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Beneath the glass ceiling: women in the Indonesian accounting profession

Lindawati

University of Wollongong

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Beneath the Glass Ceiling – Women in the Indonesian Accounting Profession

A thesis submitted in fulfilment of the requirements
For the award of the degree

DOCTOR OF PHILOSOPHY

From

UNIVERSITY OF WOLLONGONG

By

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SCHOOL OF ACCOUNTING AND FINANCE
2010
I, Lindawati, declare that this thesis, submitted in fulfilment of the requirements for the award of Doctor of Philosophy, in the School of Accounting and Finance, University of Wollongong, is wholly my own work unless otherwise referenced or acknowledged. The document has not been submitted for qualifications at any other academic institutions.

Lindawati

Date: 25 February 2010
ABSTRACT

A “glass ceiling” blocks the highest position levels and excludes women from career advancement in the professions in Indonesia. The issue of women’s inequality and lack of career progression in the public accounting industry remains a serious issue to be addressed. Despite being offered opportunities to study accounting at University level as never before, women are failing to strive for promotion and partnership in Indonesian accounting firms and government accounting departments to an alarming extent. In fact, in the Indonesian accounting profession, women work almost exclusively in secondary roles such as in routine compliance work, bookkeeping and clerking positions with only a few women obtaining the highest levels in the Indonesian accounting profession even though there are now a dramatically increased pool of women obtaining accounting degrees and joining the professional work force. The question of why this has happened is a critical one for the future of women in Indonesian professional accounting.

This study uses ethnography because this is an appropriate method for the study of women’s daily life and helps us to make sense of our surroundings. Through telling the story of women who are involved in the public accounting profession in Indonesia, this study provides an illustration of the “glass ceiling” and makes visible new knowledge in relation to understanding women’s role in the profession which perhaps could not be identified by using more traditional mainstream accounting research methodology.

This study found that women have different experiences of the profession than their male counterparts and this study seeks to allow the voices of these women to be heard in an attempt to demonstrate the lived experience of the phenomenon of exclusion and avoidance in the public accounting profession. Women interviewed for this study spoke of the pressures and influences preventing them from reaching the top level in the public accounting profession in Indonesia. Social and individual self image and the prominence of aspects of historical background, Javanese culture, religious traditions and government political power were found to have powerful influences on women’s willingness and ability to engage in their chosen profession.
This study would have been impossible to finish without the insights and assistance of many dedicated and lovely people. There are a number of individuals that I should acknowledge for their academic, technical, financial and personal assistance in carrying out my study; and also teachers, colleagues, friends, families, and all the female staff, partners and owners of several public accounting firms in Indonesia for the generous support and cooperation extended to me.

First, I am very grateful to my supervisor Dr Ciorstan J Smark for her support and guidance in completing my study and in giving me freedom of thought to seek knowledge of accounting beyond gender issues. She worked feverishly to invent a new language to critique my meagre linguistic efforts. While I undertook this study, she encountered my limitations with patience and encouragement. I always remember her words that fuelled me to finish my study: ‘I know that it is difficult to get a study finished, especially women with a family…I have absolute faith in you that you will finish very well’.

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Without progress in the situation of women, there can be no true social development, Human Rights are not worthy of the name if they exclude the female half of humanity. The struggle for women’s equality is part of the struggle for a better world for all human beings and all societies.

Boutros Boutros-Ghali
United Nations Secretary-General (2003)

CHAPTER ONE
VOICES FROM BENEATH THE GLASS CEILING

1. Background of the Study
The issue of women’s inequality and lack of career progression in the public accounting industry of Indonesia remains a serious issue to be addressed. Despite being offered opportunities to study accounting at university level as never before, (this is discussed in greater detail in Chapter Three) women are failing to strive for promotion and partnership in Indonesian accounting firms and government accounting departments to an alarming extent.

In the interviews with women working in both private sector accounting firms and government accounting departments undertaken for this thesis, it became clear that many women shunned advancement in the aforesaid professional sector, and that many women were 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 marginalised by the system. In addition, this condition was further sustained by the prevailing patriarchal culture as a way of life that, ironically, seems to have gained acceptance by the women themselves. These themes are further developed and illustrated in this thesis.
Indonesian women’s right to participate in the workforce and to exercise a reasonable degree of autonomy in economic life has been a long process of struggle (as discussed in Chapter Four) with a continuing desire on the part of many Indonesian women to have the opportunity and choice to keep moving forward in terms of knowledge and education through formal academic institutions or social organisations. Evidently, the number of women furthering their education in the professional sector (especially in the accounting profession) has been increasing. The Indonesia Higher Education Report obtained during this field research shows that the number of women who pursue tertiary educational qualifications in the field of accountancy has been on an upward trend during the last two decades, and there have been more women accounting graduates than male accounting graduates in recent years (Ditjen DIKTI, 2004).

Consequently, the number of Indonesia women entering the professional workforce, especially in the arena of public accounting, has increased substantially, as supported by the women interviewees selected for this field research and evidence from secondary sources such as the Institute Accountant Indonesia (IAI) Directory for the years 2001 to 2004. However, this growth does not tally with the reality that not as many women make it to the higher positions in the public accountancy profession as their male counterparts do. It appears that women tend to dominate the workforce at the lower-level positions and are less likely to work their way up due to their inadequate role to be considered for higher or professional positions. Based on the findings of this research, there were only a small number of women known to occupy the levels of managers, partners and owners of public accounting firms or the position of Head Auditor in BPK (Government Audit Supreme Body).

Hitherto, issues of women’s inequality in the public accounting profession in Indonesia also occurred in many other countries, including Western countries where
similar issues are also being experienced. In fact, such predicaments existed a few decades earlier than they did in Indonesia. Many studies of women’s inequality and feminist issues in the accounting profession have been undertaken from the early 1980s (Lehman, 1992; Trapp et al., 1989). Since 1980, the number of women entering the public accounting profession has increased dramatically (Trapp et al., 1989, p.71), which is good news. Women now comprise close to 50 per cent of new employees in firms, a trend that appears likely to continue in the future, as almost half of the accounting and commerce graduates from universities are women, and now women are entering the accounting profession at a similar rate to that of men (Lehman, 1992, p.276).

This has particularly been so in the United States (US) where, by 2004, 56 per cent of new graduates employed by public accounting (CPA) firms were female (Keeffe, 2010). Moreover, ‘the majority of studies undertaken subsequently in the US have focused on women in public accounting firms rather than on women accountants generally’ (Keeffe, 2010; Hooks and Cheramy, 1988; AICPA 1992; Hooks, 1992; Collins, 1993; Maupin, 1993). Outside the US, research on women in accounting has tended to concentrate on accountants in public practice (Komori, 1998; McNicholas, Humphries and Gallhofer, 2001; Annisette, 2000; Sian 2002). This may be partly because the professionalisation of women accountants in general is assumed to be similar to that of all women accountants in all practices.

However, in the West, also there is bad news is that women are not moving into senior level positions at the same rate as their male counterparts. Fewer are aiming for partnership and ownership of practices as women try to balance their roles as workers with their roles in family and society. Women have not been very successful in reaching the highest levels of the major accounting firms in government (for example, the
Auditor General Offices); in large international firms; and in smaller firms. There are relatively few women partners and managers in the large international accounting firms (Hooks and Cheramy, 1988; Pillsbury et al., 1989; Lehman, 1992; Maupin, 1993), few female owners of small firms (Maupin, 1993; Directory of IAI, 2001), and few females at the highest levels of government accounting firms (BPKP, 2003).

Nationally and internationally, it seems that women working in public accounting firms or as external auditor staff are still proportionally fewer in the highest levels of the hierarchy than men, despite equality of recruitment numbers at a junior level. Thus, there is some speculation over why this is so. Research shows that women offer more disadvantages and have less authority because of the limitations of being female with issues of dual roles, housekeeping, childcare and many other domestic responsibilities; issues that are usually not a problem for their male counterparts (Emery, Hooks and Stewart, 2002; Wootton and Kemmerer, 2000; Lehman, 1992; McKeen and Richardson, 1998).

These studies have examined the barriers encountered by women in public accountancy or external auditor roles that limit their hierarchical progression within the firms. In fact, women have made progress in their professional careers even though it has not been as advanced as that of their male counterparts. This means that are some obstacles and barriers faring women to stay in lower levels of their position. There are some fundamental perspectives that have led women to make some limited progress. Naturally, this limitation primarily arises from gender inequality and patriarchal concept (Cooper and Taylor, 2000; Carnegie and Edwards, 2001; Lehman, 1992; Roberts and Coutts, 1992).
1.1. Issues of Gender Inequality in the Profession

Gender inequality issues are some of the most commonly mentioned (by the women interviewed – see Appendices) 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; Kirkhman and Loft, 1993; Hines, 1992; Cooper, 1992; Hammond and Oaks, 1992; Shearer and Arrington, 1993). These have considered the gendered nature of the philosophy, knowledge and language upon 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, 1992; Shearer and Arrington, 1993) and discounted as being female personality traits (and assumed to be inferior).

A major cause 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 workplace 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 nineteenth and early twentieth centuries as the discipline moved towards ‘professionalisation’ and into the years of the contemporary accounting ‘industry’, women accountants have experienced a variety of strategies that exclude and
marginalise 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 has 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).

However, some researchers have argued 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 marginalised within the accounting professionals; and how gender discourse has established a privileged position in society that has created and maintained a ‘masculine’ perception in accounting. As Cooper (1992) points out, accounting serves to privilege ‘masculinity’ and negate the natural world and the ‘female’:

The ‘masculine’ phallocentric 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, 1992, pp.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 a ‘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 a ‘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.

1.2. Legitimacy Issues in the Inequality of Women in the Public Accounting Profession

Since gender issues have served to marginalise and subordinate women in many spheres (Lehman, 1992; Thane, 1992; Walby, 1987), it is proposed that (at least as far as the Western, developed world is concerned) women experience a ‘legitimacy inequality’ in the social construction of society and are hindered by the glass ceiling in their pursuit of a higher career path. Many Western scholars, for example, Carnegie and Edwards (2001) and Cooper and Taylor (2000), described women’s career progression in the professional sphere as having many obstacles to overcome and having often led women into the role of worker rather than of professional. Further, gender perspective hinders women in the ‘system mechanism’ of the profession (Etzioni, 1969). 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 were. They also were considered to have skills and personality traits more compatible with administration than with other, more professional, pursuits.

Many limitations for Western women participating in the accounting profession at a senior level were also found to come from domestic obligations traditionally thought
(both by the women involved and by society) to properly accompany ‘female-ness’ rather than ‘male-ness’. Some Western scholars, such as Emery, Hooks and Stewart (2002), Wootton and Kemmerer (2000), and Lehman (1992) relate that women experience issues of dual roles and are expected to do more housework and caring, and fulfil many other domestic responsibilities. Their male counterparts do not experience these same expectations.

Traditionally, there is inequality in the way that women are treated in comparison to men in the accounting profession in developed Western countries. The accounting profession is a socially constructed and legitimised workforce. Through ‘professional attributes’ (Millerson, 1964; Longstaff, 1995), this will evoke the legitimacy of a body of knowledge (accounting practices) as rational meanings that are used to achieve the professional status required in the occupation. Moreover, authority is another professional attribute that encourages legitimate domination (that is, domination that is seen as justified by those on whom it is wielded) (Weber, 1946, pp.78-79). Thus, the accounting profession has authority, and authority and legitimacy are synonymous (Weber, 1946).

Weber (1968, p.216) also explained the process of legitimatisation (or the process of authority that involves the power to influence and control others based on recognised knowledge and expertise) and especially the power to influence those responsible for decision making with regard to dissemination of resources to the profession. The successful legitimatisation process will result in the relevant profession (in this case the accounting profession) being given command or domination over resources ceded to them by society. Therefore, in relation to women, if the accounting profession chooses to stereotype them, then the profession has the power to do so successfully. Several of the studies surveyed here, for example, Lehman (1992), Kirkham and Loft (1993), and
Walker (2002), mentioned stereotyping as a factor in the limitation of women’s careers. Stereotyping is used most often in regards to women in the accounting workforce to reflect biases about such attributes as women’s abilities, commitment to their career, availability and flexibility within the workplace. These stereotypes were found to have serious consequences with respect to employee performance evaluations, assignments and promotions (Lehman, 1992; Maupin, 1993; Wootton and Kemmerer, 2000).

Thus, it can be illustrated that women applying for admission to the accounting professional workforce do need to be aware of how stereotypes can manifest themselves within the profession. Frequently, a woman’s level of commitment to the job may be questioned. Whether fair or unfair, many women in the workforce will be categorised into one of two groups: ‘career’ women and ‘career-and-family’ women (Akande, 1994 cited in Sheely and Stallworth, 2004).

‘Career’ women are seen as considering their professional success their top priority, whereas ‘career-and-family’ women are seen as wanting the flexibility to balance their family and work. Those women in the ‘career-and-family’ category are seen as lacking career commitment to their profession (Sheely and Stallworth, 2004). Stereotyping that socially constructs women in the ‘career-and-family’ category (often without asking the women themselves about their preferences) reduce women’s motivation to seek advancement in a career path (Sheely and Stallworth, 2004) and may provide legitimisation for the inequality in career progression experienced by women in public accounting. Thus, society may perceive that those women with career responsibilities (or women who are female and thus might fall into this category in the future) are too busy (or we will assume that they may become so, or should be so) with their families to climb the corporate ladder. This could be seen as explaining why there is a lack of women at the top of the accounting profession. Conversely, such claims are
far less likely to be made of men (with ostensibly the same family responsibilities) failing to thrive in their profession. As will be discussed later in this thesis, if this sort of stereotyping and legitimation affects Western women and their progress in the accounting profession, women in Indonesia may well be affected far more severely.

1.3 The Need for Further Study

Considering the above discussion, which suggests that while Western women have successfully entered the accounting workforce, they have not made a great deal of progress in scaling the career heights of the profession, further study is necessary to see how far this experience reflects the professional outcomes of non-Western women. As will be discussed later in this thesis, Indonesian women, like their Western sisters, have been very well represented in the university accounting graduates in recent years (Ditjen, DIKTI, 2004).

This study interviews women engaged in accounting in Indonesia and analyses their career progression and limitations to that progression. There has been a great silence in Indonesia on the role and progress of women in the professions. This study aims to flesh out the Western research conducted on women in the accounting profession through the analysis of non-Western research. Given the current researcher’s background and access as a Javanese woman with the language and cultural skills to be able to discuss professionalisation with Javanese women, this was the non-Western field of research selected for this thesis. This will be discussed in more detail in the section below.

This study focuses on the role and participation of women in the Indonesian accounting profession. The profession of accounting in Indonesia has been going
through a crisis of confidence in recent decades perhaps even more severe and long lasting than the Enron-tainted Western accounting profession.

Another goal of this study is to contribute to the debate in feminism of the question of women and work (particularly professional work) since there are many unique factors relating to this process. The professions have traditionally been male-dominated; they are viewed as ‘men’s work’ and offer rewards of high status, high pay and (for some people) good opportunities for promotion not commonly associated with ‘women’s work’ (Robert and Coutts, 1992, p.379; Heineck, 2007; Kleinig; 2009). Thus, the feminisation1 of a profession in accounting may have important implications for the position and professionalisation of women accountants in the labour market (Robert and Coutts, 1992). Moreover, it may improve women’s overall position by providing beneficial role models to other women, and by helping to diminish the power of misleading sex-role stereotypes, which have contributed to the marginalisation of women in the labour market. In addition, the increasing number of women entering professions may be perceived as a threat to the status of the profession as a whole.

As explained by Etzioni (1969), the professions are largely identified as being male, while women occupy the position as ‘semi-professionals’. Nevertheless, a few women in this study did hold full professional (partner/owner or senior manager) status; thus, the categories of professional and female are not completely mutually exclusive. In this study, the position or status of women within the Indonesian accounting profession needed to be discussed in order to understand the extent of the role and involvement of women in the field of the profession. One interesting question that arose during this thesis was ‘is there any difference in the understanding of the “profession” between women holding senior positions and those involved in the lower-level of the hierarchy

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1 Women have been moving into the accounting profession (and other formerly male dominated professions) for some years changing the profession’s gender balance (Robert and Coutts, 1992).
as far as work involvement and individual roles are concerned?’ Therefore, in search of the answer to this question, the women are classified into two different groups: the first being women who enter and work within the professional environment (but who do not seek promotion or greater involvement); and the second being women professionals holding senior positions (who clearly have sought promotion and greater involvement in their profession).

Women within the profession (but not seeking promotion) were still undergoing the process of becoming a professional, while women professionals (who had sought and achieved promotion and a fuller engagement with their profession) are a manifestation of feminisation in the profession and of what women can achieve if they choose it and if their social and family environment allows them that choice.

Typically, various feminist researchers in accounting (Davidson and Dalby, 1993; Heineck, 2007) have been suggested that women professionals are likely using a ‘masculine approach’ as their personality profile in order to gain success in their professional careers. Davidson and Dalby (1993) point out that if the personalities of women in public accounting firms are similar (or the women in question can make them appear to be similar) to those of their male colleagues, then some other factor is responsible for their lack of success. Currently, this point still influences approaches to realised research on the differential between male and female salary levels (Heineck, 2007; Kleinig, 2009). However, the outcome of women mimicking masculine traits in the work place is a complex and fraught area (Kerfoot and Knights, 1998; Brennan and Priola, 2009).

This study aims to identify and examine barriers to women’s promotion. Thus, by at least beginning to explore these barriers, I hope that Indonesian women may one day be better able to be involved in, and play an important role in, the accounting
profession, and may also in time improve the professionalism of their field (should they choose a greater involvement in their profession and should their social and domestic environment support their choice). An advantage of this development would be that feminist concepts in the accounting profession in Indonesia might one day be far more developed and that women might do accounting outside of the patriarchal constraints of accounting professionalism and bureaucratic hierarchy of the modern corporation.

To achieve this mission, there is a need for further studies such as this one, particularly in developing an understanding of non-Western women and acknowledging women from different economic, social and geographical backgrounds (who have to confront a myriad a problems that may be less acute in Western countries in the pursuit of their careers). The gender-related issues surrounding the world of professions are difficult to be addressed separately from the substantial aspects stemming from cultural roles and historical backgrounds. In addition, aspect of power of the state reflected in its regulatory intervention has had a significant influence on gender stereotyping of the people. Of course, the nature and extent of the issues and challenges facing women who wish to pursue professional careers are different between those in developing countries and those in developed Western countries (Hammond, 2002; Annisette, 2000; Lehman, 1992).

Moreover, there is a need for further study in this area, especially to review and understand the contrast of women’s inequality arising from barriers and obstacles that differs (at least in magnitude) between those confronting women in Western countries and those confronting women in developing nations. In the next section, this study will briefly explore these Western feminist insights and discuss the extent of their applicability in the context of Indonesian perspectives by observing how far they relate to the roles and understanding of Indonesian women accountants and their professions.
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The outcome of such observation will then be used as the basis for possible recommendations of how Indonesian women can more successfully integrate into the accounting profession.

2. The Reason for This Study Choosing an Indonesian Setting

Why study women in Indonesia? The principal reason is the fact that there is a paucity of research on women in the Indonesian accounting profession. In the literature review, no specific studies could be found on women in Indonesia working in the public accounting profession. Indonesia is a developing country with a population of more than 220 million people (Vickers, 2005). As with many other diverse countries to varying extents, Indonesia has various unique characteristics: their way of life is influenced by the nation’s political government, socio-cultural history and religious values. As with other countries (Hammond, 2002; Annisette, 2000; Carrera, Gutierrez and Carmona, 2001), such characteristics are directly impacted by and interrelated with the power of the Indonesian government; the role of cultural variety and the diverse historical and religious backgrounds of the country. These characteristics influence and support Indonesia’s mechanisms of patriarchy, particularly the gender bias, sexual discrimination and the perpetuation of the glass ceiling tradition that bedevil women’s professional careers in Indonesia (Surbakti, 2002; Robinson, 2009 and Simorangkir, 2009).

Another motivation for this study has emerged from my personal observation and experiences that Indonesian women with accounting qualifications who have married and/or have children have a tendency to withdraw and resign from the public accountancy profession. I wanted to explore the reasons why this was so.
Other motivations include insight into the realisation of gender-based differences in employment patterns between professions, particularly in the public accounting firms in Indonesia, which has never been specifically studied. Traditionally, it is unusual for women in Indonesian society to choose jobs in the public domain. It is more likely that they would choose jobs in domestic domain or households. Even if they decide to undertake a job in the public domain, the main reason would likely be to fulfil the economic needs of their household (Parawarsa, 2002). Apart from that, women have the impression that their self-image would be adversely affected in the eyes of society by a career in the public domain. They worry about the fact that such career would earn them less respect as it would mean jeopardising their traditional domestic role (this perception, which may seem strange to Western eyes is more fully explored in Chapter Four). Such a situation is certainly not conducive to boosting women’s participation and involvement in the public accounting profession. Understandably, feminisation of the profession in Indonesia is only a relatively recent phenomenon that can be readily identified in the early 1990s. Since those years, the percentage of women’s admissions into the business economic groups such as that of public accounting has been increasing significantly (Directory IAI, 2000).

