

# DETERMINANTS OF WOMEN'S CAREER PATHS IN PROFESSIONAL ACCOUNTING LEADERSHIP AT THE EUROPEAN UNION AND NATIONAL LEVEL

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**Abstract:** *The changes that have taken place both at the European Union level with the accession of the Member States and at the national level (for Romania) in the post-communist period have had economic, social, and political influences. In this article, we have analyzed the determinants of women's pathways into professional accounting leadership at the European Union and national levels. The path of women in leadership is the subject of the analysis of the gender equality topic, which has become increasingly established in recent times, so the professional path of women is largely influenced by existing stereotypes. Based on literature review, we identified several factors that hinder and actions that support women's professional path. The relevance of the results is attributed to the timing and context of the analysis (Europe), illustrating whether the representation of women in top positions is based on meritocracy.*

**Key words:** leadership; influencing factors; European Union; Romania

**JEL Classification:** M41; B54

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