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Education into employment? Indonesian women and moving from business education into professional participation

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Abstract

The purpose of this paper is to explore the issue of possible cultural and historical 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 adopted the ideographic subjectivist approach which suggests that research should be culturally and historically informed. Women interviewed for this study repeatedly mentioned two cultural and historical barriers to their fuller participation in the public accounting profession. Firstly, it was noted that Javanese expectations of "proper" behavior in women did not lend itself to some aspects of public accounting work (the need to travel away from home and to have contact with male colleagues and clients were particularly mentioned). Secondly, Javanese expectations that women ensure the smooth running of the household made it difficult for women to devote the time and energy required for a full professional life if they also had to balance the needs of a family. The methods of unstructured interviews with women working in Indonesian public accounting practices and a literature review on the issue of cultural and historical influences on Indonesian women are used to direct attention to participation issues and to encourage future exploration of barriers to women's full participation in public accounting in Indonesia.

Keywords

Education, into, Employment, Indonesian, Women, Moving, from, Business, Education, into, Professional, Participation

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Education into Employment? Indonesian Women and Moving from Business Education into Professional Participation

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ABSTRACT

The purpose of this paper is to explore the issue of possible cultural and historical 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 adopted the ideographic subjectivist approach which suggests that research should be culturally and historically informed.

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Keywords: Indonesia; women; education; accounting; barriers; domestic burden; ideographic.

Introduction

A quiet revolution has been taking place in women's accounting education in Indonesia over the past decade. The number of women completing tertiary level accounting studies in both public and private Indonesian Universities has begun to outnumber men completing the same degrees (Ditjen DIKTI, 2004). Interestingly, this increase in the number of women accounting graduates with relevant expertise has not yet seen a comparable rise in number of women working in the public accounting sector at higher levels of seniority (Directory IAI, 2004). While the numbers of women entering the profession at junior levels has increased somewhat (Directory IAI, 2004) from levels noted in 1999, comparatively few women have yet reached the senior manager or partner level in public accounting in Indonesia (Directory IAI, 2004).

Stating the Issue

The modernisation and globalisation influencing the world has not bypassed Indonesia. It has, however, created a paradoxical impact upon the cultural dynamics of women and the roles they take up (or feel they are expected to take up) in society (Ingham, 2005). One of the important aspects of these changing dynamics is considered to be the changing role of women in Indonesian society. However, according to the official statistics of 2005 released by Central Bureau of Statistics (Biro Pusat Statistik, 2005), of the working-age group of female Indonesian population totalling 77 million people, only 43 per cent were considered employed outside the home. Almost half of all employed women worked in the agricultural sector, and a further quarter of them were involved in trades. Fourteen percent were categorized as being employed in services, with the remaining female workforce distributed across various industries (Depnakertrans, 2005 cited in Ford and Parker, 2005, p.9).

Meanwhile, the official reports of the Direktorat Jendral Pendidikan Tinggi (Ditjen DIKTI, 2004) shows that more than half of the tertiary students studying business and accounting are female, and this trend has been increasing over the last ten years. Similarly, a high percentage of graduates beginning their careers in public accounting firms are women. However, the internal statistics of various public accounting firms and BPK suggest that there is a high attrition rate amongst these beginning low-level staff and that few of them advance to the levels of managers, senior managers, partners or owners to the same extent as their male colleagues (Ditjen DIKTI, 2004).

That there may be cultural and historical factors involved is borne out by the following excerpt from an interview with a female partner at a KAP (local small to medium accounting firm) firm when asked about the scarcity of women who were employed at a senior level:

“We assume that it is a domestic factor [involved in the few women at senior levels]. What we are talking about are internal problems for women per se and as a wife, they need family support from the husband, parents, brothers and sisters. There are many reasons put forward and sometimes these are unreasonable. For example some of our women auditor staff who have been ordered to go out-of-town or to another island to take an auditing client come up with many excuses

and different reasons why they should not go, in the hope they will get a client in the same town or work as an auditor in the office. They may use medical reasons, such as that a health problem may be discovered or use family reasons such as the parents worry about their safety, or the husband will not give permission. However, if it is their brother or husband being offered this same job, their parents surely will give permission and the wife cannot say anything, it is a natural part of life. Another reason is that 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. And for us, it is difficult to value their work performance, and this leads to difficulty in promoting them to higher positions like supervisor, assistant manager or moreover manager itself. Naturally, the process of promotion to obtain good positions starts from the bottom level based on their work performance. Maybe this is the reason why the number of women employed at a decision making level, and as partners or owners, is at a minimum. While women are trapped in their role by domestic factors or their internal problems as wives, mothers and daughters, they are not able to be independent and need the support and permission of their family members to decide their choices”

This paper explores possible cultural and historical reasons as to why Indonesian women who are now completing the required education for a strong professional career in public accounting; are now entering the public accounting profession (in the lower status roles that are commensurate with a newly graduated recruit) but are then rarely rising to the higher (partner, owner, director) roles in the public accounting profession in Indonesia.

