Barriers to Women’s Participation in the Accounting Profession in Java, Indonesia

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No generalisability is claimed for this study. In particular, the interviews used as a basis for this article took place in Java and Indonesia is acknowledged to be a culturally diverse nation.

Keywords
accounting, barriers, ideographic, Indonesia, interviews, Java, professions' women

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Introduction

Demand for tertiary educated labour in Indonesia has been forecast to triple between 2010 and 2030 (McKinsey Global Institute, 2012). In order to meet this increased demand, it is recommended that Indonesia double its level of university graduates from 2.9% of the population to 5.9%. Further, McKinsey Global Institute, (2012) recommends that Indonesia address the low level of women’s participation in the workplace. This level stood at 54% of women of working age in 2010 (Indonesia’s Central Bureau of Statistics). This level needs to rise to closer to Indonesia’s participation rate for men of working age (84%) or to the women’s participation rate in Thailand (64%). If the Thai women’s rate of participation could be achieved (McKinsey & Company, 2012, p.71) “20 million semi-skilled to skilled workers could be added to the labour force”.


“The private sector can support and gain from higher female participation in market work and lower segregation as women’s skills and talents are employed... women – especially educated women – present an untapped pool of resources in the search for talent and skills.”

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 females, and this trend has been increasing over the last fifteen years. Similarly, a high percentage of graduates beginning their careers in public accounting firms are women. Unfortunately, the BPK (the Government’s chief audit body) note that the turnover of female employees is taking place at a higher rate than that of their male counterparts and that even if these women decided to stay on, they would be very unlikely to advance to the levels of managers, senior managers, partners or owners to the same extent as their male colleagues (Ditjen DIKTI, 2004).

This article seeks to explore barriers to full workforce participation by reporting the experiences of one particular segment of skilled female professionals (accountants) in Java. At the end of this article, policy recommendations to address some of these barriers are given.

Methodology

The methodology used in this article (Gaffikin, 2008, p.150) reflects a subjectivist, ideographic focus on cultural and historical context being intrinsic to reality and qualitative methods, such as literature reviews and unstructured interviews, being appropriate methods for research. In the course of the research for this paper, a series of over fifty interviews were undertaken in 2004 with women involved in the accounting profession in Java, Indonesia.

Literature review

The development of the accounting profession in Indonesia was dominated by Western accounting associations such as the US and the UK accounting associations. There are currently some publications on the accounting profession in Asia- especially in former British colonies such as 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). However, the authors could find no specific published study on the development of the accounting profession in Java in English, or in the Javanese language (Bachtiar, 2001). There are, however, a number of relevant studies on workforce participation issues of women in Indonesia more generally. There are also studies regarding the advantages of greater participation of women in business (especially at the corporate board level) in both Indonesia and elsewhere. Extensive literature exists on barriers to women’s full participation in the professions more broadly from various parts of the world.

**Workforce participation issues of women in Indonesia**

Using an ideographic methodology for this article, some aspects of the cultural and historical context of the female accountants working in Java at the time of the interviews (2004) need to be considered. This literature review will first consider the cultural values of the Java in which these women grew up or which would have influenced their parents. This entails a brief discussion of President Soeharto’s New Order Regime (1966-1998) and of the system in which these women now work, the Reform Era (1998-present day). Wider issues of the participation of women in the accounting profession outside Indonesia and the literature on the advantages of a higher female participation rate in business will then be addressed.

**New Order Regime**

The dominant ideology in the New Order State of Soeharto’s regime (1966–1998) 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, except for the dominant metaphor of woman as wife and mother. In the New Order ideology, women’s social roles were 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) kodrat wanita refers to the “intrinsic nature of woman, it is prescribed as the true essence and destiny of women” (Tiwon, 1996, p. 51). In the New Order ideology, kodrat wanita could be defined as a “woman’s social role that is predestined by her biological capacities” (Robinson, 2009; p. 10). This concept took its place in the state ideology, the azas kekeluargaan or family foundation.

