**RESEARCH ARTICLE**

published:31 January

[doi: 10.21070/jas.v8i1.1741](https://doi.org/10.21070/jas.v4i1.401)

**Women’s Perceptions of Glass Ceiling In The Accounting Profession In Indonesia**

*Amalia Siti Khodijah1\*, Retno Dyah* *Pekerti2, Anggraeni Annisa Wara* *Rahmayanti3, Al Jaber Muqorrobin Hujjah4*

*1,2 Economic and Business Faculty, Cipasung University, Indonesia*

*3,4 Economic and Business Faculty, Gadjah Mada University, Indonesia.*

**General Background:** The glass ceiling remains a significant issue in the accounting profession, reflecting persistent gender inequality despite women constituting a large proportion of the workforce. **Specific Background:** In Indonesia, the phenomenon is exacerbated by cultural and structural barriers that hinder women’s progression into leadership roles. Previous studies have primarily focused on developed countries, leaving a gap in understanding within developing nations like Indonesia. **Knowledge Gap:** There is limited empirical evidence on how professional women in developing countries perceive the glass ceiling and the factors contributing to it. **Aims:** This study aims to explore women’s perceptions of the glass ceiling in the Indonesian accounting profession and identify demographic, cultural, and structural factors influencing these perceptions. **Results:** The study found that perceptions of the glass ceiling are significantly affected by bias in performance evaluations, structural barriers like lack of mentoring, and cultural influences from male leaders. Marital status and having children also play critical roles, with single women and those with children more likely to perceive a glass ceiling. No significant difference was found between public and private sector accountants in this regard. **Novelty:** The research provides unique insights into the interplay of cultural and structural factors in a developing country context, highlighting the specific challenges faced by Indonesian women accountants. **Implications:** These findings can inform companies and policymakers to devise strategies to mitigate gender biases and support women’s career advancement. By addressing the identified barriers, organizations can retain talented female employees and enhance gender equality in leadership positions.



ISSN 2548-3501 (online)

*\*Correspondence:*

*Amalia Siti Khodijah amaliaskj@gmail.com*

*Received: 12 July 2023*

*Accepted: 20 January 2024*

*Published: 31 January 2024*

*Citation: Khodijah, Pekerti, Rahmayanti and Hujjah (2024)* ***Women’s Perceptions of Glass Ceiling In The Accounting Profession In Indonesia***

**Keywords:** Accounting Profession, Glass Ceiling, Women

# **INTRODUCTION**

Glass ceiling is related to barriers, such as organizational or social pressures, that exclude women from leadership positions ([Rita P. Hull, 1997](#Rita)). According to [Cohen et al. (2020)](#Cohen), glass ceiling will lead to negative effects on organizations, including the loss of talented female employees and long-term costs. Their commitment to the organizations will be lowered because they cannot fully develop professional abilities. When female employees perceived that there are limited opportunities for career advancement, they are more likely to leave their organizations ([Linda K. Stroh, 1996](#Linda)). Consequently, organizations will bear a high-level of employee turnover due to the low commitment [(Downes & Hemmasi, 2014a](#Downes)). Apart from the organizations, Cohen et al. (2020) state that glass ceiling may also bring long-term problems for the profession.

The glass ceiling is a phenomenon of particular concern in the accounting profession [(Allen et al., n.d](#Allen).; [John C. Anderson, 1994](#John); [Rita P. Hull, 1997](#Rita)). Although in recent decades the proportion of newcomers to the accounting profession is relatively equal between men and women, only a quarter of female accounting professionals have successfully become partners in public accounting firms ([AICPA, 2019](#AICPA)[; Dalton et al., 2014](#Dalton)). This condition indicates that women are still underrepresented in the top positions of the accounting profession. Therefore, it is important to examine the perceptions of glass ceiling in the accounting profession to assess whether the glass ceiling is the reason of their underrepresentation from upper-level managements. Women who feel the existence of glass ceiling are less likely to be interested in pursuing promotions. Thus, this problem can create behavioral conclusions that perpetuate the glass ceiling ([Foley, 2002](#Foley); [Powell & Butterfield, 1994](#Powell)).

