

WOMEN'S [INDONESIA] EXPERIENCES IN THE PUBLIC ACCOUNTING PROFESSION: WHY THEY AVOID?

ASL Lindawati

Ma Chung University

e-mail: aswlinda@yahoo.com

Abstract

The purpose of this paper is to explore the issue of possible professional barriers explanations of why Indonesian women's higher participation in tertiary accounting studies has failed to lead to a commensurately higher participation in the upper echelons of public accounting careers. This paper has illustrated the profession have historically suffered from poor records on gender, diversity and excluding women. Issues concerning professions have been discussed by many Western scholars and have proved to be significant topics within industry and modern society. This paper has provided the assumptions and concepts that form the basis for understanding the experiences of women in developing countries who take up careers in professions. The studies show apparent similarities between Western and developing countries, and lead us to ask why women are marginalized and excluded from professions or professional work such as public accounting, and how societies or communities recognize the status and position of women who choose professional careers rather than domestic work or household jobs. Implementation methodology used in this paper reflects a subjectivist, ideographic focus on cultural context being intrinsic to reality and qualitative methods. Hence, proposing an ethnography approach to studies socio-cultural and power of the State being appropriate methods for this research.

Keywords: Indonesian women; accounting profession; Socio-cultural; Government intervention; domestic burden.

Abstrak

Tujuan dari penelitian ini adalah untuk menganalisis masalah tentang kemungkinan hambatan yang dihadapi oleh para perempuan di Indonesia yang memiliki prestasi yang tinggi dalam pendidikan akuntansinya yang ternyata mengalami kegagalan dalam memimpin di dalam karir akuntan publik yang lebih tinggi levelnya. Penelitian ini memberikan gambaran yang buruk mengenai isu gender, keberagaman, dan diluar isu perempuan. Isu-isu tentang profesi telah dibahas oleh para sarjana Barat dan telah terbukti menjadi topik yang signifikan dalam industri dan masyarakat modern. Penelitian ini telah memberikan asumsi-asumsi dan konsep-konsep yang membentuk dasar untuk memahami pengalaman perempuan di negara berkembang yang mengambil karir dalam profesi. Penelitian menunjukkan kesamaan jelas antara negara-negara Barat dan berkembang, dan mengajak kita untuk bertanya mengapa perempuan terpinggirkan dan dikeluarkan dari profesi atau pekerjaan profesional seperti akuntan publik, dan bagaimana komunitas atau masyarakat mengakui status dan posisi perempuan yang memilih karir profesional daripada pekerjaan rumah tangga atau ibu rumah tangga. Implementasi metodologi yang digunakan dalam penelitian ini mencerminkan fokus, subyektivis ideografis pada konteks budaya yang intrinsik dengan metode realitas dan kualitatif. Oleh karena itu, penelitian ini mengusulkan suatu pendekatan etnografi untuk studi sosio-budaya dan kekuasaan Negara sebagai metode yang tepat untuk penelitian ini.

Kata Kunci: perempuan Indonesia, profesi akuntansi, sosio-kultural, intervensi pemerintah, hambatan lokal

INTRODUCTION

A quiet revolution has been taking place in women's accounting profession in Indonesia over the past decade. At present, the issue of women's inequality in the industrial jobs particularly in its professional sector in a developing country like Indonesia remains a serious issue to be addressed. On the whole, it requires serious attention and effort by all parties concerned including female accounting practitioners themselves. The women's movement never actually ended. Despite being exposed to opportunities for career advancement in the aforesaid professional sector, the reality is that women are less inclined and restricted in their professional role as a result of gender mainstreaming being a strong community social structure that has become a hindrance to the progress and empowerment of women. As such, women's capacity was largely diminished and increasingly marginalized by the system. In addition, this condition was further sustained by the prevailing patriarchal culture as a way of life which, ironically, seems to have gained acceptance by the women themselves.

Issues concerning professions have been discussed by many Western scholars and have proved to be significant topics within industry and modern society. The earliest idea of a profession was based on there being certain characteristics to serve as distinguishing marks of an occupation to distinguish it from a social artifact (Longstaff, 1995).

Following industrial development and global economic changes within modern society, various occupational groups are now categorized as professions, including accountancy. Typically it has acquired professional characteristics such as; (1) having skills based on theoretical knowledge, (2) provision for training and education, (3) testing for competence and ability of members, (4) being an organization or association, (5) obedience to a code of conduct, and (6) providing altruistic services (Millerson, 1964 cited in Johnson, 1972; also in Kuper and Kuper, 2003). Professions, as exclusive occupational groups, are also gendered in nature with men considered

more appropriate in this sphere and having dominance within professional groups (Witz, 1992; Etzioni, 1969). Consequently, professions are sharply defined in their characteristics, qualifications and status (Larson, 1977). Women are always placed in the second class, silent in their subordination, marginalization and inequality, not posing a threat within professional groups.

Thoroughly, review literature from previous studies, particularly those of Western scholars from the past and present have provided the assumptions and concepts that form the basis for understanding the experiences of women in developing countries who take up careers in professions. The studies show apparent similarities between Western and developing countries, and lead us to ask why women are marginalized and excluded from professions or professional work such as public accounting, and how societies or communities recognize the status and position of women who choose professional careers rather than domestic work or household jobs.

This paper has also to identify the factors that serve as grounds for subordination and exclusion of women in public accounting. Even though considerable research has been done with a similar focus to the present study. This literature has a Western perspective and much of it remains largely silent with respect to issues of socio-cultural and political government that have the dominance and power to construct social values and shape the ways of life in developing countries such as Indonesia, with their typically unique characteristics and complexity of structures within their societies (Caldwell, 1968; Wilhelm, 1980).

Thus, the intention of this paper is to advance knowledge and identify essential aspects of women's oppression in the public accounting profession. These points will be the primary concepts to be evaluated, to be understood through explanation of issues arising from the experiences of women's oppression in a developing country, and an examination of women's exclusion in Indonesia's public accounting profession. To do so, ethnography is appropriate method that will be used as a

research method for this study. In methodological terms, ethnography refers to social research that consists of most of the following features: (1) people's behaviour is studied in everyday contexts, rather than under experimental conditions created by the researcher; (2) data is gathered from a range of sources, but observation and/or relatively informal conversations are usually dominant; (3) the approach to data collection is unstructured, in the sense that it does not involve following a detailed plan established at the beginning, nor are categories used for interpreting what people say and do; (4) the focus is usually a single setting or group, on a relatively small scale; and (5) the analysis of the data involves interpretation of the meanings and functions of human actions and mainly takes the form of verbal descriptions and explanation with quantification and statistical analysis playing a subordinate role (Hammersley, 1990).