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. Generally, women were concerned about the need to be seen as a “good woman” in 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 a key part of woman’s nature, basic status and character. “Emancipation” was established; however, it was not based on feminist concepts but rather was created by Soeharto’s ideology, called the ideology of the New Order, mainly influenced by militarism and patriarchy.
As Sullivan (1994; p.133) points out, this ideal woman was the “modern, development-oriented, Indonesian housewife primarily defined in terms of her commitment to follow her husband’s lead”. In the New Order State, two women’s organizations were established with Soeharto’s ideology. In these organizations, the official construction of womanhood was emphasized specifically. The first organization, Dharma Wanita (Women’s Duty), was a large organization dominated by the wives of civil servants and the wives of members of the Indonesian Armed Forces. In conjunction with this, KOWANI, the Ministry for Women’s Affairs, and another popular women’s organization called PKK (Pembinaan Kesejahteraan Keluarga, Family Welfare Guardian) were the primary channels 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).

Dharma Wanita and the PKK were established during the New Order era to monitor and to control the activities of society in general and of women in particular, and also as an extended arm of the government for supporting a successful development programme and the government’s goals. Organizations like these were created to instil into the minds of women paradigms that emphasized domestic concerns rather than those of the public sphere. 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. They were required to learn skills in accordance with what the government laid down or provided in terms of systems and facilities. Such pressure resulted in the expectation that the focus of women be in their private, domestic sphere (Anwar, 2003). Thus, for women with a family to prioritise a profession such as public accountancy, was an expression of deviance from Javanese women’s traditional values, religious image and the characteristic “woman’s nature” model promoted by the Indonesian Government under the Soeharto era (Robinson, 2009; Suryakusuma, 1996; Sullivan, 1994).

Reform Era (1998 to the Present)

President Soeharto stepped down in 1998, and thus began the present period of Indonesian history known as the Reform Era. This had a major effect on women’s emancipation, and through their struggles and the women’s movement, there emerged a consciousness and understanding of feminist concepts that had previously been suppressed under the New Order Regime (Wieringa, 2003; Porter, 2001; Suryakusuma, 1996).

The Reform Era has been one development and democratic restructuring in Indonesia. In particular, this period has allowed a direct critique of the forms of hegemonic masculinity that characterized the New Order ideology (Robinson, 2009; Porter, 2001). Importantly, at the level of official discourse, the New Order idea of guidance (pembinaan) has been replaced by the notion of empowerment (pemberdayaan), but this rhetorical shift has not yet been widely manifested in practice in all aspects of life, including the economy, politics, law, and social relations (Robinson, 2009; p.7). The most prominent impact of the reform on women, however, was the release of the GBHN (Garis-Garis Besar Haluan Negara, or Indonesian Broad Guidelines of State Policy) for 1999–2004, which provided an encouraging development policy aimed at empowering women by emphasizing the significance of enhancing the quality and independence of women’s organizations. It recognized the urgent need to implement national policy and to establish relevant institutions that would stand up for gender equity (Siahaan, 2003). Government programmes for women’s empowerment
included a national movement involving community groups, NGOs, and government institutions, which attempted to reduce maternal mortality and pregnancy-related depression through the implementation of GSI (UNDP, 2001).

One positive initiative for women’s emancipation proposed in GBHN 1999 and UU No. 25, 2000 was the National Development Programme called Propenas, targeted for 2000–2004, which had gender mainstreaming as one of the strategies to be used to move towards gender equality in Indonesia. For a general discussion of gender mainstreaming and related definitions, Daly (2005) provides a comprehensive discussion. The concept of gender mainstreaming has been included in the National Development Programme (Propenas) for 2000-2004 by establishing institution for gender mainstreaming. Therefore, in Indonesia, Women’s Empowerment Bureaus have been formed in all provinces. These include 89 Women Study Centre (PSW = Pusat Studi Wanita), National Commission on Women (KOMNAS = Komisi Nasional Wanita) Perempuan and KOMNAS Anak. Through the State Ministry of Women’s Empowerment (MNPP = Menteri Negara Pemberdayaan Perempuan) as co-ordinator, government institutions at all levels were instructed to conduct gender mainstreaming in planning, implementation, monitoring and evaluation of development policies and programmes (Inpres No. 9/2000). Moreover, the MNPP’s objective of women’s empowerment programmes included the improvement of government policy, programmes and activities so as to be gender responsive (MNPP, 2000). Schech and Mustafa (2010) provide details of Indonesia’s specific poverty reduction policy which incorporated gender mainstreaming.