According to [Dalton et al. (2014)](#Dalton), [Downes & Hemmasi (2014)](#Downes), [Rosin & Korabik (1991)](#Rosin) gender inequality will bring adverse effects on work outcomes, including low job satisfaction, less commitment to the organization, and a high propensity to leave. Based on the Global Gender Gap, Indonesia is ranked 92nd out of 146 countries with a GGGI score of 0.697 or 69.7 percent in 2022 ([Ministry Of Women’s Empowerment and Child Protection of The Republic of Indonesia, 2022](#Ministry)). Thus, Indonesia still needs to improve gender equality problems. In accounting profession, Indonesia created approximately 35,000 accounting students annually from various universities [(IAI, 2016](#IAI)). The large number is also accompanied by a phenomenon that women are the dominant graduates (Satria, 2019). Then, the Indonesian accounting profession needs to ensure that its members do not experience gender equality issues. Therefore, it is necessary to examine the perceptions of glass ceiling on accounting professional women in the context of Indonesia.

Previous researches have examined the glass ceiling in accounting profession (e.g[. Adapa, 2016](#Adapa); [John C. Anderson, 1994](#John); [Cohen et al., 2020](#Cohen); [Rita P. Hull, 1997](#Rita); [Lupu, 2012)](#Lupu). However, those researches related to the accountants’ perceptions of glass ceiling are mostly conducted in developed countries, while in developing countries are still limited. This is a gap in the research because developing countries are more prone to experiencing gender inequality than developed countries. Prior research on the glass ceiling in Indonesia are conducted in government bureaucracies [(Cahyani, 2019](#Cahyani); [Krissetyanti, 2018](#Eunike); [Gede et al., 2019](#Gede); [Titiek Mulyaningsih, 2014](#Titiek)), and a hotel industry ([Merang, 2015](#Merang)). Meanwhile, the research that specifically investigates the perceptions of glass ceiling on accounting professional women has not been carried out comprehensively. Thus, this research is intended to fill this gap by conducting the survey research related to the perceptions of glass ceiling of accounting professional women in Indonesia. Furthermore, this research will also examine factors that influence the perceptions of glass ceiling, including institutional factors (bias factors, structural factors, and cultural factors) and demographic factors (marital status, children, and public versus private accountants).

This research employs the bias-centered, structure-centered, and culture-centered glass ceiling theories in examining the factors associated with the perceptions of glass ceiling.

**Bias-Centered Theories**

The bias-centered theory explains that the existence of a glass ceiling is led by biased male organizational leaders, consciously or unconsciously, towards the promotions of women to upper-level management of the accounting profession ([Rita P. Hull, 1997](#Rita)). [Cohen et al. (2020](#Cohen)) find a positive relationship between bias and the perceptions of glass ceiling, meaning that respondents sense the occurrence of glass ceiling when they believe that women and men are not treated equally regarding formal performance assessments. Gender norms explain that men are supposed to have assertiveness, ambition, and competitiveness. Meanwhile, women are supposed to have communal traits such as sympathy [(Eagly & Johannesen-Schmidt, 2001](#Eagly); [Weyer, 2007](#Weyer)). Despite the fact that women also often become breadwinners like men, the belief that men are committed to full-time work while women have the primary duty of taking care of the household continues to exist in organizational. Thus, biased individuals may view women as less committed to their careers and less qualified for promotions ([Weyer, 2007](#Weyer)).

H1: Unequal treatment regarding performance assessments has a positive effect on the occurrence of glass ceilings reporting inside their companies

**Structural-Centered Theories**

Structural-centered theories explain that systematic and structural practices in organizations such as distinctive treatments for men to have access to mentoring and networking chances, as well as professional job assignments opportunities are the reasons of the presence of glass ceiling [(Rita P. Hull, 1997](#Rita)). Access to mentoring chances is essential for career advancement ([Rose Ragins, 1998](#Rose)). A barrier for women to get mentoring opportunities is because they are underrepresented in top-level positions, hence women often have to develop mentoring relationships with men ([Burke & Mckeen, 1990](#Burke)). Mentoring relationships with men can be viewed as an issue that has sexual content and lead to misunderstanding. This further adds to the difficulty for women to get mentoring relationships from senior leaders. The research of [Ibarra et al. (2010)](#Ibarra) find that a shortage of high-level organizational mentors who actively support gender equality hindered the promotional chances for women to top-level managements. ([Cohen et al., 2020](#Cohen)) also find that a shortage of mentoring chances for women is a major structural factor that led them to notify the occurrence of glass ceiling in their organizations.

H2: Unequal treatment in terms of professional advancement chances in the women accounting profession (e.g., high-profile duties, mentoring chances, networking chances, etc.) has a positive effect on the occurrence of glass ceilings reporting inside their companies..

