

## Research Article

# Patriarchy System in the Accounting Profession in Malaysia From the Perspective of Women Accountants

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This paper aimed to explore the patriarchal system in the accounting profession that had prevailed and oppressed female accountants. Women in accounting professions that centered the organisational structure and education were used in this research, as well as main constructs such as lack of working experience as a woman accountant, gender discrimination between man and woman, and the suitability of women to choose a career as an accountant. The data was collected by distributing questionnaires to 64 female accountants around Malaysia with experience work of more than five years. Findings showed that the discrimination of gender between women and men and the suitability of women to choose a career as an accountant has a significant influence on the patriarchal system in the accounting profession in Malaysia. This study is the first in Malaysia and represents a strong implication for policies and their evaluation. It identifies the patriarchy as a social and ideological structure that sees women as inferior to men (patriarchs). In a society with the unfair power of men and women, Patriarchy imposes stereotypes about masculinity and femininity.

**Keywords:** accountant, patriarchy, professionCorresponding Author: Jalila  
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Knowledge E

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Selection and Peer-review under the responsibility of the SEABC Conference Committee.

## 1. Introduction

In Malaysian history and ethnography, the patriarchal cultural practice exists. This is a country with a wide range of cultures and traditions in the southeast of Asia, where different races can meet to live and work peacefully in harmony with the other races and customs. But societal disintegration exists, as in any other place. The adoption of the patriarchal traditions and practices of their descent in the behaviour of the male disbelief is a major factor in Malaysia's major disintegration of moral values and social structure of society. Though relationship partners' infidelity is everywhere in all countries, such social ailment is generally characterized by gender rights, gender inequality, and domination over women in Malaysia's patriarchal society.

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The accounting profession traditionally has been dominated by males, but society today has changed and the presence of women in this accounting profession has been overwhelming. Global statistics have shown that other countries show an increase in the number of participants by women in this profession. The research done by [56] describes that in Malaysia, the percentage of women with a profession and technical workers is 40.6%. It shows that women today are interested in having a professional career. This is further proved by the Malaysian Gender Gap Index (MGGI), which shows an index of 0.707 [58] indicating that there is not much gender gap between men and women. With MGGI in ranking 80th out of 146 countries worldwide in 2022 and 9th position in East Asia Pacific in 2021, it shows that the level of acceptance of women empowerment in Malaysia is at a high level.

In the aspect of accountants, the overall percentage of women studying accounting worldwide was 49% in the year 2018 compared to the previous year. This statistic shows that women are qualified and worthy to participate in the accounting profession workplace. The involvement of women in the public accounting profession could bring a more feminist style of working in their day-to-day tasks. However, some arguments mention women in the accounting profession face barriers to gender transformation and equity in the workplace that are still unsatisfactory [57]

There is evidence from past studies that women in the accounting profession are not reflective of having a top position in an organization because of the patriarchal system. [22] mention that there are poor representations of women at the senior management level despite the huge number of participants in this career. It shows that women are often trapped by the domination of males in the lower and middle management positions and do not have the opportunity to be involved in the high-level ranking of the organization management and overview as a worldwide perception. [3] describe the likelihood of gender discrimination at large for women in the accounting profession. [23]; [5] supported their past research by mentioning that there are still limitations for women in executive management even though the number of women in leadership continues to grow higher.

Besides, although the organization preferred to hire more male accountants, there are still significant increases in the participation of women in this profession. The involvement of women working as an accountant was equally as male in terms of their performance for successfully carrying out the tasks from the organization. However, referring to the patriarchal system indicates that males in the accounting profession have more power and control than women in this field. [24] stated that although women have unique talents and skills, their monetary earnings for the same position seem

smaller than males who have the same role in the organization. [25] indicate the reason this occurs because women are facing some barriers in terms of discrimination by males as the assumption was made for them to have bad leadership skills which leads them, to women accounting to have fewer chances to move to higher ranking and lead to slow career progress. [26] highlighted those men have more experience in working areas than women and give an impact of negative attitudes toward women on the advancement in the accounting profession.

The increasing involvement of women in the accounting profession today shows that the patriarchal system has declined where women and men are at the same level to work as accountants. [1] stated that the involvement of women in this field of the accounting profession has increased to 44.5%, where women who work as accountants come from various backgrounds and have qualifications for the position. However, the improvements in this area still have shortcomings for women. In their previous research, [27] mentions that women in the accounting profession carrier seem to be blocked by an invisible barrier, the 'glass ceiling', that keeps women from rising above a certain level in their organization.

In the same direction, the study by [28] indicates that the increase of women in undergraduate accounting courses has resulted in an increasing number of women participating in the role of accounting environment. Nevertheless, the growing entry of women in accounting still limits them from senior role activities. [3] stated that the participation of women in the accounting profession keeps increasing but they still lack involvement of them in upper management positions as well as being underrepresented in their leadership positions. This can be further proven when a woman has a high position in the field of accounting; it is still a question of whether the woman is suitable to engage in holding positions in the field of accounting. This is because men have continually been one step in advance of women since they usually have the right to work.

[6] mention that man has more power to enroll in this profession compared to women. The suitability and the relevancy of men in this accounting profession are more relevant than women because males can do work for a long time. It can be seen in a situation when a woman in accounting already has a family, and it can limit the time contributed to performing the profession of accounting. [29] also highlighted that women in this accounting profession have their career barriers in the organization. As mentioned before about the limitation of time, it can be concluded that this system is still there within the organization because the past researcher stated that women in this profession are facing some issues regarding the job demand in a situation where they are required

to spend more time to finish their task.[30] highlighted in their study that there is a fewer number of women represented in a senior role in this profession. In addition, [31] mentions the accounting profession that originally dominated by males makes it difficult for women to progress in their careers.

