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WOMEN IN SCIENCE: A SOCIOLOGICAL ANALYSIS

ЖЕНЩИНЫ В НАУКЕ: СОЦИОЛОГИЧЕСКИЙ **АНАЛИЗ**

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Abstract. On the basis of sociological research data analyzed are professional plans and migration intentions of women-researchers of the National Academy of Sciences (NAS) of Belarus. The data on assessment by women of the status and the prospects of development of Belarusian science as well as of their social position and the problems which they face in the workplace is given. It is concluded that despite the difficulties associated, first of all, with the global economic crisis, science is still attractive for a significant part of women, which is greatly facilitated by the measures taken by the government to improve the socio-economic situation of scientists and therefore attract young people into science.

Аннотация. На основе социологического данных исследования анализируются профессиональные планы и миграционные намерения женщинисследователей Национальной академии наук (НАН) Беларуси. Приводятся данные об оценке женщинами состояния и перспектив развития белорусской науки, а также своего социального положения и проблем, с которыми им приходится сталкиваться в процессе трудовой деятельности. Делается вывод о том, что, несмотря на трудности, связанные, в первую очередь, с мировым экономическим кризисом, сфера науки по-прежнему является привлекательной для значительной части женщин, чему в немалой степени способствуют меры, предпринимаемые государством no улучшению социальноэкономического положения ученых и закреплению в науке молодежи.

According to the government statistics as of 1 January 2017, the number of researchers in the Republic of Belarus was 16,879 persons, including 5,357 persons (31.7 %) who work as researchers in the National Academy of Sciences (NAS) of Belarus, with 47.7 % of the researchers of the Academy of Sciences being women.

What are the difficulties they face in their work, what are their professional plans and migration intentions as they assess the state and prospects of development of Belarusian science in the near future? The answers to these and other questions were obtained during a sociological survey conducted by the Institute of Sociology of the National Academy of Sciences among the scientific workers of the Academy in March 2016.

Data analysis of a questionnaire survey which covered 260 women-researchers has shown that the majority of them (55.2 %) work in research for more than 10 years, while 6 % of the respondents were Doctors of Sciences, 28.3 % were Candidates of Sciences, 65 % were researchers without a scientific degree. Measured on a 10 point scale, the majority of women (72.7 %) indicated that use their creative potential to more than a half (6 of 10 points), including 34 % who use it almost to the full (8-10 points). The most important things in the workplace for women researchers are: personal contribution to the development of science, participation in major research projects at national and world levels as well as recognition of their scientific achievements of foreign specialists and high prestige in the scientific community.

A significant number of women believe that abroad academic professions are highly valued by society and are more prestigious than in our country; however, 31.8% believe that the prestige of science and the social status of scientists in our country will definitely increase over time. The majority of academic women staff (69.4 %) do not plan to emigrate from the country. Every tenth woman researcher would like to go abroad for temporary work on a research grant or on contract, mainly in order to improve their skills and qualifications, and only 2.8 % of the respondents would like to leave the country forever.

The respondents believe that low salaries and insufficient research funding ate the most typical problems of their structural units of. About every fifth woman reported a problem of personnel aging and insufficient inflow of young people, lack of foreign travel and a modern experimental base of the research. Some are concerned about the increase in applied research at the expense of direct labor, distraction of employees to find additional earnings to the detriment of fundamental work, reduction in the number of researchers of the division.

At the same time, the majority of respondents noted that academic units in which they work, have virtually no such characteristics as low professional level of the majority of employees (63.8 % of the respondents think so), lack of informational support of research (47.4%), the outflow abroad of promising scientific staff (43.4%).

Most of the women-researchers of the NAS of Belarus (72.2%) have not had to deal with any manifestation of gender inequality in their labor collectives. However, 15.6% of respondents noted that they were faced with such facts (in relation to themselves or colleagues), particularly in pay, promotions and some other circumstances. However, it should be noted that these cases are isolated, their statement by the respondents is very subjective and, therefore, they cannot indicate the presence of any serious problems in this sphere. Moreover, the vast majority of women reported that they are fully satisfied with the relations in their primary research group (63.2%) and heads of their structural divisions (72,8%) and administration of the institutions in which they work (up 59.8%).

As for financial situation and living conditions of female researchers of the NAS of Belarus, 11.2% of them consider the material situation of their families as "good" and "rather good"; 53.7% as "average"; 29.1% as "rather bad" and "bad". About half of the women have separate apartments, with almost one third not satisfied with their housing conditions and 45.4% not expecting any improvement in the next five years.