Today, despite the fact that women, including those in Indonesia (Directory IAI, 2004), predominantly hold lower-level positions (Crosley, 2006), in the public accounting industry, their number is on the rise. However, due to the ordinary job scope involved in the lower-level positions, these women public accounting employees tend to have a low job loyalty and are quite prepared to move/shift jobs whenever the needs arise. This makes it interesting to see whether the increased participation of women in the Indonesian public-accounting profession (albeit at low-prestige jobs) has indeed
exerted any noticeable influence on the profession and professionalisation process in the context of accountancy.

Consequently, the hampered penetration of women in Indonesia into the world of professions (particularly in that of public accounting) represents a significant disadvantage for women’s equality in the workplace in the country. Meanwhile, the public accounting professionalisation process itself, which currently is still dominated by male practitioners, is facing a crisis of public trust. This is reflected in recent cases of financial scandal, for example ENRON Corp (2001), HIH Insurance Ltd (2001), and associated with the closures of major international firms such as Arthur Andersen (Backover 2002, p.1). In addition, local Indonesian firms (including banks and public companies) have collapsed and gone into bankruptcy due to lack of integrity, objectivity, independency of the public accountants (www.akuntanpublik.org). An example of violations includes the ‘mark up’ (inflation) of the Financial Statements of PT.Kimia Farma Tbk. (2001) involving the public accounting firm (KAP) Hans Tuanakotta and Mustofa (HTM) (www.tempo.co.id). Based on information from the Head of the Institute Accountant Indonesia (IAI), Mr Zainal Sudjais, there are at least ten public accountants who have recently been in violation of the ethics codes through manipulation of data and information of companies (www.suaramerdeka.com). Therefore, there are some compelling reasons for a study in Indonesian setting.

2.1 On Tap but not on Top: Women in the Public Accounting Profession

The effect of modernisation and globalisation in Western countries has in general had a significant influence on the lives of people in developing countries, including women in Indonesia. 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 pursue careers outside of the
home either for economic reasons or to fulfil an individual desire to succeed professionally (Ingham, 1999).

However, the concepts of patriarchy and gender being the basis for the social construction in Indonesia often leads to a clash between women’s desires to move forward into the professional workforce and traditional cultural expectations (Ingham, 1999; Jones, 2002; Surbakti, 2002). Indonesian traditional cultures, particularly that of the Javanese culture, limits the role of the woman in society. This widely practiced culture places a woman’s role very precisely in the home (Brenner, 1998). This conflict between the desire to work outside the home and the good-women-stay-at-home stereotypes imposed by Javanese culture can lead to various obstacles (Ingham, 1999; Brenner, 1998). Additionally, as will be discussed in Chapter Seven, the good-women-stay-at-home stereotype has at various times been advocated by the Indonesian government as the national ideology.

This modernisation and globalisation has had a paradoxical impact upon the cultural dynamics on women and the roles they take up (or feel they are expected to take up) in society (Ingham, 1999). One of the important aspects of these changing dynamics is the changing role of women in Indonesian society exhibiting gradual efforts in pursuing changes in the footsteps of modernisation and globalisation of the West. This has, beginning in the early 1990s, brought about a very positive and rewarding effect as far as women’s career choice is concerned. According to the official statistics of 2005 released by Biro Pusat Statistik (BPS), in the working-age group of female population totalling 77 million people, only 43 per cent were considered employed. Almost half of all employed women work in agricultural sector, and a quarter of it were involved in trades, whereas fourteen per cent were categorised as being employed in services with the remaining workforce distributed across various industries (Depnakertrans, 2005).
Meanwhile, the official reports of the Direktorat Jendral Pendidikan Tinggi (Ditjen DIKTI, 2004) shows that more than 50 per cent of the tertiary students studying business and accounting are females, 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. Unfortunately, the research findings derived from various public accounting firms and BPK (the Government Audit Supreme) provide a clear indication 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 (see Appendices).

These low retention and promotion statistics amongst female professionals suggest that Indonesian women in public accounting are quintessentially available ‘on tap’ (trained and available to work when the economy requires it) but still infrequently at the top (the roles they fill tend to be at the lower, less obviously ‘professional’ end of the organisational pyramid). This is important in order to understand the essential reasons why this phenomenon occurs; and it suggests the need for discussion and examination of the role of Indonesian career women in the public accounting profession. Further, another essential aspect as any depicting a negative situation for women role’s in the public accounting profession is known in the West as the glass ceiling. However, can the phenomena inhibiting Indonesian women in their careers and be categorised as a glass ceiling, as described by Western scholars?

2.2. The Glass Ceiling: The Role of Women in Professional Careers

The glass ceiling, according to the definition from Merriam Webster’s Online Dictionary, is ‘an intangible barrier within a hierarchy that prevents women or
minorities from obtaining upper-level positions’. Another dictionary defines the glass ceiling as ‘the attitudes and practices that prevent women or particular groups from getting high level jobs, even though there are no actual laws or rules to stop them’ (Longman Online Contemporary English Advanced Learner's Dictionary). Thus, the glass ceiling can be understood as a variety of barriers that prevent qualified individuals from advancing higher in their organisation (Adair, 1999, p.17). The glass ceiling is distinguished from formal barriers to advancement, such as education or experience requirements. These invisible barriers impede the career advancement of women, and usually seem to exist more in developing countries (Hymowitz and Schellhardt, 1986).

The glass ceiling has been used as a metaphor for the barriers (sometimes subtle and transparent) that prevent a variety of groups (minorities or women) from moving up the management hierarchy. However, while women have made progress, evidence of the glass ceiling can still be found. In fact by the 1990s, over one half of Indonesian public accountants were female (Directory IAI, 2004). Even though this great influx of women has occurred, rarely does one find a female partner or female senior-level executive in an accounting firm (Hester, 2003; Directory IAI, 2004). This suggests that a glass ceiling exists in Indonesian public accounting that is prohibiting women from reaching the top in the professional sphere. At least some aspects of obstacles women face can be identified as glass ceiling type barriers, such as sexual discrimination, ethnic, racial, religious discrimination or harassment in the workplace, exclusion from informal networks, stereotyping of women’s roles and abilities, unequal wages for comparable work, failure of senior leadership to assume accountability for women’s advancement, balancing work and personal life or family, and a lack of mentoring (Adair, 1999).
Therefore, this study attempts to improve understanding of Indonesian women in the accounting profession of one developing country (Indonesia). This country has had a rich and varied socio-cultural background, history, religious background and governmental framework. In order to attain some understanding of either career women as professional public accountants; or of women working in the public accounting firms or the BPK, ethnography will be used as a research method for this study.

3. Rationalisation of Ethnography as a Research Method

In using ethnography as the research method, a commitment is made in the search for methods of inquiry in the field that will expose partial, pluralistic and context-sensitive data (Hammersley, 1990). In addition, ethnography as a method is concerned with procedural rules for collecting data. 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 conservations 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).

Ethnography prefers non-numerical research methods using fieldwork, participants’ observation and interviewing (Harvey and Myers, 1995; Agar, 1996). Ethnographic data is context-specific as it is uniquely site-suggested data, which cannot
be replicated (Goetz and LeCompte, 1984; Agar, 1996). Context is seen as an important factor causing change to phenomena. Such change is not clearly visible in research methods that do not consider the micro-level context. In this case, ethnography is interactive because it concerns itself with micro-sociological and situational analysis.

Ethnography is also humanistic because it uses reflexive sociology and knowledge pluralistic of implications of social research (Goetz and LeCompte, 1984). Consequently, ethnography embodies a critique of positivism (Faulkner, 1982, p.69), and its methods are fundamentally different to positivism’s research methods (Wilson, 1983, p.1).

There are several reasons why ethnography is used as my research method. The foremost reason is that the phenomena of this study concerns mainly cultural and historical influences on a group of people (Goetz and LeCompte, 1984), particularly Indonesian women who work in public accounting sector. Traditionally, women’s issues in the professional setting (Lehman, 1992; Hammond, 2003) refers to the description that focuses attention on beliefs, values and the self-image of individual women interacting with socio-history, socio-culture, the power of the state; and professional environments.

Moreover, ethnography emphasises the study of persons and communities, in both international and domestic arenas, and involves a short- or long-term relationship between the researcher and research participants. Hence, ethnography is an appropriate research method in designing the fieldwork phases for data gathering and analysis to demonstrate and build upon the perspectives of the people studied.

Another reason for choosing ethnography as the research method for this study was the lack of ethnographic studies for feminist research in accounting in Indonesia. While there have been many previous studies on women in accounting since 1980s that
were dominated by Western perspectives conducted based on various methodological approaches (Lehman, 1992; Kirkham and Loft, 1993; Hammond, 2003), the majority used applied research surveys, historical analysis or oral histories, interviews, case studies, questionnaires, field experiments and census data (Robinson-Backmon and Weisenfeld, 2002).

Given the various characteristics and utilisation of the ethnographic research method and given the researcher’s relationship with women public accountants in Indonesia, it is apparent that the use of this method for this research is appropriate and justifiable as it is also believed that ethnography is the most appropriate form of investigation to yield insights into the functions and processes of the various levels of public accountants (Park, 2001; Agar, 1996; Goetz and LeCompte, 1984). It provides microscopic views into how the women public accountants’ belief system and other institutional aspects interplay with the practices of accounting in Indonesia.

In addition, ethnography research is natural and interpretive in nature (Park, 2001). It is intended to provide an interpretation of how the role and participation of women in public accounting in practised in light of the values and beliefs system and other aspects as public accounting profession in Indonesia. Moreover, ethnography as a research method was deemed appropriate and opted for by the researcher on the basis of the fact that the researcher has immersed herself into the day-to-day lives of the people inside the phenomena being studied, and the fact that researcher was an academic and a woman and holds an Indonesian graduate accounting degree. Hence, the nature of the phenomena is perceived by the researcher from a subjective angle because of her being engaged within a community where the researcher has substituted the community’s way thinking with her own.
This approach emphasises the understanding of meanings that require such involvement in which the subject was to be known and that the researcher was required to take part in the process of knowing. Hence, interpretive knowledge was regarded as synthetic and integrative (Park, 2001, p.83). Therefore, based on these reasons, I have decided that ethnography was the appropriate research methodology for my study.

3.1. Characteristics and Reflexivity in the Ethnography Research Method

Willis and Torndman (2000, p.3) in their work on the *Manifesto of Ethnography*, recognise four main characteristics of ethnography: the role of theory; the centrality of culture; a critical focus in research and writing; and an interest in cultural policy and cultural politics. This is relevant to this study as it concerns cultural phenomena, particularly patriarchal culture in terms of Javanese culture, a critical focus in research and writing using the historical background of women, and an interest in cultural policy and cultural politics that illustrate the power of the Indonesian state through the inference and involvement of the government administration.

*The centrality of culture characteristics* indicates that an ethnographic researcher, who is also often called an ethnographer, considers that the concept of culture is central to the study undertaken. The concept of culture is, in effect, complex. The term can be defined in different ways. As explained by Keesing and Keesing (1971), most definitions of culture refer to all that humans learn, in contrast to that which is genetically endowed. Apart from that, Keesing and Keesing (1971, pp.20-25) also suggest that what is learned may be divided into *patterns of behaviour* and *patterns for behaviour*. Patterns of behaviour are observable and are frequently referred to as social structure or social organisation, whereas patterns for behaviour are considered mentalistic phenomena.
According to Goodenough (1963, pp.258-259), culture as a pattern for behaviour is a system of standards for deciding what is, what can be, how one feels about it, what to do about it and how to go about it. Consequently, in response to the centrality of culture in ethnographic studies, Jacob (1987) claims that:

Whilst applying the broadest definition of culture as the focus on a particular group, holistic ethnographers assume that certain aspects of human culture are central for understanding human life in all societies. These include areas such as social organization, economics, family structure, religious practice and beliefs, politics, relationships, symbolic rituals, enculturation patterns, and ceremonial behaviour (p.11).

Hence, with regard to ethnographic studies, both patterns of behaviour and patterns for behaviour are important aspects to consider.

The critical focus in research and written works characteristics show that in the broadest sense of recording and understanding social relations, it is concerned with viewpoints of how they are embodied, mediate and enact the operations and results of unequal power. Consequently, it is important to consider the ethnographic and theoretical tracing of responses to power and how the interests and views of the power of social relations are often finally secured within processes and practices, which may seem to oppose dominant interests (Willis and Trondman, 2000, p.6).

The characteristic of carrying an interest in cultural policy and cultural politics in the study of ethnography is broadly conceived as the politics, interventions, institutional practices, writing and other cultural productions within public spheres that bear on the possibilities of ordinary meanings especially in relation to emergent cultures and to human practices involved in making sense of, and creatively living through, profound structural and cultural change (Willis and Trondman, 2000, p.6).

Ethnography as a process is seen as ‘a way of studying human life’ (Goetz and LeCompte, 1984, p.3). In this sense, the process of ‘doing ethnography’ is ‘fieldwork’ (Agar, 1984, p.2). To do this, a number of investigatory strategies conducive to cultural
reconstruction are necessary. Here are four types of strategies appropriate for an ethnographic research as outlined by Goetz and LeCompte (1984, p.3):

Firstly, the strategies involving the use of elicit phenomenological data represent the whole view of the participants being investigated and they use participants’ constructs to structure the research. Secondly, ethnographic research strategies are empirical and naturalistic. Participant and non-participant observation are used to acquire first hand, sensory accounts of phenomena as they occur in real world settings, and investigators are careful to avoid purposive manipulation of variables in the study. Thirdly, ethnographic research is holistic. Ethnographers seek to construct descriptions of total phenomena within their various contexts and to generate from these, descriptions of the complex interrelationships of causes and consequences, which affect human behaviour and belief about the phenomena. Fourthly, ethnography is multi-model or eclectic, and ethnographic researchers use a variety of research techniques to collect their data.

Thus, considering the above strategies explained by Goetz and LeCompte (1984), it appears that the most commonly used strategies involve aspects of sociology and anthropology. These approaches are regarded as suitable for ethnographic research as they aim to produce a picture of someone else or a group of people. Consequently, this demonstrates a principal reason for deciding that ethnographic method is an appropriate research method for this study.

In doing research of any kind, there are implicit assumptions that investigate something outside of ourselves and that the knowledge acquired cannot be gained solely or simply through introspection. In other words, the research cannot be effective if researchers have no contact, because then researchers would be completely isolated. All researchers are to some degree connected to the object of their research. In addition, depending on the extent and nature of these connections, questions arise as to whether the results of research are artefacts of the researcher’s presence and inevitably influence the research process. Thus, consideration of reflexivity is important for all forms of research.
Reflexivity requires the researcher to undertake personal reflections and construct texts about them. It requires the researcher to reflect upon their presence and impact on the research site and processes (Davies, 1999). If reflexivity is an issue for the most objective of sciences, then clearly it is of central importance for social research, where the connection between researchers and research setting worldwide is clearly much closer. The research objects are self-conscious and there is a self-awareness that makes the influences of the researcher and process on the research outcome both more likely and less predictable. These issues are particularly central to the practice of ethnographic research where the relationship between the researcher and what is being researched is typically more detailed, long-term and multi-stranded, and the complexities introduced by the self-consciousness of the objects of research have an even greater scope (Davies, 1999, p.4).

As deduced by Pratt (1986, p.29), reflexivity originally binds ethnography authority, personal experiences and originality of expression. Woolgar (1988, p.16) defines reflexivity as the willingness to probe beyond the level of straightforward interpretation. The researcher is able to expose the underlying assumptions and to declare beliefs, interest and practices and to then provide a form of investigative transparency and honesty (Rudkin, 2002).

One of the most important features of reflexivity is a close relationship between reflexivity and objectivity, as they are not identical (Davies, 1999). However, responses to the difficulties apparently raised by reflexivity frequently involve attempts to ensure objectivity through reducing or controlling the effects of the researcher on the research situations. Reflexivity means a turning back on oneself; a process of self-reference (Hammersley and Atkinson, 1995). In the context of social research, reflexivity at its most immediate, obvious level refers to the ways in which the products of research are
affected by the personnel and process in which the research is conducted. In practice, issues of reflexivity are particularly salient for ethnographic research where the involvement of the researcher in society and the culture of those being studied is particularly close (Davies, 1999).

Undertaking ethnographic research requires the researcher to speak and write, and speaking and writing itself are interpretations and are thus reflexive and autobiographical (Crapanzano, 1986, p.52). An ethnographer must be able to convince his or her readers about what they write in the manner of the whole truth. The ethnographer can only present an understanding constructed from their cultural premise in an attempt to clarify the foreign elements and make an organisation familiar to its readers (Crapanzano, 1986, pp.52-53). A culture provides the process and transactions involved in constructing wider meanings. There are cultural systems of interpretation to construct public or communal meanings. Interpretations are made through structures that hold a particular time and place (Usher, 1993, p.104).

Reflexivity highlights structures and interpretations at a specific time in a specific society and culture (Davies, 1999). The individual reflexivity of the researcher is located in a structure and discipline in which the organisations and accounting practices operate and is important as it supports the basis for producing ethnographic narrative. Hence, an examination and an explicit application of the epistemological and the ontological assumptions of the researchers are, in effect, her own personal frame of reference (Dey, 2002). Accordingly, the research findings will reflect the issues of the researcher’s context. Therefore, reflexivity exposes and explains the communal meanings and systems of interpretation.

In addition, reflexivity also offers a researcher the advantage of a highlighting process, which gives primacy to the micro-situational context. According to Chia (1996,
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3.2. The Benefits and Challenges of the Ethnographic Research Method

According to Jacob (1987, p.10), ethnographic researchers aim to:

Describe and analyse all or part of a culture or community by describing the beliefs and practices of the group studied and showing how the various parts contribute to the culture as a unified, consistent whole.

This has made ethnographic research one of the most in-depth research methods possible. As the researcher spends substantial amounts of time at a research site to observe what people do and what they say they are doing, an ethnographer obtains a deep understanding of the people, the organisation, and the broader context within which they work. As such, ethnographic research is well suited to providing accounting researchers with positive insights into the human, social and organisational aspects of accounting. This manner of conducting research is therefore an appropriate method for investigating the presence and operations of accounting in an organisation. Understandably, there are several utilisations in accordance to adopt ethnographic method as research design of this study.

Firstly, ethnography involves the study of a small group of people in their environment rather than looking at a small set of variables and a large number of subjects (‘the big picture’). The ethnographer attempts to develop a detailed understanding of the circumstances of the relatively few people being studied, regardless of race or culture. Ethnographic research comes from the disciplines of social
and cultural anthropology, where an ethnographer is required to spend a significant amount of time in the field and endeavours to place the phenomena studied in their social and cultural context (Lewis, 1985).

Secondly, ethnographic research focuses on the sociology of meaning through close field observation of social phenomena. Typically, the ethnographer concentrates on a community that is not necessarily geographic, considering work, leisure and other communities, selecting informants who are known to have an overview of the activities of the community, and using chain sampling to obtain a saturation of informants in all empirical areas of investigation (Garson, 2003). Informants are interviewed many times, using information from previous informants to elicit clarification and detailed responses upon being re-interviewed. This process is intended to reveal common cultural understandings related to the phenomena of the study. These subjective but collective understandings on a subject are often interpreted to be more significant than objective data (Garson, 2003).

Thirdly, the use of ethnographies, according to Goetz and LeCompte (1984, p.2) citing Spradley and McCurdy (1972), relates to analytic descriptions or reconstructions of intact cultural scenes and groups. Ethnographies re-create for the reader the shared beliefs, practices, artefacts, folk-core, knowledge and behaviour of a group of people. The ethnographic researcher begins with examining even in very common places groups or processes in a new and different way, as if they were exceptional and unique. This allows investigators to discern the detail and the generality that are necessary for credible descriptions (Goetz and LeCompte, 1984, p.2).

Lastly, the use of ethnography as a social science research method relies heavily on close, personal experience and possible participation, not only observation, by researchers trained in the art of ethnography (Agar, 1996). These ethnographers often
work in multidisciplinary teams and the ethnographic focal point may include research intensive in language and culture, learning through an intensive study of a single field or domain, and a blend of historical, observational and interview methods (Hammersley, 1990).

In spite of this, research by the method of ethnography is also useful mostly in social science research particularly in feminist research. Willis and Trondman (2000, p.3) supported the view that:

The utilising of ethnography is an appropriate method for research in the social sciences and the humanities, particularly all areas of sociology, anthropology, history and human geography, linguistics, education and pedagogy, arts, health studies, women studies, media and cultural studies.