ISSUES OF WOMEN INEQUALITY IN THE PROFESSION

Gender inequality issues are some of the most commonly mentioned barriers to women's career progression. There have been a number of studies on gender in the accounting profession (Westcott and Seiler, 1986; Lehman, 1992; Kirkham and Loft, 1993; Hines, 1992; Cooper, 1992a, 1992b; Hammond and Oaks, 1992; Shearer and Arrington, 1993). These have considered the gender nature of the philosophy, knowledge and language on which accounting is based. Some of them have argued that "masculine" accounting reproduces the values of objectivity and materialism in which the "feminine" values of feeling, caring and sharing are repressed (Hines, 1992; Cooper, 1992a, 1992b; Shearer and Arrington, 1993) and discounted as being (and assumed as inferior) female personality traits.

Furthermore, gender perspective (Etzioni, 1969) hinders women in the "system mechanism" of the profession. Etzioni (1969) suggested that the system of "profession" used "gender perspectives" to classify many women as members of a "semi profession"

These semi professionals had less autonomy and authority and were more controlled by those in higher ranks than full professionals. They also were considered to have skills and personality traits more compatible with administration than with other, more professional, pursuits.

A large part of the equality gap was also suggested by Maupin (1993) and Hammond and Oaks (1992) to be linked to basic gender discrimination. Gender was seen to be used as an excuse to fail to promote and to stereotype women who had joined the accounting profession. These arguments, of course, have been based on the experience and perspective of Anglo-Saxon countries in which accounting is largely thought of as a preserve of the masculine (even if almost half of new, junior accountants hired are female).

Many researchers, for example, Lehman (1992); Cooper and Taylor (2000); and Carnegie and Edwards (2001) point to a rather gloomy picture of the variety of obstacles faced by women accountants in both their personal situation and work place when it comes to career advancement. The exclusion of women from the domain of accounting practice has a long history (Kirkham, 1992; Lehman, 1992), from the late 19th and early 20th century as the discipline moved toward "professionalization" and into the years of the contemporary accounting "industry", women accountants have experienced a variety of strategies that exclude and marginalize them. According to Kirkham (1992) these mechanisms are an integrated part of the professions' knowledge and social practices, related to economic and social structures and ideologies, through gender as well as class relations (p.289). Gender inequality issues as a concern of feminist research in accounting had largely developed by studying the positions and the experiences of female accounting professionals through "herstory" in accounting (Westcott and Seiler, 1986; Lehman, 1992; French and Meredith, 1992; Spruill and Wootton, 1995; Nicholas et al, 1997).

Some researchers have argued, however, the importance of situating the issue of

gender inequality or sex discrimination against an understanding of the inherently gendered dynamics of accounting professionalism (Kirkham, 1992; Kirkham and Loft, 1993; Roberts and Coutts, 1992; Thane, 1992; Crompton, 1987; Hull and Umansky, 1997; Hammond, 1997; Kirkham, 1997). These studies broadened the questions generated from a feminist perspective, such as: how and why women are marginalized within the accounting professionals; gender discourse had established a privileged position in society that had created and maintained a “masculine” perception in accounting. As Cooper (1992a) points out, accounting serves to privilege “masculinity” and negate the natural world and the “female”.

The “masculine” phallogentric nature of accounting privileging the masculine over feminine tends toward its being naturally aligned to goal centeredness in terms of profit motive or capital accumulation motive (Cooper, 1992a, 25-26).

Additionally, Hines (1992) states that the knowledge, philosophy and language of accounting is associated with a “hard masculine” nature, and suppresses values and perceptions of “soft feminine” character. Accounting is thereby defined as materialistic and reductionist, seeing reality as divisible and quantifiable. This masculine version, claims accounting has to reflect and reproduce a view of the world as objectively out there, dividing the inner experience of people from this objective world. In contrast, accounting is also said to repress the reality and value of the non-marketable and non-material, the importance of the intuitive, the prioritising of feelings, the values of caring and sharing, all of which are associated with “soft feminine” character. Thus, accounting fosters the type of control that emphasises materialistic, objective, quantifiable values and suppresses other values such as feeling, intuition, and elements that are difficult to quantify.

THE EXCLUSION OF WOMEN IN THE PUBLIC ACCOUNTING PROFESSION: A REVIEW OF WESTERN SCHOLARS’ PERCEPTIONS

A profession successfully defines and delimits its area of expertise, its market and its membership; it establishes a collective social status, and the efforts of the occupational association tend directly and indirectly to emphasize socially valued and rewarded characteristics (Macdonald, 1984; p.176). In doing so, professional groups often achieve upward social mobility for their members and operate the mechanism of ‘closure’, with these features becoming the most important ways to define and maintain their position (Parkin, 1979; Parry and Parry, 1977).

Therefore, a notable feature of professional occupations has been their power to ensure social closure by controlling access to the occupation. A critical outcome of this process has been a resistance to the entry of people with personal characteristics that might dilute the social, economic and cultural characteristics associated with the profession. Debatably, professions have resisted the admission of women to their ranks (Halford et al., 1997). As Walby (1987) argues, there is a hidden agenda of patriarchal occupational closure, as it has long been recognized that the general devaluation of the feminine in both economic and domestic spheres would effectively be transferred to occupations that women might enter. Consequently, women were barred from entering the professions until the late nineteenth century, when the first feminist movement campaigned for greater access to waged work and education in a challenge to such exclusion (Rowbotham, 1979).

Of course the removal of formal barriers is not sufficient to enable equal access; it can be seen that stereotyping, socialization pressures, government intervention and support of gender subordination, together with overt and covert discrimination, ensure that powerful constraints persistently impede women’s progression in the professions (Thane, 1992). Unfortunately, it can be shown that the closure strategy in terms of exclusion

is aimed not only at the attainment and maintenance of monopoly, but also at the usurpation of the existing jurisdiction of others and at the upward social mobility of the whole group (MacDonald, 1995, p.29). Thus, it is an appropriate way to subordinate women in the public accounting profession. However, in some countries the subordination and exclusion of women in the public accounting arena is for reasons other than gender issues alone, such as discrimination, social stratification or class issues, and the rules of professional bodies.