The data showed that among the respondents there is no unity as to whether they as scientists consider themselves needed by society. So, the positive answer to the question was given by 25.1% of women, negative by 31.4%, undecided by 41.2%. Only 11.6% would want their children to follow a scientific career, 39% would not like this, 46.4% are unable to determine the answer. There is a large proportion of those who almost never felt a sense of belongingness to a global and international community of scientists and Belarusian research community (39.8%, 31.6% and 22.1% respectively) and those who found it difficult to answer this question (30.1%, 22.9%, 19.5% respectively). However, a significant number of women-researchers of the NAS of Belarus (68.2%) consider their scientific activities as their vocation, 52.4% value their jobs and do not plan to change it in the foreseeable future, 41.6% of women are attracted by the lifestyle and social environment of scholars, 33.8 % want to achieve a professional realization in their field of science.

According to a sociological survey "The Career of a Young Scientist in Academic Science," conducted in 2017 by the Institute of Sociology of the National Academy of Sciences of Belarus, 66.5% of young women are interested in building a scientific career, with the majority of respondents (64.1%) considering it as a possibility to receive a number of opportunities to engage in scientific activities and contribute to science. The question "What led you to science?" was answered as follows: interest in research activities (64.8%), self-realization (39%), job placement (39%), teacher recommendations (25.8%), the desire to be useful to their country (17%), the possibility of career growth (11%), the opportunity to test their own ideas and hypotheses (8.8%).

First and foremost, in the opinion of the majority of women building a scientific career requires decent remuneration. Important conditions are the availability of modern material and technical base at the institute, creative atmosphere in the team as well as the possibility of international cooperation, in particular, of foreign training and business trips. Almost a third of women said among the conditions conducive to a career in science were the possibility of obtaining grants, assistance in the work of the supervisor, the provision of benefits for housing. Every fifth woman highlighted the presence of scientific schools in the research institution as one of the necessary conditions for building a scientific career.

The majority of young women researchers are focused on the reconciliation of professional and family roles. To the question: "What is the meaning of family and work in your life?" 67% of women said that they both needed a job and a family. Almost for every third women family is more important than work. The fact that young women seek to reconcile professional and family roles is confirmed by the equal significance for them such values as family and children (76.7%), financial independence (72.5%), self-actualization (72%).

Most women are satisfied with the reconciliation of private life and research activities and not postpone having children because of the desire to improve their

professional status. Because women do not face the problem of combining professional and family roles, we can conclude that marriage and motherhood does not impede a scientific career for women in science.

Professional research activity is the women's form of self-assertion and development as an individual. Increasingly, women are more focused on research activities and on self-realization yourself as a professional, as a scientist. A woman stands as an equal and equivalent participant in the field of scientific activities requiring higher skills and special abilities. Most of them say that they are fully satisfied with their relations with colleagues and leaders of academic institutions and have never experienced any gender bias in their labor collectives.

The analysis of the dynamics of statistical data on the staffing of academic research shows that the share of women-researchers with a scientific degree of Candidate and Doctor of Sciences is constantly growing, not getting smaller as well as the number of women in the management of research institutes and other scientific subdivisions of the Belarus National Academy of Sciences. All these facts indicate that, despite the difficulties associated, first, with the global economic crisis, science is still attractive for a significant part of women and the measures taken by government to improve the socio-economic situation of scientists and attract youth into science, play a major role and are very attractive to those who effectively work, grow professionally and use in their work the whole arsenal of tools and capabilities that offered by the state to truly talented and active researchers. In the future it would be nice to establish for women who have achieved high achievements in science, special awards (annual scholarships, prizes), as is done in the Russian Federation (annual award of the L'Oreal UNESCO "For women in science", etc.) that would encourage those truly devoted to science and the most talented of them to more active work for the benefit of society.

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THEORETICAL PROBLEMS OF ACCOUNTING PROFIT AND CAPITAL IN BELARUS

ТЕОРЕТИЧЕСКИЕ ПРОБЛЕМЫ БУХГАЛТЕРСКОЙ ПРИБЫЛИ И КАПИТАЛА В БЕЛАРУСИ

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<u>Ключевые слова:</u> бухгалтерский учет, отчетность, IFRS, US GAAP, Belarus GAAP.