These reforms could not guarantee gender equity, especially after the previous years of dominance by the New Order Regime. The MNPP as a government institution of women’s empowerment needs to redefine its role by placing a greater emphasis on gender advocacy. It also needs to lobby at the national level and to strengthen networking between gender empowerment agencies at both regional and local levels. In addition, the MNPP needs to establish a closer relationship with women’s empowerment bureaus and civil society in the analysis of laws and government regulations and the proposing of amendments to those that are deemed biased (MNPP, 2000).

In the recent Global Gender Gap Report 2012 (World Economic Forum, 2012), it would seem that Indonesia has some way to go in terms of women’s economic participation and opportunity, although its educational attainment is very close to being equal between men and women. These figures are presented in table 1, below. In the report of the United Nations Development Programme (UNDP) published in 2001, Indonesia was ranked a low 112th out of 175 nations assessed in the Human Development Index, meaning that the quality of the country’s human resources was the lowest in the ASEAN region, despite being one level above Burma, Cambodia, and Laos. One of the main reasons for this is the unequal treatment of its work-force in that women tend to be belittled and do not receive the respect and status they deserve (Cameron, 2002; MNPP, 2000).

The advantages of having women at the highest level of business have been recognised in Indonesia with The International Finance Corporation (2013, 2014) noting a recent round table discussion event organised by the University of Indonesia and IPMI International Business School to discuss opportunities and obstacles to getting more women onto Indonesia’s Corporate Boards.
In summary, women (and men) in Java now in the workforce have been influenced by the ideas of the New Order Regime that the proper place and focus of women with a family is the home. Although they may work outside the home, a “proper” woman would not give this work priority over her family responsibilities. She should take a subservient role to men in the workplace. This brings difficulties when women reach the middle and upper range of their professional accounting careers where they will be required to be available for overtime, travel, consultations with clients and colleagues of both genders and also to have supervisory responsibilities over men. While the Reform Order has gone some way towards critiquing this way of thinking, the need for a rebalancing of domestic work and a higher level of respect for women as professionals may be required before progress is made in bringing more females into full participation in their profession. The interviews mentioned later in the article illustrate these points.

Barriers to women’s full participation in the professions outside Indonesia
Kyriacou, Baskaran and Pancholi (forthcoming) interviewed women accountants practicing in India, and noted that the women mentioned several themes in their lack of progression in their accounting careers. Firstly, professional accounting bodies were more geared to supporting early career accountants rather than to helping with later career development and mentoring. Secondly, male domination in the work environment led to women being marginalised with the dominance of “old boy’s networks”, decisions being made and networks forged in “booze parties or smoking expeditions of which females are not a part.” Family responsibilities were also cited by many of this study’s respondents. For example “The Indian culture expects many sacrifices from women, they are expected to be a good wife, good mother, good daughter-in-law and good with respect to all domestic roles played with very less [sic] importance given to career”.

Table 1. Sourced from World Bank, 2012, p.204.