Hence, ethnography is an important feminist method that makes women’s lives visible and their voices audible through contemporary ethnography or fieldwork being a multi-method research (Reinhartz, 1992). Historically, the method originated from poets, historians, travellers and later, missionaries who wrote detailed observations of the customs and behaviour of the strange-seeming people who lived far from their own nation’s borders (Dobbert, 1982 and Hodgen, 1964).

4. Research Objective

An ethnographic approach to study culture either in a social or organisational context, or as an individual attitude of public accountants (especially women public accountants), provides visible knowledge in relation to women’s role in the accounting profession. This approach is used in everyday life to make sense of our surroundings (Agar, 1996). Through telling the tales of the women involved in the public accounting profession (or the stories of women who are public accountants and government auditors), this researcher hopes to unveil the unknown and provide an exploration of
these women’s experiences. These women (see Appendices) have a variety of experiences and voices in their stories about developing (or failing to develop) their career advances in the professional workforce in Indonesia. Overall, social and individual self-image still revere culture, religious and government political power. Consequently, almost all of the women working in this field are only involved at a secondary level, working as maintenance workers, bookkeepers and clerks. Only a few of them obtain the highest level as accounting professionals.

In order to discover the cause of women’s exclusion and disadvantage in the public accounting profession that prevents women from reaching the top levels, I attempt to have these focuses as my research objective. There are at least four objectives for this research: first, to understanding women professionals (or non professionals) and their role and involvement in the public accounting profession; second, to consider the context (strongly influenced by socio-cultural and religious aspects and government political power, which is typically social construction in the developing country) surrounding women’s professional decisions; third, to acknowledge the government influence over (and ability to control) the profession through intervention into the public accounting body in Indonesia; fourth, to give an accurate picture (using responses from individuals or women’s groups) about how some women have chosen to actively pursue promotion in their careers in the profession and about how some women have chosen not to pursue promotion and how this decision affected their family situation. Thus, from these research objectives, I examine why and how these phenomena occur and be posed of my research questions.
5. Research Questions

I have posed five basic questions to women establishing their careers in the public accounting profession. These questions were asked of owners, partners and managers of the public accounting firms, and of women within the profession employed to work as junior and senior staff in the public accounting firms or as external auditing staff for state-owned agencies. The five major research questions were:

(1) Why have the top positions in the Indonesian public accounting profession been held by men for decades?

(2) To what extent do these women believe that they avoid and resist being senior professional accountants?

(3) To what extent were women prepared to be promoted to top senior level roles in the public accounting profession if an opportunity arose?

(4) To what extent were women involved in, and dedicated to, their roles in the public accounting profession?

(5) How would Indonesian society (including the Indonesian public accounting body and Indonesian women’s groups) perceive and react to women having professional accounting careers?

The responses I received to these questions will be explored under the findings and outcomes section in Chapter Seven of this study.

6. Research Significance

This study can be seen as a first attempt to understand women from a developing country seeking to negotiate admission into a profession that is both institutionally and theoretically male-dominated. The developing country in which these women have been brought up is a country that has been strongly influenced by socio-cultural dynamics (especially Javanese culture, religious aspects and government political power) that act as its social boundaries. These boundaries may have produced (as framework theory...
suggests) a context within which Indonesian women often face exclusion; frequently choose to avoid promotion; and often resign from the public accounting profession. Consequently, the significance of the present study comes from two basic sources.

First, the themes developed in this study are relatively primary issues of women’s lives in a particular developing country. As such, the study represents an effort to understand women who are faced with a unique culture, particular religious issues and a certain political power framework in the context of the public accounting profession. This study will enhance feminist and sociological studies on accounting and develop the understanding of a ‘profession’ in accounting practice within social, political and cultural contexts. For the purpose of this theoretical exercise, the results of the literature review bring together a diversity of research efforts to women in the public accounting profession and provide a contribution to other studies in several disciplines.

Second, the findings of the study could help Indonesian society (particularly Indonesia’s women) to better understand the issues and barriers that have caused women’s limited progress in the accounting professions despite the large number of women now holding tertiary accounting qualifications. This may help women accountants (or women considering studying to become accountants) to be better informed of the challenges ahead and to be able to develop and realistically assess their motivation for joining the profession and in making progress in their careers in professional labour forces. Women reading this thesis may also be better able to make informed choices about the consequences of domestic responsibilities and thus foresee the domestic support they will need to have in place if they choose to tackle the often-fraught ground of combining family and work responsibilities. If women are (perhaps partly through the influence of this thesis) empowered to negotiate for reasonable levels of domestic support, it is to be hoped that women’s upward mobility in the public
accounting profession will be enhanced and career burn out and stress lessened. Further, the professional body and the Indonesian government (who determine and adjust the rules, policies and regulations of the Indonesian accounting profession) may be influenced to implementing more flexible work arrangements or other work-life balance programs for women (and the men who might enter into more equal domestic partnership with the women in their lives). For many public accounting firms implementing and developing programs designed to attract and retain talented female professionals, this thesis may provide a better understanding of what women need to survive and thrive in the profession. Lastly, I hope that reading this thesis may lead some women to reflect on those forces that have served to damage working women’s self-image and also to reflect on social assumptions that stereotype Indonesian women who succeed in professional careers as somehow being less than ‘real’ women.

Consequently, this thesis aims to contribute to Indonesian society and women’s groups by providing useful information, insight and discussion aimed at diminishing gender stereotypes and cracking if not breaking the glass ceiling. This thesis aims to give a particular group of women a voice and to let them be heard. Thus, my title for this thesis is: ‘Voices from beneath the Glass Ceiling’.

7. Organisation of Study

This study is presented in seven chapters. Chapter One provides an overview of the study ‘Voices from beneath the Glass Ceiling’. This chapter describes the relevance and contribution of this study in exploring women in the Indonesian public accounting profession. This chapter also provides a background for the context for the study. My choice of ethnography as an appropriate research method is briefly discussed, as are the characteristics, reflexivity and utilisation of the ethnographic method. This chapter
concludes with a discussion of the research objectives, significance of the study and finishes with a discussion of the structure of the thesis.

Chapter Two is titled ‘My Self-journey and the Research Setting’. This chapter is my disclosure of the process that I underwent during this research and the process by which I extended my notions of ‘women’ and ‘profession’ in accounting from a superficial appreciation to a more complex understanding. This chapter explains the barriers and challenges I faced in talking with women involved in the accounting profession in Indonesia. In this chapter, I honour the requirement of ethnography that the researcher acknowledges their part in the research journey as honestly as possible so that others may learn from both my successes and my errors.

Chapter Three is a literature review concerned with issues of gender and feminist issues in the accounting profession. It raises multiple theoretical concepts in order to contextualise women’s struggle to advance in the Indonesian accounting profession and in order to acknowledge and reflect upon previous authors’ work. This chapter has been divided into two parts: the first part is an exploration of women’s challenges in attempting to be accepted into public accounting professions. These obstacles, barriers and problems are specifically seen from a Western perspective but often have resonance with Indonesian women’s experience. The second part is a brief description of phenomena faced by women in developing countries who enter the public accounting profession (particularly in Indonesia). While some issues are universal to all women, other issues seem to be exclusive, or more intense, in Indonesia. There are three rationalisation concepts for discussion that are raised as women’s issues in a developing country. These arise from historical background, the influences of culture and religion, and the role and power of the state.
Chapter Four is a discussion of the historical background of Indonesian women, their struggles, the women’s movement and steps towards emancipation in order to achieve equity and equality in both the work and domestic spheres. This chapter demonstrates that Indonesian women have a long history of resistance and empowerment and have faced a subtle (or sometimes not very subtle) propaganda campaign that is not like anything experienced by Western women. This historical background is important because it informs the self-image of Indonesian women today and has influenced their sense of identity and femininity.

Chapter Five is complementary to Chapter Four. This chapter is a discussion about the history of women working in the accounting profession. This chapter is more concerned with the various motives for the exclusion and oppression of women in the Indonesian public accounting profession. In order to contextualise women’s history in the profession, the broader history of the accounting profession in Indonesia is discussed. This discussion provides an explanation of the interference between the Indonesian government and the public accounting profession through government policies and legislation, particularly where these have a direct or indirect influence on women’s entrance into the profession.

Chapter Six is concerned with Indonesia’s cultural background through a description of legitimacy and the inequality of women in the profession: the impact of religion and Javanese cultural enforcement in Indonesia are discussed as key factors. Therefore, in this chapter, the role of culture, particularly Javanese culture, is discussed. The chapter examines the concepts, ideology and values that have influenced the personality and behavioural patterns of society in general, and how this culture has affected Indonesian women’s careers. Traditionally, Javanese culture is based on an ideology of patriarchal concepts and values. This ideology greatly jeopardises the
general interests of Indonesian women, causing some of the massive disadvantages that curtail women’s progress. It also has a strong impact on Indonesian women’s attempts to establish equality status within the public and professional sphere. Unfortunately, patriarchal ideology is intertwined with and reinforces dogmatic religious beliefs.

Lastly, Chapter Seven is a discussion of the rationalisation of three concepts that influence Indonesian women and demand that women be placed in a subservient role in Indonesian society, which has a great impact on the willingness (or lack thereof) of the women that I interviewed to participate fully in the public accounting profession. This chapter concludes by summarising the findings of this study, by exploring the study’s limitations, and by discussing the possible contributions of this thesis. Finally, this chapter provides a discussion of recommendations and suggestion for future studies.
CHAPTER TWO

MY SELF-JOURNEY AND THE RESEARCH SETTING

[Whatever is most important to me must be spoken, made verbal and shared, even at the risk of having it bruised or misunderstood.]
Audre Lorde

1. Introduction: Gender and Profession

This chapter aims to extend the researcher’s notions of ‘women’ and ‘profession’ in accounting in Indonesia from a superficial appreciation to a deeper understanding. It will also discuss the research process, including where and how my interviews were gathered, and reflect on my responses to the research process.

At present, the term ‘profession’, as employed in respect of accounting, has a consistent definition. It has come into use in this study as a symbolic label for desired status values and prestige. Those who are member of a profession in some way demarcate the professionals from other workers in terms of social stratification, class, power and especially in terms of status; to claim membership of a profession is to claim prestige.

Traditionally, a profession can be understood as an exclusive occupational group (Abbott, 1988 cited in Kuper and Kuper, 2003); more specifically, a profession can be described as a knowledge-based occupation and, consequently, professions have gained the highest stratification level in the workforce. Attendant on this is, generally, high levels of authority in a reasonably tightly controlled occupation with a substantial credentialing process (Murphy, 1988), which one must go through in order to gain the mantle of ‘professional’ and in order to retain that mantle. Consequently, professions can be categorised as social actors (Hughes, 1963; McKinlay, 1973; Weber, 1978;
Burrage, 1988, 1990), as one of the categories of factors that can affect the structuring of monopolies and control or at least influence their workforce through occupational closure (Weber, 1978; Parkin, 1971, 1979; Witz, 1992). They are also a product of the state formation (Johnson, 1982).

In everyday life, the peculiar characteristics of the profession can be seen as a case study in legitimation, since the profession must obey and justify attributes itself to gain recognition. This obedience and justification attributes are referred to as legitimation. Therefore, the activities process of legitimation is the willingness to comply with a system of rule (Weber, 1948) that is here classified as the attributes of the profession.

Professions evoke several attributes in the activities process of professionalisation. Legitimacy can be seen as part of the characteristics of the profession, because professions have clear legal authority over some activities (for example, certifying the insane); and have legal support for exclusion through the power of control and monopoly in practice. Under these circumstances, monopolistic practices reinforce society’s discriminatory power structures and contribute to the structured disadvantages of gender, race, and ethnicity (Witz, 1992; Hammond, 2003). Therefore, concerning women in professional careers in accountancy, discrimination according to gender status disadvantages women (barring or limiting their access to such a powerful social group as the professions) and creates a web of subtle barriers for women who seek influence, recognition, power and social rewards commensurate with that of their male peers. This problem (to be explored more fully in the context of the Indonesian accounting profession later in this thesis) through gender stereotyping suggests a differing level of access to professional roles for men and women because it suggests that there is a difference in quality between the men and women who seek access to the accounting profession.
Interestingly, a system of professions\(^2\) using the different continuums of occupation, as stated by Etzioni (1969, p.xiii), for female groups categorised ‘typical semi-professional’ occupations is a common category for females to hold. Etzioni (1969) noted the following attributes of semi-professional compared to fully professional roles: (1) semi-professional workers having less autonomy, and are more controlled by those in higher ranks and hold less discretion over their work than workers in a full-fledged professional role; (2) semi-professionals often have skills and personality traits more compatible with administration; and therefore (3) typical fully fledged professionals are men.

Classically, women are seen in Indonesia to be more amenable to administrative control than men are. Moreover, women are considered less conscious of organisational status and more submissive than men are. The extent of social indoctrination that has been applied in Indonesia to support these beliefs being firmly implanted in the minds of both Indonesian men and women are discussed in Chapter Four.

Further, women, on average, have fewer years of higher education than men do (Witz, 1992; Lehman 1992), and their acceptance into the profession is sharply limited, which has created an important relationship between gender and professionalisation.

Since a profession successfully defines and delimits its area of expertise, its market and its membership, and establishes a collective social status, the efforts of the occupational association tend directly and indirectly to emphasise socially valued and rewarded characteristics (Macdonald, 1984, p.176). This is why I used a discussion about the underlying concept of the profession as a mechanism for asking the women I

\(^2\) Etzioni (1969, p.xiii) pointed out that the system of professions has created implications of exclusion for other groups outside the professional boundary, and takes the step of classifying occupations into ‘profession, ‘semi-profession’ and ‘non-profession’, on the basis of professional authority being knowledge. Professional categories are shown on a continuum between well-recognised and undisputed professions and their opposite; semi-professional categories are the continuum grouped towards the least skilled and least attractive occupations; with only unprofessional categories being less skilled and less prestigious.
spoke with about their understanding of professionalisation and their perceptions about both their own careers in the accounting professions and the role of other women in the Indonesian accounting professions.

As Magali Sarfatti Larson (1977), a sociology philosopher aptly noted, professionalisation and professionalism have similar focuses on the process to achieve profession in the occupational groups. Below is a general outline of Larson’s work (1977, pp.16-17), which provides a contribution on the value and reward and ability to create social mobility granted to those who successfully gain membership to a profession:

Professionalism is … an attempt to translate one order or scarce resources – specialist knowledge and skills – into another – social and economic rewards. To maintain scarcity implies a tendency to monopoly; monopoly of expertise in the market, monopoly of status in a system of stratification.

Professionalisation is a process by which producers of special services seek to constitute and control a market for their expertise. Because marketable expertise is a crucial element in the structure of modern inequality, professionalisation appears also as a collective assertion of special social status and as a process of collective upward social mobility.

Larson suggests that this outline contains two analytical elements: market control and collective social status. Both these elements acted to develop a profession and thus directly or indirectly constituted a new form of structured inequality of occupational groups, and supported the rise of stratification within the workforce. Thus, the process of professionalisation is identical to the establishment and maintenance of the conditions that give rise to the exercise of control, power and ideology by occupational groups, so that the would-be professional group can move towards or attain the end-state of professionalism. To exclude others, this group will operate the mechanism of ‘closure’ as the most important ways to define and maintain their profession (Parry and Parry, 1977; Parkin, 1979).
This closure mechanism in the occupational strategy can occur in accordance to established approaches or with the concepts of professionalism and professionalisation that are called the ‘ideal type’.\(^3\) Traditionally, elements to achieve the ideal type of profession are associated with masculine ideology (Lehman, 1992) and support maleness physical sphere (Cockburn, 1988). The method of work of professions is based on knowledge, skill and jurisdiction (which are conceptualised as rational, intellectual and technical) professions may find it important to be constituted a ‘male’ occupation (Kirkham, 1992).

Thus, the closure in strategy of occupations will produce subordination whereby monopolised advantages by closing off opportunities to another group of outsiders beneath it will define it as inferior and ineligible. To put it another way, by building a professional knowledge bubble in which those inside may rise, we also exclude those not inside the bubble and (through comparison with those on the inside) those outside become less prestigious and powerful.

Since material monopolies provide the most effective motives for the exclusiveness of a status group, it is suggested that any convenient and visible characteristic such as race, sex, language, social origin, religion or lack of education and knowledge can be used to declare competitors as outsiders (Weber, 1968 cited in Murphy, 1986).

Therefore, the implementation concept of social closure in occupational strategy has been pursued in alliance with gender segregation, because gender is part of a social collectivity with its convenient attached ability to be used as a basis for exclusion from the professional ‘bubble’ of those found to be of the ‘wrong’ gender. Therefore, of

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\(^3\) ‘Ideal Type’ means a set of conditions specified as the characteristic or attributes of professionalism such as, total power to control work, organisation associations that are independent both of the state and of capital, and organisation and administration of an unambiguously demarcated body of knowledge and skill or jurisdiction which members monopolise (Birket and Evans, 2005, p.112).
course, maintaining the exclusivity of those of the ‘right’ gender. This is also known as ‘executing social closure concepts in the structure social’ (Macdonald, 1984; Witz, 1992). As described by Witz (1992, p.39), ‘gender and profession are two concepts having an important relationship, even though this relationship has rarely gone beyond a simple equation between gender and the status, rewards or degree of autonomy enjoyed by professions’. Certainly, the generic notion of profession is also a gendered notion.

Witz (1992, p.2) suggests that the relationship between gender and profession has created issues that might be called the ‘subordination effect’. This relates to problems for women in professional employment, and unreconstructed notions of women’s role. Witz found that these issues had no theory of gender relations behind them beyond a basic, taken-for-granted sex role theory amongst the professions. Fogarty, Allen and Walters (1981) found that although there was an increasing participation of women in previously male-dominated professions, there was a tendency to focus on the problems women have in adjusting to typically male career patterns, problems that were assumed to be largely generated by the difficulties of reconciling a career with a family.

Consequently, women’s work in the professions still inhabits the fallacy of the wrong level (Garmsey, 1978), which means that their subordinate (at least in Indonesia) position in the family was supposed to be reflected ‘naturally’ in their subordinate position in the hierarchy of professional work. Accordingly, professions from various perspectives continued to reproduce at the level of knowledge of professional men’s own construction of their gendered self-image (Witz, 1992).
2. My Research Setting and Research Journey

I will explain my research setting by writing about how one might begin to understand women involved in the accounting profession in general and then become more specific as I bring in the stories of women who I spoke to about the Indonesian accounting profession. I have also included some of my personal reflections that arose while I researched with an awareness of Covaleski and Dirsmith’s (1990) advice for qualitative accounting researchers:

Perhaps most importantly, we have found the researcher, the phenomena studied, the context in which they are studied, and the research approach in use, to be intimately intertwined – this in marked contrast with the more orthodox scientific position that they are detached. We believe that this condition should not be tacitly ignored, nor overtly suppressed, nor be thought of as being solvable by some new research design modification. It inheres in the conduct of research, and a researcher must recognize his or her own potentially active role in the research setting and continually self-reflect upon it (p.566).

With this advice in mind, I will begin with a few notes on my background (which have influenced my choice of, approach to and interpretation of my research setting). I am a woman with a university degree in Accounting from an Indonesian university and experience working in a professional role in Indonesian accounting organisations. I also have postgraduate degrees in accounting from an Australian university. I am Indonesian born and raised and my first language is the Javanese language. I am in my forties, married, the mother of three children and a Muslim. As I reflect on this, I see that my gender, age and similarity of background to the women I chose to interview gave me access in some ways. This is because Indonesian women accounting workers might, through feeling comfortable with a person of similar background to themselves, say things to me they would not say to a man or to a Westerner or through a translator. However, in some ways my background also denied me a level of authority with my interviewees, who sometimes seemed to question ‘who is a woman to ask about
professionalism?’ and ‘why is a woman doing a PhD? Should she not be at home tending to her family?’

The field in which I chose to study the role of gender in the accounting profession was my own field in Indonesia (more specifically Java, as place changes rapidly in Indonesia dependent on quite a narrow geographic range). The women that I chose to interview were, in some senses, like me at least on the surface, although through this study I found that I am quite different in some of my social beliefs from some of the women with whom I talked. I came in to this study with an expectation (although I do not think that I consciously realised this expectation at the beginning of my fieldwork) that now that women are (and statistics on this point will be discussed in Chapter Five) gaining degrees in accounting from Indonesian universities and entering the accounting profession in numbers about equal to men, I would find women gaining the status and promotion that comes with being accepted as a member of a profession.

Perhaps not quite to the extent that men gained promotions, as discussed in Chapter One, I think I expected to find that the glass ceiling would be active in Indonesia as it seems to be in Western countries, but I think I expected to find women’s professional status making progress. It surprised me (as I will discuss later in this chapter) that this was not entirely what I found. What I did find I will present in this chapter and in Chapters Five and Six, then I will evaluation in Chapter Seven. The stories of women about their experiences as result of interviewing process will also be used as excerpts in this study, which will be explained more fully in the Appendices.