**Cultural Centered Theories**

([Almer, 2012](#Almer)) argue that through informal networks with senior leaders, women have the opportunity to get information dissemination that happens in these information circles. This information contains the knowledge of prominent customers, specializations, and informal traditions within their organization. In addition, informal networks will provide women with support through informal mentoring arrangements that lead to career negotiation in a company. However, the cultural centered theory emphasizes that male organizational leaders tend to be independent from female employees, resulting in a shortage of social support experienced by women from male senior leaders [(Cohen et al., 2020](#Cohen)). This results in fewer promotions for female accountants to upper-level positions of the organizational hierarchy. Consequently, this informal network between male leaders and their female accounting subordinates tends to encourage gender inequality. Therefore, social support networks and information dissemination are important to give women access to the top-level positions.

H3: Unequal treatment in terms of the support level from senior male leaders (e.g., exception from male-dominated social networks) has a positive effect on the occurrence of glass ceilings reporting inside their companies

**Demographic Factors**

This research also examines demographic factors such as marital status, children, and public vs private accountants. [(Haynes, 2008](#Haynes)) highlighted that the role of women in the household contrasts with their professionalism in workplaces. This indicates that women are subjected to one role. The research conducted by [Buchheit et al. (2016](#Buchheit)) find that married women will focus more on their families than their careers. Moreover, there is a perception that women who have children are less qualified and committed to their work than women who do not have children, rising to discrimination from employers in the context of income and promotions [(Correll et al., 2007](#Correll); [Cuddy et al., 2004](#Cuddy)). [Correll et al. (2007)](#Correll) also find that men who had children are better committed and therefore are paid higher and more likely to be promoted. The opinion that mothers have less time to dedicate to their work may lead to the rising of untoward attitudes about women’s career potential and their access to mentoring and networking chances ([Cohen et al., 2020](#Cohen)).

Based on the work institution, [Suddaby et al. (2009)](#Suddaby) documented accountants working in KAPs are more likely to support commitment to their profession than their own KAPs compared to accountants working in private companies and other contexts outside of professional partnerships. On the other hand, accountants who work outside of professional partnerships are more likely to support the logic and values of commercialism. Organizations that tend to be commercial put more emphasis on maximizing short-term profits above all else, while organizations that tend to be professional put more emphasis on a long-term commitment to serving proficient services whilst maintaining the public interest [(Bobek et al., 2017](#Bobek)). [Jondle et al. (2014)](#Jondle) find that firms with short-term orientation that focused on maximizing profits are correlated with less effective ethical leaderships and less likely to internalize ethical values thereby treating various stakeholders in unethical manners. [Suddaby et al. (2009)](#Suddaby) and [Bobek et al. (2017)](#Bobek) argue that companies tend to be commercial while KAPs tend to support professionalism. The ethical environment in KAPs can be perceived stronger by public accountants compared to accountants working in private companies. Therefore, we predict that accounting professional women in KAPs are less likely to report the occurrence of glass ceiling than accounting professional women inside private companies.

H4: Married accounting professional women has a positive effect on the occurrence of glass ceiling reporting inside their companies.

H5: Accounting professional women who have children has a positive effect on the occurrence of glass ceiling reporting inside their companies.

H6: Accounting professional women in KAPs has a positive effect on the occurrence of glass ceiling reporting.

[[Figure 1 about here]](#Figure1)

This research has several contributions. First, this research adds empirical evidence regarding the perceptions of glass ceiling on accounting professional women in developing countries. Second, Indonesia is also known as a country that is closely related to eastern and patriarchal cultures [(Cahyani, 2019)](#Cahyani) and therefore, this research that examines the perceptions the glass ceiling in Indonesia provides a unique setting and is expected to bring new insights in gender equality research. This research also has implications for companies, accounting profession associations, and policy makers. The results of this research will provide information regarding the factors that have the strongest effect on the perceptions of glass ceiling of accounting professional women, helping companies focus their efforts on addressing the most influential factors to save resources by not letting talented women employees leave the companies. Furthermore, accounting professional associations can offer support to female accountants in order to be able to break the glass ceiling and encourage them to develop their talents. Finally, policy makers are suggested to create regulations that favor women to improve gender equality.

# **METHODS (FOR ARTICLES OF RESEARCH RESULTS)**

This research uses an online-based survey aimed at accountants working in KAPs and private companies in Indonesia. The respondent criteria are female accountants who have worked for at least 6 months and are still working at the same place by the time they fill the survey. Female respondents are selected as the glass ceiling has long been believed to be a phenomenon that is most encountered by women [(Weyer, 2007)](#Weyer). The research questionnaire follows the previous research conducted by [Cohen et al. (2020)](#Cohen) and translated into Indonesian. To test the effectiveness of the questionnaire as a communication tool between researchers and respondents, a pilot test has been conducted by giving questionnaires to students of the Postgraduate Program of the Accounting Department, Gadjah Mada University.