<table>
<thead>
<tr>
<th>Gender Gap Subindexes - Indonesia</th>
<th>Rank</th>
<th>Score</th>
<th>Sample Average</th>
<th>Female</th>
<th>Male</th>
<th>Female to Male ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic Participation and Opportunity</td>
<td>104</td>
<td>0.565</td>
<td>0.599</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labour force participation</td>
<td>100</td>
<td>0.61</td>
<td>0.68</td>
<td>53</td>
<td>87</td>
<td>0.61</td>
</tr>
<tr>
<td>Wage equality for similar work (survey)</td>
<td>58</td>
<td>0.67</td>
<td>0.64</td>
<td>—</td>
<td>—</td>
<td>0.67</td>
</tr>
<tr>
<td>Estimated earned income (PPP US$)</td>
<td>112</td>
<td>0.42</td>
<td>0.53</td>
<td>2,780</td>
<td>6,567</td>
<td>0.42</td>
</tr>
<tr>
<td>Legislators, senior officials and managers</td>
<td>85</td>
<td>0.28</td>
<td>0.25</td>
<td>22</td>
<td>78</td>
<td>0.28</td>
</tr>
<tr>
<td>Professional and technical workers</td>
<td>80</td>
<td>0.81</td>
<td>0.63</td>
<td>45</td>
<td>55</td>
<td>0.81</td>
</tr>
<tr>
<td>Educational Attainment</td>
<td>92</td>
<td>0.973</td>
<td>0.932</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Literacy rate</td>
<td>93</td>
<td>0.94</td>
<td>0.87</td>
<td>90</td>
<td>96</td>
<td>0.94</td>
</tr>
<tr>
<td>Enrolment in primary education</td>
<td>1</td>
<td>1.00</td>
<td>0.97</td>
<td>97</td>
<td>95</td>
<td>1.02</td>
</tr>
<tr>
<td>Enrolment in secondary education</td>
<td>88</td>
<td>0.99</td>
<td>0.90</td>
<td>67</td>
<td>68</td>
<td>0.99</td>
</tr>
<tr>
<td>Enrolment in tertiary education</td>
<td>99</td>
<td>0.89</td>
<td>0.88</td>
<td>22</td>
<td>24</td>
<td>0.89</td>
</tr>
</tbody>
</table>

In a First World context, Lightbody (2008) noted the lack of flexible working arrangements as a significant career barrier to women accountants. Haynes (2008) discussed pregnancy and motherhood of young children as barriers to full participation in accounting organisations. Glass ceilings are mentioned by Boyer (1995) as an issue to full professional participation. Therefore, women who have worked as public accountants have seldom had equal opportunity to gain advancement, especially in the achievement of the highest positions such as partnership status in public accounting areas (Kim, 2004; Chung, 2000; Larkin, 1997; Burke and McKeen, 1995). Rather, they are employed as casual workers such as clerks or with routine tasks at a lower level (Walker, 2002).

The World Bank (2012) points out the many economic advantages in increased women’s participation in the workforce. “Eliminating discrimination against female workers and managers could increase productivity per worker by 25-40 percent, depending on the type and degree of exclusion from the labour force and managerial pool” p. 237. This Report specifically illustrated economic benefits of women’s economic empowerment by using illustrations from Belcorp and Hindustan Unilever. McKinsey Global Institute (2012) noted that a higher participation rate of women in Indonesia’s workforce would be a “strong driver of economic growth” p. 72. It also noted that businesses with a higher proportion of females in their workforce (particularly at the top management level) performed better than other businesses, supporting early career accountants rather than to helping with later career development and mentoring.

The World Bank (2012) noted that one of the main factors globally leading to gender workforce participation differences stemmed from gender assumptions about carer and family responsibilities. In particular, this Report mentioned that sustained economic growth had failed to lead to a commensurate boost in women’s roles in South Asia in the economic sphere because of social norms that militated against this.

From this section it can be seen that significant barriers to women’s participation in the professional workforce exist in many countries. The social expectations that women bear more than half of the caring and domestic burden of running a household and the time consuming and demanding nature of professional work can lead to some women (or others with carer’s responsibilities) feeling that they need to choose between focussing on their family and focussing on their profession. Those women from countries who tend to have a balanced share of domestic and caring work and support in terms of child care and domestic support do not need to make this choice. These time constraints are also borne out in the interviews later in this article.

Interviews and Discussion
The interviews on which this article was based were conducted over several months in 2004. These interviews were generally undertaken under the assurance of confidentiality, thus we have not identified the women. The following are comments made in unstructured interviews in the Indonesian language from women at many levels in the public accounting profession. These include owners, partners, managers and staff from KAPs (locally owned public accounting firms (similar to small / medium CPA firms in a United States environment) and KAPAs, (the Javanese equivalent of Big Four accounting firms affiliated with large international Accounting Firms such as Delloites, Ernst & Young and KPMG) as well as from BPK (the Government Supreme Audit Board and thus a Public Service organisation), show their concerns and experiences in working in accounting in Java. The fact that these
women have stayed involved in the profession suggests that they may have faced less challenges and obstacles than their many sisters who left the profession.

One recurring theme in the interviews was the perceived difficulties (and possible impropriety) involved in travel and contact with male colleagues involved in working as an accountant.