My aim in interviewing women involved in the Indonesian accounting profession was to gain insight into these women’s thoughts about women in professions and what they saw as professional status and how they might (if they had not yet fully
gained this status) acquire it. This aim evolved and changed and my thoughts and perception changed because of my discussions in my research field.

In discussing my research field, I will illustrate from my discussions with women involved in the accounting profession in Indonesia narratives about their thoughts, perceptions and feelings about their own participation in the accounting profession and the participation and professionalisation of women in accounting more generally.

This research field seemed to me ideal since it seemed to blunt one of the known difficulties with research (Rasyid and Gaffikin, 1996). That finding or choosing your research setting implies the sociological thoughts and perceptions of the researcher, which might differ widely from that of others (including those of the researches). In addition, the process of researching is not given or pre-given but problematic and always in the mode of construction. This suggests that the research setting envisages a character *sui generis* of the world of everyday life and therefore a researcher and a researching context are not individually detached (Baxter and Chua, 1998; Chua, 1986; Hopwood, 1989; Rasyid and Gaffikin, 1996). As a woman from Indonesia with a background in the Indonesian accounting profession, my choosing Indonesian women working in the accounting profession seemed a very good fit. Thus, I chose it.

At this point in my discussion about my research field, I would like to briefly discuss the issues of ‘real’ and ‘ideal’ (Wolcott, 1975), ‘negative’ and ‘positive’ (Becker, 1958; Wilson, 1977), and ‘says’ and ‘means’ (Walker, 1982). This is because these issues came up often in my experiences of talking to women in the accounting profession in Indonesia. Sometimes I felt there were issues about whether the data in this thesis was ‘taken’ rather than ‘given’ (Marino, 1993, p.180) willingly by the women with whom I talked. In addition, I will now spend some of time discussing the challenges that I sometimes had gaining access to the research setting because this also
relates to the ‘taking’ rather than being ‘given’ point. I also think that these questions are sometimes under-discussed in the literature (Ferreira and Merchant, 1992). Therefore, the reader will find that in the remainder of this chapter, these issues are a theme that recurs.

When I decided to do a fieldwork study in accounting examining professionalisation issues in women working in the Indonesian accounting profession, I followed the method suggested by Ferreirra and Merchant (1992) and supported by Cook and Crang (1995) of using a loose four-stage process in the ‘research act’. These stages covered one’s choice to establish oneself in the fieldwork setting (again, this strengthened my choice of the Indonesian accounting profession, given my background) as well as suggesting a range of presentation and representation issues to be considered. This process seeks to articulate the self-elements in feminist research in accounting. The four research challenges are: (1) Selecting my Strategy in the Research; (2) Gaining Access to the Fieldwork; (3) In Situating the Self in the Research Context; (4) In the Renegotiation of the Research Context (Burn and Kaplan, 1987 cited in Ferreirra and Merchant, 1992; Cook and Crang, 1995).

In order to discuss my research field and set the scene for my findings, I have decided to organise the rest of this chapter into these four (above named) sections. The next section (2.1) discusses the initial stages in casting my network in the research field. It highlights the planned application containing the minimum conditions to specifically ascertain the research strategy in regard to decide the significant network of the research objects. The second section (2.2) discusses the challenges in gaining access to the research sites. There are a number of problematic feminist in accounting research implications that flow fairly and directly as a result of omitting this first-hand experience (Ferreira and Merchant, 1992). The third section (2.3) discusses my situation
as the researcher. Interesting challenges arose in my researching role due to the various perspectives of women practicing as public accounting staff in the organisations that were the subjects of the study. The fourth section (2.4) discusses the renegotiation processes that I engaged in towards the end of my fieldwork. This evolution came about as a result of having gone through the previous three stages outlined above and were a reflection of my growing maturity and experience in fieldwork. These experiences served to shape and refine my method in approaching the women I had chosen to study.

2.1 Selecting my Net: Capture Complexity of the Research Field

This section describes the journey undergone in selecting some public accounting firms as research sites where women spend time as professionals in the public accounting areas. It also describes the process of negotiation that was required to gain access to the women who worked in these large firms and the fears of the firms of a female researcher coming ‘in’ and asking questions of their female staff.

As a brief note before entering a fuller discussion of the makeup of the Indonesian accounting professions terrain in later chapters, most of the ‘Big Four’ accounting firms have their representative offices in Indonesia. Due to the concern for confidentiality that was (repeatedly) expressed by the Big Four firms in which I was permitted to talk to female staff, I will refer to these firms as the KAPAs; however, readers may find that it helps to think of these firms as the ‘Big CPA1’, ‘Big CPA 2’, ‘Big CPA 3’ and ‘Big CPA 4’. This is to clarify their role in the Indonesian accounting profession to readers from a United States of America background. For readers from an Australian or United Kingdom background, it may be more useful to think of these firms as ‘Large Chartered

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4 The KAPAs (Kantor Akuntan Publik Asing in English translation is Foreign Public Accounting Firm; and Indonesian Public accounting Firm affiliation with the Big Four); In my study, there are only two the KAPAs (Public Accounting Firms affiliation with the Big Four) had accepted to be my research field; namely the KAPA 1 (Big CPA 1) and the KAPA 4 (Big CPA 4)
Firm 1’, ‘Large Chartered Firm 2’, ‘Large Chartered Firm 3’ and ‘Large Chartered Firm 4’. I wish to respectfully acknowledge that these firms (despite severe misgivings) did allow me access and I will respectfully conceal their specific identities in this thesis. In Indonesia, these firms are known as firms. Other, small to medium size public accounting firms called KAPs\(^5\) (some locally owned as well as a variety of government accounting and audit offices) also serve to make up the Indonesian accounting scene.

I wished to interview women working in each of these categories of firm to gain a broad spectrum of women’s voices. However, access to these women was not as straightforward as I had naively imagined it would be. In the end, as discussed below, I did manage to use a broad range of firms and government offices in Java as research sites through discussion and by presenting ‘acceptable’ reasons to the public accounting practitioners such as the owners and the partners. I had not expected access to involve quite so many negotiations and discussions as proved to be the reality. After all of the discussions, letters and telephone calls, my research site was comprised of one or more representatives from each category of public accounting firms such as KAP and KAPA, and also the Indonesia Government Audit Supreme (BPK\(^6\)), where women are employed as public accounting professionals and where approval was given for certain women to be interviewees. In the interests of future fieldwork studies (and also because the story of the challenges in gaining access to women working in the Indonesian

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\(^5\) The KAPs (Kantor Akuntan Publik in English translation is Public Accounting Firm). Generally, these KAPs are classified as small to medium of Indonesian public accounting firm. In this study, there are only five the KAPs with women as owner had accepted to be my research field.

\(^6\) BPK (Badan Pemeriksa Keuangan in English translation is Government Supreme Audit Board). There are five Audit Department in BPK, Audit Department one to four are focused on audit of APBN (Anggaran Pandapatan Belanja Negara in English translation is Budget Revenue and Expenditure of State) and these audit all of Department and Institution of the Indonesia Government. Audit Department five is the general audit practice for BUMN (Badan Usaha Milik Negara in English translation is Government Company Owned). It is similar to the others, but concentrates on public accounting firm in practice (BPK – Republik Indonesia, 2004). Since women and the public accounting profession are my concern in this thesis, Audit Department Five in BPK is relevant to my research and included as part of my research site.
accounting profession is part of the findings of this study in itself), I will now give more details of my ‘access’ experience.

It was not easy to gain access to the female employees of Indonesian accounting firms and government offices. Often, it was necessary to give good reasons for access to be allowed and sometimes, there was a feeling of suspicion about me (a female studying at a Western university) coming in to ask their female accountants questions. Particularly sensitive seemed to be the fact that I was researching on issues on women, the accounting profession and professionalisation in accounting. Those issues are very sensitive (as I will touch upon in the next few paragraphs and explain further in Chapter Five). Some of the reasons they are sensitive include the recent financial crises, company collapses, bankruptcy, gender equity and human rights. Hence, access was sensitive.

The accounting profession and professionalisation is a sensitive and critical issue for accounting practitioners, since accounting practitioners claim a position of public accountants as professionals group in accountancy can be understood as the exclusive occupational groups. This is supported by Abbot (1988) and Reed’s (1992, p.208) concept profession of rests on:

The ability of an occupational group to establish, protect and extend an effective jurisdictional claim over an identifiable area of task-based expertise.

Abbot (1988) also described the process by which professions establish jurisdictional control of an occupation (that is, they have both social and cultural power to determine who enters their particular realm). According to Abbot, these professions create an effective power base to ‘mystify’ the profession, thus excluding non-members from accessing the ‘mystery’ or understanding the key tasks involved.
Perhaps, given these views of professions, it is not surprising that it is not easy to gain admission to their public accounting firms and speak to their female employees. The power of monopoly authority, the ability to control markets, the collective assertion of special social status, and a collective upward social mobility are amongst the advantages of ‘professionalisation’ (Larson, 1977; p.xvi). It is not to be wondered at that the public accounting firms will tend to be closed to outsiders (including me as an early career researcher), especially when issues of the competence of Indonesia (and large international accounting firms practicing in Indonesia) is hotly debated. More on this debate, bringing extensive and unwelcome scrutiny to accounting firms at the time when I was attempting to gain access to my research field, is discussed in Chapter Five.

Additionally, issues such as women’s rights and gender issues were quite sensitive at the time of my negotiation of access to public accounting firms. Briefly, questions of gender inequality had come under the national development program for the Indonesian government, through involving and supporting the Women in Development (WID) 7 program. Therefore, research about women and gender had the connotation of, perhaps, someone ‘checking up’ on the firms and possibly considering how well they execute principles of gender equality and women’s empowerment in the whole careers areas include in public accounting profession. It was perhaps suspected that I wished to examine their gender record and discover whether they had practices that led to

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7 WID is concrete program of two UN (United Nation) bodies, UNIFEM and INSTRAW that was concerned with the need for integrating women in the development process. It was placed on the international agenda in 1975, when the UN observed International Women's Year. This program helped to improve the living standards of women in developing countries by addressing their concerns through providing direct technical and financial support and by promoting the inclusion of women in the decision-making process of mainstream development programmes. UNIFEM (the United Nations Development Fund for Women) is an autonomous body that, in association with UNDP; provides direct support to women's development projects. INSTRAW (the United Nations International Research and Training Institute for the Advancement of Women) is autonomous body within UN system; undertakes research and training activities for the advancement of women. (Sources Received from: http://www.un.org/Conferences/Women/PubInfo/Status/Home.htm)
women’s exclusion or non-promotion in their careers (and might report this to someone).

Another factor that I think led to barriers in accessing my research field was that I was using an ethnographic research strategy. In Indonesia, quantitative research approaches are far more common in accounting areas and far more readily accepted than my (seemingly) alien qualitative approach. In fact, it was revealed by some partners and owners of public accounting firms that this was a reason why I was refused access in some cases. Since ethnographical research required that I stay in the research areas for a ‘lengthy period’ (Dube and Robey, 1999, p.230), and not merely examine the employment and salary figures or public records of the public accounting firms, I found that I had more ‘explaining to do’ than if I had been using a more quantitative approach. I needed to negotiate for involvement on site. Specifically, I needed information about how women in accounting profession experienced their involvement and what perceptions women had about the accounting profession.

Thus, these three elements combined to make negotiating my access to my chosen research site challenging. The public accounting practices that I asked to give permission to speak to their female staff often refused or were initially suspicious of me. I have given some excerpts of these discussions towards the end of this section and they also play a role in the Appendices. In general, the people with the power to grant or withhold my access were anxious about losing their credibility if I conducted research on women in the accounting profession in case they were found to have ‘fallen down’ in this area. A perception of failure in gender equality might cause the public to question their trustworthiness, integrity and reliability. Further, it might call into question their professionalism. While I understood why they might feel this way, I thought that what I discovered could serve to enhance women’s experiences in the accounting profession.
and my aim was certainly not to punish anyone or to bring anyone into disrepute. Although I must acknowledge that my research for this thesis did lead me to question the social justice of the Indonesian Accounting Profession in some areas, my questioning was never aimed personally at the people involved and, I believe, could bring benefits to outweigh any disadvantages. Fortunately, some public accounting firms came to agree with me and, somewhat reluctantly, granted me permission to interview their female staff.

Fundamentally, my research topic is about those humans (about half) that are women, and is concerned with aspects of the accounting profession and professionalisation in public accounting. As my supervisor stated, my qualitative research aimed to describe women’s role and their involvement in the Indonesian accounting profession from a good range of typical institutions, not only from the Public Accounting Firms. Due to the barriers described above, I did not manage to interview as many women from as many different firms as I had hoped. Fortunately, (as will be seen in the Appendix), I did gain enough access and enough interviewees to make my study worthwhile. Perhaps, with time, and with trust, and when it is perceived that my gathering of information is not for any underhanded reason, I will be allowed more access to women in Indonesian accounting firms.

2.1.1. Access: My Original Wish List

I chose my ‘ideal’ research sites based on a typical cross-section of Indonesian Public Accounting Firms such as representatives from KAPs, KAPAs affiliates (Big CPA 1 and 2), and the Government Audit Supreme (BPK) Office.

In trying to organise access to my research field, I initially took almost three months to identify and approach my desired firms through email, telephone calls and by
letters. I waited for their responses before deciding precisely which firms to approach. I had begun this process with high hopes. I viewed the public accounting firms (especially for KAPs affiliation such as the Big CPA 1 and 2) and BPK’s website. However, I was disappointed to find that many of the small to medium KAPs did not have websites that could be accessed by the public.

Further, to set up my network, I also used the Directory IAI (Indonesia Accounting Institute) to find information about KAPs, KAPs affiliation (Big CPA 1 and 2), including their address, where available the gender of their staff, details about their owners, partners and auditing staff. From their website and the Directory IAI, I obtained all the information I required for my first approach.

Unfortunately, the first approach had disappointing results. The lack of response from the letters sent out and phone contacts made was a major let-down. On the bright side, one Indonesian public accounting firm (I will refer to them as KAP1) responded positively to my application. Another firm (I will refer to them as KAP2) offered its support on the condition that I would only send the lists of questionnaires for the data collection purposes. On the negative side, around sixteen other owners and partners declined to participate, but I at least had a starting point.

The Big CPA firms (KAPA affiliates) also initially declined to participate on the grounds that they were always busy and all their staff were scheduled and unavailable. However, one KAPA affiliate (Big CPA 1) was happy to give permission if there could be some changes in my research method. They required a ‘questioner system’ (a quantitative approach) if I wished to contact their female staff on the basis that an interview process in the form of a discussion would take a longer involvement, would disturb staff activities and need more time. At least this response was not a flat out refusal.
A senior public accountant at Big CPA 1 who was also lecturer at the Brawijaya University in Malang-Indonesia and with whom I had some previous personal contact as he was my former lecture in my Bachelor Degree wrote an email stating:

*I’m sorry I cannot be of any help to you should you intend to use ethnography to do your research. It’s may be easier if you could change your methodology. Besides, I am just a new partner here, so it is very hard for me to approve your request [Translated from the Indonesian language].*

Members of other KAPA affiliates (Big CPA 2) replied that:

*It is not our firm’s policy to grant the request from researchers using strange research methods. Also, at the moment we are unable to accommodate your application for on-site data-collection due to reasons of confidentiality. Please send in your questionnaires, and we will do our best to respond to all your queries [Translated from the Indonesian language].*

Only the Government Audit Supreme (BPK) Office gave a favourable response at this point.

### 2.1.2. Disappointed but Not Defeated: My Next Approach

My initial, formal request letter from my Australian university (the School Accounting and Finance, University of Wollongong) complete with corporate letterhead had used the enticement of enhanced professionalisation to hope to convince Indonesian accounting firms to allow the participation of their female staff in my study. I used phrases such as ‘to improve and develop the professionalisation of public accounting practices in Indonesia’ in my description of the purpose of the study. This method had not been entirely ineffective. It did at least gain me a positive response from the Government Office (BPK).

After the less than enthusiastic response from other (non-government) firms, I did not have the confidence that letters would be adequate to gain positive responses from
those partner or owners of public accountants firms in order to gain the access that I desired. I needed another method.

Foucault (1980) claimed that ‘language is the power’ (cited in Rasyid, 1995). According to Johnson (1975), a letter from my school or department should have the rhetoric of science and academic respectability to gain me (the researcher) the mantle of science and the symbol of academic respectability and, thus, willing access to both the Government BPK office and other KAPs or KAPAs affiliates. The only problem was (apart from the BPK) the letter was not proving at all tempting to my prospective interviewees.

Un fortunately, it appeared to be the norm of all KAPs and KAPAs affiliation in Indonesia to decline permission for researchers to conduct a field study within their firms, particularly research using open-ended discussions. As I later discovered, there is a particular reason for this: these KAPAs affiliates (Big CPA firms) were only branch offices. Therefore, they lacked the authority to grant permission. In addition, their public accounting staffs were busy auditing (often away from Jakarta). Another barrier to my request (I discovered later) was that these firms respected confidentiality or claimed to do so and saw an outside researcher as a threat to that confidentiality.

Hence, without permission from any KAPs and KAPAs affiliates (Big CPA firms) for gathering data through interview, archives or documentary sources, I felt that I would not have sufficient access to enough women to make my study worthwhile. I needed another strategy.

My renewed strategy involved a new round of communication with the firms I wished to enter using the ‘key informant’ strategy (Dobbert, 1982). This involved enlisting some key persons to assist me and to help me to gain access to my desired field, the KAPs and the KAPAs (Big CPA firms), by using their influence. As
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mentioned by Dobbert (1982), the key informant is needed to assist the researcher who cannot otherwise gain access to the research field. In this respect, I was fortunate enough to have strong and influential informants who had the extensive network needed to help me to gain access to both KAPs and KAPAs (Big CPA firms).

Those key persons were the owner of a public accounting firm (KAP ‘Suhartatik & Partner’), my university colleagues, the expert auditor staff of the Government Supreme Audit Board (‘Staff Ahli’ – BPK) and the Head of Auditor Department Fourth – BPK (‘Auditor Utama IV’ – BPK). Through these key people, I was able to establish the necessary influence and authorisation to gain access to my desired research site. At last: an effective strategy.

In gaining access to my desired KAPs firms, I was greatly assisted by the Head of Auditor Department Fourth – BPK, Mr Hanjani and by Mrs Suhartatik. She was one of my former interviewees from my Masters Degree. Both of these people were prepared to give me recommendations where required and to introduce me to various KAPs from the small to medium categories in Jakarta and Bandung. Their generous assistance in this regard is gratefully appreciated.

For the Big CPA Firms (KAPAs affiliates) I had a more difficult challenge to gain access. Without the appropriate contacts and connections, I now realise that access to the KAPAs as a research site would have been nearly impossible. Initially, I contacted my university colleagues, who were to become key informants: Ms Mila and Mr Dary. Through these two key persons, I was introduced to Mr Amir (not his real name) who is Ms. Mila’s uncle. Mr Amir was working as an Auditor Expert Staff in the BPK and he subsequently introduced me into the KAPAs affiliates that I will name KAPA 4 (Big CPA 4). Based on this personal recommendation and guarantee from Mr Amir as the key person, Big CPA 4 granted me permission to conduct my research at their firm. The
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consent was limited to my doing interviews with the women public accounting staff from various positions, but it was better than the access I had been offered at my initial approach.

Similarly, Big CPA 1 finally granted me access to their female staff after assistance from Mr Dary. By the end of July 2004, I had finally obtained the access that I needed to my research field.

In sum, after many months and a false start, I had permission to research in five KAPs (small to medium Indonesian public accounting firms), two KAPAs affiliates (Big CPA1 and Big CPA 4 firms), and (from my initial approach) the Government Audit Supreme (BPK) Office. It was enough for a valuable study.

2.2. Now, into the Field: Interactions in My Research Field

Now that I had permission to enter the research field, I would not be there as a tourist (Preston, 1992). I would be there to gain an understanding of women’s role in the public accounting profession and their perceptions of this role. I found myself not an independent observer, but an actor in my research field as I met and conversed with the women in the Indonesian accounting profession. Due to my own role in the research field as an active participant (actor), this study is reflective of both Indonesian women who works as public accountants and of who I am as a researcher. As a ‘writer’ who creates and constructs the story about women in accounting profession, I will influence the story that is created. This means that this study is reflective (Rasyid, 1995 cited from Gorfain, 1986; Schon, 1983).

In this section, I will explain my field experiences in three different settings and how I arranged to meet with the women whom I interviewed. These settings included BPK, two representatives of the Big Four Firms (KAPAs), and five of the KAPs. These
interviews took place over a period of approximately sixteen weeks in Indonesia, particularly in Jakarta and Bandung.