Questionnaire questions begin with an explanation of the definition of glass ceiling. Then the respondents are also informed that the underrepresentation of women in top-level positions is a common occurrence and the reason is still being debated. On the one hand, the perception that women are more likely to quit the accounting profession as they tend to opt their families, contributing to the lack of women representation in upper-level managements, is not an evidence of glass ceiling [(Dalton et al., 1997)](#Dalton). Meanwhile, [(Cohen et al., 2020)](#Cohen) argue that the underrepresentation of women in top-level positions is caused by the glass ceiling.

This research employs logistic regression to examine the hypotheses with the following model:

Glass Ceiling = β0 + β1BIAS + β2STRUCTURE + β3CULTURE + β4MARRIED + β5CHILDREN + β6PUBLIC + 𝜀

The dependent variable, Glass Ceiling, is the respondent's answer to the question “Do you believe that the glass ceiling occurs in your organization?”, the response “no” is coded 0, and “yes” as 1. The independent variable, BIAS, is the respondent's answer to the question “Do you believe that male and female employees in your organization are treated equally regarding formal performance evaluations (i.e., promotions and raises)?”, the response “no” is coded 0, and “yes” as 1. STRUCTURE measures a structurally centralized element and is the respondent's answer to the question “Do you believe that male and female employees have the same chances for professional development (e.g., high profile job duties, mentoring chances, networking chances, etc.) in your organization?”, “no” response is coded as 0 and “yes” as 1. CULTURE measures the culture-centered element, and is respondent’s answer to the question “Do you believe that male and female employees receive the same support level from male senior leaders (e.g., partners, CEO, CFO, etc.) in your organization?”, answer “no” is coded as 0 and “yes” as 1. MARRIED is coded 1 for married respondents and 0 otherwise. CHILDREN is coded 1 for respondents who have children and 0 otherwise. PUBLIC is coded 1 for respondents who work in KAPs, and 0 for respondents who work in private companies.

The questions proposed to measure the BIAS, STRUCTURE, and CULTURE variables are stated neutrally (women are handled differently, not women are handled worse) to evade the potential effect of leading respondents to a particular answer. On the other hand, this research also conducts an additional analysis of the structural elements that influence the most on the glass ceiling. Respondents are asked the question “To what extent are the following factors responsible for the glass ceiling in your organization?” with answer choices on a scale of 1 (strongly disagree) to 5 (strongly agree). These factors include “A shortage of mentoring chances for women”, “A shortage of access to important job duties for women”, “A shortage of networking chances for women”, and “A shortage of training chances for women”.

# **RESULTS AND DISCUSSION**

This research analyzes the perceptions of glass ceiling of professional accounting women in Indonesia and the factors that influence it. The number of respondents who participated in this research are 133 female accountants in Indonesia. A total of 47 respondents answer "yes" to the question of the existence of glass ceiling, meaning that there are 35.34% of the respondents who believe that the glass ceiling occurs in the company. Details of the respondents’ characteristics are shown in [Table 1](#Table1).

[[Table 1 about here]](#Table1)

[Table 2](#Table2) reports the results of the Spearman correlation test among the research variables. The coefficients of BIAS, STRUCTURE, and CULTURE show significant positive results on the Glass Ceiling. These results are in line with the expectations and provide initial support for the acceptance of the research hypothesis.

[[Table 2 about here]](#Table2)

The research’s hypotheses are examined by using the logistic regression method. The results are shown in Table 3.

BIAS, STRUCTURE, CULTURE have significant coefficients on GLASS CEILING. The BIAS coefficient is positive and significant (β=3.985, p<0.01), meaning that if respondents believe that women and men are not treated equally regarding formal performance assessments (i.e., raises and promotions), they are more likely to feel the occurrence of glass ceiling. This finding supports [Dalton et al. (2014)](#Dalton) and [Cohen et al. (2020)](#Cohen) who find that women perceive gender inequality and bias regarding promotional opportunities for women to the top-level positions. The STRUCTURE coefficient is also positive and significant (β=4.204, p<0.01), meaning that if the respondents believe that women and men are not equally for professional advancement chances (e.g., high-profile duties, mentoring chances, networking chances, etc.), they are more likely to report the occurrence of glass ceiling. This finding conforms to [Cohen et al. (2020)](#Cohen) and [Rose Ragins (1998)](#Rose) who show that it is harder for women to get high-profile tasks than men and women are less likely to receive mentoring chances, thus hindering women's promotional opportunities to upper-level managements ([Cohen et al., 2020](#Cohen); [Ibarra et al., 2010](#Ibarra)).