There are numerous examples in Western literature that show the influence of the work of Lehman, a pioneer of research on feminism in accountancy and the exposure of marginalized groups' experiences in the accounting profession (Hammond, 2003). In *Herstory in Accounting: The First Eighty Years*, Lehman argues that women Certified Public Accountants in the United States (US) and Chartered Accountants in the United Kingdom (UK) have always been marginalized and excluded from the public accounting profession. Even though the total number of women in public accounting has increased, there are still only a small number in the highest positions, as most have withdrawn from their profession (Lehman, 1992).

Most research by Western scholars about women in the accounting profession (for example, Annisette, 1999, 2000, 2003; Emery, Hooks and Stewards, 2002; Gibson, 2000; Hammond, 2002, 2003; Johnston and Kyriacou, 1999; Kim, 2004; Lehman, 1992; Roberts and Coutts, 1992; Kirkham and Loft, 1993; Sian, 2002, 2006; Walker and Llewellyn, 2000) had concerned on gender and feminist issues. These writers, along with many other feminist scholars, had seized on the sociology of professions and professionalization.

There have been reviews of women's experiences of subordination and exclusion in the public accounting profession from writers of women's history in accounting in many different countries: in the US and UK, Europe, Africa and some Asia-Pacific countries in-

cluding Australia, New Zealand and Japan. These all indicate that various perspectives on these issues have been associated primarily with elements of stratification in social lives, such as class, gender, race discrimination and professional systems.

Class Issues

There are diverse reasons for the exclusion and subordination of women in the accounting profession, with one in particular being the class structure in society. There has been little research on class structure in the accountancy profession, but one woman concerned with this issue was Lehman (1992). Her work on women's experiences over 80 years in the accounting profession in the UK focuses on repressive gender roles and sustained class struggles leading to the exclusion and marginalization of women by their male counterparts, the professional association and clients.

The primacies of class and sex have both influenced the rights, roles and obligations among people (Lehman, 1992). The acceptance of gender and class as social constructions led to the oppression of women. It has been a foundation for the emergence of a traditional class society (Coontz and Henderson, 1986). This class structure has been part of public accounting practice throughout the development and establishment of the accounting profession. Furthermore, disputes over professional requirements for women became barriers for entry into the accounting profession. Although there was an increase in female employment each year, the great majority of them became bookkeepers or clerical workers. Thus, women had no place as professionals in accounting, with the initial role of women in the accounting profession being confined to the execution of clerical or bookkeeping duties only (Lehman, 1992).

Therefore, women's employment as clerks and bookkeepers provided a model for occupational distribution within the accounting profession. Their work as clerks and bookkeepers implemented and reflected the class structure in the accounting profession.

Walker (2002) identifies the women behind the railed-in desk in Britain and focuses on the feminization of bookkeeping by presenting a sociodemographic profile and sectoral distribution of women bookkeepers.

Currently, occupational class is still a factor in recruitment for clerks and bookkeepers in the profession. This is demonstrated in the work of Cooper and Taylor (2000) with an advertisement from 1993 that states ‘Due to retirement a vacancy has arisen for an able LADY 35+ to take charge of our computerized invoice processing and payment system ...’ This position was ostensibly open to both men and women. This advertisement was very similar to one 80 years earlier, which was cited by Lehman (1992): ‘Required, by wholesale firm in the country, lady as clerk. Must be thorough public accountant; have to pass all auditor requirements (*The Accountant*, 1913 cited in Lehman, 1992: 286).

Hence, the position of professional accountant was deemed suitable for males, while the female majority was subordinated, willingly or unwillingly, and always placed in the second class in the job hierarchy. Based on a Labour Force Survey, Spring 1998, in the UK, 78 percent of the accounting labor force was clerical as opposed to professional, and 76.5 percent of these clerical accountants were women (Cooper and Taylor, 2000: 576).

Gender Issues

A number of studies from Western countries such as the UK and US have focused on issues relating to gender. In accountancy, where (generally) male discourse is considered dominant, the term ‘gender’ has largely been employed to refer to women. Originally, the debate from the early 1900s to the 1980s in the UK and US about the admission of women to the accountancy profession was a gender issue. This was shown by Lehman (1992) in her study *Herstory in Accounting: The First Eighty Years*, which attempts to illustrate the persistence of practices restricting women’s access to the accounting profession from 1900. To illustrate the subordination of women within the profession, she identifies,

from a gender perspective, how women have been subject to subordination and exclusion in the accounting profession.

Hopwood (1987) in his paper ‘Accounting and Gender: An Introduction’ suggested that ‘an expanding account of accounting will reflect and acknowledge the growing shift in the sexual composition of accounting practitioners which will have both social and organizational implications’ (Hopwood, 1987, p.65). Gender is an essential aspect of any analysis of the professionalization of accounting. Consequently, his work has encouraged and invited exploration by academics on aspects of gender and its implications for research in the accounting profession.

Perceptions of the different capabilities inherent in each gender have considerable impact on women’s employment. These perceptions, images and recognition convey expectations about the capability, performance and appraisal of men and women who work as professionals that provide overall disadvantage to women. These disadvantages includes differences in wages or salary (Richardson, 1996; Lehman, 1992; Thane, 1992); unequal distribution of duties and responsibilities in workplaces, with the majority of women employed as clerks or bookkeepers and not as professionals (Carnegie and Edwards, 2001; Cooper and Taylor, 2000; Kirkham and Loft, 1993; Lehman, 1992; Vincoli, 2005; Walker, 2002). Another disadvantage is different treatment between male and female in the workplaces, especially with regard to the opportunity to achieve promotion. In fact, women are having less opportunity to be managers or partners (Berg, 1988; Bhamornsiri and Guinn, 1991; Lehman, 1992; Maupin, 1993; Wootton and Kemmerer, 2000).