On the other side of this issue, previous research by [32] highlighted that the involvement of women in the accounting profession had brought some changes in accounting practice by applying a uniquely feminine approach in their day-to-day work. The researcher also added that their strict policy is tuned to the ongoing globalization in accountancy, which has helped widen the opportunities for women. However, when women have been admitted to the accounting profession, they have been segregated and positioned in marginalized positions and allotted lower-reputation jobs with fewer rewards and regular duties. It shows that the patriarchal system still exists between men and women in this profession.

[33] also mentions the results of his study that women in the accounting profession must face the creation of a challenge in work-life balance that hinders their advancement throughout their accountant careers. Furthermore, according to [34] a woman is not suitable for a position in the accounting profession because of the requirement itself. For instance, she adds a situation in which a client claimed not to trust women's work, and women are not suitable to extend their working hours when they are already married.

To examine the perception of women accounting towards the patriarchal system in the accounting profession from in Malaysian perspective. This study mainly focuses on women's accounting perspectives towards the patriarchal system in the accounting profession. The research objective identifies the possible challenges and barriers faced by women in the accounting profession. Hence, it can benefit many parties, especially government and accounting firms.

This research could be useful for accounting firms and corporate organizations in Malaysia to understand the concept of the patriarchal system within the context of women in the accounting profession and improve the organization. That means the accounting firm in Malaysia may refer to this study to focus on women's efforts in the accounting profession by enhancing structural programs that enhance the upward mobility of women in accounting careers. In addition to this, employers in an accounting firm may use this study to improve their management by providing training that mainly focuses on women in these fields. Hence, it could be useful for women in the accounting profession to become more motivated in an environment at the workplace in which they can excel and make progress to the level to aspire to be.

Furthermore, this study may be useful to the government, especially for the Ministry of Education in Malaysia, specializing in each university to offer and provide a platform for students who major in accounting courses to apply for a professional qualification. In addition, this study could help the management of the university to offer more professional talks, seminars, or campaigns with professional body accreditation in Malaysia on how to become one of the most talented accountants in this field.

Finally, this study can be as additional literature as there have not been many studies, especially in Malaysia, that mainly focus on the patriarchal system for women in the accounting profession. This study can also provide valuable information for other researchers such as the students and the lecturers to further research this matter. With the presence of this study, further work will be carried out on this subject. Then, there are several challenges and barriers for women in the accounting profession in this study that could be found and will help them to look at this type of information significantly.

## 2. Theory, Literature Review, and Hypothesis

The words of patriarchy generally can be defined as when men have the power to control women. In which the male domination towards women kept subordinate women's positions at lower levels. Different thinkers define the concept of the patriarchal system in different ways. Based on research conducted by [35] stated that patriarchy refers to male domination both in public and private conditions. This study also added the use of this term to describe the power of the relationship between men and women. The existence of patriarchy traditionally believes that men are born to dominate and women to be subordinate and considers that this hierarchy has always existed and will continue.

In the context of the accounting profession in Malaysia, two main theories are used to explain the issues, which is adopting the feminist theory [36],[5] explores how patriarchal norms, values, and structures shape and influence the experiences of women accountants. It would examine how gender roles, expectations, and biases influence the recruitment, hiring, promotion, and career advancement of women in accounting firms and organizations. The second theory is the gender theory [6], which seeks to understand how societies construct and interpret concepts of femininity, masculinity, and other gender identities, as well as how gender intersects with other social categories like race, class, sexuality, and ethnicity.

According to [7], the patriarchal system creates a labour pattern in market segmentation where women who are engaged in paid employment are doing work at the

lowest levels of the occupational. However, this study added to the understanding of the concept, which may not apply in all events because this patriarchal system may be a controversial issue and being rejected by many feminists on the grounds that it is uniformly implemented. There are four structures of patriarchy, which are firstly based on male power and may be useful to elaborate on the lowest representation of women in senior management in Malaysia.

Secondly, it highlighted the equality of payment and the culture that may hold different notions of feminization and masculinities. This concept of patriarchy has been promoted through public policy and contains a piece of information or initiatives to end gender discrimination. [37] also expresses her opinion that without women challenging the patriarchal power within the organization, men's positions will continue to be privileged. [8] indicates that the change in the organization's environment resulted in women being more actively participating when they were no longer excluded from the labor market. However, they are still segregated when entering the organization. [9] believes that the patriarchal system leads to the inequality of gender in the profession that has resulted in a woman being known for their feminist personality in handling work on their daily day. Applying the concept of patriarchy to the Malaysian context would benefit and help relate the issue with the status of women in the accounting profession and with the current social structure of Malaysian society.

## 2.1. Women in Accounting Profession

### 2.1.1. Organizational Structure

Women have primarily dominated today's accounting profession over the past 20 years, and the domination by males has gone. In his study, a change in organizational structure is needed to create an equal representation of both men and women at the upper level of the organization. As the number of women choosing this career has increased, the firm or organization playing an important role in helping them, women in accounting to achieve the advanced level in their career. Recent studies conducted by [38] stated that there is an increase in women entering the accounting profession. They add that the reason for these changes is that women show more feminine sides in the organization to complete the task given compared to men. In the context of feminist theory, the organization with the male-dominated organizational culture in accounting firms affects the experiences and opportunities of women accountants in exercising their role in the organization.

Thus, an organization should promote women in the accounting profession at the same level as men as it could benefit both parties to grow as a stronger entity. Having more women in a high position in leadership can encourage other women to aspire for them to be in the position as well [3]. Giving more opportunities to women at a high level in the organization could benefit the organization by allowing them, women in the accounting profession, to broaden their opinions and ideas for the successor organization. Having women in an organization to conduct more serious tasks, has shown some successful rates as women could conduct a task with better communication skills and better management style than men in an organization [39]

An organization should identify the high-performing or high potential of women accountants as an image or role model for other accountants within the organization. To showcase the potential of women as accountants, the organization must give opportunity for them to have access to job experiences and other leadership development chances. [40] provides information that there are fact figures that women working as accountants has increased to 61.8% and states that women are taking over many financial jobs that are often perceived as male-dominated. However, past studies by [39] express his concern by mentioning that women in the accounting profession face some difficulties in advancement in the organization and remain at lower-level positions because of discrimination and work inequality for them to move upwards.