The result for CULTURE also shows a positive and significant coefficient (β=2,455, p<0.05), meaning that if the respondents believe that women and men are not treated equally for in terms of the support level from senior male leaders (e.g., exception from male-dominated social networks), they are more likely to feel the occurrence of glass ceiling. This finding supports [Cohen et al. (2020)](#Cohen) who shows that there is a cultural effect that encouraged gender inequality in the organizational hierarchy. Overall, H1, H2, and H3 of this research are supported.

This research also investigates demographic variables as factors that are supposed to have an effect on the glass ceiling. Table 3 shows that the MARRIED coefficient is negative and significant (β=-2.202, p<0.05), thus H4 is supported. The result conforms to previous findings by [Cohen et al. (2020)](#Cohen) who find that married female respondents are less likely to feel the occurrence of glass ceiling compared to single female respondents. The CHILDREN coefficient is positive and significant (β=2.146, p<0.05), thus H5 is also supported. Female accountants who have children are more likely to notify a glass ceiling than female accountants who do not have children. the perception that the responsibility of children is an obstacle to career development for women who have children because the focus of women who have children is divided between family and work so that women who have children are considered unable to maximize their work [(Correll et al., 2007)](#Correll). Finally, this research also examines whether female accountants who work at private companies are more likely to report the occurrence of glass ceiling compared to female accountants who work at KAPs. For the PUBLIC variable, the coefficient is negative but not significant, thus H6 is not supported. This finding does not support the result of [Cohen et al. (2020)](#Cohen). Their research is carried out in a developed country where public accountants are relatively more solid and uphold ethical actions compared to Indonesia as a developing country. The assumption that places men as first class causes men to be given priority to become leaders. This means that women are not given priority to occupy strategic positions, both in public and private companies. Other research suggests similar results that women in public accounting may be less likely to report the presence of glass ceilings in their frms than women in industry ([Cahyani, 2018](#Cahyani); [Khlif & Achek, 2017](#Khlif)).

[[Table 3 about here]](#Table3)

[Table 3](#Table3) also shows the value of the odds ratio for each variable. According to [Pedhazur (1997)](#Pedhazur), odds ratio is an important element because it shows the effect size in the logistic regression method. The odds ratio value for STRUCTURE shows the highest value, this means that structural factors are the most dominant source of the perceptions of glass ceiling. This is in line with the International Labour Organisation (2001) report that women are typically placed in non-strategic sectors rather than in professional and line management jobs leading to slow career advancement. [Linehan (2001)](#Linehan) mention that many jobs are still seen as male or female jobs and this affects the initial intake of a particular gender into the organization. Specifically, this research asks 47 respondents who answer “yes” to the question.

“Do you believe that the glass ceiling occurs in your organization?” to answer follow-up questions related to structural factors using a five-point Likert scale.

The results of the additional analysis related to structural factors that cause the glass ceiling are shown in [Table 4](#Table4). “A shortage of mentoring chances for women” is the structural factor that has the biggest effect on the existence of glass ceiling. This is followed by “A shortage of access to important job duties for women”, “A shortage of networking chances for women”, and finally “A shortage of training chances for women”. Respondents report that the lack of mentoring opportunities for women is the most dominant factor in rising the glass ceiling, thus companies need to focus their efforts on addressing this factor.

[[Table 4 about here]](#Table4)

# **CONCLUSION**

Over the last few decades, the proportion of female newcomers in the accounting field has shown an increasingly dominant trend compared to male newcomers. However, the large number of female newcomers to the accounting profession has not been accompanied by an increase in the representation of women in top-level positions in the accounting profession. This research is conducted to analyze the perceptions of glass ceiling of professional accounting women in Indonesia as a developing country and the factors that influence the occurrence of glass ceiling. We used an online-based survey aimed at 133 accountants working in KAPs and private companies in Indonesia. The research finds that there are various factors that affect the perceptions of glass ceiling among accounting professional women. The glass ceiling among them are driven by gender-based biases of women’s promotions to upper-level managements, structural effects that include a shortage of mentoring and networking chances as well as high-level job duties, and cultural deficiencies from male managers in organizations Demographic variables, such as marital status and children ownership also determine the existence of glass ceiling. Single women are more likely to feel mistreated. Furthermore, with regard to children, women who have children are more likely to perceive the occurrence of glass ceiling than women who do not have children. Overall, the results are consistent with predictions. However, this research does not find the difference between accounting professional women who work in public accounting firms and private companies regarding the perceptions of glass ceiling.