In order to contextualise this study, the role of women in the accounting profession in Indonesia is first briefly described. Secondly, the responses of women working in the Indonesian accounting profession are discussed for their perceptions of barriers to promotion within the profession. Finally, some possible cultural and historical influences that prove to be barriers to career progression are explored through a brief literature review.

A Brief Note on the Development of the Indonesian Accounting Profession

This section is important in order to understand the context and structure within which Indonesian accounting occurs. The development of the accounting profession in Indonesia was dominated by Western accounting associations such as the US and the UK accounting associations. Indeed, while there are currently some publications on the accounting profession in Asia- especially former British colonies namely; Malaysia (Susela, 1999); Brunei Darussalam (Yapa, 1999); and from other Asian countries such as China (Hao, 1999); Japan (Sakagami. et.al, 1999); and the Philippines (Dyball, Poullaos, Chua, 2007; Dyball, Chua, Poullaos, 2006; Dyball and Valcarcel, 1999) - there is as yet no published study on the accounting profession in Indonesia in English, or in the Indonesian language (Bachtiar, 2001).

Procedures and Methods

The methodology used in this paper (following Gaffikin, 2008, 150) reflects a subjectivist, ideographic focus on cultural and historical context being intrinsic to reality and qualitative methods, such as unstructured interviews, being appropriate methods for research. In the course of the research for this paper, a series of interviews were undertaken with women involved in the accounting profession in Indonesia.

Interviews

This paper is based on 53 unstructured interviews (lasting an average of 45 minutes each) which took place in Indonesia in 2004 with women working in the following areas of Indonesia's accounting profession: the Government's Audit Office (BPK); two of the four Indonesian affiliates of Big 4 CPA firms (KAPA firms); and women working in smaller, Indonesian Accounting practices (KAPs). While only a small section of these interviews have been directly quoted in this paper, there was a strong overlap in what the women interviewed perceived as the barriers to women's greater participation in the more senior ranks of the public accounting profession in Indonesia. These interviews were undertaken under the assurance of confidentiality, thus we have identified the women only by their approximate organisational role and field. The organisations for which these women worked also asked (as a condition of access to their employees) that specific firm names or affiliations to specific international accounting practices be omitted.

Two recurring themes in the interviews were, firstly, the perceived difficulties involved with maintaining "proper" or "modest" behaviour whilst fulfilling the role of an accountant. The expectations of "kodrat wanita" which may be translated as "women's nature" or "respectability" are discussed in more detail later in this paper. Secondly, the drain on women's time and energy caused by cultural expectations that women were responsible for the smooth running of the household was also mentioned.

Based on traditional Javanese 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 if an auditing task required travel away from home, conflicts between work and "kodrat wanita" may well arise.

One manager – level staff member at a KAPA firm commented:

"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".

This question of conflicting roles as mother/wife versus worker also came up when a female partner in one of the KAPs, noted that in her opinion:

"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, several (unmarried) female accountants at the managerial level echoed these sentiments:

“What is all this [education and training to become an accountant] 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 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”.

At the lower (staff position) levels, one interviewee working in a KAPA noted the dissonance between cultural and workplace expectations:

“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 consideration especially for female public accountants who are married and have a 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 [female employees] 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”.

Another interviewee from a KAP reported similar work / family friction:

“The real obstacle we face concerns “time”, meaning that as working women, we are weighed down, especially if we are married and have children. This is because working in a KAP may present us with irregular and sudden demands when work must be checked and pursued to a deadline and it has to become our first priority. Working in a KAP includes overtime and working out-of-town and even on weekends where we bring work home to be finished. All these demands take a heavy toll on us and challenge our commitment to the career path”.

A female KAP owner also noted that women tended to feel insecure in their professional roles:

“women themselves felt that they are incapable when faced with difficult and challenging situations, particularly when work situations run counter to their domestic role, such as leaving their home and housewife duties behind, then everything becomes a dilemma for them. Honestly, I would rather choose women staff members but there is a lack of them, and this unavailability causes our staff to be dominated by men, especially at supervisor, manager and partner levels.”

The recurring themes in these interviews, then, were that culture (in the sense of what is or is not proper for a female to do and who it is or is not proper to

associate with) and family responsibilities (which take up time and energy) were barriers to women either being able or willing to pursue a career on the same terms as their male counterparts. However, the women interviewed did see a possibility of professional development and success for those women who either remained single or who had reached an age whereby family responsibilities were less onerous.