### 3. Education

[41] mentions that the domination of men in the accounting profession has been changed to women by considering more than 60% of the employees in an accounting firm are women. She also mentions the changes in this situation are because of the attributed of women receiving a higher education compared to their previous counterparts. [42] describes that there is over a 50% increase in accountant women students. Women are seeming to be more interested to gain knowledge in this profession for them to develop more positive attitudes and become more confident to explore the career. Research by [43] indicates that when women receive higher education at university, it is allowing them to enter the workforce and compete with men in the profession.

However, there are also limitations of courses offered in universities when past research by [10], highlights that women cannot get an opportunity to study accounting when there is no option for that course in the universities that they enrolled. In addition, research by [11] expresses that the rapid involvement of women in the accounting

profession is because the skills and competencies that they have gained throughout their learning activities could help them to solve a problem that occurs during work.

Other studies also have found that women with accounting education have an opportunity to explore more and have freedom over supervision and deciding on the quality of work in the workplace. Past research by [44] finds that women in accounting education might outperform their male counterparts and show more commitment while performing the task and resolving the challenges that they face during their educational level. From this, it can be concluded that women have the desire to enter this professional working area when they have achieved a higher level of education and excellent qualifications to work as an accountant. From this, it can be proven the higher level of education of women that enter the accounting profession has a positive effect on women's characteristics which can help them to surpass the fact they are women.

### **3.1. Issues of Women in the Accounting Profession**

#### **3.1.1. Lack Of Working Experience as a Woman Accountant**

Gaining work experience during university can offer accounting students a competitive advantage when searching for jobs after graduation. The accounting profession was perceived as intricate and challenging, leading to the belief that it was a domain suited only for men. Consequently, women lacked the confidence to pursue accounting as their desired career path. [45] revealed that modern employers in the accounting sector are less inclined to provide comprehensive training to their staff compared to previous years. This lack of proper training hinders the progress and knowledge enhancement of women in the accounting profession. [1] indicated that female accountants face difficulties in advancing their careers due to a lack of prior experience in accounting roles.

Moreover, the research also highlighted the prevalence of male dominance and control within the accounting field, further impeding women's career progression. The intersectionality highlighted in feminist theory acknowledges that individuals have multiple identities and experiences that intersect, such as race, ethnicity, religion, and socioeconomic status. This theory would consider how intersectionality influences the experiences of women accountants from different backgrounds.

For women accountants, the organization or firm should conduct events that can be used to build a strong understanding of work at the workplace. Research by [3] mentions that to deliver a high-quality performance of work, the workplace should introduce a



program that can be done weekly or monthly to encourage the workers to become more understanding of the environmental work covered. For instance, she states that the organization might provide mentors and mentee programs among colleagues that could give better work result in better performance. However, [12] indicates that there are fewer women in higher management positions even though the number of women entering the job market after graduation is more than men. Thus, the management of the organization needs to make a proper selection of their staff based on the experience of the future accountant. This could result in the higher acceptance of women in leadership positions compared to men.

[13] mentioned that because of a lack of experience, working as an accountant, women that has similar qualification as a man earns less income because of the barrier. In addition, lack of experience for a woman in the accounting profession compared to men, Thus, the firm or organization itself should establish a proper solution such as coaching, feedback, and rewards for new women employers for them to gain more knowledge and additional information. With this, if women quit their previous work and enter a new environment workplace, it could build a strong experience and they will have a better chance to involve in higher positions.

*H1: There is a relationship between the lack of working experience as a woman accountant towards the patriarchal system in the accounting profession.*

#### 4. Discrimination of Gender Between Women and Man

Despite this feminist theory is used in the theoretical framework to understand and analyze the social, economic, and political inequalities between men and women, as well as the power dynamics that perpetuate gender-based discrimination and oppression. The gender theory itself, explains that gender issues centered issues in which a man has more power compared to women, and Malaysia has a strong patriarchal system of male privilege. [46] highlighted in their studies that the inequality of gender in the accounting profession has been done in many countries that focus on the existence of barriers in women's careers.

For the past 25 years, the numbers and position of women in the accounting profession have improved, [14] However, there is a limitation of research for these issues of women in the accounting profession facing a challenge and need for further research. According to research conducted by [47] the researcher identifies the perception of female accountants to explore how far gender roles had an impact on their career and work-lifestyle choices.

[48] stated in their research that man is having more advantages in the workplace than women. In this research, they also highlighted that because the culture is mostly proclaimed for the man it concludes that men always appear to be the best candidates for management. In the accounting profession, by looking at the gender hierarchy, it could be that women are often been categorized as a candidate who is not fit for leadership position in the organization. Even though the number of women participating in the labour force as a worker is increasing, it is still hard for them to pursue the position at the top level of an organization, and because of the gender gap between men and women, women also have been discriminated in term of having a lower payment of salary [50] In society itself, it is shown that women have accomplished many empowerment programs, however, there is still discrimination of gender that prevents women, especially in the accounting profession from voicing their opinion.

The discrimination of gender in the workplace may result in the fewer allocation of tasks given by the organization or firm. In the case of the accounting profession, women accountants will face difficulty in getting a job because of the decision made by the organization or firm that they did not want to assign such a task to the women subordinates compared to their male counterparts. [48] also identifies in their studies that if women do take on challenging tasks, there is a possibility that the task completed by them will be seen as less challenging. Because of that, women are often being not recognized for their efforts and get fewer achievements and rewards for their career progression. Research done by [49] describes that discrimination in gender at the workplace occurs because of the late entrance of women into the accounting profession. She adds by clarifying that women lack in terms of the ability to hold a leadership position because they did not have a piece of strong knowledge and experience before.