Discrimination Issues

Discrimination within the profession has encouraged the exclusion of minority group members, both male and female, from the accounting profession and placed them in subordinate positions. Previous accounting research shows that discrimination typically occurs on the basis of (1) race or ethnic group,

(2) education or credentials, and (3) colonized peoples. The following summarizes research by Western scholars who focus on discrimination matters.

In the US, discrimination based on racism towards African American accountants has occurred since the beginning of the twentieth century. In her work *A White-Collar Profession: African-American Certified Public Accountants since 1921*, Hammond (2002) depicts the inhospitable environment and numerous barriers encountered by African Americans seeking admittance into the CPA profession.

Similar work being done in New Zealand indicates that Maori people have been oppressed within, and excluded from, the public accounting profession because the Maori are a minority or marginalized group (McNicholas, Humphries and Gallhofer, 2001 cited in Hammond, 2003: 5).

Furthermore, supporting documents in Clayton's work on black South African chartered accountants (CAs) (Clayton and Hammond, 2002) also demonstrate that the majority of ethnic groups in black South Africa have had some parallel experiences. Historically, there were only a handful of black CAs in South Africa up to 1987, but currently the political power balance has shifted and the major public accounting firms are hiring black trainees and black CAs, and many corporations and other groups want to hire them, although, in fact, the number of black CAs remains dreadfully low (Hammond, 2003: 6).

Discrimination based on colonized peoples has been examined by scholars such as Annisette (2000), with her work on the impact of imperialism on the profession in Trinidad and Tobago. Annisette and O'Regan (2002) whose work describes how the Irish profession broke free from English domination through a political process in which Irish politicians were shown how powerful discrimination was in the profession. Sian (2002) also demonstrated the exclusionary employment practices in accounting firms in postliberation Kenya. Kenya has been similar to other ex-British colonies, with indigenous

Kenyans replacing the departed British accounting professionals. However, the study showed that less than 10 percent of qualified accounting professionals were Kenyans, half of one percent were European, particularly British, and nearly 40 percent were Asian. Accounting professionals were recognized in terms of their credentials as CPAs ('Certified' public accountants) rather than CAs ('Chartered' accountants) (Sian, 2002 cited in Hammond, 2003: 5).

Exclusion in the accountancy profession through discrimination based on education or credentials has been illustrated above, especially in the work of Bakre (2002) in the Jamaican case, and from the observations of Sian (2002). Those studies have demonstrated significant discrimination as a control power in the public accounting area. Uche (2002) observed a similar process in the Nigerian accounting profession. In the past the profession was dominated by Britain, but as it was not producing enough locally educated accountants, many were imported from the Philippines and South Asia. Because of the requirements for professionals to be licensed, to have specific training and other educational qualifications as prerequisites to becoming chartered accountants or certified public accountants, the exclusion of local or indigenous peoples and oppressed minority groups including women has been encouraged.

Thus, it can be concluded that studies of women's experiences in the accounting profession, which have recently expanded to include studies of class, gender and discrimination as elements of societal barriers, have covered the majority of issues that occur to exclude women in the accountancy profession, from a Western perspective. To gain further and deeper understanding of the subordination and exclusion of women in the public accountancy profession both in workplaces and in the workforce, other essential issues concerned with the institutional hierarchy should be considered. There are at least two principal issues connected with this, namely implementation of a patriarchal system and the powerful influence of professional organizations.

The Domination of Patriarchy

Fundamentally, patriarchy is used as the major mechanism of social control in the workforce and workplaces (Witz, 1992). Another area of accounting literature examines the experiences of marginalized groups in the profession based on concepts or models of patriarchal systems that are used as mechanisms of control in the accountancy profession. As explained above, the profession is male dominated; this means that a patriarchal mechanism supports it and that patriarchal power is actually still used to maintain this condition (Crompton, 1987a, 1987b; Crompton and Sanderson, 1986; French and Meredith, 1991; Komori, 1998; Roberts and Coutts, 1992; Walker, 1998).

As a result, the patriarchal system will ultimately mean a greater distinction between men and women in the professional arena. Struggling with patriarchal forces, women professionals are more likely to experience deskilling and deprofessionalization, while male professionals retain their privileged professional status. Consequently, this process overcomes the threat of the reduction in status of the profession as a whole posed by women, and it also retains dominant male positions (Roberts and Coutts, 1992: 387).

The work of Walker (1998: 485) examines how in Western countries and particularly in Britain, middle-class households of the mid-nineteenth century were cited as the typical model of location for the operation of private patriarchy. It can be demonstrated that domestic accounting systems were founded on stewardship and hierarchical accountability and thereby contributed to the operation of masculine domination. Additionally, the author argues that accounting was an instrument for restraining female consumption and containing women in domestic roles. Although women were prescribed accounting functions in the visible private domain, they were excluded from the public occupation of accountant.

Another similar case that relates to the patriarchal system is described by Komori (1998) and shows that in the Japanese house-

hold accounting provided expanded insights into how women may have more power in the family. Although women are still not represented in large numbers as accounting professionals in Japan, they exercise substantial control over financial matters at home and in small family businesses, being referred to as ‘the household ministers of finance’ by their husbands (Iwao, 1993, cited in Komori, 1998: 2).

Some of the literature about women’s struggles against patriarchy in the workplace provides proof that it was always taken for granted that women would have lower positions with less opportunity of career progression than men would. Patriarchies employ strategies to keep women out; however, competent women pose a threat to patriarchies, and women employ counter strategies and gain entry despite patriarchal protest. As a result, patriarchies disclaim interest in keeping the jobs for themselves.

Another factor that creates exclusion and subordination of women in the public accounting profession may come from the institutional or organizational structure of professional associations themselves. The following are some explanations from the literature that relate to this issue.

The Role of Professional Associations

Institutionalized, organized professions basically have the power and authority to control and decide on inclusion and exclusion of potential members. Historically, much of the literature in accounting research demonstrates that women are an oppressed group whose careers have been controlled by profession associations. In many developing countries, State intervention and power also operate, directly or indirectly, to control professional associations, particularly when those are deciding and establishing their rules, regulations and constitutions, including specification of requirements for women’s admittance into the public accounting profession. The following section describes literature reviewing the subordination and exclusion of women in the public accounting profession arising from rigidly im-

posed rules of the professional association and the influence of State power.