One female KAP owner with 35 years experience in the profession mentioned that there may be more freedom for older women to participate at a higher level in the profession than for younger women:

“The reason why women are not interested in opening a KAP...is family permission, especially from husbands, because the first phase in conducting a KAP depends so much on family support especially the husband’s commitment. We know that it is in the nature of an Indonesian husband to be suspicious of his wife, whose duties may include out-of-town work with other male partners or our clients. We can see that this possibility presents a very difficult problem and not all husbands have the [required] understanding, or will give their wives permission to do this job. Try to see these facts for yourselves; women involved [at a managerial level] in a KAP on average are of middle age, above 40, while young women are not interested in opening a KAP and like to only be workers.”

In a similar vein, a woman working as a (public sector) auditor in BPK also noted that role conflict might lessen as family responsibilities eased:

To be successful in their career as auditors in BPK, they [women] need to: be able to maintain consistency in their work; be prepared to comply with the system in-place with respect to position advancement, possess high motivation to improve/progress; be prepared to be sent for further study at a higher level to develop their professionalism; and must have a love for new challenges and strong working dynamics. In reality, however, married women who also play the role of housewives would find that such success would be hard to come by. On the contrary, women are more concerned about their roles as mothers and wives in their respective family rather than channelling all their time and efforts in pursuing their career ambitions. Consequently, those who are in a better position to achieve reasonable career success as auditors of BPK would be single middle-aged women or those married women who have been working for more than 20 years whereby their children would no longer require close supervision and that their husbands would have already achieved financial stability.

Discussion

The effect of modernisation and globalisation in Western countries has in general brought much influence on the lives of people in developing countries, including women, in Indonesia. Basically, the process of globalisation and modernisation encourages people to improve their academic capabilities; and increase their roles and involvement in the global economy which may in turn encourage women to fulfil their career outside their home either for economic reasons or for fulfilling an individual desire to succeed professionally (Ingham, 2005).

However, the concepts of patriarchy and gender being the basis for the social construction in Indonesia often leads to a clash between the women’s desire to

move forward into professional workforce and traditional cultural expectations (Ingham, 2005; Jones, 2002; Surbakti, 2002). The Indonesian traditional cultures (particularly that of the Javanese) limits the role of the woman in society. This widely-practiced culture places a woman's role as being home-centred (Brenner, 1998). This conflict between the desire to work outside the home and the "good-women-stay-at-home" stereotype suggested by Javanese culture (Ingham, 2005; Brenner, 1998) can lead to various obstacles. Additionally, a particular historical factor comes into play with women either completing their accounting degrees in the near future or who are currently in the early stages of their professional careers. That is the emphasis by the Soeharto Regime on the proper role of women that dominated Indonesia during 1965 until 1998 (and thus during the formative years of many women making career choices today).

Soeharto's Regime (The New Order State)

The dominant ideology in the New Order State of Soeharto's regime (1965–1998) was the ideology of development (pembangunan) underpinned with ideas of guidance (pembinaan) by the State. Soeharto as the President was known as Bapak Pembangunan (the Father of Development). The President exercised his paternalistic authority as the father of the nation, providing guidance (pembinaan) and setting up the structure of the State as an expression of the natural authority of the male as head of the household (Robinson, 2009). Hence, the metaphor of the family was used to make the repressive forms of power that characterized the regime appear to be part of the natural order.

With the model of the family as the basic concept of Soeharto's ideology in the New Order State, there were limits on the opportunities for women's social participation and political agency. The dominant metaphor of woman was as wife and mother rather than as career focused. In the New Order ideology, women's social roles were (supposedly) based on their "biological nature", expressed as the concept of Kodrat wanita, where kodrat means faith or nature and wanita means woman; in other words, a woman's nature or faith. According to Tiwon (1996, p. 48) kodrat wanita means the "intrinsic nature of woman", it is prescribed as the true essence and destiny of women (p. 51). In the New Order ideology, kodrat wanita was suggesting to women that a woman's social role was predestined by her biological capacities (Robinson, 2009; p. 10). This concept took its place in the state ideology, the "azas kekeluargaan" or family foundation.

In the New Order State, the metaphor of family was adopted as the model for authority relations within the State. It sanctioned a social hierarchy within a putative organic unity of interests. The subordination of women to men was deemed a natural fact; other forms of social hierarchy can be depicted in familial terms to guarantee social differences as a fact of nature (Robinson, 2009; Suryakusuma, 1996).