*H2: There is a relationship between the discrimination of gender on the patriarchal system in the accounting profession.*

#### **4.1. Suitability of Women to choose a career as an Accountant.**

Women choose a career as an accountant in firms for the same reason that men do. The suitability for women in the accounting profession can be proven when women have the unique opportunities to become well-known as professional accountants to the highest level of positions such as managing partners. However, there are some studies conducted by past researchers that state women are not flexible in doing their jobs. [2] identify in their studies women that who have a fixed career face difficulty in the context of patriarchy in which family control restricts their ability to work under certain

conditions. For instance, they did mention in the studies the situation occurs for women in the accounting profession who already have a family. They will have a problem with the limitation of not working until late at night and not traveling out of the city. Gender Stereotypes: How traditional gender roles and stereotypes may affect perceptions of women's abilities and suitability for certain accounting roles, leading to discrimination or limited opportunities. Gender Theory analyzes the structures of power that underlie gender relations, with a particular focus on patriarchy as a system that often privileges men over women and reinforces gender inequalities. In feminist theory, the concept of the "glass ceiling" describes invisible barriers that prevent women from advancing to top positions within organizations. Feminist Theory may explore how the glass ceiling operates within the accounting profession in Malaysia.

Most men did not ask for flexible work arrangements to avoid the speculation of becoming uncommitted to their careers. Compared to women, the researcher mentions, that women in the accounting profession are more likely to have better job flexibility because of the phrase "mommy track" at home by taking care of the children and the family members. Besides, another past study by [51] mentioned because of the limitation of time management to complete work before the datelines, more women decide to leave the profession earlier than expected. He added the opportunity for women to work as accountants will be more likely limited in the future because of the lack of aspiration from a senior role model. In addition, [10] mentions that women are more likely not suited to work in this field because of dissatisfaction, overtime demand, and issues with supervisors.

According to a study by [52] there is a likelihood of women in the accounting profession facing difficulties in completing work, especially during the burnout period. They add by stating the reason is that women cannot handle their emotional being exhaustion to complete their work. Because of this also, women might think that they are not suitable and competent enough for the job as they are not capable of increasing the quality of work and doing a job as effectively as they can. Other studies by [49] state that women in the accounting profession decide to leave their jobs as accountants because of the conflict to balance their work with family responsibilities. Aside from that, [53] describes that women in the accounting profession have the possibility of getting a lower salary because of their skills and shyness to negotiate with a client while performing a task. Compared to men, they are most likely suitable to handle a job with a client because of the confidence to communicate well with them.

*H3: There is a relationship between the suitability of women who choose careers as accountants towards the patriarchal system in the accounting profession.*

## 5. Research Methods

This study employs a quantitative research design to investigate women accounting perspectives towards the patriarchal system in the accounting profession. This research study identifies the possible challenge and barriers faced by women in the accounting profession. The study aims to collect data from a sample of participants. [15] identifies a questionnaire research design as a tool to answer a question that has been raised and to determine whether specific objectives have been met. A purposive sampling method will be employed to recruit participants from 70 women accountants in Malaysia. Participants will be selected based on their post as an accountant. The research design involves the use of a structured questionnaire to gather data from participants. The questionnaire is designed to assess their perspectives patriarchal system and possible challenges and barriers faced by the woman accountants with the questionnaire.

The questionnaire was developed based on a comprehensive literature review. It consists of 9 items, each designed to measure specific aspects of lack of working experience as a woman accountant, discrimination of gender between women and men, and suitability of women to choose a career as an accountant. The Likert scale format was chosen for the questionnaire, with response options ranging from “Strongly Disagree” to “Strongly Agree.” The response scale was selected to capture the nuanced attitudes and opinions of participants regarding the items.

Data collection will be conducted using an online survey platform. The questionnaire link will be sent to respondents online in two ways which are, first, via text message for example through WhatsApp, and second, through Direct message (DM) from Facebook, Instagram, and Twitter. This method of data collection is usually more accurate as the respondents are directly identified and the respondent dictates their answers without being interpreted by others’ possibilities. [16] says that the main advantage of using an online survey it can help the researcher conduct research at a low cost and save time-consuming on it. In addition, an online questionnaire is more convenient for respondents because it gives flexibility for the respondents to answer the questionnaire at any time and at any place. For this research, the online questionnaire will be created using Google Forms. The survey will remain open for one month, during which participants can complete the questionnaire at their convenience.

Quantitative data analysis will be conducted using appropriate statistical methods. Descriptive statistics, such as means and standard deviations, will be calculated for each Likert scale item to provide an overview of participants’ responses. Inferential statistics,

such as t-tests or analysis of variance (ANOVA), may be used to explore relationships between variables and demographic characteristics.

## 6. Results and Discussion

Descriptive statistics also will give the overview of the data collected which includes the mean, standard deviation, and frequency test. A frequency test in the descriptive analysis will be used to analyse the frequency and percentage of each piece of demographic information and will be used to summarize the data recorded in the demographic section. These demographical data will be categorized in the form of nominal and ordinal data to ease the researcher's data analysis. Validity tests are commonly used in research to measure the adequate that represents the underlying construct that it is supposed to measure, to know how well the collected data covers the actual area of study. The reliability test relates to the precision and accuracy of the instrument. It is important to measure the consistency of the results. Thus, in this study, Cronbach's Alpha was used to measure the reliability of the data. The questionnaire will be accepted as reliable if Cronbach's Alpha is more than 0.7. This test is suitable when using the Likert scale in the questionnaire.

In this study, the normality test is used to identify whether the data collected are normally distributed to target respondents or not. Firstly, the data collected will be first screened for a normality test to generate the reliability and validity of its findings. This test is important because the researcher wants to determine whether the data is normally distributed or comes from a non-normal distribution. Research done by Alderson and Bachman (2004) classified the normality test can being measured by referring to the value of Skewness and Kurtosis in three classifications which are positive, negative, and centered on zero. Generally, if the Skewness result is in the middle of -2.0 and +2.0 and kurtosis resulted in the range between -7 to +7, it shows that the data is normally distributed to the targeted respondents.