**BPK**

On 6 September 2004, I arrived at 8.30 am at the BPK office, the location of the group of government audit professionals. At that time, it was my first research experience using the ethnographic method. I was nervous. Now that I was at the office, I needed to arrange my schedule of interviews. Having introduced myself to the gatekeepers of the organisations to gain access, I now needed to introduce as a participant researcher and find ways to develop a relationship with my interviewees and key persons within the organisations to support my research. When I came to the BPK for the first time, I went to visit Mr Seno, who is the Secretary General of the BPK, the person leading matters related to Human Resources Development (HRD) issues with of the Government Audit Supreme (BPK).

Mr Seno was quite happy and welcoming. We talked for approximately 30 minutes. He agreed verbally that ‘I will support your research to the end and help you to arrange all of the technical collecting data’. According to him, it is the first time BPK and staff members had been participants in a research study using the ethnography method. He stated, ‘it is a strange research method for us’; however, he said that he found it interesting and he hoped that I could find the information I needed to conclude my research, and then that my research could provide contributions in terms of increasing the professionalisation of staff in the BPK. He also explained briefly about the BPK’s profile and emphasised that BPK was trying to improve the level of professionalism in its staff members.
To arrange the interview procedures and to find some female accountants to interview, Mr Seno introduced me to Mr Suhardiyanto, a Head of Division of HRD-BPK. Mr Seno made an introductory telephone call to him, asking him to organise the schedule of interviewing. Mr Seno said again:

*Linda, we welcome you and your research and we will help you to get success in your project. If you have difficulties gathering the data, please come to see me again and we will discuss that* [Translated from the Indonesian language].

Surprisingly, Mr Seno also provided me with a letter to use more generally within the five departments of BPK. This letter showed his consent for my research and provided his authority to those to whom I showed it. It also gave proof of legal permission from BPK to conduct interviews with their staff members. In his agreement letter, it states:

*BPK hereby provides permission to Lindawati to gain access to every department and to collect data via her interviewing process to BPK staff accountants, especially women accountants. She is now authorised to have access to BPK buildings during her collection of data using technical observation* [Translated from the Indonesian language].

After I received the agreement letter, I went to Mr Suhardianto’s office. He suggested that it would be better to discuss my research with Mr Mosi, Head of Subdivision Mutation of HRD. Technically, Mr Mosi would decide the time, the place and the choosing of female accountants from every department in BPK as interviewee representative. Mr Suhardiyanto stated that:

*Mr Mosi will help you to create a schedule of interviewees, to choose some women accountants as representatives of each departments; to decide on appropriate times; and also to provide secondary data such as the statistics of staff in BPK; The Rules of our Organisation and Auditor; and some archives of BPK that you need* [Translated from the Indonesian language].

Mr Mosi appeared to be a very kind person, like Mr Seno and Mr Suhardiyanto. He asked many questions about my research purpose and how I managed to gain permission to access BPK. Before we started our conversation, I put my tape recorder on to record all information from this meeting. We spent roughly one hour in this
preliminary discussion covering various practical aspects of my research topic and the rationale of my research.

I felt that there was an open conversation between myself and Mr Mosi. He tried to answer all of my questions and to help me access any information that I needed. He also explained about BPK, in relation to why there were so few women accountants in BPK, and why the majority of BPK staff did not have an accounting background. I also asked him why he thought that there were only a few female auditors in middle positions and almost none in higher positions. He argued that there were some important reasons why that occurred. The first reason (he thought) was that many years ago, there were many more male graduates from universities than female graduates. Therefore, automatically, men had gained more of the senior jobs in BPK.

Moreover, the predominance of non-accounting staff was (he thought), because BPK had five audit departments concerned with multi-disciplinary assessment, not only financial audit assessment, this meant that BPK had to audit for all government wealth including the infrastructure of the state government, the central government and all departments’ assets. This meant that non-accounting skills were useful as well as accounting degrees. However, there was one department that was more accounting focused were all staff had accounting degrees: the General Audit Finance for Government department of BPK.

He continued to explain that, since the end of the 1990s, when the bulk of graduates with accounting degrees has moved from men accountants to women accountants, BPK has tried to improve its female hiring numbers by establishing a new program called the Five Years Program that took place from 2000 to 2005. Under this plan, recruitment of new employees was based only on the applicants’ professional
credentials and hiring should have no gender bias. This program thus aimed to conform with Indonesia’s National Agenda of no gender bias.

Mr Mosi also assisted me to arrange my time schedule and to formulate the list of interviewees. There were five audit departments within BPK with four Heads of Department being male and one female. Surprisingly (given that the bulk of BPK employees come from a non-accounting background), three of these Heads had an accounting background, and two (including the woman) did not. With Mr Mosi’s assistance (and with his introductions to some key informants) I obtained the names and details of 35 female accountants working as auditors in BPK as my desired interviewees. This included three women from every department in BPK.

**KAPA 1 and KAPA 4**

I described earlier in this chapter my difficulties in gaining permission to access the two ‘Big Four’ firms that I will call KAPA 1 (Big CPA 1) and KAPA 4 (Big CPA 4). As I explained previously, to gain access into the Big CPA firms, I needed the assistance of someone from the professional staff in the BPK. Mr Amir (this is not his real name) is a professional auditor expert staff in the BPK and he provided me with a memorandum to introduce me to KAPA 4’s gatekeepers. He also made a telephone call (in my presence) to a partner of KAPA 4 falsely introducing me as his sister-in-law and explaining that I was enrolled in a doctoral degree in Australia and needed information to realise my research on women accountants working either in KAP, the KAPA affiliation or in the Government Audit Supreme. He explained that I was using interviewing and the participant observation method. In his own [translated] words:

*Hello, how are you sir, how is it going? This is Mr Amir speaking from BPK. Sorry I disturb you for a couple of minutes. I would like to ask about getting permission for my sister in law to do research in your firm. She is enrolled in a doctoral degree in Australia and now wants to find...*
some information for her dissertation. She is also researching in my office [in BPK], but she needs more information from private firms. She uses interviewing techniques for gathering data from women public accountants based on their level in your firm. So, could you arrange the date, time and list of women accountant staff that will be interviewed, please give one or two women from each level [Translated from the Indonesian language].

During this phone conversation, I was seated in front of him. I was very nervous and frustrated, thinking of the many, carefully drafted letters that I had brought from Australia having no power. On one level, I was disturbed that Mr Amir had introduced me as a relation (which I am not). This brought to my mind the feeling that nepotism and collusion were still active and influential in my country. Mr Amir’s success also made me feel small in that there I was with all of my letters incapable of achieving what Mr Amir had achieved with one telephone call. On another level, I was relieved that I finally seemed to be gaining access to the women I wanted to interview, however it was done.

Using his position and his professional relationships, Mr Amir had convinced the gatekeepers of KAPA 4 to assist me to achieve my research objective. It was not a total success: I was only given permission to interview eight women public accountants (one from each of the eight levels between partner to staff accountant), and I was not to be allowed to do participant observation. Still, I was grateful to Mr Amir.

Gaining access to KAPA 1 presented similar challenges. As discussed earlier, I used a key informant named Mr Dary to gain access. Mr Dary is one of my university colleagues from my previous studies at an Indonesian university. He is also a Head of Division from the Financial and Development Supervisory Board in Indonesia called Badan Pengawasan Keuangan dan Pembangunan (BPKP). Mr Dary was initially helpful in introducing me to some female accountants working in Public Accounting firms as Partners and Managers. Later, after my initial difficulty in gaining access to KAPA 1,
Mr Dary used his influence and personal contacts to help me gain access to KAPA 1. Thanks to Mr Dary’s introductions, a KAPA 1 partner granted me permission to do interviews with one woman representative from each of the eight KAPA 1 levels of seniority although I was not granted permission to do participant observations. It was arranged that I could come and do the interviews at a certain time and with particular women in KAPA 1. Although this situation was not ideal, I believed that it was better than nothing; at least I would have additional information from women working in the Big Four accounting environment in Indonesia: even if not quite as detailed an observation as I would have liked.

KAPA 1 and KAPA 4 (the two Big Four firms I was able to obtain some degree of access to) had similar procedures and restriction to my access. I was not allowed to enter their firms for participant observation, but was allowed to interview a range of their women accountants at a variety of levels of seniority. Similar reasons for the restriction of access were given by the KAPA firms: time pressures and confidentiality concerns. In fact, neither of these firms was willing to grant me permission to stay any longer than it took me to conduct my interviews. The reasons given were that they were restrained by their professional status (that all public accounting practices must apply the principles of confidentiality) and thus that any person unrelated to their business were unwelcome. The other main reason given for my limited access was that public accounting staff are frequently absent from the office auditing, preparing financial reports and providing services to their clients. Principally, all staff were busy and the KAPAs were reluctant for their staff to spend more time on my research project than absolutely necessary. In the end, I decided to be grateful for the (limited) access to the KAPAs that I had achieved and to move on to my final research field, the KAPs (the local/Indonesian public accounting firms).
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KAPs

In gaining access to the KAPs and choosing the women accountants from all levels (staff up to partner) to interview, I found access to these, smaller, more open firms significantly easier and more straightforward than access to the KAPAs described above. In gaining this access, I continued to use the ‘key person’ strategy that had proven successful with the KAPAs. In the first instance, I relied upon the influence and contacts of Mr Hanjani (he is the Principal/Head Auditor of Department Four in the BPK, and was sympathetic to my research goals). Mr Hanjani prepared a memorandum that I could as a letter of introduction to Mrs Ellya (an owner of a KAP and the Head of the Indonesian Accounting Body Division Public Accountant – Practice). In addition to this memorandum, Mr Hajani first contacted Mrs Ellya by phone to provide my details:

Hello...Good Morning Mrs Ellya. May I disturb you for a couple of minutes...? I would like to talk to you about a research student. It is an interesting topic, new and never done before. There is a student enrolled in a Doctoral program from Australia, her name is Linda and she wants to research by gathering data by interviewing and observation in your KAP or other KAPs. The specific criteria are that the KAPs have women as owners or partners, or as staff. Thus all interviewees will be women accountants. Her research interest is concerned with women in professional public accountants’ practices. It is good for our professional improvement and good for giving information for peoples outside of Indonesia. We’ll find out if we are support gender equality in Indonesia as general and in every KAP profession particularly. So, please help her to realise her research [Translated from the Indonesian language].

Mr Hanjani spoke in a friendly manner on the phone. I assume his language had the authority to convince her to see me. Mr Hajani’s choice of approach was obviously another strategy to help me to gain access. According to Shaffir and Stebbins (1991, p.26) the chances of obtaining permission to undertake the research is increased when the researcher’s interests appear to coincide with those of the subject. Mr Hajani’s conversation on the phone was enough to gain me initial access to Mrs Ellya. According
to Mr Hajani, Mrs Ellya (after his telephone call) was open to me meeting with her and she appeared interested in my research topic and enthusiastic to support the research goal. Moreover, Mr Hanjani added that his professional position as the head of the compartment of public accountants in Indonesian Accounting Body (IAI) made it easier to approach and to gain permission from women public accountant from various KAPs to be interviewees.

Mr Hajani helped me to enrol another key person to assist me to gain access to my research field and to the KAP women accountants in particular: Mrs Suhartatik. Mrs Suhartatik was another female public accountant partner who I had met in my previous research in Indonesia as part of my Masters Degree and who was sympathetic to my research goal. Mrs Suhartatik and Mrs Ellya were in similar professional groups and knew each other. Both of these women were very willing to assist me to arrange and organise my data gathering process. With Mrs Ellya’s and Mrs Suhartatik’s help and support, I was able to gain access to five KAPs with fifteen women public accountants prepared to be interviewed. Mrs Suhartitik supported me by using her professional contacts. Mrs Suhartatik telephoned women in public practice on my behalf. She spoke in a friendly manner on the phone and with convincing authority. To demonstrate her approach, I quote from one of her conversation on the phone with a woman owner of a KAP:

_I have a friend with me here, a student in a Doctoral program in Australia, and her name is Linda. She is here to do her research through data-gathering by means of interviewing and field observation within accounting firms. The targeted interviewees would be women accountants and the firm’s partner/owner themselves, which is in line with her research topic of Women in Professional public accountants practices. I believe this would be good for the improvement of women in the profession through sharing of information with the outside world, particularly about the gender issues clouding the public accounting firms in Indonesia [Translated from the Indonesian language]._
The statement ‘the improvement of women in the profession’ was obviously another strategy to gaining access.

Finally, I spent about two months conducting interviews and observations in the KAPs. Normally, in the KAPs, I did not have a specific time schedule to do interviews; the time taken depended on my interviewees. Unfortunately, they were all very busy women. Sometimes, this situation made me stressed and nervous, sometimes my interviewees wanted to be interviewed at the same time with another interviewee; and it was occasionally very hard to organise my time. Appointments often changed and sometimes were cancelled. However, the openness and generosity of these women and these firms in allowing me ‘inside’ needs to be acknowledged. In order to minimise my disruption in the KAPs, I aimed to be flexible with my interviewing schedule and often carried out my interviews in the early mornings so as not to interfere with my interviewee’s work schedule.

2.3. In Situating my Self: Boundaries of Complex Research Context

KAPA 1 and KAPA 4

On 12 September 2004 soon after the Australian Embassy bombing, I first started to do my interviews in KAPA 1. KAPA 1’s large, opulent office is near the Australian Embassy (about fifteen buildings down the road). The bombing had made KAPA 1 more cautious and they asked for extra details when deciding whether to allow in visitors, including myself. The first time that I presented to interview their staff, I needed to show my Identification Card and meet with the security guard for an ‘identification guarantee’ check. I also showed my research letter from the University of Wollongong. Afterwards, I sat in the waiting room and waited for someone to come and collect me.
Ms. Lucy was the KAPA 1 partner who came for me on that first day. She was also my contact person when we negotiated my access to KAPA 1 staff. She was welcoming and happy with the purpose of my research, although she did remind me of some limitations, commitments and rules that we had discussed by email and phone previously. She had prepared seven female public accountants as representatives to be interviewed: one from each level of seniority within the firm, from partner down to staff position. The interviews were conducted in a meeting room set aside for the purpose and the interviews were conducted over two very intense, eight to nine hour days.

Similarly, in KAPA 4, I met with my contact person on the day decided; she assigned me a meeting space (the seminar room in this case), provided a list of seven women (again, one woman per seniority level) who she had arranged to meet with me, and the two-day intensive process began.

I remember that the first questions to come up from the women partners in both KAPA 1 and KAPA 4 were based on whether I was doubting that women could be professional accountants:

The questions were:

*Why do you choose a topic like women public accountants and their role in the development of the profession in Indonesia? Certainly, in [KAPA 1] almost 70 per cent of the total number of employees are women accountants, even though only a few of us occupy the higher positions. We all are professional; otherwise [KAPA 1] central would not choose us as partners. [KAPA 1 female partner – translated from the Indonesian language].*

*Your topic is very interesting. Well, if you choose us as your respondents because your research objectivity synchronise with condition in [KAPA 4]. We are professional in our work, in our recruitment and appraisal of staff. So the [KAPA 4] centre chose us [as their affiliate] and works together with us; we are suitable to be the [KAPA 4] branch in Indonesia. Meanwhile with 60 per cent of our auditing staff being women we also support the Indonesia government program in terms of gender equality [KAPA 4 female partner – translated from the Indonesian language].*
I felt during these interviews that my participants did not quite understand about gender equality and issues involving women in professions, which was the aim of my research to tease out. I wished to know to what extent Indonesian women accountants were concerned about their role in the professional public accounting profession or found issues with having chosen a career as an external auditor. I wanted to discover why few women were to be found in higher positions and how the system of the profession and professional legitimation had created and established their motivations.

Somewhat surprisingly to me, many women employed as public accountants or external auditors indicated that the KAPA 1 and KAPA 4 working environments had little of the stereotype inequality or the glass ceiling that I was expecting to find given the relatively few women in higher level positions (such as in partnership and manager level) in these firms. These women also felt supported by the Indonesian government program on gender equality. I found this puzzling (again, because of the small number of women who reached the higher levels of KAPA 1 and KAPA 4).

Besides, the consensus amongst these Big Four employees was that ‘they were professionals and worked in a professional manner’. By this, they appeared to regard their employers (the two Big Four companies whose affiliates they worked for) as the epitome of ‘professional’. As long as the KAPA 1 and KAPA 4 firms chose them to become the branch in Indonesia, that was seen as sufficient evidence for these women that their firms, employees, work practices and promotion policies must be the manifestation of professional and professionalisation requirements. The idea of critically evaluating how many female accounting graduates came into the firms versus how many female accountants were promoted to management and partnership roles did not seem to loom large in these women’s thinking. Alternatively, perhaps, ideals of loyalty and discretion prevented them from raising these issues with someone with who
they had been required to speak, but to whom they had no personal ties or any personal history. I asked at this point if my initial two days, open-ended question interviews within these Big Four firms might now be extended to allow participant observation, but here I hit a brick wall. Despite their generosity in allowing me into their firm under the restricted conditions described in this chapter, they were not willing to approve participant observation access. Once again, reasons of their discomfort with my unorthodox (to Indonesian accounting firms) research methods and their concerns about client confidentiality were mentioned:

_You have spent a lot of time and money to come here and do interviews and observation in this firm. No-one has done research like this previously. This firm has never before been an object of research. Do you understand and remember principles of confidentiality as a public accountant? Why don’t you try to change your approach and apply a standard questionnaire? For secondary data you can search our website by internet and you can contact our staff by email or by telephoning the Human Research Development Department to get some information that you need. Honestly, we cannot provide much information, particularly that related with this firms. I am sorry but we try to help you as long as we can [KAPA 1 – translated from the Indonesian language]._

At this point, I thanked the KAPA firms for their time and generosity (and, given that this sort of research appeared to be entirely alien to them, their agreeing to allow me access to their female staff at all was, indeed, generous) and moved on to research the smaller, local, KAP firm women. I reflected on my time with the Big Four women that it was difficult to communicate that I was interested in understanding women’s role in the Indonesian accounting profession. I also found difficulty (under the conditions set) in helping the women participants to understand that they could speak freely and without feeling disloyal to their specific employers. My concern is about women in the accounting profession, not about any specific organisation they might happen to work for. I hoped, given the greater openness and flexibility that I had met with so far in the
government BPK and KAP firms (as opposed to the Big Four KAPA firms) that I might meet with greater trust and openness there.

**BPK and KAPs**

I did find my experiences in the government BPK more open and illuminating than my Big Four (KAPA) experiences. Most women interviewees were interested in the research concern and more open than their KAPA colleagues were. According to them, this was the first research that the BPK had been involved with that concerned women and professionalisation in accounting in Indonesia. However, not all women were prepared to accept my presence to collect data with the interview and participant observation at face value. One senior woman auditor from BPK had reservations:

> Why do you choose us as your interviewees if your research topic is women public accountants? We are not public accountants but we are auditors. Then why do you think we are sophisticated or professional enough to be your interviewees and are we capable of giving you the right answers that you need for your research [BPK senior auditor – translated from the Indonesian language].

At first, even though my experience in gaining access into the BPK was quite successful compared with gaining access to the two KAPAs, I felt quite anxious. There was no guarantee that all female interviewees selected would be prepared to participate. My experiences in the KAPA (Big CPA firms) were such that I felt worried that there may be resistance to my ‘alien’ ethnographic research style, even though some key persons such as the Secretary General-BPK, the Head of Division of HRD, and the Head of BPK’s Audit Department had lent their support to this research.

Among the many benefits of ethnography, rather than just assuming the researcher will be able to ‘see it as it is’, ethnography research is seen to be
In terms of my research objectivity, I should recognise that I am (as researcher) intensively involved in the situation being researched, and my aim is to become as close as possible to the female participants in order to produce a systematic narrative of the women’s behaviour and idea systems. My aim is to see the women as actors in a particular culture, organisation or firms, the profession or community of some sort, including their conceptions, discursive practices and interrelationships with each other (Mac Aloon, 1992). Accordingly, the complexity of the interview process and the interrelationship between researcher and the participants (women interviewees) in the BPK, KAPs, KAPAs has to be acknowledged.

To collect data for my research effectively, I set up my interview process using semi-structured interviews with selected women who held accounting degrees. I selected the women to be interviewed by selecting representatives from different levels of seniority from various parts of the BPK and the KAPs (local CPA firms) and women from a wide spectrum of professional practices. Thus, the typical questions were based on the women’s positions. Ironically, women seemed to prefer to be interviewed with general questions, they avoided precise questions on the condition and situation of their work and institutional environment. Some of these women answered in general terms and reported the good things about their lives and their work environment. However, only a few women conveyed dissatisfaction about the system, the conditions and

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8 According to Jonsson and Macintosh (1997, p.370), “representational” means as telling stories, narratives, and providing context in a thick and substantive way.
9 “Interpretive” means to set forth categories, make comparisons, and interpret symbols and rituals.
10 “Rhetorical” means “to bring the distinctive social world into some sort of textual order that not only pleases the reader but more importantly produces a concrete, sharp and complex portrait of life in the community, one that persuades the reader that the narrative can be trusted and that this is life as it is lived by real people , in real time and in real places” (Putnam et al., 1993, p.224)
situation of their workplace. Women in lower seniority roles seemed particularly reluctant to make any negative comments.