Women's emancipation in the New Order State was mostly focused on attaining women's rights in education but often with inequality in political, economic and social domains. Every woman was constantly concerned about, and gave priority to, the need to be seen as a "good woman" or as

“respectable and true to her “inherent nature” (JICA, 1999; Siahaan, 2003). This meant that she had to be aware of the need and importance of motherhood, because this was held to be a key part of woman’s nature, basic status and character. Thus between 1965 and 1998, the State idealised women’s multiple roles as wives and mothers as being inherent and proper to women and that (given women’s “natural” role in nurturing and servicing the family) any professional orientation must take second place. This “natural” family role was promoted in propaganda as the most significant role that a woman could play, and was glorified as the ideal picture of a “good” woman (Siahaan, 2003; p.11).

In the New Order State, women’s “ideal” role expanded to include her family, her local community and national development without any additional support facilities to support her in this expanded role. This meant that women’s choices became increasingly circumscribed by increased responsibilities and expectations (Siahaan, 2003; p.8). Therefore, women’s role in the public sphere was always located in the context of “family / community” rather than in (“unnaturally”) focussing on her own career needs. The New Order Propaganda defined women’s primary role as being reproductive and community activities while men’s role was in productive activities such as career.

As Sullivan (1994; p.133) points out, this New Order State ideal woman was the modern, development-oriented, Indonesian housewife primarily defined in terms of her commitment to follow her husband’s lead and to limit her reproductive capacity to the ideal of an older son and a younger daughter. Even educated women, who were often capable of working outside the home, were constrained by having to meet her family’s and community’s expectations with regards to her primary responsibility.

To emphasise just how strongly influenced Indonesian women were with the ideals of kodrat wanita, and the extent to which the New Order State propagated these ideas. It was during the Soeharto era (in 1975), that two famous women’s organizations were established with Soeharto’s ideology. In these organizations, the official construction of womanhood was heavily reinforced. The first organization, *Dharma Wanita*¹ (Women’s Duty), was a large organization dominated by the wives of civil servants and the wives of members of the Indonesian Armed Forces. The second women’s organization was called *PKK* (Pembinaan Kesejahteraan Keluarga, or Family Welfare Guardian) was a major channel serving as a bridge between the State and village women through which the official ideology was filtered and through which the government implemented its state development programmes (Suryakusuma, 1996; p.101). Organizations like these were created to instil into the minds of women paradigms that emphasized domestic concerns

¹ The *Dharma Wanita* as a women’s organization was concerned with the role of women through The Five Duties (*Panca Dharma*); namely, (1) supporting her husband’s career and duties, (2) procreating for the nation, (3) caring for and raising children, (4) being a good housekeeper, and (5) being a guardian of the community (Sunindyo, 1996).

rather than those of the public sphere. At their peak these organisations had more than two million members across 65,000 villages in Indonesia.

The activities of the Dharma Wanita and the PKK usually revolved around household chores such as cooking, embroidery, and sewing. These activities reflected a commonly accepted notion that women were responsible for household activities. Women members were required to learn skills in accordance with what the government laid down or provided in terms of systems and facilities. Such expectations and pressure resulted in the domestication of women in their private world (Anwar, 2003; p.102; Suryakusuma, 1996; Pakpahan, 1996; Sunindyo, 1998; Wieringa, 1999).

When one considers that the New Order State held sway from 1965 until 1998 and held these very firm views about the “proper” behaviours and roles of Indonesian women and girls, some context is given to the cultural and historical background against which these interviews took place in 2004. The New Order ideology; Dharma Wanita; and PKK would likely have been powerful influences on both the women interviewed and on her female relatives and friends. Thus, it is not surprising that when viewed in a cultural and historical context many of the women interviewed had reservations about their chances of success in the accounting profession and that they were very aware of the conflicts between their dual roles as mothers / wives and full-time professionals.

Conclusion

The Indonesian women interviewed often expressed reluctance to take their place in the professions, and the cultural and historical context in which women’s roles and the subsequent expectations had been shaped was at the heart of their concern. This role conflict is the result of a socially imposed notion of an ideal woman.

As is common with the ideographic research method, no claim is made that conclusions are generalisable, beyond the responses from the women interviewed regarding their personal experiences pertaining to barriers constraining women’s full participation in Indonesian public accounting. The themes that came through from these women were that issues of “proper” female behaviour and propriety; travel; the burden of the domestic versus the requirements of the profession were all factors in women’s reluctance or inability to participate more fully in their profession.

The literature review suggested that the ideas of the “proper” role of women, particularly emphatically promoted under Soeharto’s Regime (The New Order State 1965-1998) had left a cultural legacy still very powerful in the lives of professional Indonesian women today. This legacy, although perhaps softened by the transformation era government policies, has left many Indonesian women ambivalent and conflicted about their potential professional role despite their increasing participation in tertiary accounting education.

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