Carrera, Gutierrez and Carmona (2001) stated that Franco's government in Spain banned women from the practice of auditing. The Spanish Civil Code enforced an educational policy that prepared boys for professional lives and girls for their future work 'at home'. This civil code reflected the dominance of the Catholic Church, which discouraged questioning of the gender hierarchy (Carrera, Gutierrez and Carmona, 2001 cited in Hammond, 2003: 2).

In Australia, historical accounting research used to support the work of Cooper (2007) showed that the prior exclusion of women from the public accounting profession by rejection of female applications to join any Australian accounting body was maintained for longer by accountants in public practice than by those in commercial firms or by private practice. She discusses the issue whereby women's place was deemed to be naturally in the home, and accounting careers were the preserve of young males. As supported by the President of the Victorian division of the Commonwealth Institute of Accountants, gender was a more important issue for a prospective accountant than skill, talent or ability, and the rights of women to work were subordinated to those of men (Cooper, 2007: 2). She also argues that for almost forty years women faced resistance to their entry into accounting bodies in Australia and the UK, based on preferential rights for men and a fear that these rights would be compromised if women had equal rights and could then compete in the workplace (Cooper, 2007: 40).

An interesting example, which demonstrates this situation, concerns the restriction on women entering the accounting arena, as observed in the work of Cooper and Kurtovic (2006) where women's admission into the Australian public accounting profession at the beginning of the nineteenth century was strongly discouraged. Importantly, Lady Mary Addison Hamilton, an Australian woman known for her pioneering accounting work, has been forgotten along with other women

who sought membership of the profession during its formative years. These women were discouraged from joining the accounting profession even though they undertook important roles within the profession (Cooper and Kurtovic, 2006: 2).

In fact Cooper (2007: 2) points out two reasons for women's eventual acceptance as members of accounting bodies in Australia: a monetary reason (because existing accounting bodies collected only small amounts of membership fees from few members), and, secondly, the impact of the First World War. Ironically, the Institute of Chartered Accountants in England and Wales (ICAEW) did not admit women until forced to do so by legislation.

Silverstone and Williams (1979: 106–107) conducted a survey of women members of the ICAEW and explored reasons for the slow growth in numbers of professional women. Some respondents cited that accountancy 'was considered a man's occupation (p.106) and that there was considerable male prejudice within the profession, and that there was inadequate and stereotyped careers' advice in schools; private employers were closing off openings for women; and the reluctance of parents to pay a premium for apprenticeship articles, considering this to be a wasted investment' (p.107).

As well as by admission problems, the subordination and exclusion of women in the public accounting profession in some countries has been influenced by the intervention and power of the State, as for example in Nigeria (Uche, 2002) where State power has influenced the formation of the professional body in order to establish the accounting profession. Factors include the type of government in place—military or democratic, societal expectations, interest groups and government actions, which have all impacted on the development of the accounting profession (Uche, 2002: 493).

Moreover, there are parallel cases in Kenya, where Sian (2006) explores issues of State intervention, colonialism and race as pertinent to the story of professionalization

and how these issues assist in contextualizing exclusion and control of the accounting profession. Annisette (2000) has examined the dominance of the role of the British government and professional bodies in maintaining education and certification of professional accountants in Trinidad and Tobago as a former British colony.

Thus, the role of constitutional or regulatory professional bodies, which in some countries is also influenced by the State, might include resistance to women joining the accounting profession. This conclusion can result from reflection on why women have been excluded from the professional public accounting arena. The experiences of many women who sought access to the profession showed persistent effort from the early nineteenth century up to the present. In fact, there is still inequality in the rank of positions women hold, even though their total number is increasing. Particularly in many developing countries, the accounting profession is affected by many factors, one of which is legislation sponsored by the State.

Therefore, in extensive research from Western perspectives, resistance to the admission of women to public accounting associations has demonstrated that occupational closure practices operate in the accounting profession. One aspect of closure in workplaces and the workforce is exclusion of groups, including women, through different perspectives and for reasons such as class issues, gender role, discrimination, patriarchal systems and the operation of professional associations.

The research of Western scholars about women in the accounting profession has produced a large body of similar work, but there is a scarcity of research concerning the exclusion of women in the accounting field from an Eastern perspective, especially in the developing countries of South East Asia such as Indonesia. While this is unfortunate, it is important nevertheless to review briefly literature from Western perspectives as this can provide basic concepts to assist understanding and provide acknowledgment about the situation of Indonesian women in the public ac-

counting profession. Even though Indonesia has different social and cultural boundaries and sociopolitical hierarchy to Western countries or other developing countries, this review has provided an illustration of the landscape in which women are subordinated and excluded in the public accounting profession all over the world. This has guided my thoughts and set the scene for an examination of the experiences of Indonesian women seeking admission into the public accounting profession in a developing country.

THE RISE AND FALL OF INDONESIAN WOMEN IN THE PUBLIC ACCOUNTING PROFESSION: THE DISCUSSION

There are diverse barriers and obstacles for Indonesian women seeking admission into the accounting profession. The rise and fall of Indonesian women in the public accounting profession has a specific basis that strongly relates to the pattern of values, image and beliefs within the ideologies of Indonesian society. The literature review of Western studies has provided understanding, perception and assumptions why women have been placed in subordinate positions in or excluded from the public accounting profession, both in developed or developing countries in the past. Those reviews can provide guidance for an examination of the phenomena-affecting women in Indonesia.

Naturally, in Indonesia there are parallels with Western countries in terms of gender issues, the system of patriarchy and the power of government intervention. There are nevertheless different concerns and perspectives between West and East, particularly with regard to social boundaries, political climate and patterns of the ways of life and associated ideologies. These variations allow discerning differences in individual and social self-image between East and West, differences in patterns of values, norms and beliefs, and in the power of the government system.

Indonesian women who choose professional careers instead of the domestic sphere encounter barriers and obstacles from the so-

cial construction of society and face many challenges from the Indonesian institutional hierarchy, rigid regulations and rules imposed by the government and by professional associations, together with the need to achieve the high level of qualifications required by public accounting professionals.

This section is intended to show why and how Indonesian women have struggled to overcome exclusion from public accounting practices and subordination to achieve career progression and to avoid resigning from their profession. To understand the obstacles and barriers facing Indonesian female public accountants who wish to advance their careers as public accounting professionals, some concepts will be used to provide the setting for the requisite discussion in this study. These concepts will allow directing and sharpening the focus of these inquiries (Baiman, 1990; Stake, 2000).