Once again, continuing a theme from my interviews in KAPA 1 and KAPA 4, women in the BPK and KAPs (either public accountant or external auditors, especially those in the higher position from the BPK and KAPA 1 and KAPA 4) did not seem to welcome my questions or to be open to discussing their career experiences candidly. They were anxious to tell me ‘the true facts’ especially talking about professionalisation and their role in the profession but not quite open enough to explain everything happening at their workplace. The principle reason given for their reluctance to speak was that they have to execute the principle of confidentiality in their position as public accountants and as employees of the KAPAs. In contrast, other women interviewees (particularly representatives of five KAPs from the owners to junior auditor staff) welcomed questions, were easier to become close to, and appeared more open. From these employees of local CPA firms (KAPs), I felt I gained much fuller responses to my enquiries.

Professional women who had chosen professional public accounting or external auditing as a career and spoke of professionalism reported that they were influenced by factors such as culture, rules, standards and ethics and many other things related to their profession. As the influences spoken of in interviews with women working in the KAPAs, the BPK and the KAPs were so broad, I had hoped to stay in the organisations longer and spend more time observing staff and building trust so that women (particularly women from the KAPAs and the BPK) would be more open with me. Unfortunately, as described above, the KAPAs and the BPK were not open to participating in a further study to try to untangle the threads of women’s views on issues of professionalisation further. I felt frustrated with the decision made, where the KAPAs
and the BPK were unwilling to allow me to stay longer, and do further observations of their workplace. As previously stated, my research theme and my research design are rare and unusual in Indonesia. Therefore, it was very difficult to gain respect and openness from some of my interviewees. However, at least I managed to obtain far more access to my research field than first seemed possible. Further, I did not have any other option; at least this research could provide some insight into how women in Indonesian accounting practice view professionalisation in the first decade of the second millennium. I also reasoned that once the participants in this research see that no harm comes to them from participating, and perhaps a deeper understanding of other women’s thoughts and experiences becomes available to them, they would be more open to future qualitative researchers – and so will their employers. Some of this happened in the years following my interviews as I built a relationship through distance contact by phone and email access with some of the participants in my interviews. It was very useful for me to continue interviewing them even though I was not in their office or in Indonesia.

2.4. The Renegotiation of the Research Context: Practical Implications

The long process of collecting data in my research site in Indonesia was not simple and many challenges and obstacles had to be met. My belief is that many of these challenges came up because of my choice of applied ethnography as the research method, and my choice of the subject matter being women’s views on equality and their role in the accounting profession. This is a sensitive area in Indonesia. I found that many of my interviewees felt uncomfortable with these issues, perhaps feeling insecure and frightened to be discussing them. They presumed that it would be detrimental to their positions or career progression if they were seen as being directly involved as
research setting

Interviewees or seen to be providing answers based on ‘women’s views’ (particularly the women working in the KAPAs or the BPK). This was not my experience with interviewing women in the smaller, locally owned KAP firms, but I feel that the reluctance to speak of the BPK and KAPA women in formal interview deserves some discussion at this point.

I believe that some of the women I interviewed felt vulnerable because of their selection as interviewees on a schedule in a way that they might not have felt vulnerable if I had ‘come to stay’ as an accepted guest in their organisations and engaged with them in natural, unrestricted conversations, rather than formal, interviewee/interviewer settings and schedules.

To detail this point within the context of researching and the problems that are entailed in this process, I have selected one particular experience to illustrate a more general point. In the BPK, I was placed in a room every day following the directions of the Head of Auditors (Department Five). The ‘Five Head’ (as he was known) provided different rooms on different days; sometimes the meeting room, sometimes I would be seated for a short while with women auditor staff who held one of the lower positions. Given this movement, it was difficult for me to observe the professional role in these women’s activities. However, I did take note of, and listen to, conversations that took place within my hearing about women’s experiences, and their efforts to encourage professionalisation.

Once again, I have to admit that the process of collecting data never seemed to succeed without support by several key persons. Involving some key persons started from my university colleagues and my former interviewees, and continued with Secretary Generals, Human Resources Department and the Expert Auditor Staff in BPK, also support through women’s public accountant partner of the KAPA 1 and
KAPA 4. One of the problems with this key person approach was that my contact with my interviewees was often decreed by these key persons without the women voluntarily agreeing to participate or being enthusiastic about the research. A second, related, problem was the formality of the contact gained (driven by the formality of ‘decreed’ contact with the interviewees).

In retrospect, if I had needed to rely only on these very formal means of communication to gain insight into women’s views (at least in BPK and KAPA) on professionalisation in Indonesian accounting practice, I think that I would have gained a very incomplete picture indeed. I needed to work out some way of gaining less stilted, formal, involuntary contact with these women. I wish that I had been able to find another means of communication that was more flexible and less threatening than the interview process.

I was fortunate to have one less formal structure of interaction with female accountants during the three months of my data gathering tour of Indonesia: through my roommates. As part of my planning for my data gathering trip, I agreed to share a house with some women auditing staff of BPK. This gave me a far more informal and natural context in which to observe and discuss the idea of professionalisation with women accountants who I actually came to know in a far less stilted context than their workplace. I will now briefly discuss these contacts.

I lived with four women auditors from BPK as my roommates for fourteen weeks. I rented one room in their house (which was close to the BPK office). Every day, we walked together to the BPK office, we had the usual sort of conversations that women walking to work together have. Further, I kept in contact with my four roommates and I remain a close friend to each of them. Informally, I was involved in their day-to-day activities and discussions. Through this informal network, I feel that I learned far more
Research Setting

(and differently) about women accountants’ professional lives than the formal interviews yielded.

This informal network of four roommates allowed me to redesign my research setting to some extent. The two main aspects present with my roommates that were absent in my formal interviews were respect and friendship. From these friendships, I gained candid information and insights that would not have been offered to a stranger in a formal work setting. From respect, I obtained most pertinent documents, archival data and internal memoranda painlessly. At first, my relationship with my roommates was very formal; however, after a couple of days and few chats in our home, I felt that I was accepted and no longer treated with caution.

Fortunately, this alternative means of accessing data in a more informal setting did not seem to be required with employees and partners of the smaller, locally owned KAP firms. These women were far more relaxed and enthusiastic in their participation in my research project than their BPK and KAPA sisters.

In the KAPs categories, I believe there was no need of renegotiation of the research setting (as there was in the BPK and KAPA firms as discussed above) since all of the KAPs owners were conscious that this research could be very useful in supporting women accountants. They seemed happy with my research aim of increasing women’s role in the accounting profession and finding out what drove women’s participation in the accounting profession. For example, one KAP owner, Mrs Suhartatik commented that ‘this research will be good for the status of women in the profession’. In addition, Ms Ellya, another KAP owner, stated that ‘I am optimistic this research will give understanding to the government and the professional body as they develop their policies relating to women in the public accounting profession’. These women were noticeably enthusiastic and supported my research. They also shared this enthusiasm as...
they recruited their women staff and spoke to their colleagues to encourage them to be interviewed as a part of the research.

The female partners and employees of KAP firms seemed willing to grant me the respect and friendship necessary for the candid exchange of information on the basis of being enthusiastic about the research and the role of women in the Indonesian accounting profession: not requiring the added impetus and trust built by sharing a house with me for some months as had been required in the BPK. For example, in the KAP Ellya & Partners, Ms Ellya (as the KAP owner and the chairperson of CAP-IAI) stated her clear and enthusiastic interest in developing women in their career profession through increasing women’s role in the profession and by supporting gender equality in professional careers. This was demonstrated to me by the way that she chose women as her partners and employed (and promoted) women as her auditor staff. On hearing of my project, Ms Ellya was willing to be not only a key source of information, but also as a supporter in recruiting other women to take part in the research. She was also a valuable source of information and documents (available to her as a result in her role in the professional body IAI) and the government.

Other enthusiastic women in the KAP section of Indonesian accounting firms (particularly Mrs Suhartatik of the KAP Suhartatik & Partner) agreed to act as key persons for me by contacting all women KAP owners in Jakarta (sixteen KAPs) and happily encouraged their women staff to participate in my interviews. Importantly, Mrs Koesbandiah (as the first woman owner of a KAP in Indonesia) was very candid and open in detailing her experiences in the public accounting profession, and also in providing her opinions and illustration about issues confronting professional women and their role in the professional career.
To complete my discussion of the negotiation (and renegotiation) of myself in my research context, I believe that I eventually achieved my ethnographic aims of gaining access to my research field (and this was only achieved in the case of the more formal structures of the BPK through my roommates).

3. Conclusion

This chapter has presented my intellectual venture in the journey of knowledge about women in the Indonesian accounting profession and perception of these women of their professional careers. This chapter has described the development of this thesis and how this research came about. I have been (I believe) both honest and personal in my description of this journey, both because I believe that this degree of honesty adds to the usefulness of this study and also as a guide to researchers who might one day chose to follow me in this sort of research. I wish them to be guided by my honest account of what worked well and what did not. I hope that by doing this, I may serve to make their paths easier.

I began this chapter by discussing the concepts of ‘gender’, ‘profession’ and ‘professionalisation’ and continued with a discussion of the research field that confronted my studies in this area and how (and with what success) I negotiated this field.

Profession and women are two divergent components in characteristics as explored and observed by many Western scholars over the decades (Etzioni, 1969; Hopwood, 1987; Cockburn, 1988; Witz, 1992; Lehman, 1992; Birket and Evans, 2005). Traditionally, professions that concern an ideal type in their characteristics have been associated with masculine ideology (Lehman, 1992) and the males sphere (Cockburn, 1988). These professions produce closure mechanisms; consequently, these mechanisms
have been used to exclude women from the professions through claims of women’s characteristics being unsuitable to the stresses and strains of the occupation associated with the professions. This is plausible when applied to the accounting profession (as Kirkham states cogently, skill and profession are linked concepts) and have been largely assimilated into the essential characteristic of profession:

Skill has been recognised as an ideological category ‘saturated with sexual bias’ and ‘imposed on certain types of work by nature of the sex and power of the workers who perform it’ (cf. Philip and Taylor 1980, p.79) Some recognition has been given to the profession have contribute to the definition of themselves as skilled through restricting access to components of their knowledge basis (cf. Amstrong, 1985; Johnson, 1977) and controlling its provision (cf. Crompton, 1987a; 1987b). This has taken place not only at the level of competing occupational group and social classes but also the level of gender (1992, p.293).

The research setting is an analogue of women in the accounting profession. My experiences of a few days in several of categories public accounting firms and the BPK had addressed how women understand and are involved in the profession. There is much that I could say about the essence of understanding women in the public accounting profession in Indonesia, as will be gathered in the following chapters of this thesis. Briefly stated, my best understanding is that:

The Public Accounting Profession in Indonesia is an exclusive group occupation and created an occupational stratification. In this study, there are two different groups of women with differing perception of the concept of ‘profession’ and with distinct roles and participation in the profession exists. The first group can mainly be found among the more junior and middle to senior level employees in public accounting firms also in the BPK. These might best be described as ‘women working in the professional accounting arena or as external auditor in the BPK (group one)’. The second group, who might be called ‘professional women accountants (group two)’, are mainly to be found in the levels of manager, partners and owners of the KAPs or in the senior ranks of the KAPAs, also as the Head of Auditor in the BPK. These two groups have a different understanding, perception and point of view in terms of professional characteristics. Consequently, it would be misleading to look at these two groups as if they shared perceptions, objectives and roles when the reality is that (while with time and the added freedom and reduction in domestic responsibility that age brings, members of group
one might become members of group two) these groups are distinct from each other and better discussed separately.

From speaking to these women, the generally older, more career minded group two professional women accountants have a stronger understanding of the importance of professionalism and were more likely to display the characteristics of ‘professional’ then the (generally younger and more involved with domestic responsibilities) group one – women working in the professional accounting arena. In practice the professional women appeared more concerned with individual self image and appropriate (customary) behaviour influenced by attributes of profession and the organisational culture where they worked than group one women. Women working in the professional accounting arena (group one) were mainly holding low levels positions appeared to be less influenced by the attributes of the profession, even though they were also conditioned to follow the organisational culture where they work.

As show in the first stage, in selecting my strategy to gain access to my research sites, I illustrated that women in the accounting profession face issues on gender equality and women’s rights. These contentious issues led to some reluctance on the part of (KAPA and BPK) accounting firms to allow me open access to their workplace and (I believe) also to some reluctance on the part of the women to speak openly to me on issues of gender equality. As I began to successfully negotiate access (although limited) to my research site, I found that the research site was actually made up of two distinct groups of women (instead of one fairly cohesive group as I had previously imagined). Group 1 was made up of women working in the professional accounting arena (but not necessarily having this work as one of their defining attributes in terms of their sense of self). Group 2 (professional women accountants) seemed to display many more of the usual professional attributes of the professional and to take more of their self-image from their professional (rather than their domestic) role. I discovered that, in order to show a fair picture of the understanding, perception and point of view in terms of these women, I would need to discuss these two groups separately. In this situation, I came to understand that women professionals and women in the profession had different views of the profession. However, the total number of women professionals (group 1) in
public accounting firms (KAP and KAPA) and in BPK not more than 20 per cent of the total 70 women interviewees; there are five owners of five KAPs; three partners and two manager of the KAPA 1 and KAPA 4; and only one woman as Head of Auditor Division five in the BPK.

I started to appreciate that women reflecting on their profession have different views of the profession corresponding with their experiences. I came to appreciate more fully that we are all biased, shaped and informed by our context and our culture. I spoke of my frustration at the formality and reluctance to communicate that I experienced in the contexts of the BPK and the KAPAs and how it was through my (less formal and less constrained) interactions with my roommates that I felt that I received a fuller picture of women’s perceptions of the accounting profession.

My access to the formal setting of my research field was arranged (by necessity) through the good offices of key persons such as Secretary Generals, Human Resources Departments and the Expert Auditor Staff in BPK; KAPA 1 and KAPA 4. A far less constrained and enthusiastic access to KAP staff was organised by a number of KAP owners and partners.

Eventually, (as discussed in my “re negotiation of the Research Context” section), I found women work in public accounting professions (KAP and KAPA) and in the BPK (whether group 1 or group 2) willing to talk with me. Each of them provide multiple rationalities to the research context that I am dealing with (Lodh and Gaffikin, 1997) and offer distinct interpretations in accordance with their understanding of profession and professionalisation in accounting.

Finally, before leaving this chapter, I wish to lead into the next chapters of this thesis by reiterating that the methodological position of a ‘profession’ has placed women in differential characteristic in accounting profession. This is part of
understanding how women fit into (generally male) concepts and mechanism of professions. This understanding is used to examine how women understand their roles and responsibilities in their professional careers. One vital mechanism used to build (and limit access to) a profession is through the ‘closure strategy’ of the profession that can be used to allow women limited access to the profession, but to place them into the inferior categories of ‘outsider’ and ‘beneath’ (Murphy, 1986) and so not truly or completely part of the profession. In this sense, the social construction given by Indonesian culture, government and history constitutes the epistemological background. The process of women professionals (group 2) or women working in the profession (group 1) can only be understood in the context of this social construction provided by culture, government and history. These aspects are interlinked, as will be argued in detail in the following chapters.

At this point, it is enough to note that female professionals (group 2) and women working in accounting (group 1) from the following story are affected by gender stereotypes (Lehman, 1992; Cooper and Taylor, 2000; Hammond, 2003); glass ceiling (Morrison, White and Velsor, 1992; Millano, 2000; Hester, 2003) and patriarchy concept (Witz, 1992; Walker, 1998 and Komori, 1998). These gender stereotypes are impediments for women entering the profession and seeking to develop their professionalisation. The situation against which this impediment may be viewed is well summarised by LeVine (1986):

Professions with various characteristic attributes establish the occupation or group occupations with high prestige, authority and control rather than another occupation outside them. Therefore is not easy for people outside those groups to admission and involve directly with them (Larson, 1977; Abbott, 1988). Those are exclusive groups and have authority and legitimate by professional body, government and socially constructed; it be a part of the social stratification. While, woman is an actor in the profession had been demanded to maximise achieved to semi profession, as literally and theoretically. However, based on socio-cultural history Indonesian women demanded by her background [hi]story that foremost
influenced by culture, through the rules, beliefs, and labels explicit in definitions and in the way that legal statutes, and philosophical propositions. These made women crucial to focused on and involve in the professional careers. Davidson and Dalby (1993) found that women’s personality profiles as public accountants more sceptical, self image, and self reliant. Therefore, it will encourage them to avoid and deny on issues bond with customary behaviour or routinely of the profession. Thus, through ethnographic approach with using informants can be expected to expound these without difficulty; this is the part of advantages as an ethnographer, often supplying extensive explanations and justifications as well. Moreover, as the ethnographer lives in the community, for example; I live in the same places with some women of my interviewees however, discovers many other regularities of customary behaviour that sometimes informants cannot easily explain and which they take for granted as self evident responses to what is and what ought to be. Obviously, many ethnographers arrive at the conclusion that what informants find difficult to verbalize is more important, more fundamental, in the cultural organisation of ideas than they can verbalise (p.76).
CHAPTER THREE

WOMEN’S EXPERIENCES IN THE PUBLIC ACCOUNTING PROFESSION: A BRIEF LITERATURE REVIEW

1. Introduction

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; Kuper and Kuper, 2003). Professions, as exclusive occupational groups, are also gendered in nature with men considered more appropriate in professional sphere and having dominance within professional groups (Witz, 1992; Etzioni, 1967). Consequently, professions are sharply defined in their characteristics, qualifications and status (Larson, 1977). While, women relatively are always placed in the second class, silent in their subordination, marginalization and inequality, not posing a threat within professional groups.
This section will review literature from previous studies, particularly those of Western scholars from the past and present. These studies have provided the assumptions and concepts that form the basis for understanding the experiences of women in developing countries who take up professional careers. The studies show apparent similarities between Western and developing countries, and lead us to ask why women are marginalized and excluded from professional jobs 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. These studies also allow us 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, the literature has a Western perspective and much of it remains largely silent with respect to issues of culture, history and political government that have the dominance and power to construct social values and shape the way of life in developing countries such as Indonesia, with their typically unique characteristics and complexity of structures within their societies (Caldwell, 1968; Wilhelm, 1980).

One indirect outcome of the previous studies, mainly from Western scholars, was a demonstration of the conditions and factors that relate to the subordination and exclusion of women public accountants. This relates to the literature used in my study, as it provides the background information necessary to commence this study and assists in further defining our understanding of the problem under consideration. Mainly, it focuses on issues of concern for Indonesian women, including their role and involvement in the public accounting profession, which have rarely been considered by feminist scholars of accounting.
Thus, the intention of this section is to advance knowledge and identify essential aspects of women’s oppression in the public accounting profession. These points will be my primary concepts as I evaluate, understand and address issues arising from the experiences of women’s oppression in a developing country, through an examination of women’s exclusion in Indonesia’s public accounting profession.

This chapter begins with an explanation focused on providing a basic understanding of the fundamental ideas associated with the obstacles and barriers faced by women in the public accounting profession, particularly from the Western perspective. It shows that, in order to understand women’s subordination and exclusion in the profession, it is necessary to address the reasons and perceptions of what it means to recognize and classify a profession. In the second part, there is discussion of various concepts specifically concerned with Indonesian circumstances. This is a setting that justifies subordination and exclusion of Indonesian women and limits their career progression in the public accounting profession. These justifications determine concepts that will be used in the last part of the chapter as parameters to evaluate the findings of my study.

2. The Subordination and 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 seen as 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 female 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, and of these 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 including 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. These are described in the following section.
2.1. The Influence of Class, Gender and Discrimination

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.

Basically, 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 and 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. From the beginning of the accounting profession in the UK, the only women who entered the profession were from the lower classes, because upper class women did not have to work. However, at this time, there were only two classes of society, namely “respectable hardworking people” and the “wasters”; both were found in all ranks. Hence, there was no desire to exclude lower class people generally, but a desire to exclude all women as the accounting profession strived for the status of being one of the highly regarded professions with ‘gentlemanly respectability’ (The Accountant, 1911).

In the past, women failed to achieve in the accounting profession because it was understood that ‘women are not wanted as accountants on the staff of practicing public accountants’ (Accountancy, 1923). Women’s ability, application, analytic skills and loyalty to the profession were deemed inadequate. There were many paradoxes in this
exclusion of women from the profession, especially married women and having children, tended to have less ability to fulfill the duties of public accountants. Women’s work was equated with nonprofessional work and was not considered consistent with the characteristics of a profession. These views about women were exacerbated by the objections of clients when they had to deal with women representatives from public accounting firms, while women’s access to employment in accounting was further restricted through the requirement to obtain certification. Thus, it was not that women refused to work but that women were excluded from professional opportunities (Accountancy, 1923 cited in Lehman, 1992, p.271).