Multiple linear regression analysis is used in this study because it has more than one independent variable with one dependent variable. [17] mention that multiple linear regressions are performed to determine the correlation between two or more independent variables and to make a prediction for the topic by using the relation. After the test is conducted, the results will show whether the independent variables provided positively or negatively affect the dependent variable. Besides that, the result will also show independent variable highly affects the dependent variable. For this study, multiple regression will be used to analyze the three independent variables to gain

the perception of women accounting toward the patriarchal system in the accounting profession in a Malaysian perspective. Thus, the equation formed for this study is:

$$PA = \beta_0 + \beta_1 \text{LWE} + \beta_2 \text{DG} + \beta_3 \text{SW} + e$$

Whereby:

*PS= Patriarchy system in the accounting profession (Dependent variable)*

*LWE= Lack of working experience as a woman accountant (Independent variable 1)*

*DG= Discrimination of gender between woman and man (Independent Variable 2)*

*SW= Suitability to work as a woman accounting (Independent Variable 3)*

### 6.1. Descriptive Analysis

Descriptive analysis is one of the methods that can be used to provide a summary of the samples and measurements done in a particular study. In this study, this analysis is used to present the basic characteristic of the demographic background of the respondent by using the frequency and percentage and the understanding of respondents towards the perception of the patriarchal system in organization in accounting profession career. There is seven respondents' profile which is to determine whether they are accountants or not, gender, age, level of education, owns professional certification or not, working experience, and state. In addition, there are five questions to identify the understanding of respondents towards a patriarchal system in the accounting profession. In this research, a total of 70 questionnaires were distributed to individuals currently working as women junior accountants, women senior accountants, and women executive accountants.

TABLE 1: Age.

	Frequency	Percentage (%)
Less than 25 years	11	15.7
25-35 years	38	54.3
36-45 years	15	21.4
Above 46	6	8.6

Based on table 1 shows that all 70 respondents are currently working as an accountant with a percentage of 100%. Table 1 shows that all respondents in this study come from various groups of age. The age ranges from 25 - 35 years old crowned the highest percentage of 54.3% followed by the range age from 36 – 45 with 21.4% in second place. There is only a 5.7% difference between the third lowest among the age group with the second highest for this data collected. The lowest group of respondents are

coming from respondents that have an age more than 46 years old with a percentage of 8.6%.

TABLE 2: Level of Education.

	Frequency	Percentage (%)
Diploma	8	11.4
Bachelors' Degree	59	95.7
Masters' Degree	3	4.3
Others	0	0
Total	70	100

According to Table 2, level of education, most of the respondents that have the highest number of frequencies which is 59 in total, and a percentage of 95.7% are coming from respondents that have a bachelor's degree and followed up by respondents that own a Diploma with the percentage of 11.4%. There are slightly lowest of percentage respondents have master's degrees with 4.3% compared to other groups of levels of education because of the limited distribution of questionnaires to reach the respondents.

TABLE 3: Professional Certification.

	Frequency	Percentage (%)
Yes	24	34.3
No	46	65.7
Total	70	100

Table 3 above shows the result of respondents who participate in this study whether they have a professional certification or not. From this, it can be concluded that most of the respondents do not own a professional certificate with a percentage of 65.7% while the rest 34.3% of respondents have a professional certificate based on the data collected.

TABLE 4: Working Experience Certification.

	Frequency	Percentage (%)
Less than 3 years	12	17.1
3-6 years	28	40.0
7-12 years	24	34.3
More than 13 years	6	8.6
Total	70	100

According to Table 4 above, the result of the analysis is focused on the working experience of the respondents. The highest percentage of respondents in this category are respondents that have a total of 3 – 6 years of working experience in this field with 40.0%. With a difference of 5.7% compared to the highest one from respondents that have 7 – 12 years of working experience. Besides, 17.1% of respondents in this research have less than 3 years of working experience while the lowest one was collected from the respondents that have more than 13 years of experience working as accountants with 8.6%.

TABLE 5: Patriarchy System.

	Frequency	Percentage (%)
Yes	32	45.7
No	38	54.3
Total	70	100

Based on table 5 the researcher provided a question to gain an understanding of the patriarchal system in the general view of the respondents. From the total of 70 respondents who participated in this survey, 45.7% of them answered yes which means that they are concerned about this patriarchal concept while the rest of 54.3% answered no which means that before this they never heard about this concept. Among the 32 respondents who can understand this concept, they also provide some opinions on it such as this concept is about when men dominate more power and control compared to a woman in daily life activities. Other than that, the respondents also provide similar opinions such as the patriarchal system is a social system in which men hold primary power and predominate in roles of political leadership, moral authority, social privilege, and control of property. Other respondents added this concept as a situation when women have less ability to shout out their opinions at the workplace when working. In addition to this variety of opinions from respondents, most of them state this concept as man has the priority in an organization such as power and rank compared to a woman who has less power in the organization.

TABLE 6: Man has more power in Accounting Profession.

	Frequency	Percentage (%)
Yes	18	25.7
No	52	74.3
Total	70	100



According to Table 6, the researcher comes out with a question related to the statement that man has more power in the accounting profession. The result of the analysis shows that most of the respondents did not agree with this statement with a percentage of 74.3%. This confirms that the respondents believe woman also has the power to conduct certain task in the accounting profession with their abilities. However, 25.7% of them agree with this statement for their own reason.

TABLE 7: The Suitability in Senior Position.

	Frequency	Percentage (%)
Yes	1	1.4
No	69	98.6
Total	70	100

Based on Table 7, the researcher tried to figure out the perception of the respondents with the question of the suitability of women accounting in a senior position. From the data, it shows that almost all respondents, 98.6% did not agree with the statements while only 1.4% agreed with this question. The researcher was able to get the respondent's opinions regarding this question when most of the respondents gave a similar opinion such as nowadays women are more talented and intelligent to fill in the position in higher ranking, women are more independent and organized while doing their job as an accountant and they believe that there should be no bias in gender in the context of the working environment. The respondents also claim in this modern world, women can be leaders and possess great leadership. Other than that, other respondents also provide a reason such as women nowadays have a variety of potential to overcome their weaknesses when they fill in the position in senior rankings by having more confidence to perform their work as an accountant.