This research contributes by adding empirical evidence regarding the perceptions of glass ceiling on accounting professional women in developing countries. Moreover, this research provides insight into the factors that have the most significant impact on female accounting professionals' perceptions of the glass ceiling. This information can help companies devise strategies to address the most influential factors, with the goal of conserving resources and preventing the loss of talented female employees. In addition, accounting professional associations can provide support to female accountants to overcome career obstacles and encourage the development of their talents.

**REFERENCES**

Adapa, S. R. J. S. A. (2016). Doing gender’ in a regional context: Explaining women’s absence from senior roles in regional accounting firms in Australia. *Critical Perspectives on Accounting*, *35*.

AICPA. (2019). *Trends in the supply of accounting graduates and the demand for public accounting recruits*. AICPA.

Allen, Eby, T. D. ;, & Lillian T; (n.d.). *Applicant gender and family structure: Effects on perceived relocation commitment and spouse resistance FULL TEXT Headnote Applicant Gender and Family Structure: Effects on Perceived Relocation Commitment and Spouse Resistance1*.

Almer, E. D. , L. M. G. and S. L. E. (2012). Successful promotion or segregation from partnership? An examination of the ‘post-senior manager’ position in public accounting and the implications for women’s careers. *Accounting Forum*, *36*.

Bobek, D. D., Dalton, D. W., Daugherty, B. E., Hageman, A. M., & Radtke, R. R. (2017). An investigation of ethical environments of CPAs: Public accounting versus industry. *Behavioral Research in Accounting*, *29*(1), 43–56. https://doi.org/10.2308/bria-51561

Buchheit, S., Dalton, D. W., Harp, N. L., & Hollingsworth, C. W. (2016). A contemporary analysis of accounting professionals’ work-life balance. *Accounting Horizons*, *30*(1), 41–62. https://doi.org/10.2308/acch-51262

Burke, R. J. ;, & Mckeen, C. A. (n.d.). Mentoring in Organizations: Implications for Women: JBE. In *Journal of Business Ethics* (Vol. 9, Issue 5).

Cahyani, V. B. (2018). *Glass Ceiling pada Perempuan dalam Menempati Posisi Strategis Struktural di Birokrasi Kementrian Republik Indonesia*.

Cohen, J. R., Dalton, D. W., Holder-Webb, L. L., & McMillan, J. J. (2020). An Analysis of Glass Ceiling Perceptions in the Accounting Profession. *Journal of Business Ethics*, *164*(1), 17–38. https://doi.org/10.1007/s10551-018-4054-4

Correll, S. J., Benard, S., & Paik, I. (2007). Getting a job: Is there a motherhood penalty? *American Journal of Sociology*, *112*(5), 1297–1338. https://doi.org/10.1086/511799

Cuddy, A. J. C., Fiske, S. T., & Glick, P. (2004). When Professionals Become Mothers, Warmth Doesn’t Cut the Ice. In *Journal of Social Issues* (Vol. 60, Issue 4).

Dalton, D. R., Hill, J. W., & Ramsay, R. J. (1997). *Women as managers and partners: Context specific predictors of* (Vol. 16).

Dalton, D. W., Cohen, J. R., Harp, N. L., & McMillan, J. J. (2014). Antecedents and consequences of perceived gender discrimination in the audit profession. *Auditing*, *33*(3), 1–32. https://doi.org/10.2308/ajpt-50737

Downes, M., & Hemmasi, M. (2014a). When A Perceived Glass Ceiling Impacts Organizational Commitment And Turnover Intent: The Mediating Role Of Distributive Justice. In *Journal of Diversity Management-December* (Vol. 9, Issue 2).

Downes, M., & Hemmasi, M. (2014b). When A Perceived Glass Ceiling Impacts Organizational Commitment And Turnover Intent: The Mediating Role Of Distributive Justice. In *Journal of Diversity Management-December* (Vol. 9, Issue 2).

Eagly, A. H., & Johannesen-Schmidt, M. C. (2001). The Leadership Styles of Women and Men. In *Journal of Social Issues* (Vol. 57, Issue 4).

