016). In Liquid Modernity (BAUMAN, 2001) the subject is compelled to maintain a constant "skating" — a continuous movement on a "thin ice" — as a metaphor for the instability and fluidity of contemporary life. The safety of those who skate, according to the author, lies in the speed with which they assume themselves in the face of tasks. Thus, the more functions the teacher performs in the university environment, the greater his or her sense of security tends to be; however, anxiety emerges as an inevitable product of this constant movement (BAUMAN, 2001; SVETE, 2011).

With regard to methodology and didactics, teachers at the beginning of their careers report that they apply previous experiences (LIMA; ARAÚJO, 2019), even though they lack a consolidated methodology. The collective discourse highlights: "[...] It was common to adopt some methodologies from my advisors, even as a form of security, but this changed over time, as I started to feel the "temperature" of the class, ensuring better planning and conducting of classes." (DSC – Methodology and Didactics). This strategy allows the teacher to fill the gap of initial inexperience. Over time, teachers gradually develop their own didactics, both in the practical and theoretical aspects. However, the need for teacher training that transcends the scope of current research is emphasized, seeking alternatives that effectively improve teaching (HERBERT et al., 2021). Continuously adapting to the class profile is an essential condition for the teaching-learning process (BUCHHEIT et al., 2016).

Liquid Modernity (BAUMAN, 2001) is characterized by a non-linear process, in which continuous adaptation becomes an indispensable element to the teaching activity, both in the short and long term. This "reality shock", as discussed by Lima et al. (2015), tends to manifest itself more intensely in the first years of the career. Although the references are fluid and temporary, the beginning teacher needs to develop mechanisms to respond to the constant changes in educational and technological contexts (BAUMAN, 2001). Thus, classes become more flexible, and it is up to the teacher to understand that, currently, the student hardly maintains attention for 50 consecutive minutes, competing with external stimuli accessible with a single click (NASU; AFONSO, 2018; CRESPO, 2021). In 2025, for example, the State of São Paulo banned the use of cell phones in the classroom (GOMES, 2025), a measure that seeks to reduce this dispute for attention.

Finally, time control and management emerge as latent challenges in the first teaching experiences. As reported "[…] I prepared a lot of material, but this material was consumed very quickly: classes planned to last two, three or even five hours, in the live format, lasted only fifteen minutes" (DSC – Time Control and Management). Thus, the ability to manage time in class is crucial for teaching, directly impacting the learning and engagement of students. It is necessary to consider the profile of the students, the schedule of classes, the number of students per class and the shift, factors that influence flexibility and the choice of appropriate didactic strategies.

In Liquid Modernity, time management acquires a flexible character (BAUMAN, 2001), requiring the teacher to be able to adjust to the specificities of each audience. Throughout the academic trajectory, the elements involved in this process are uncertain and changeable, demanding constant adjustments. The speed of change, combined with the impact of the internet, information overload and new forms of communication, redefines the concept of time management. These factors should be considered especially at the beginning of the academic career in accounting, especially for professors from generations Y and Z.

5. FINAL CONSIDERATIONS

This research revealed that the first experiences in the classroom lived by Accounting professors belonging to Generations Y and Z. These findings contribute to broaden the theoretical discussion of Bauman (2001), relating Liquid Modernity to the field of Accounting, while offering a practical perspective for professionals who are entering the academic career. Thus, they allow teachers and higher education institutions to reflect on generational diversity and the impact of this diversity on the academic environment. Bauman (2001) made it possible to understand that the technological processes resulting from Liquid Modernity, the emancipation of the subject and the new logics of time and space have been elevating the first experiences of the individual in the classroom. In view of this, a scenario that demands attention is observed, since work experiences are characterized by anxiety, insecurity and difficulty in controlling time. The alert of this research lies in the need to align the expectations of all actors present in the university environment, with a view to collaborating for the teaching-learning process and the well-being of these actors. subjects.

From the methodological point of view, this investigation advances in the field of qualitative methods applied to Accounting by employing the Collective Subject Discourse for the analysis and interpretation of the interviews, expanding the view traditionally centered on quantitative methods in this type of study. This advance reinforces not only the importance of using unconventional methodologies in accounting research, but also highlights the relevance of considering the differences present in social and organizational phenomena.

In addition, the understanding of generations becomes paramount, since this new generation will interact with the previous ones and train future generations of accounting professionals. By identifying the specific challenges and needs of Generations Y and Z, it is possible to foster training that is more aligned with contemporary professional and educational demands. Furthermore, higher education institutions can use the results of this research strategically, implementing practices to support teachers, especially at the beginning of their careers, and promoting more inclusive and innovative pedagogical approaches.

Finally, this research is not exempt from limitations regarding the scope and methodology adopted. Portraying the experiences of patients at the beginning of their careers is a complex task, and the study remains restricted to the profile of respondents in the accounting area, which may not correspond to the profile of other areas. In addition, the snowball technique imposes geographical and cultural limitations, making broad generalizations impossible. These limitations point to future paths, such as the inclusion of new generations, the adoption of methodological techniques and the increase in the number of participants, in order to broaden the discussions on Liquid Modernity and its application in Accounting, validating and deepening the results here presented. In addition, it is suggested to investigate the application of the concept of Liquid Modernity in other accounting areas, such as Managerial, Corporate and Tax Accounting.

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