TABLE 8: The need to challenge Patriarchal Power in the Organization

	Frequency	Percentage (%)
Yes	64	91.4
No	6	8.6
Total	70	100

Table 8 below is related to the question of whether the woman needs to challenge the patriarchal power within the organization; to avoid men's positions will continue to be privileged. Of the 70 respondents, 91.4% of respondents agreed that women in the accounting profession need to challenge the patriarchal power in the organization while

the rest 8.6% believe that there is no need to challenge this concept and accept the privileged of men in the accounting profession.

TABLE 9: Underrepresented Women in Accounting.

	Frequency	Percentage (%)
Yes	27	38.6
No	43	61.4
Total	70	100

The data in Table 9, above is regarding the question of whether the woman in the accounting profession agrees or not agrees with the underrepresented woman in the accounting profession. From this, it shows that 61.4% of the total respondents disagree with this question while the rest of the 38.6% agree about it. A total of 43 respondents from this survey believe that the number of women who work as accountants nowadays has increased compared to the previous studies.

A validity test is being conducted in this study to indicate the linkage between the dependent variable, the patriarchal system in the accounting profession with the independent variable of challenges for woman accountants working in this field. The three variables were tested to see how far the validity of the questionnaire prepared was for the respondents. The adequacy of the sample size also needs to be assessed. By referring to the past research conducted by [54] the Kaiser-Meyer-Olkin (KMO) measure should be in high value (close to 1.0) that indicates a factor analysis may be useful with the data. However, if the value is less than 0.50, the results of the factor analysis probably won't be very useful. In addition, the Bartlett Test of Sphericity can be used to measure the strength of the relationship between the variables.

TABLE 10: KMO and Bartlett's Validity Test.

Kaiser-Meyer-Olkin Measure of Sampling Adequacy		.686
Bartlett's Test of Sphericity	Approx. Chi-Square	1089.547
	df	406
	Sig.	.000

Based on Table 10, KMO, and Bartlett's test above, the adequacy of sample size under the Kaiser- Meyer-Olkin Measure of Sampling Adequacy (0.686) is acceptable for this test. The Bartlett test should be significant (a significance value of less than .05); this means that the variables are correlated highly enough to provide a reasonable basis for factor analysis as in this case the results show the significance of 0.000.

In Table 11, rotated components matrix below, the researcher conducts a validity test for each factor on each variable to identify whether the question answered by the respondents is valid or not. [18] stated that the minimum factor loading that can be used as a tool to measure whether the items are valid or not must be in the range of 0.3 and above. As a result, a total of twelve items were eliminated because of failure to meet the minimum factor loading, and a total of sixteen items were retained. The factor analysis results showed that the patriarchal system in the accounting profession produced three factors or components. There were five items valid and loaded onto Factor 1 which are SWAC2, SWAC6, SWAC7, SWAC8, and SWAC9. This is labeled as "Suitability of Women choose a career as Accountant". Next, there were also five items valid in Factor 2 which are DG1, DG2, DG4, DG5, and DG6. This factor was labeled as "Discrimination of gender between man and woman". Lastly, for Factor 3 there were six items valid which are LWE1, LWE2, LWE3, LWE4, LWE5, and LWE8. This was labeled as a "Lack of working experience as a woman accountant. To sum out this validity test, the researcher will use the valid item or question only to run the reliability test and remove the question that is not useful under each independent variable. A reliability test is used in this study to test how the scale used in the questionnaire is free from random error. According to [54], the ideal Cronbach's Alpha coefficient of scale should be above 0.7. [19] benchmarked data also, stating that an alpha of more than 0.7 is good enough to be analysed to produce reliable and valid data.

*Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.<sup>a</sup>*

According to the Table 12 reliability test above, there were three variables with a total of 16 sample items that act as measurement scales for these 3 variables. Cronbach's Alpha was used to examine the internal reliability of these 3 variables. Past research indicates that there are a few scenarios that can be used to measure the reliability of the variable. If the value of Cronbach's Alpha coefficient is between 0.6 and 0.7 it can be considered fair reliability, whereas Cronbach's Alpha value between 0.7 and 0.8 represents good reliability. Lastly, Cronbach's Alpha with a value of 0.8 and above would be considered very good reliability.

After the reliability test was carried out, all the variables showed a great result in reliability. Based on the table above, among these three variables, the suitability of a woman working as an accountant has the highest value which is 0.825. It can be concluded that this variable is the most reliable and acceptable in this study. In addition to this, most of the respondents understand and can answer the question provided with a suitable scale for each question. Then the second highest variable is

TABLE 11: Rotated Component Matrix of Validity Test.

Components/Variables	1	2	3
LWE1			.690
LWE2		.570	.329
LWE3			.606
LWE4			.376
LWE5			.331
LWE6			
LWE7			
LWE8			.666
LWE9			
DG1	.304	.436	
DG2		.747	
DG3		-.321	
DG4		.307	
DG5	.679	.373	
DG6			-.339
DG7			
DG8			
DG9	.645	.522	
SWAC1			
SWAC2	.444		
SWAC3			
SWAC4			
SWAC5		-.439	
SWAC6	.423		
SWAC7	.619		
SWAC8	.359		
SWAC9	.353		
SWAC10			
PS	-.779		

the discrimination of gender between women and men which is 0.798. Between the first-highest and second-highest variables, it shows that the difference is only 0.027. This proves that the variable is reliable and can be accepted to be applied to this study. Other than that, the respondents were also able to provide perceptions on this variable by providing a different opinion on each questionnaire prepared. Lastly, even lack of

TABLE 12: Reliability Test.