Eunike Prapti Lestari Krissetyanti. (n.d.). *Women’s Perceptions about Glass Ceiling in their Career Development in Local Bureaucracy in Indonesia*.

Foley, S. , K. D. L. and P. G. N. (2002). The perceived glass ceiling and justice perceptions: An investigation of Hispanic law associates. *Journal of Management*.

Gede, I., Putra, E., & Sentanu, S. (2019). *The Impact of Glass Ceiling: Prospects For Women’s Career Development in Bureaucracy and The Performance of Public Sector Organizations*. *22*(3).

Haynes, K. (2008). Moving the gender agenda or stirring chicken’s entrails?: Where next for feminist methodologies in accounting? *Accounting, Auditing and Accountability Journal*, *21*(4), 539–555. https://doi.org/10.1108/09513570810872914

IAI. (2016). *Kejar Ketertinggalan Akuntan di ASEAN: IAI Siapkan Sertifikasi dan Penataan Profesi*. Siaran Pers - IAI ICAEW Seminar.

Ibarra, H., Carter, N. M., & Silva, C. (2010). *Your high-potential females need more than just well-meaning mentors*.

International Labour Organisation. (2001). *U.S. women make more progress in management than women abroad*. International Labour Organisation.

John C. Anderson, E. N. J. P. M. J. R. (1994). Perceived effects of gender, family structure, and hysical appearance on career progression in public accounting: A research note. *Accounting, Organizations and Society*, *19*(6), 483–491.

Jondle, D., Ardichvili, A., & Mitchell, J. (2014). Modeling Ethical Business Culture: Development of the Ethical Business Culture Survey and Its Use to Validate the CEBC Model of Ethical Business Culture. *Journal of Business Ethics*, *119*(1), 29–43. https://doi.org/10.1007/s10551-012-1601-2

Khlif, H., & Achek, I. (2017). Gender in accounting research: a review. In *Managerial Auditing Journal* (Vol. 32, Issue 6, pp. 627–655). Emerald Group Publishing Ltd. https://doi.org/10.1108/MAJ-02-2016-1319

Linda K. Stroh, J. M. B. A. H. R. (1996). Family Structure, Glass Ceiling, and Traditional Explanations for the Differential Rate of Turnover of Female and Male Managers. *Journal of Vocational Behavior*, *49*(1), 99–118.

Linehan, M. (2001). Challenges for female managers Challenges for female international managers: evidence from Europe. In *Journal of Managerial Psychology* (Vol. 16, Issue 3). # MCB University Press. http://www.emerald-library.com/ft

Lupu, I. (2012). Approved routes and alternative paths: The construction of women’s careers in large accounting firms. Evidence from the French Big Four. *Critical Perspectives on Accounting*, *23*(4–5), 351–369. https://doi.org/10.1016/j.cpa.2012.01.003

Merang, M. (n.d.). *Studi Deskriptif Persepsi Karyawan Hotel Tentang Glass Ceiling Pada Wanita Dalam Pencapaian Jabatan Puncak Manajemen Hotel Di Kota Tanjung Selor*.

Ministry Of Women’s Empowerment And Child Protection Of The Republic Of Indonesia. (n.d.). *Laporan Kinerja Instansi Pemerintah-Deputi Bidang Kesetaraan Gender REPUBLIK INDONESIA L A P O R A N K I N E R J A I N S T A N S I P E M E R I N T A H L A K I P 2 0 2 2*.

Muhammad Rizal Satria. (n.d.). *Pemilihan Jalur Karir bagi Mahasiswa Akuntansi di Politeknik Pos Indonesia*. https://doi.org/https://doi.org/10.36787/jei.v13i2.123

Pedhazur, E. (1997). *Multiple regression in behavioral research*. Harcourt Brace College Publishers.

Powell, G. N., & Butterfield, D. A. (1994). Investigating the “Glass Ceiling” Phenomenon: An Empirical Study of Actual Promotions to Top Management. In *Source: The Academy of Management Journal* (Vol. 37, Issue 1). https://www.jstor.org/stable/256770

Rita P. Hull, P. H. U. (1997). An examination of gender stereotyping as an explanation for vertical job segregation in public accounting. *Accounting, Organizations and Society*, *22*(6), 507–528.

Rose Ragins, B. (1998). *Gender gap in the executive suite: CEOs and Female executives report on breaking the glass ceiling*.

Rosin, H. M., & Korabik, K. (1991). Workplace variables, affective responses, and intention to leave among women managers. In *Journal of Occupational Psychology* (Vol. 64).