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).

Thus, 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, p.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, p.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.

Furthermore, the gender-based exploration in much of the research from the US, UK, Europe, Africa, Australia, New Zealand and elsewhere has shown that the accounting profession has been a male domain. Most of this research shows that men are seen as more powerful, offer more advantages to professional work such as public accountancy, while women offer more disadvantages, and have less authority because of the limitations of being female with issues of dual roles, housekeeping, childcare and many other domestic responsibilities. All of these have been commented on by scholars such as Emery, Hooks and Stewart (2002); Hooks and Cheramy (1994); Kirkham (1992); Kirkham and Loft (1993); Lehman (1992); Loft (1990, 1992); McKeen and Richardson (1998); Richardson (1996); Roberts and Coutts (1992); and Wootton and Kemmerer (2000).

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.

In the early twentieth century in America, the public accounting profession was dominated by white, privately owned firms. Certified public accounting carried the label ‘the whitest profession’ and was described as ‘the least diverse of the major professions’ (Hammond, 2002, p.2), and even ‘by the end of the twentieth century, there were 400,000 CPAs in the US, less than 1 percent of whom were African Americans’ (Hammond, 2002, p.4). This was particularly evident in the post-Reagan era, where African American participation in the CPA profession generally stagnated, remaining largely at the level of the late 1980s, with CPAs falling to the lowest level of African
American representation in the professional workforce. The potential for exclusion has been unique among US professions because all CPAs have had to meet a work experience requirement, and virtually all white employers refused to hire African Americans, thus preventing them from becoming CPA members (Hammond, 2002, p.137).

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, p.5). Maori in New Zealand are becoming more sought after as employees of firms because of their growing economic power. However, the research focused more on Maori women who work as public accounting professionals. Despite their increasing economic power, Maori women remain economically and educationally disadvantaged and stereotyped, and discrimination persists. ‘People are more partial to thinking that naturally Maori women are mothers at home with their kids, and it’s not expected of Maori women to have a profession and to be working’ (McNicholas, Humphries and Gallhofer, 2001, p.19). Currently, Maori women who work or enter the profession for monetary reasons, are often allocated to Maori clients, with the assumption that they have a better understanding of clients’ needs and are able to pronounce Maori names (McNicholas, Humphries and Gallhofer, 2001, p.17).

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 significantly ’dreadfully low’ (Hammond, 2003, p.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, and 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, p.5).

Bakre (2002) examined the accounting profession in Jamaica. It has been virtually impossible for the nonwhite majority of the country to become chartered accountants. The colonial firms operating in Jamaica have refused to employ them, and the London offices have not hired nonwhites from anywhere in the world because their clients would not tolerate nonwhite auditors. However, opportunities have opened up for the nonwhite majority of Jamaicans to become certified and work in major firms, and as in Trinidad and Tobago entry to the profession is still administered by a foreign body, the Association of Chartered Certified Accountants (ACCA) in the UK (Annisette, 2000, cited in Hammond, 2003, p.15).
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.

2.2. 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, p.387).

The work of Walker (1998, p.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 household 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, p.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.

2.3. 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 imposed 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, p.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, p.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, p.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, p.2).

In fact Cooper (2007, p.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, pp.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).

Furthermore, Shackleton (1998) in his paper ‘Female Entry to Public Accounting in Scotland, 1900–1930’ describes a similar scene to that in Australia with the determined efforts of women to secure membership of any of the three Scottish professional associations for chartered accountants: the IAAG (Institute of Accountants and Actuaries, Glasgow), the SAE (Society of Accountants, Edinburgh) and the SAA
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(Society of Accountants, Aberdeen). Initial efforts by women to gain admission were frustrated by the three councils on the basis that there was no real demand, that constitutional change would not be accepted by the members, that legal advice suggested that the respective Royal Charters precluded the admission of women, and finally that women should form their own society, which could then be associated with and supervised by the three Scottish societies (Shackleton, 1998, p.2).

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, p.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 accounting 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.
3. The Rise and Fall of Indonesian Women in the Profession: an Example of the Public Accounting Profession in a Developing Country

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 to guide my thoughts about 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. Of course, these critical phenomena arise for similar reasons in both Western and Eastern societies, that is gender and class issues. However, it is also necessary to consider other issues to provide the complete picture and to enable me to show that women still experience serious problems as they strive to achieve equality and equity of women’s rights in every sphere of their lives, including in the professional sphere.

Naturally, in Indonesia there are parallels with Western countries in terms of class and gender issues, the system of patriarchy and the power of government intervention. However, issues of religious and race discrimination one of primary concern in Indonesia rather sex discrimination particularly to encourage fewer roles, the exclusion and the resignation of Indonesian women in the public accounting profession. 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 us to discern 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 social 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, various concepts will be used to provide the setting for the requisite discussion in my study. These concepts will allow me to direct and sharpen the focus of my inquiry (Baiman, 1990; Stake, 2000). From this background of women’s history in the public accounting profession, aspects of 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. Thus, from the three key variables to be considered—background history, sociocultural aspects and the government system—I 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. There follows description of the three essential aspects of women’s exclusion from and avoidance of the public accounting profession.
3.1. Implications of Sociocultural Aspects: Internal Forces

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 namely Ikatan Akuntan Indonesia in English it 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 systems arising from culture and history. 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 history. Woman’s personality never develops in a vacuum. Instead, history and 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 cultural and historical concepts. Both of these suggest that values and
ideologies of gender and patriarchal systems in Indonesia have the effect of indirectly legitimating the inequality of women. Concepts of culture 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 Indonesians are religious people. Hence, gender and patriarchy are maintained and sustained in Indonesia, taken for granted by women and Indonesian society.

Culture and religion 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 and religion is part of the pressure of internal factors that create personality reasons so as to take for granted exclusion and marginalization of women in the public accountancy profession.

A comprehensive explanation by Adorno (1950, p.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, p.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. Thus, culture directly influences the ways and processes of human thinking and behavior, and also influences the formation of a system of life in the community; culture gives recognition and general acceptance and practices for daily lives without resistance.

Thus, 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 a result, the individual self-image and personality of Indonesian women is not merely influenced by culture and religion, but importantly it will also be influenced by the values and ideology of their historical experiences of struggling to achieve equality in every sphere. Historically, Indonesian women have always been in a subordinate and inferior position, ignoring and not being involved in many important aspects of their lives except those that were feminine in nature, viz bearing and caring for children, household duties and the obligations of being a wife and a mother. There follows a description of the values and ideology that arise from history, defined as internal and external forces.

3.2. The Influence of Historical Factors: External and Internal Forces

Principally, historical background can be used as a valuable perceptual lens in order to understand and provide interpretation of behavior, ideas, values and norms in people’s lives based on factual incidents from the past (Collingwood, 1962) and it is
necessary as an indicator and predictor of social and individual actions in the present. The following is my understanding of the role of history on social and individual influences.

Collingwood (1962, p.192) points out that history consists essentially of seeing the past through the eyes of the present in order to show the truth of what has really happened. To fulfill this, the historian does not merely record the problems and the main events of history but most importantly has the duty to evaluate history and demonstrate that it is worth recording so as to be known. Carr (1961, p.23) mentions that history is a product of the human mind and if this means it is a product of historians’ thought then it becomes subjective, establishing the facts of history or incidents that happened in the present or past through the process of interpretation. Thus, history is interpretation of past events by historians, which becomes a series of accepted judgments with no objective rightness (Carr, 1961, p.8).

History or historical accounts have focused on four characteristics that provide the understanding of individual and social actions in the past; these are the scientific, humanistic, rational and self-revelation aspects of history (Collingwood, 1962, p.18). Therefore, historical background can be utilized as the conceptual learning and knowledge base through which past experiences and factual events can be used as basic measurements or as indicators and predictions for the present time.

As a result, history has potential in function and role to accomplish the transformation or alteration of values and ideology in individuals and societies with accepted beliefs. Therefore, the historical perspective is able to embrace the whole dimension of society in the past and act as a valuable lens for understanding people’s life in the present. In addition to the historical influence prevailing on individual and social values and ideology, in this study the impact of history on women in particular
can be demonstrated through the history of the Indonesian women’s movement and the history of the development of accountancy in Indonesia (see explanations in Chapters Four and Five). Both of these histories focus on Indonesian women’s experiences in the past, as it is important to ensure that the historical records contain accounts of their participation and their contributions both to the development of Indonesia as a nation and to the development of the Indonesian accounting profession, rather than women being portrayed merely as objects of inequality.

Thus, historical accounts have provided indications that the values and ideology associated with the period can be used to explain and provide basic knowledge and understanding of the ways in which women had been treated as unequal in all aspects of life in previous centuries (from Dutch colonialism to the Reformation era). In other words, it can be concluded that the historical accounts that arose from the experiences of the women’s movement provided challenges to traditional ideas and individual and social values. This was a consequence of the pattern of ways of thinking about, perceiving and reacting to the distinctive achievements of women, who as second-class groups were subjected to oppression and subordination in the public sphere, including in professional accounting associations. Therefore, it can be said that history creates social ideology and individual values, both of which are mechanisms of internal and external forces for women’s barriers in the public accounting profession in Indonesia.

Unfortunately, historical accounts can never be understood without considering cultural aspects (Linton, 1947). It must be emphasized that the relationship between history and culture is complementary. Naturally, history and culture are both interpretive in meaning and have parallel and simultaneous roles in relation to establishing values and ideological concepts for people. Both history and culture use interpretative methods to understand human behavior and the reality of lives through the
incidents and events of the past to the present time (Linton, 1947). History is mostly influenced by the subjective interpretation of historians (Carr, 1961) when addressing factual incidents from the past, because it is through the historian’s records and evaluation that we explore the values, norms and ideological concepts of people in the past. History is scientific, humanistic, rational and self-revelatory (Collingwood, 1962).

While, culture is a values concept through understanding the way of life of a group of people, and all stereotyped patterns of learned behavior that are handed down from one generation to the next generation (Barnouw, 1979). Thus, culture had purposes as the pattern of learned behavior; and results of behavior whose component elements are shared and transmitted by the members of a particular society (Linton, 1947). Therefore, culture is part of the product of historical accounts consisting of values or traditional ideas, and its main concern is to emphasize the significance of integration.

Hence, values, norms and concepts as products of history and culture cannot be categorized solely as internal forces, as they can also be categorized as external forces on women determining their career advancement. For women as individuals and as members of a social community, individual self-image is definitely influenced by the social values and cultural norms of Indonesian society.

As external forces, history and culture 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 historical and cultural background (see Chapters Four, Five and Six) as an external factor include concepts of embodiment and the ideology of patriarchy. They draw on class hierarchy and gender stereotypes to encourage inequality of women within the social construction of Indonesian society.
Nevertheless, the implementation of other external factors that influence women’s personalities or individual self-image in order to determine their professional careers occurs principally because of the power of the Indonesian government system and the Indonesian professional association, particularly with regard to providing legal admission and legitimacy of professional recognition as a public accounting professional. The next section describes the external forces arising from the professional environment.

### 3.3. Implications of Professional Environments: External Forces

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, pp.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, pp.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, p.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 (for details see Chapter Five). 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 State 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 accounting profession. Directly, State power has the effect of creating women’s exclusion from and avoidance of the public accounting profession. Figures 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).

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. More detailed explanations concerning women’s exclusion from the public accounting profession in Indonesia will be given in the following chapters. A detailed exploration will be made of the internal and external forces on women’s self-image that encourage their avoidance of and exclusion from the public accounting profession.

4. Conclusion

Some important conclusions can be drawn from this chapter. 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 traditional cultural values, particularly by Javanese values, but it has also been influenced by Islamic religious values (see Chapter Six), historical transformation as well as (strongly) by the intervention of the State (see Chapters Four and Five), 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 history and 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 professional 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 culture, religion, history and the power of the State.
CHAPTER FOUR

HISTORY OF INDONESIAN WOMEN: THE REFLECTION OF WOMEN’S STRUGGLE AGAINST INEQUALITY

1. Introduction

This chapter will explore the struggles of women’s campaigns against inequality as they sought to eliminate subordination and oppression. It is necessary to gain an understanding of women’s position, role and involvement in order to establish their career advancement in the professional sphere, particularly in the accountancy profession. This analysis runs in parallel with analyses of the power of the Indonesian State (in Chapter Five) and its dominant culture (in Chapter Six). In doing so, it will also discuss the phenomenon of the rise of women in a developing country such as Indonesia.

Unfortunately, the history of the development of accounting in Indonesia from Dutch colonialism to the modern era is silent about women’s involvement and gives few insights into women’s role. This is despite there being many examples of the influence of Western feminist perspectives and gender issues in numerous professional areas (Hopwood, 1987; Lehman, 1992; Kirkham and Loft, 1993; Hooks and Cheramy, 1994; McKeen and Richardson, 1998; Wootton and Kemmerer, 2000; Emery, Hooks and Stewart, 2002), but not in the public accounting profession in Indonesia. History has shown the importance of women’s position in Indonesia through the ages, in their struggles and campaigns for reform to achieve their rights concerning women’s faith and dignity as human beings, their struggles for education and against polygamy, and concerns about the emphasis on nationalism over development (Cote, 1992; Ohorella et
al., 1992; Symmers, 1985; Taylor, 1974; Vreede-de Stuers, 1960; Zainu’ddin, 1980). Yet they still have far to go to implementation reforms that will affect their lives as professionals. Realistically, women have a contribution (R.A. Kartini, 1879-1904; Dewi Sartika, 1884-1947; Maria Walanda Maramis, 1872-1924) to make and several authors agree that women’s contribution is important (Symmers, 1985; Munthe, 2003) and they are not to be ignored in the development of accountancy in Indonesia.

Meanwhile, the history of the development of accountancy in Indonesia (see Chapter Five) from Dutch colonialism to the Indonesian Reform era showed how women’s oppression as a second-class group was maintained (Sullivan, 1994; Koning, 2000; Wolf, 2000; Locher-Scholten, 2003; Robinson, 2009). This was influenced mostly by political changes and the government system in Indonesia. However, this chapter is mainly focused on women’s struggles to achieve their rights and equality in the whole sphere. Drawing on historical literature, this researcher attempts to reveal various actions to resist subordination and oppression in women’s lives. The earliest actions are addressed through historical sources about women’s struggles leading up to emancipation: what women did in those times and their positions, roles and struggles for equity and equality, without which women would never have opportunities to establish and develop their professional lives and careers.

The structure of this chapter comprises three parts. First is a description of Indonesian women in history. This part focuses on the struggles and campaigns of women to achieve emancipation, equity and equality as human beings. The second part demonstrates characteristics of every phase of their struggles, campaigns and emancipation. It is based on various historical accounts during the establishment and development of their career lives. The third part is a summary of women’s struggles in different phases that were shaped by segregation and subordination in their lives. It
reflects the exclusion of women from the whole sphere and shows how women were considered as second class in the social structure. Thus, this chapter has essential information that is valuable as an acknowledgement of Indonesian women’s nature, image, life values and concepts of equality and equity across the whole sphere.

2. Women in Indonesian History

Certainly, historical perspectives of Indonesian women reflect a lengthy story of struggle, campaigning and emancipation to gain equality and equity for their rights and their role in society and within the State. Only a few Indonesian historians have produced Indonesian historiographies that explore the role of women, notably in post-colonialism. This can be seen from a six-volume series on the national history of Indonesia (Sejarah Nasional Indonesia) produced by the Indonesian Government, a two-volume series called An Introduction to the New History of Indonesia (Pengantar Sejarah Indonesia Baru) produced by Sartono Kartodirjo, and the work of Abdurrachman Suryomiharjo, Darsiti Soeratman and many others. Certainly, the contents and structures of these books have ignored the historic realities of women as part of the process of Indonesian history (Purwantoro, 2001; p.39).

Ironically, many foreign historians such as John Ingleson, William Frederick and Ann Stoler have dominated the historiography of Indonesian history, because there has been much foreign interaction with Indonesia. Many studies of Indonesia have also been

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11 The History of Indonesia Book Series has described the key periods of Indonesian history. The first period is Prehistory (Animism and Dynamism beliefs). The second period is the Early Kingdom (the rise of Buddhism and Hindu States): Tarumanagara (358–723), Srivijaya (7th–13th centuries), Sailendra (8th–9th centuries), Kingdom of Sunda (669–1579), Kingdom of Mataram (752–1045), Kingdom of Kediri (1045–1221), Kingdom of Singhasari (1222–1292) and Majapahit (1293–1500). The third period is the rise of Muslim States: the spread of Islam (1200–1600), Malacca Sultanate (1400–1511), Demak Sultanate (1475–1518), Aceh Sultanate (1496–1903), Banten Sultanate (1526–1813) and Mataram Sultanate (1500s–1700s). The fourth period is European Colonialism, with the Portuguese (1512–1850), Dutch East India Company (1602–1800) and Dutch East Indies (1800–1942). The fifth period is the Emergence of Indonesia: the National Awakening (1899–1942), Japanese Occupation (1942–45), Declaration of Independence (1945) and National Revolution (1945–1950). The sixth and final period is Post-independent Indonesia, which involved some changing ideologies: Liberal Democracy (1950–1957), Guided Democracy (1957–1965), the start of the New Order (1965–1966), the New Order State (1966–1998) and the Reform Era (1998–present). (http://en.wikipedia.org/wiki/History_of_Indonesia)
published in foreign countries. As a result, the most complete and objective sources of Indonesian historiography can be found in Western countries rather than in Indonesia (Purwantoro, 2001). Western scholars who have been interested in Indonesian history and particularly in the role of women and their achievements include Cora Vreede-de Stuers (1960), Carl N. Degler (1975), Eduard J. M. Schmutzer (1977), Saskia E. Wieringa (1982; 1995; 1999), Jean Gelman Taylor (1997), Susan Blackburn (1999), Elsbeth Locher-Scholten (2000), Kathryn Robinson (2009), Marilyn Porter (2003) and Norma Sullivan (1991, 1994). The majority of these scholars focused more on reciting the history of Indonesian women and their involvement in the women’s nationalist movement, such as their role and participation in politics and government.

The descriptions of women in Indonesian historiography have outlined various contributions since the ancient history of Indonesia, particularly during the period when feminism emerged in Western societies, which provided an important influence and a major support for women to liberate themselves from subjugation, oppression and subordination. There are three significant phases for women in Indonesia history, which created specific contributions based on the characteristics of each era. Although they have different characteristics, these phases share one similarity; namely, that in each era, they made the same three key contributions towards achieving equality and women’s rights. The first contribution was to establish the motivation to execute women’s struggle in aspects of life such as obtaining education, marriage laws and the family system (Vreede-de Stuers, 1960; Symmers, 1985; Taylor, 1997; Locher-Scholten, 2003). The second contribution was to support the women’s movement in terms of nationalism, and the third contribution was to achieve women’s emancipation in every sphere through the reform and transformation of ideological systems and
political concepts, through debates about feminist concepts and gender equality applied to Indonesia (Blackburn, 1997; Taylor, 1997; Porter, 1999; Locher-Scholten, 2000).

3. Phases in the Indonesian Women’s Struggle (1602-1908)

The era of women’s struggle was the manifestation of historical circumstance that mostly occurred in the period of Dutch colonialism. The emergence of women’s struggle was a reflection of their refusal to accept inequality, which came about from a crystallization of inequitable treatment, subordination, limited rights for women and ethical discrimination that had been implemented since the period of early kingdoms in Nusantara12.

Historically, women have been struggling to gain protection and concern for the fate and destiny of women and this continues in the present day. The historiography of the Indonesian women’s struggle has narrated many events from the past about the position and condition of women in that period, with different events and diverse accounts of their struggle (Martyn, 2005; Taylor, 2003; Cote, 1992; Manilet-Ohorella et al., 1992; Symmers, 1985). Principally, historical narratives of the long journey travelled by Indonesian women in their efforts to abolish unequal treatment in all facets of their lives arose in the period of Dutch colonialism. This claim is based on sources from Indonesian historiography written by Western and local Indonesian historians (Martyn, 2005; Blackburn, 2004; Locher-Scholten, 2000; Kuntowijoyo, 1994, 1995; Kartodirdjo, 2001), and some feminist scholars who have shared interests and concerns in the history of the women’s struggle in Indonesia.