Aspects of socio-cultural values and the power of the State, there will emerge a conceptual understanding of the experiences of women in the public accounting profession, and issues facing women professionals who work as public accounting professionals. It will propose a powerful conceptual framework to explain the growth in barriers and obstacles for women hoping to achieve career progression in the public accounting profession in Indonesia. These following discussions will describe the some essential aspects of women's exclusion from and avoidance of the public accounting profession.

Implications of Socio -cultural Aspects

This study claims that, ontologically, exclusion of Indonesian women in public accounting practices occurs because of a combination of external and internal forces. The external forces are the power of the government system and influence of the professional association Accounting Body in Indonesia that called as Ikatan Akuntan Indonesia in English language is Indonesia Accounting Institute (the IAI) while internal forces include an individual's personality or self-image that may be influenced by ideology, values and belief sys-

tems arising from socio-cultural aspects. Thus, the impact is from the united power of external aspects and internal aspects on woman as an individual and woman as a societal member. Therefore, the exclusion of women in public accountancy practices is a socially constructed phenomenon that can shape, and be shaped by, *powerful actors*, namely women themselves; and *professional environments*, namely the government and the IAI. These act simultaneously and are complementary to each other.

The *powerful actor* extends influence and demands women's admission into the public accounting profession while women are struggling to maintain their position in the profession as their career path. Realistically, their situation is mainly influenced by internal forces of woman's personality or individual self-image that involve ideology, values, norms and beliefs as products of culture, religion and social. Woman's personality never develops in a vacuum. Instead, socio-cultural background can shape and be shaped by individual circumstance. The dynamic nature of an individual's internal circumstances will determine how an individual personality should behave in its environmental context.

There might be many reasons for Indonesian women's exclusion from, and avoidance of, the public accountancy profession. However, the strongest influences arise from socio-cultural aspects. This suggests values and ideologies of gender and patriarchal systems in Indonesia have the effect of indirectly legitimating the inequality of women. These aspects mainly influenced by culture concept and religious dogma have been an important influence on Indonesian women's personalities and their desire for an image of behaving as "natural" women (*kodrat wanita*). These values and norms form the basic ideology of their lives. Undeniably, Indonesian women's personalities will always be shaped and influenced by cultural characteristics and their religious beliefs, particularly those of the Islamic religion, as the majority of the religious in Indonesia. Hence, gender and patriarchy are

maintained and sustained in Indonesia, taken for granted by women and Indonesian society.

Culture as the basic philosophy of their lives has produced an ideology and image of Indonesian women that creates negative perceptions, which serve as barriers for women seeking admission into professional careers in public accountancy, and which also have the tendency to locate women in second-class or inferior groups. This is the potential reason why the majority of Indonesian women are discouraged and not motivated to develop their careers to achieve higher positions, and so they struggle in their profession. Therefore, the power of culture is part of the pressure of internal factors that create personality reasons to take for granted exclusion and marginalization of women in the public accountancy profession.

A comprehensive explanation by Adorno (1950: 5) shows that personality is a potentially enduring organization of forces within the individual in order to determine and decide responses in various situations through consistency of behavior. However, culture and personality are interrelated and have complementary meaning, so consistency of behavior within a culture can be thought of as consistent *behavior of the human collectivity*, while personality is viewed as *behavior of individuals*. Supporting arguments emerge from Harrison and McKinnon (1986: 239) who point out the power of culture to influence the norms and values of social systems and the behavior of groups in their interactions within and across systems.

As explain from the experiences of some women partners;

“.....husbands dislike their wives to have duties far away from home; moreover, they will have male company, and this can create accommodation problems. If all this is the case, everything comes back to the individuals, who may want to stay in their profession or move to other companies or move to other professions, and on average these

women choose to move to other companies...”

Based on traditional custom, it is uncommon for a wife to go away and stay for a specific time accompanied by other men whatever the reason, even though she is on duty. So women attempt as much as possible to reduce the need for, and frequency of, this. Some issues will arise particularly for married women; actually, it will contradict religious values. Honestly, these cases go against the social values system. Thus, everything is influenced by the personality and self-image of individuals, who may want to decide to stay in their profession or move to other companies or move to other professions.

Moreover, they further demonstrate how family values are the essential influence on women when making decisions about entry into the public accounting profession.

“Therefore, it is essential to ask about these things when we interview our women employees, before they start work as a public accountant or external auditor. We notify and remind them that when working here, they have to work hard and especially always be ready any time with regard to arranging overtime, or having to leave their family, husband and children”.

Some women professional public accountants who had reached the position of partner in the KAPAs, or director and manager positions in the BPK, also describe their opinions related to women’s experiences regarding their religious beliefs.

“Ideally, it would be better not to marry or have a child before promotion to manager or at least assistant manager. After this is the time to have a family, as the work responsibility makes it not too difficult to arrange the time. However, this is not necessarily a welcome suggestion. It is a very sensitive matter and too personal to give advice about marriage and an ideal marriage age. In the

end, they must choose for themselves between their career and having a family”.

Moreover, based on their working experiences as professionals, they also had to confess as follows.

“What is all this for if after pursuing a career we decide to marry? Surely the story would then be different. It is true that basically we are interested in working as public accountants, and if not, how is it possible to have forbearance to stay working here for years like this in this quite a high position? But it is not possible for all women to have the same willingness and spirit as us. We know there are many women who feel weary with their struggle in a KAP to reach a high position, and they would choose not to leave the family”.

Another story about women's experiences from those working in public accounting staff positions in the KAPAs provides further illustration.

“Honestly, in the case of multinational KAPAs, they do not distinguish between female and male public accountants to work out of town, or working overtime. But, it is often noted that a female public accountant will want special attention especially for female public accountant has been married and having family. For them this is hard job and difficult to arrange time. In fact, we are accepted into this multinational KAPA with a given understanding about the nature of our tasks, our accountability and responsibility as public accountant to be ready to face challenges. Consequently, if they are unable to work within these conditions they will be excluded and ultimately, their stay will be short lived and they will then move to work in other fields”.

Thus, culture directly influences the ways and processes of human thinking and behavior, and influences the formation of a

system of life in the community; culture gives recognition and general acceptance and practices for daily lives without resistance.