Suddaby, R., Gendron, Y., & Lam, H. (2009). The organizational context of professionalism in accounting. *Accounting, Organizations and Society*, *34*(3–4), 409–427. https://doi.org/10.1016/j.aos.2009.01.007

Titiek Mulyaningsih. (2014). Studi Persepsi Terhadap Hambatan Glass Ceiling, Strategi P. *EBBANK*.

Weyer, B. (2007). Twenty years later: Explaining the persistence of the glass ceiling for women leaders. *Women in Management Review*, *22*(6), 482–496. https://doi.org/10.1108/09649420710778718

**Conflict of Interest Statement:** The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

*Copyright © 2024 author(s). This is an open-access article distributed under the terms of the* [*Creative Commons Attribution License (CC BY)*](https://creativecommons.org/licenses/by/4.0/)*. The use, distribution or reproduction in other forums is permitted, provided the original author(s) and the copyright owner(s) are credited and that the original publication in this journal is cited, in accordance with accepted academic practice. No use, distribution or reproduction is permitted which does not comply with these terms*

**LIST OF TABLE**

1. [Demographic Data 66](#_Toc140010554)
2. [The Spearman Correlation Test 6](#_Toc140010555)7
3. [The Logistic Regression of Examining Hypotheses 68](#_Toc140010556)
4. [Structural Factors Responsible for the Glass Ceiling 69](#_Toc140010557)

**Table 1 /**Demographic Data

|  |  |  |
| --- | --- | --- |
| **Characteristic (n=133)** | **Jumlah** | **Persentase** |
| Public versus private accountants |  |  |
| Public accountants | 40 | 30.08 |
| Private accountants | 93 | 69.92 |
| Married |  |  |
| Yes | 58 | 43.61 |
| No | 75 | 56.39 |
| Children | | |
| Yes | 46 | 34.59 | |
| No | 87 | 65.41 | |

**Table 2** / The Spearman Correlation Test

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Glass Cei.** | | **Bias** | **Structu.** | **Cultu.** | **Married** | **Children** | **Public** |
| **Glass\_Cei.** | 1 |  |  |  |  |  |  |
| **Bias** | 0.525\*\* | 1 |  |  |  |  |  |
| **Structure** | 0.525\*\* | 0.353\*\* | 1 |  |  |  |  |
| **Culture** | 0.433\*\* | 0.448\*\* | 0.315\*\* | 1 |  |  |  |
| **Married** | 0.016\*\* | -0.031\*\* | 0.097\*\* | 0.118 | 1 |  |  |
| **Children** | 0.124\*\* | -0.041\*\* | 0.092\*\* | 0.141 | 0.699\*\* | 1 |  |
| **Public** | 0.030\*\* | -0.047\*\* | 0.183\*\* | -0.130 | -0.147\*\* | -0.167 | 1 |

**Table 3** / The Logistic Regression of Examining Hypotheses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Variable** | **Prediction** | **Coefficient** | **Odds Ratio** | **Prob.** |
| BIAS | H1+ | 3.985\*\* | 53.787 | 0.002 |
| STRUCTURE | H2+ | 4.204\*\* | 66.953 | 0.001 |
| CULTURE | H3+ | 2.455\* | 11.650 | 0.044 |
| MARRIED | H4- | - 2.202\* | 0.111 | 0.031 |
| CHILDREN | H5+ | 2.146\* | 8.552 | 0.035 |
| PUBLIC | H6- | - 0.164 | 0.849 | 0.785 |
| INTERCEPT |  | - 1.542\*\* | 0.214 | 0.000 |
| n |  | 133 |  |  |
| Model Chi-Square |  | 76.004 |  |  |
| Pseudo-R2 |  | 0.435 |  |  |

**Table 4** | Structural Factors Responsible for the Glass Ceiling

|  |  |  |
| --- | --- | --- |
| **To what extent are the following factors responsible for the glass ceiling in your organization?** | **%**  **"Strongly Agree" and "Agree"** | **Mean Rating** |
| (1) A shortage of mentoring chances for women | 63.8 | 3.57 |
| (2) A shortage of access to important job duties for women | 55.3 | 3.23 |
| (3) A shortage of networking chances for women | 51.1 | 3.06 |
| (4) A shortage of training chances for women | 42.6 | 2.77 |

**LIST OF FIGURE**

1. [A Theoretical Model of the Perceptions of Glass Ceiling 71](#_Toc140043659)

**Figure 1|** A Theoretical Model of the Perceptions of Glass Ceiling

A screenshot of a computer

Description automatically generated