Variables	Cronbach's Alpha
Lack of working experience as a woman accountant (LWE)	.723
Discrimination of gender between women and men (DG)	.798
Suitability of women choose a career as an Accountant (SW)	.825

working experience variable contributes to the lowest Cronbach's Alpha among the other two variables, it is still reliable to be studied in this study to see the continuity of the relationship between the patriarchal system in the accounting profession with this variable. Since Cronbach's Alpha of all variables is more than 0.6, none of the questions should be removed from this study.

A normality test is conducted in this research to test the data whether fits the standard normal distribution or not. In this section, the measurements used are Skewness and Kurtosis. Skewness considers the asymmetry degree of a given distribution around its mean. Whereas kurtosis highlights the relative flatness or peachiness of the distribution compared with the normal distribution. The Skewness and Kurtosis should fall in the range from -2 to +2. In addition to this, [20] argued that data is normal if Skewness is between  $\pm 2$  and Kurtosis is between  $\pm 7$ .

TABLE 13: Normality Test (Accountant).

	Mean	Standard Deviation	Skewness	Kurtosis
Lack of working experience as a woman accountant (LWE)	2.59	.60	-.137	1.526
Discrimination of gender between women and men (DG)	2.93	.471	-.554	.921
Suitability to work as a woman accountant (SW)	3.21	.427	.158	-.557

As stated in Table 13 above, which is the normality test for respondents with the title of woman accountant indicates that the Skewness of the first variable lack of working experience as a woman accountant is (Skewness = -0.137, M = 2.59, SD = 0.60) is considered as normal as they were in the range of -2 to +2 while the Kurtosis for this variable also between the range of -7 to +7 with 1.526. Besides that, the Skewness for discrimination of gender between women and men also can be considered normal as the result shown above is (Skewness = -0.554, M = 2.93, SD = 0.471) and it falls

under the range stated. Not only that, the third variable which is the suitability to work as a woman’s accountant being used in this study also normally distributed to the respondents as the results for it (Skewness = 0.158, M = 3.21, SD = 0.158) are in the range between -2 to +2. For both Kurtosis results of variables discrimination of gender between man and woman also the suitability to work as woman’s accountant shows that the data is normally distributed to the respondents to collect data when it falls under the range of -7 to +7. As this research focuses on finding respondents who work in women’s accounting, thus it can be concluded that the researcher can normally distribute the questionnaire to the targeted respondents.

### 6.2. Multiple Linear Regression Analysis

In this study, multiple linear regression analysis is used to determine the relationship between the dependent variable and independent variables that have been chosen. As claimed by [21], the R column represents the value of multiple correlation coefficients. He also added that this can be one measure of the quality of the prediction of the dependent variables. In this case, based on the table above, a value of .592 denoted a robust relationship between the dependent variables of the patriarchal system in the accounting profession with the independent variables which are the lack of working experience as a woman accountant, discrimination of gender between woman and man and the suitability to work as woman accountant.

TABLE 14: Model Summary of Multiple Linear Regression Analysis.

Model	R	R Square	Adjusted R Square	Std. Error of The Estimate
1	.592 <sup>a</sup>	.350	.321	.412

*a. Predictors: (Constant), Mean\_SWAC, Mean\_DG, Mean\_LWE*

Furthermore, the R-square column in Table 14 represents the proportion of variance in the dependent variable provided whether it can be explained by the independent variable. Based on the table above, the value of .350 stipulated that a 35.0% variance in the determinant patriarchal system in the accounting profession was explained by the independent variables. The other 65.0% (100%-35.0%) of the variance that remains unexplained means that there were other potential challenges or barriers for women in the accounting profession towards the patriarchal system in this study. Research by [55] indicates that small R-squared values are not always a problem and high R-squared values are not necessarily good for evaluating whether the independent variables used it suitable or not for a study conducted. Besides that, an examination of the results

reveals that there is a significant model fit, with reasonable levels of adjusted R- square of .321 or 32.1% less than R- square.

TABLE 15: ANOVA of Multiple Linear Regression Analysis.

Model	F	Sig.
Regression	11.867	.000 <sup>b</sup>

1. Dependent Variable: As a woman accountant, do you think this patriarchal system exists in your workplace?
2. Predictors: (Constant), Mean\_SWAC, Mean\_DG, Mean\_LWE

Based on Table 15 above, the F ratio in the ANOVA table indicates whether the overall regression model is a good fit for the data. As the significance of p-values is .000 is below than alpha value of 0.05 and its F-value is 11.867, this means that the regression model fits the data. This result showed that the overall multiple regression model was significant at the 5% level of significance.

TABLE 16: Coefficients of Multiple Linear Regression Analysis.

Independents variable	Unstandardized Coefficient Beta	Standardized Coefficient Beta	T Value	P Value Sig.	Tolerance	VIF
(Constant)	3.642		11.57	.000		
Lack of working experience as a woman accountant.	.046	0.90	.509	.613	.685	1.461
Discrimination of gender between women and men.	-.175	.085	-2.504	.044*	.569	1.758
Suitability to work as a woman accountant.	-.297	.091	-3.269	.002**	.592	1.690

\*Significant at 1%; significant at 5%

Table 16 presents the coefficient of three independent variables. Based on the results above, the results tell us that discrimination of gender between women and women in the accounting profession with a P value (.044) < 0.05 and suitability to work as a woman accountant with a P value (.002) < 0.05 are significant, but lack of working experience as woman accountant is not significant with the P value (.613) > 0.05. This means that the explanatory variable for lack of working experience as a woman accountant is no longer useful in the model when the other two variables are already in the model. In other words, with discrimination of gender between women and men also the suitability to work as a woman accountant in the model, lack of working experience no more adds a substantial contribution to explaining the patriarchal system in the accounting profession.