Therefore, it can be emphasized that culture and religion are two of the internal factors that pressure woman as actors or individual agents. However, there is one specific aspect that acts internally and has influenced women's personalities and self-image. That is women's knowledge and experience of the women's movement, which brought with it different values and an ideology of reform and had the effect of changing political systems in different eras.

As internal forces, socio-cultural aspect in term of culture and religious create society's values, norms and concepts that are claimed as social ideology. These have power to control and influence directly and indirectly women's lives as members of society. The effects of the social ideology that arises from the socio-cultural background as an internal factor include concepts of embodiment and the ideology of patriarchy. These draw on class hierarchy and gender stereotypes to encourage inequality of women within the social construction of Indonesian society.

Implications of Professional Environments

Professional environments are related to the external factors that influence women to decide and make choices about their careers and their lives. These environments are also influenced by changes in the power of the State through government policy, and the role of the IAI.

As part of the external factors, the Indonesian government indirectly has the power and influence to discourage women from adopting professional roles, especially in the public accounting profession. There are two ways in which the power of the Indonesian government system operates. First, there is the legitimizing of professional recognition in public accountancy through the credentialing process of the profession, in that all requirements have to be determined and legalized by Indonesian government authorities; second, there is direct intervention by the Indonesian

government into the operation of the IAI in order to establish policies, regulations and standards for the profession. Thus, to obtain legitimation as a public accounting professional, members have to fulfill all professional requirements as specified by IAI and authorized by the Indonesian government.

The process of establishing a legal monopoly of the profession through licensure by the government authority leads to conformity. Several writers (Halliday, 1985, 1987; Larson, 1977; MacDonald and Ritzer, 1988) have shown that government has the power, importance and influence to recognize a profession as part of the process of professionalization. This government power and intervention will influence professional autonomy, especially in the IAI, for example by regulating and authorizing use of the designations ‘Accountant’ and ‘Public Accountant Certification’ in Indonesia.

Basically, the professions and the State have a fundamental relationship. As argued by Parkin (1979: 57–58), occupations attempt to secure for themselves the two dimensions of professionalism—market control and social mobility—and generally aim to establish a legal monopoly through licensure by the State. Some authors (Halliday, 1985, 1987; Larson, 1977; Macdonald and Ritzer, 1988; Portwood and Fielding, 1981) are concerned that the State has more power, importance and direct influence than professional bodies themselves regarding the recognition of professions and the process of professionalization.

Johnson (1982: 188–189) has also examined the State formation-profession relationship. He argued that

[T]he process ... of profession and professionalisation are integral to the process of the State formation ... The history of this relationship is not one of original separation followed by intervention or resistance to intervention.

Thus, the State formation and profession relationship in which, as a historical process, the professions are emergent as an aspect of state formation; and state

formation is major condition of professional autonomy-where such exists.

Hence, the consequence of this view is that either the State achieves its purposes by professional formation, or that the outcome is an inevitable consequence of the historical process (Johnson, 1982: 190). Further, the power of the State influences all decisions and policies in the profession, and professionalization is created through government intervention in every aspect.

In Indonesia, government intervention through the Finance Department of the Republic of Indonesia has many influences to establishing policies; regulations, rules, and the Law for control and legitimacy profession in the public accounting. Furthermore, the power of government intervention will influence professional autonomy, particularly in the organization of the accounting body, the IAI. The essential effect of government intervention has been to minimize professional autonomy within the professional association. Government authorization to use the title ‘Accountant’ acts as a mark of the legitimation of professional recognition in the public accounting area. It can also be found in the process of obtaining certification as a public accounting professional.

The process of coordinating and providing licensures for accountants and certification as public accounting professionals involves more than merely fulfilling requirements and passing professional examinations. In Indonesia this examination is called USAP (Ujian Serifikasi Akuntan Publik, Examination of Certified Public Accountant) and it is administered by the IAI as the professional association. However, there is always government involvement and interference. For example, since 2001, a decision of the Ministry of National Education—Indonesia Republic No. 179/U/2001—has brought about changes in the administration and implementation of professional accounting education, and professional recognition of the title ‘Accountant’. New policies established by the government now permit licensure and professional

recognition as a certified public accountant to be obtained by two different methods. First, in line with IAI procedures, candidates can fulfill all requirements and pass examinations in specific subjects of the USAP. Alternatively, following the government's new policy, candidates can take additional courses over three to four semesters after completing a bachelor degree in accountancy at one of the public universities.

Currently, the government is involved in a range of activities including specification of professional standards, implementation of constitutions, regulations and rules of the profession, the mechanisms of certification and requirements for Continuing Professional Education. These decisions are no longer made only by the accounting profession or the IAI, but involve intervention of the Indonesian government as it seeks to regulate all activities of the accounting profession. Consequently, the IAI has become less powerful and has less authority to decide the attributes of the profession.

The influence and power of the Indonesia State¹ has become an obstacle and limitation to the creation of conditions for a public accounting profession in general; this of course discourages women in the public accounting profession as well. These conditions have impacted as external forces for women and have resulted in reluctance by and resistance to women who wish to enter the public

¹ Directly, State power has the effect of creating women's exclusion from and avoidance of the public accounting profession. From the 2004 IAI Directory show that Indonesia had only 879 Certified Public Accountants, in Indonesia called as Bersertifikasi Akuntan Publik (BAP), with less than 15 percent of these being women. There were 514 public accounting firms registered by the Regulation of Capital Market Supervisory Agency, in Indonesia called as Badan Pengawas Pasar Modal (BAPEPAM) and, of these, 80 firms had women as owners and/or partners, with 43 firms being owned by women and 37 firms with women as partners. These firms were spread across the major cities in Indonesia. However, more than one thousand women graduate with bachelor degrees in accountancy from public and private universities in Indonesia every year (DIKTI, 2004).

accounting profession. The power of the State plays a dominant role through government involvement in the profession and is a larger influence than the IAI. Recognition of professional attributes and of a public accounting profession, together with permission to practice as public accountants and external auditors is not totally derived from the professional body, but from the system created and established by the Indonesian government and imposed by it on the IAI.