As described by one female partner in a KAP:

“.....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 travel. Some issues will arise particularly for married women as travelling with men would contravene religious values.

Another commonly mentioned barrier to women’s fuller participation in the public accounting profession was family responsibilities. One manager – level staff member at a KAPA firm commented:

“it is essential to ask about these [family] 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, confessed 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”.

Based on their working experiences as professionals, several (unmarried) female accountants at the managerial level echoed these sentiments:

“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 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 comment 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 consideration especially those 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 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”.

The recurring themes in these interviews, then, were that culture (in the sense of what is, or is not “proper” for a “good woman” to do, and who it is or is not proper to associate with); family responsibilities (which are, of course, intricately related with culture) and a woman’s self – view (that of defining oneself by one’s marital status ahead of one’s professional status) were all barriers to women either being able (in terms of time, energy and “proper” behaviour codes) to pursue a career on the same terms as their male counterparts; or, (more subtly) wishing to pursue a career (in view of other responsibilities and the possible implications that a woman pursuing her career with energy might not also be a “proper” woman / wife / mother). Again, the sense of Javanese women needing to choose between being a good mother and being a good professional will need to be addressed if Indonesia is to get the higher female participation rates that it needs for economic development.

This article raised the question of how Indonesia can reap the many economic benefits of having a higher level of professional women fully participating in the workplace. Based on the literature review and interviews that took place in Java (which is admittedly culturally different from other parts of Indonesia) for this study, barriers to Indonesian women participating in the workplace are to do with three particular issues. Firstly, the social norms of Javanese culture, many consider it improper for women to place equal emphasis on their careers as do their male counterparts. Linked to this, family formation (marrying and having children) has significant impacts on the amount of time and energy that women can bring to their careers. Until social norms allow gender roles to become more equal, this will remain an issue for women with families (as it is in many first world countries). Finally, because of the legacy of the past, women need more role models and mentors if they are to believe that greater workplace participation is possible without damaging their families and neglecting other important responsibilities.

The need for flexibility; reliable and affordable child care; and a division of domestic responsibilities that reflect a full participation in the profession are clearly discussed in the World Bank (2012) and The Global Gender Gap Index (World Economic Forum, 2012). The additional need for enhanced role models and women-friendly corporate cultures also needs to be recognised. McKinsey & Company (2013, p.6) points out the significant economic benefits to companies of increased female participation in the workforce. McKinsey & Company (2012, p.71) highlights the necessity of Indonesia making better use of its skilled workforce if it wishes to avoid a critical skills shortage in the next thirty years.
Starting at a relatively low level of female professional participation, however, how is Indonesia to move forward? Bain & Company (Coffman & Neuenfeldt, 2014) suggest that women in the United States begin their professional careers in an optimistic and ambitious frame of mind - more optimistic and ambitious than their male colleagues. After women have been in the professional workplace for more than two years, however, their hopes of reaching a senior level have fallen by half whereas their male counterparts are as hopeful as when they entered the workplace. To allow women to progress in the workforce, Bain & Company (Coffman & Neuenfeldt, 2014) and Tan (2014) recommend that women in the first two years of their careers are given support and encouragement by their supervisors; that workers should see role models who successfully balance their work and domestic lives by using flexible working arrangements; carefully monitoring women’s progress in organisations and holding managers responsible for encouraging and supporting women. Indeed, these authors go so far as to suggest that women’s loss of confidence in being an “ideal worker” and lack of appropriate (balancing work and family life) role models in the workplace and the lack of Supervisor support may play an even greater role in women not fully participating in professional life than any other of the obstacles mentioned above.

In line with the ideographic research method, the authors do not claim any generalisable, quantitative result from their researches, but can report on what the women interviewed had to say about the issue of barriers to women’s full participation in Javanese public accounting. The themes that came through from these women were that issues of “proper” female behaviour and propriety; travel; the burden of the social versus the requirements of the professional were all factors in women’s reluctance or inability to participate more fully in their profession. In order to more fully participate, a fairer sharing out of domestic responsibilities would be needed, as well as some flexibility in the workplace for both men and women to be able to accommodate the needs of their families.

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

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