Besides that, the suitability to work as a woman accountant in the accounting profession had the highest standardized coefficient beta value of 0.091. This indicated that this variable contributed higher significance towards the possible challenge and barrier for women in the accounting profession with the patriarchal system than other variables like lack of working experience as a woman accountant and the discrimination between women and men in the accounting profession. To further interpret the standardized coefficient beta, every 1% of suitability to work as a woman accountant in the accounting profession would lead to a 0.091% increment in determinant possible challenges and barriers for women in the accounting profession with the patriarchal system in this study.

The information in Table 16 above also allows the researcher to check for multicollinearity. In multiple linear regression models, tolerance is the amount of variability in one independent variable that is not explained by other independent variables. To achieve multicollinearity, the tolerance values should be more than 0.20 while a tolerance value less than 0.10 indicates collinearity. In this research, all the independent variables had high tolerance values. Thus, there was no multicollinearity issue as each variable had a tolerance value larger than 0.20. This concludes with the lack of working experience as a woman accountant (0.685), discrimination of gender between women and men in the accounting profession (0.569), and suitability to work as a woman accountant (0.592). In addition to this, to further assess the multicollinearity issue, the researcher has examined the Variance Inflation Factor (VIF). VIF values that exceed 10 are considered multicollinearity [21]. Following table 4.6.1.3 above, the researcher discovered that there is no multicollinearity between variables as each variable such as lack of working experience as a woman accountant (1.461), discrimination of gender between a woman and man in the accounting profession (1.758) and suitability to work as woman accountant (1.690) had VIF values that lower than 10.

## 7. Finding and Conclusion

In conclusion, this paper sheds light on the prevailing patriarchal system within the accounting profession in Malaysia and its adverse impact on women accountants. The research focused on women who occupy positions within the organizational structure and educational sphere of accounting. Through the distribution of questionnaires to 70 experienced female accountants with more than 5 years of work experience, several key findings were highlighted. Firstly, the study revealed that the patriarchal beliefs and practices in the accounting profession have perpetuated discrimination between



men and women. Women have faced various challenges, including a lack of opportunities, unequal treatment, and limited career advancement compared to their male counterparts. This gender discrimination has created a significant barrier for women accountants to fully thrive and contribute to the profession.

Secondly, the research emphasized the issue of suitability that women encounter when choosing a career in accounting. The influence of societal stereotypes about masculinity and femininity has resulted in the undervaluation of women's capabilities in the accounting field, further restricting their professional growth. The study's findings underscore the urgent need for addressing and dismantling the patriarchal system in the accounting profession. By acknowledging and challenging these oppressive structures, policymakers and stakeholders can take meaningful steps toward creating a more inclusive and equitable work environment for women accountants in Malaysia.

This research marks a crucial milestone as the first of its kind in Malaysia, offering invaluable insights into the dynamics of patriarchy in the accounting profession. The implications derived from this study can serve as a foundation for the development of policies that promote gender equality and female empowerment within the industry.

It is essential to recognize patriarchy as a social and ideological construct that perpetuates unequal power dynamics between men and women. By acknowledging these biases and working towards dismantling patriarchal norms, society can pave the way for a more progressive and just accounting profession that values and supports the contributions of both men and women equally.

In conclusion, the findings of this research call for collaborative efforts from all stakeholders to create a more inclusive, diverse, and gender-equitable accounting profession in Malaysia. By challenging patriarchal beliefs and practices, the profession can tap into the full potential of women accountants and foster a more robust and thriving industry for all.

## 8. Implications, Limitations, and Suggestions

The future studies, there are a few things that need to be improved from this research. Firstly, provide more independent variables in which the possibility of challenges and barriers in the accounting profession especially for women accountants such as job demand and exclusionary environment towards a patriarchal system in the accounting profession in this study. The reason for this is to ensure the relationship between dependent variables and independent variables is significantly positive with each other. As the number of accountants in Malaysia has increased each year, the researcher can

expand the sample size to collect data from the respondents. This is important because the higher sample size will make the result more accurate for analysis purposes. Finally, in the future, the researcher also can consider re-assessing and expanding the theory, framework, or model addressed in this research by adding a new theory or recent phenomenon to the research problem.

The findings of this study have significant implications for existing theoretical frameworks in the field of patriarchal systems in the professional career. The observed relationship between discrimination of gender between men and women in the accounting profession and suitability to work as a woman accountant challenges the prevailing notion of feminist and gender theory. The discovery of the existence of discrimination of gender has prompted a re-evaluation of feminist theories or concepts not only in the other but also in the accounting area.

The implication upon practices is that the result suggests that two variables support the relationship between independent variables and dependent variables. The two variables are the discrimination of gender between men and women accountants and the suitability of women choosing careers as accountants. In accounting areas, the discrimination between women and men can only lead to dissatisfaction and discontentment among women accountants. Thus, the employers of the organization should provide equal treatment and fair performance evaluation to ensure that discrimination does not exist and remove the perception of a patriarchal system in the accounting profession among women accountants. Furthermore, the suitability of women choosing careers as accountants had a significant influence on the patriarchal system in the accounting profession. This is because of excessive overtime hours required during peak periods and some respondents perceived that having children had a negative effect on their employment opportunities.

Apart from that, based on the question of whether this patriarchal system exists in the accounting profession or not, from the total of 70 respondents 55.7% answered no while the balance of 44.3% respondents chose yes as their answer. This indicates that 39 of the respondents believe this patriarchal system still exists in the accounting profession career even though the number of women who choose this career as their job has increased compared to the past year. In addition to this, the respondents provide opinions on why they think this patriarchal system still exists in the accounting profession in the open-ended question. The respondents granted some opinions on why they chose yes for this question such as most people looking into men as men are more dependable to handle tasks compared to women, they think women are not suitable to choose accounting as their career, and discrimination gender between men and women.

The reason is sometimes men get more rewards for accomplishing a task compared to women even though the value of the task is the same and balanced. However, some respondents provided opinions even though the respondents answered no to this question such as the patriarchal system only exists in a certain organisation which is very less, and nowadays most accountants are women.

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