As a result, women face many dilemmas in making progress to be recognized as professionals. These external forces create barriers for many women seeking positions within the public accounting profession. Thus, the Indonesian government has been a direct influence supporting the exclusion of women from the public accounting arena.

The extract below describes the experiences of women owners of KAPs who encountered the new government regulations in their practices. They explain how they dealt with the challenges and risks in running their businesses.

"The prevailing government regulation prohibits the practice of companies engaging professional accounting services from the same KAP within three to five years from the last date of services. On the other hand, many KAPs rely on repeat clients to stay in business. So, to overcome this hurdle within the legal framework, we would be looking to re-structure our KAP organization every three to five years. This exercise usually involves replacement or addition of partners within the firm and adopting a new company name. Under this new name, we would then have the legal access to approach the same clients within the time span. In principle, we will always try to respond to the changing regulations in the manner most favourable to our firm's survival".

The explanation above is supported by information obtained from the experiences of two other KAP owners with regard to gov-

ernment intervention in setting up rules. They argued as follows.

“The incomprehensible government regulation has left KAPs like ours with no option but to undergo some sort of company restructuring if we were to service the same clients within a particular period of time. We are all under the impression that the government made no effort to understand the actual situation and conditions in the field. In my personal opinion, such regulation should have been made applicable to companies listed in the capital market, which involves public investment funds, and should not have applied to family-owned and -operated businesses that are closed and conservative in nature”.

Further comments and criticisms also were directed at the newly-introduced legislation, which was perceived as baseless and lacking effectiveness.

“It is better for the government not to make regulations without clearly looking at and understanding the conditions that small-to-medium-scale KAPs encounter. It is also better for the government not to adopt regulations from other developed countries. The government must first look at conditions for business in Indonesia. The conditions and behaviour of the business community in this country are not the same as in other countries, because Indonesia is still a developing country. It will be for the worse if international standards are applied and implemented in Indonesia, because we feel that our clients may not all want this. Consequently, we just offer our qualified services to the client’s company for auditing purposes, without giving an opinion about the client’s business conditions”.

Stories from the majority of women public accountants working at senior staff level in KAPs and women owners of KAPs explained their expectation as follows.

“So, it is better for us to comment that there needs to be an element of openness and transparency for all parties regardless of whether they are state-owned firms or private firms; for example, the State Tax Department should be audited, the Financial Auditing Agency (BPK) must also be audited and all other institutions as well. We are aware that it is only KAPs that at this time must be audited and also must perform peer reviews in accordance with prevailing government laws and in agreement with IAI rules as a professional public accounting association. Up until now, we have not seen the institutions mentioned above having to perform peer reviews. The government is focusing only on private parties with this issuing of various regulations and laws, and we feel that government parties should also be questioned”.

They also make assumptions about the IAI’s role.

“We assume that the IAI as an organization of professional accountants has already established itself, and the abilities of its public accountants have improved. This can be seen by the fact that they always respond to national or international issues whether it concerns a monetary scandal (in the US, the Sabanes–Oxley) or its concerns about ongoing improvement in the business world at an international scale (by carrying out the international monetary standards). The IAI has also responded by instigating some new rules and completing rules along with the Monetary Department for the sake of the professionalism of its public accountants and KAP. The IAI also gives plenty of attention to the eradication of issues of gender; this is proven by the fact that the current chairperson of IAI–KAP or IAPI is a woman”.

Women owners of KAPs added stories relating their experiences of establishing and running KAPs at this time, arguing as follows.

“Right now, the KAP is a risky business and does not have a lot of advantages; it is difficult to gain permission from government and hard to handle administration, not like other businesses that can move forward. We just have to maintain our efforts. To do this, we always have to be active in continually finding clients, and we have a big responsibility, because if we make mistakes, we will always be punished by the government wherever we go”.

With reference to the credentialling process for public accountants, Mrs. Suhartatik, the owner of KAP “Suhartatik” said the following.

“According to me, there are two reasons why women are not interested in the public accounting profession or in opening a KAP. First is our education system, which lacks perfection. They should be offering courses that include entrepreneurship as a subject so there will be a desire to be an entrepreneur from the start. Their interest will be focused on that kind of field, especially interest in running businesses in public accounting, firms like my own. Secondly, there must be reconsideration of the policies that are issued by the government and the IAI, which should be adjusted to conditions that we face in the real world. We should not just adopt policies from another country or just tighten the permissions and administration or strengthen the punishment for those who break the law. And in making any decision—moreover, a decision that interconnects with the policy of our professional group—we, as the professionals, should be invited to express our opinions and our complaints. These are two reasons that influence the low number of women interested in public accounting work, and it may also happen sometime in the

future that men might become disinterested in this job”.

Based on this discussion using significant perspectives—namely, socio-cultural and the power of the Indonesian government—it can be seen how powerful these have been in encouraging women professionals in public accounting to occupy subordinate roles, with less motivation, and with more likelihood of resignation from their professional careers.

CONCLUSIONS

Some important conclusions can be drawn from this study. First, professions serve to classify and stratify society. They are monopolies and, as such, exercise control over occupations. They do this through closure—through exclusion—through not providing opportunities and career prospects for certain groups. This has been demonstrated in the case of women in public accounting where very few women hold senior or high level positions; rather, they remain as bookkeepers or clerks.

A review of previous studies from a Western perspective has clearly shown the marginalization and exclusion of women from public accounting during the nineteenth and twentieth centuries. Various reasons have been suggested for why this has occurred: problems of gender, class, discrimination, patriarchal systems and rigidity of regulation, and the constitutions of professional accounting bodies. There are, however, differences between the Western and Eastern perspectives. In Indonesia, an Eastern country, society is deeply influenced by socio-cultural aspects in term of traditional cultural values, as well as (strongly) by religious values, but it has also been influenced by the intervention of the State, which has determined many of the rules and regulations governing the profession. Consequently, class, gender and patriarchy as aspects of social values and ideology are products of culture, and these together with religious concepts have an impact as internal and external forces. The power of government intervention in the IAI as a product of profes-

sional environments has provided external forces, which overall have influenced the exclusion and subordination of Indonesian women in professional careers as public accountants.

Thus, while there has been exclusion of women wishing to enter the accounting profession in both the West and the East, the reasons for this are slightly different. In Indonesia the primary contributors have been socio-cultural and the power of the State.

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