The earliest women’s struggles in the Dutch colonial era were focused on activities aligned with the objective of fighting for their rights in education, together

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12 Nusantara is synonymous with Indonesia or the Indonesian archipelago. Nusantara is an integrated, compact unity of tanah air (“land and water” or mother country) (Salim and Azra, 2003, p.7). Taken from the Javanese phrase meaning “outer islands” (from nusa, “island”), this area did not share Javanese culture, but sometimes it was still claimed as a colony of Java and required to pay tribute to it. (http://en.wikipedia.org/wiki/Nusantara)
with objection to polygamy and demands for the right to take part in upholding national
unity (Cote, 1992; Manilet-Ohorella et al., 1992; Symmers, 1985; Zainu’ddin, 1980;
Taylor, 1974; Vreede-de Stuers, 1960;). Those who took part in these struggles were
mostly influenced by the Western feminist movement that was begun by women in
developed countries such as the United States, Great Britain, Germany and France.
Based on the characteristics of the women’s struggle there, the movement came very
much under the influence of liberal feminist concepts. Liberal feminism seeks no
special privileges for women but simply demands that everyone should receive equal
consideration without discrimination on the basis of sex (Rosser, 2001, p. 126). Liberal
feminists seek to remove barriers that prevent equal access for women to participate in
all activities in every sphere.

Underlying feminist liberalism, this movement indicated that the women’s
struggle was primarily focused on lifting the status of womenfolk through the provision
of educational opportunities and women’s rights (Vreede-de Stuers, 1960; Saulnier,
2000; Porter, 2001; Munthe, 2003). This ideology reiterates that women should have the
independence to stand wholly as individuals. It describes independence and equality on
the basis of rationalities and separates the private and public spheres. In addition, it also
attempts to raise women’s awareness of their suppression and of the fact that working in
the domestic sector alone would only leave them toiling in subordinate positions.

The ideology of liberal feminism is the most widely known form of feminist
though and moved towards feminist principles for the future (Beasley, 1999).
Consequently, women’s mobilization during the colonial era aligned all its activities
with obtaining women’s rights as individuals and liberating them from a lack of
education, from polygamy, and from colonialism. It was categorized as a feminist
liberalist approach, as it emphasized self-interest for the individual.
During Dutch colonialism, the lives of Indonesian women from different social classes were contradictory in nature (Sutherland, 1979; Blackburn, 1999; Locher-Scholten, 2000, 2003). Those from peasant families had to suffer from grinding poverty, although on the surface they usually appeared to have had considerable social and personal freedom (Geertz, 1961). Meanwhile, the upper-class women in feudal families, who had prospered under the Dutch regime suffered from rigid restrictions and patriarchal authoritarianism. Many national heroines were known to have come from this upper class, the best known of whom was R. A. Kartini (1879–1904).

Kartini was an early pioneer in women’s emancipation in diverse fields. In particular, she was concerned about education and was against polygamy (Cote, 1992; Symmers, 1985; Blackburn, 1999); she was the luminary of the women’s movement and proclaimed the ideological concept of women’s emancipation for future generations. She is not only the most visible female figure in Indonesian history but is also regarded by many as one of the most passionate. She pointed out that for women who liked modernization, it was not to be resisted but the conservative rules and old-fashioned ideas of past generations must be opposed (Munthe, 2003).

Kartini had a huge impact on the women’s movement in Indonesia, particularly her work for women in the education system and her role as an Indonesian feminist, which could not be denied (Vreede-de Stuers, 1960; Cote, 1992; Blackburn, 1999; Munthe, 2003). More importantly, her rise to prominence in Indonesia and her ideology for women made her a model for her contemporary feminist compatriots. Since then, Kartini has become a role model and national heroine in her own country, Indonesia (Symmers, 1985; p.20).

Other women such as Dewi Sartika (1884–1947) and Maria Walanda Maramis (1872–1924) contributed to Indonesian history through their involvement in struggles to
achieve rights and equality as human beings, especially in education and against polygamy (Vreede-de Stuers, 1960; Wieringa, 1995). These women continued with Kartini’s mission, becoming particularly involved in education through the establishment of schools for women and also in the massive rally against polygamy, despite resistance from the Dutch government.

Furthermore, a Muslim woman figurehead in Indonesia by the name of Rahma El Janusia founded the first modernized religious school for girls, the School of Dinijah Puteri (Vreede-de Stuers, 1960; p.73). Her model of religious schooling for girls was adopted by the Aisyiah, a branch of the reformist Muhammadiyah’s movement (Van Doorn, 1997). In the end, Rahma El Janusia was one of the precursors of the Indonesian Muslim women’s struggle and the transformation of religious education for women, although her name is rarely mentioned in history texts.

Indonesia’s ethnic Chinese women also had a role in fighting for equality for women, again in education, against polygamy, and in demanding freedom from colonialism (Taylor, 1997). Their presence dated far back to the pre-colonial era up until the era of the monarchies in Indonesia. They came either for business reasons or as monarchic tribute in the form of princesses from the Chinese empire who finally became wives of the kings. Therefore, it is safe to say that they formed a legitimate part of the genesis of the Indonesian population.

Hence, the Indonesian women’s struggle also included the struggle of Indonesian-Chinese women because they were a significant group within Indonesian society whose contributions to the common goals were acknowledged in the history of Indonesia. Unfortunately, it is nearly impossible to find any writing about, or mention of, the Indonesian ethnic Chinese women’s role in the historical context of the nation’s educational development. Perhaps the only Indonesian-Chinese women noted for their
role in expressing issues of women’s emancipation in education were the Yap sisters (Coppel, 1997). According to Coppel (1997; p.45), the Yap sisters argued that women’s education and their involvement in the working world were essential if the voices of China and the Indo-Chinese (Indonesian-born Chinese) were to be heard in the modern world.

Kartini’s world was confined to the polygamous households of the *priyayi*. Meanwhile, the world of rich Indonesian-Chinese women held within it an old China. Hence, Kartini and Indonesian-Chinese women like the Yap sisters used their forums to condemn polygamy and to promote education as a way of escaping it (Taylor, 1997; p.xv). These forums advocated education and the schools provided meeting places for like-minded Indonesian women. Since then, organized feminist movements in Indonesia have evolved (Blackburn, 1997; p.6).

As a result, some women’s organizations were established in that same period. The first formal women’s organization was the Woman of Independence (*Putri Mardika*) dominated by *priyayi* women. These associations, formed in Jakarta in 1912, emphasized the need for modern education for girls in an effort to equip them for their traditional roles (Vreede-de Stuers, 1960; p.61)

Thus, portrayed within this struggle, women as agents of change do not necessarily have the required capacity to make the whole desired transformation come about, as inspired by Kartini. The latter’s indoctrination would only serve as a myth to women of the lower economic class, and it would be deemed inappropriate for general application across the board for every woman in Indonesia (Symmers, 1985; Cote, 1992). Despite this, Kartini’s campaign had been very powerful in the fight against

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13 *Priyayi* is the traditional class of the “nobles of the robe”, generally derived from the royal family. The majority *priyayi* was the elite in traditional Javanese society or the traditional bureaucratic elite and was strongly driven by hierarchical Hindu–Javanese tradition (McDonald, 1980).
women’s illiteracy, exploitation, oppression, and subordination at every level of the work-place (MNPP, 2004).

The foregoing historical account has illustrated Indonesian women’s ongoing struggle and demands for their rights, equity, and equality in the whole sphere. They continued to be more and more persevering, courageous and creative. From their early struggle to achieve basic women’s rights through to education, their fight against polygamy, and their demands for women’s equity and equality in every sphere, these women’s movements eventually managed to bring positive changes in the treatment that women have received. The improvement in the overall climate has brought an end to the subordination of women that had formerly reduced them to the status of second-class citizens in their own country.

4. Phases in the Indonesian Women’s Movement (1908 – 1942)

This is the second phase in Indonesian women’s history, during which the Indonesian women’s movement focused more on political aims and nationalism than on development. It followed the formation in 1908 of an association for men called Noble Aspirations (Boedi Oetomo); this was the first Indonesian nationalist organization. This was formalized through a collective vow known as the Oath of the Youths (Sumpah Pemuda) in 1928, which pledged one nation, one language and one homeland—that is, Indonesia. Later on, various Indonesian women’s organizations were formed with diverse aims and motives. In principle, women’s organizations played a variety of roles and had certain expectations to support the Indonesian independence movement.

This brief history of the women’s movement in Indonesia may be summed up as being mostly influenced by the feminist concepts of Western ideology, which critiqued women’s roles in society, economy, and politics. Essentially, these roles can be categorized into various objectives, particularly in their political aspects, on the basis of
the social and historical context (Blackburn, 2004; Anwar, 2003). There was the
movement to establish the nation’s independence. Not only did the Indonesian women’s
movement focus on the desire to participate and to be counted as part of the national
development programme through their involvement and participation in the economy
but also the majority sought involvement in the government and political sectors as well
(Blackburn, 2004; Anwar, 2003; MacFarland, 1994; Doran, 1987). Thus, contemporary
studies of the Indonesian women’s movement generally focus on women’s ideas and
activities, and analyse them as part of a wider socio-cultural and political reform
movement (Abdullah, 1993).

The history of the Indonesian women’s movement has focused on diverse aims
and achievements. Basically, the focus of the women’s movement adjusted and adapted
itself to the conditions and events of a particular period. For example; in the period of
Dutch colonialism, women focused on the struggle to achieve equality in education and
against polygamy. In principle, the rise of the feminist movement in the West had an
influence on most countries including Indonesia. Consciously or unconsciously, the
Indonesian women’s movement has taken some feminist concepts from Western
scholars (MacFarland, 1994; Porter, 2001; Locher-Scholten, 2003; Munthe, 2003). The
major concepts of liberal, radical, and socialist feminism have provided much
inspiration for their movement.

Feminist scholars such as Betty Friedan (1921–2006), Evelyn F. Keller (1936–),
Sandra Harding (1935–), Jacques Derrida (1930–2004), Donna Haraway (1944–) and
Naomi Wolf (1962–) explained that it is impossible to discuss equality and equity of
gender without discussing feminism. Feminism itself is a complex movement culturally
and historically whose goal was to obtain equity and equality for women, following
wide acknowledgement that their existence largely had been ignored. Hence, the three
basic strands of feminism—namely, liberal, radical, and social—supported and espoused bravery as an ideal for Indonesian women in their battle for women’s rights, through an individual movement (Vreede-de Stuers, 1960; Cote, 1992; Coppel, 1997; Blackburn, 1999) with the implementation of liberal feminism (Martyn, 2005; Porter, 2001; Soulnier, 2000; Sadli, 2000; MacFarland, 1994; Vreede-de Stuers, 1960) and through direct collective action (Molyneux, 2001; Anwar, 2003) with the implementation of socialist and radical feminism (Vreede-de Stuers, 1960; Porter, 2001; Sadli, 2000; Munthe, 2003).

Apparently, women’s movements moved from an individual approach to direct collective action as these organizations appeared to be influenced by interference from government or parent organizations whose primary concerns were manoeuvred by a patriarchal system and hierarchical concepts. Such interference has led to the inability of women’s movements to address precisely the needs and interests of women as a whole (Anwar, 2003). Generally, historical accounts of women’s movements have mainly focused on National awakening of Indonesia occurred in the Independence era and Soekarno’s regime (the Old Order State), which was a time of increasing nationalism. There follows a timeline of important historical events in the women’s movement.

In the 1920s, women’s organizations became more political in character. The major political parties—the Islam Serikat (SI), the Indonesian Nationalist Party (PNI = Partai Nasional Indonesia), and the Indonesian Communist Party (PKI = Partai Komunis Indonesia)—formed women’s branches, called the Indonesian Women’s Movement (GERWANI = Gerakan Wanita Indonesia). Several Islamic women’s organizations were formed, some of which still exist today, such as Aisyah (a women’s section of Muhammadiyah), and the Muslimat and Fatayat movements from Nahdlatul
Ulama (Mulyati, 1999). These organizations have their primary focus on educational and health issues.

After the Oath of Youth was read on 28 October 1928, at least 30 women’s organizations held their first meeting in Yogyakarta on 22–26 December (Rifai, 1993; p.30). Today, this occasion is known and celebrated as Indonesia’s Mother’s Day. Those attending that meeting were concerned with a political agenda and the nationalist drive (Vreede-de Stuers, 1960; p.89). Thus, one of the Congress’s main items was to discuss the issues involving women, although the issues of equality between men and women, women’s practising of law, and education in general were not raised, as they were deemed irrelevant to the conference (Doran, 1987).

In 1929, the 2nd Congress taking place in Jakarta succeeded in uniting women’s organizations under the umbrella of Union of Indonesian Women’s Association (PPPI = Perikatan Perkumpulan Perempuan Indonesia), which later changed its name to Union of Indonesian Wife’s Association (PPII = Perikatan Perkumpulan Istri Indonesia). Nationalism was a major topic of discussion. Prior to the 2nd Congress, women members of the Young Javanese organized a public meeting in Bandung (Vreede-de Stuers, 1960; p.90), where they had the opportunity to listen to a speech delivered by Soekarno, who later became the first Indonesian President. He encouraged women to devote their energies to the service of the nationalist cause. During the course of the meeting, several speakers emphatically demanded improvements in female education and argued that it could only be achieved through independence (Vreede-de Stuers, 1960; p.90).

In his many speeches, Soekarno put the blame for women’s oppression on forces external to Indonesia, both capitalism and colonialism (Doran, 1987; p.104). From then on, Women’s Congresses were held regularly until the Japanese invasion.
4.1 Independence Era (1942 – 1945)

In the post-independence era, most women’s movements were directed towards achieving freedom from colonialism and establishing an independent nation. During this period, the movement was greatly influenced by liberal feminist concepts (Porter, 2001; MacFarland, 1994; Vreede-de Stuers, 1960). However, the concerns remained unchanged from those of the colonial era; namely, equality in education, eradication of polygamy, and equal rights for women. Prior to the total independence era, there was a brief hiatus in the women’s movement during the period of the Japanese occupation from 1942 to 1945, of which the following is an outline.

In March 1942, the Japanese began their occupation of Indonesia, which lasted for three and a half years, bringing with them their political ideology, which aimed to mobilize all sections of the population to support their war efforts. This had an impact on Indonesian women. Rural women learned new methods of agriculture, and urban women were forced into duties that included working in a variety of wartime industries and practising air and fire drills (Lucas, 1997; p.52).

During the Japanese occupation, the women’s movement had little opportunity to develop. The Japanese dissolved all existing women’s organizations and created the Java Hokokai Fujinkai as the only general organization permitted to exist. However, the Japanese did not have the administrative or social networks to make Fujinkai real or relevant to the poorer lower-class women in rural and urban areas. In many places, it became an organization for wives of civil servants (the wives of Dutch-trained Javanese officials). As a result, the Japanese administration used the priyayi to build a network of Fujinkai branches throughout Java Island (Lucas, 1997; p.55).

In Jakarta, the Fujinkai had a rather interesting role because priyayi women came into contact with women of the lower classes, through activities such as setting up courses to counter illiteracy, running co-operative kitchens, and other social activities.
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(Vreede-De Stuers, 1960; p.114). Prior to the Japanese occupation, the women’s organizations previously outlined did not invite participation from village women, who also did not benefit from educational advancements. Thus, the Japanese occupation had a great impact on participation in, and the direction of, women’s movements after priyayi women met village women and discovered they had similar goals (Vreede-de Stuers, 1960; p.114).

After some time, the Japanese took charge of the education sector, and all existing Dutch schools were closed. At the same time, the Japanese initiated campaigns to promote the idea that science and technology originated from Japan. Eventually, the Dutch language was officially replaced by the Indonesian language. In terms of nationalism, this decision meant a significant stride forward for the Indonesians in the use of a common native language and not succumbing to the use of the oppressor’s language (Lucas, 1997; p.78).

In the period between 1945 and 1950, after the country’s liberation from the Japanese occupation but prior to the declaration of full independence, the Indonesia Republic Women Association (PERWARI = Persatuan Wanita Republik Indonesia) was formed serving as a rearguard in the defence of the country’s liberty and aiming to continue with the nation’s striving towards current and future development. After the proclamation of independence on 17 August 1945, Indonesian women played their part in the preparation for official Indonesian sovereignty. They rallied in large numbers to keep the guerrillas at bay (Manilet-Ohorella et al., 1992; Rifai, 1993), backed by women’s groups. The Women’s Congress also helped in the organization of supply lines, liaison officers, nursing facilities, and so forth, which must have provided a profound sense of independence for all the women involved (Dubbin, 1980; p.61).
After the proclamation of independence, in 1946, women’s organizations were united into an umbrella organization, the Indonesian Women National Congress (KOWANI = Konggres Wanita Nasional Indonesia), which was later incorporated into Soeharto’s broad-ranging system of centrally controlled social organizations (Wieringa, 1982). Since 1997, KOWANI has included at least 72 women’s organizations and has promoted women’s rights and their participation in Indonesia’s national development process (Anwar, 2003; p.97).

As mentioned above, women’s organizations originally lobbied for vocational education with the aim of making women better mothers in line with Kartini’s ideology. Later, it was obvious that they had become increasingly directed towards obtaining equal rights for women and had become political in nature (Sunindyo, 1998; p.1). Women were, therefore, active agents of historical change in Indonesia during the first half of the 20th century, particularly in the fields of education and nationalism.

4.2 Soekarno’s Regime - The Old Order State (1945 – 1966)

Soekarno’s regime, more popularly known as the Old Order State, was based on the political system of “Guided Democracy”¹⁴ (in Indonesian called Demokrasi Terpimpin) as the concept of Indonesian government. It took effect from the day Indonesia declared its independence and lasted until the period of political unrest involving G30S PKI¹⁵ (1945–1966). During this period, many women’s organizations

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¹⁴ Guided democracy was the political system in place in Indonesia from 1957 until the New Order began in 1966. It was the idea or brainchild of President Soekarno and was an attempt to bring about political stability. He sought a system based on the traditional village system of discussion and consensus, which occurred under the guidance of village elders. He proposed a threefold blend of nasionalisme (nationalism), agama (religion), and komunisme (communism) into a cooperative “Nas-A-Kom” government. This was intended to appease the three main factions in Indonesian politics—the army, Islamic groups, and the communists. With the support of the military, he proclaimed Guided Democracy in February 1957 and proposed a cabinet representing all political parties of importance (including the PKI) (http://en.wikipedia.org/wiki/Guided_Democracy_(1957-1965)

¹⁵ G30S PKI (Gerakan 30 September Partai Komunis Indonesia, 30 September Movement of Indonesian Communist Party). On this day, many of Indonesia’s top military leaders (at least six generals) went missing or were killed by a group calling themselves the 30 September Movement. This group was
were formed to add to women’s calls for equality between men and women, and improvements in marriage law, education and job opportunities (Doran, 1987; p.105). It was principally in this era that the women’s movement came closest to achieving liberty and equality for women. There were some historic experiences for the women’s movement in order to achieved equity and equality through established women’s organizations.

The post-independence socio-political climate gave women the opportunity to participate in politics. Women’s political participation was reflected in their seats in parliament and the Constituent Assembly during the period of constitutional democracy (Anwar, 2003; p.98). Other political participation during this time was aimed at advancing the status of women in various fields—legal, economic, educational and social (Rifai, 1993; p.52). It could safely be said that the post-independence period or the Old Order State was the most fruitful period in terms of the improvement of women’s status in comparison with Dutch colonialism (before) and the New Order State (afterwards). The Old Order State’s women’s groups were strongly influenced by feminist socialism.

Theoretically, the feminist socialist is taking an opposite stance to that of the liberalist (Rosser, 1998; p. 178). While socialist feminism rejects individualism and positivism, liberalist feminism embraces an ideology arising out of ideas between Marxist feminism and radical feminism (Rosser, 1998; Beasley, 1999). This idea was derived from the evidence that living in a capitalist society was not the only cause of women’s oppression. In socialist States, women were extensively involved in the labour market, and they were mostly financially secure and self-sufficient, but women were still living under the noose of male domination, and in fact, women’s oppression

associated with the PKI, and propaganda would refer to the group as Gestapu/Gestapo, the name of the Nazi secret police (http://en.wikipedia.org/wiki/Indonesian_kilings_of_1965%E2%80%9366)
continued to exist in all classes of society. Hence, capitalism and domination are two forces creating and supporting women’s oppression (Rosser, 1998).

Socialist feminism observes that women are still experiencing a subordination process in their relationship with society, and so it is not the radical struggle and the struggle of classes that must be given priority (Beasley, 1999; p.60). Generally, women’s relationship with society has been an alliance, and the movement of socialist feminism ought to be focused more on the restoration of a ‘sisterhood’, because there are still many women who have not realized that their position has been one of constant oppression. The changing of society’s structure will require men’s co-operation and participation; for example, in their readiness to participate equally in the processes of child rearing and education within families, which has always been emphasized as a fundamental duty of a woman in her motherhood role (Rosser, 1998; Beasley, 1999). The intent of the socialist feminism movement is to bring forward a social relationship that is fairer and more humane.

Consequently, the Old Order State could be claimed as a period of liberty for women, where they were awarded their fundamental rights and a status with equity and equality. It was also a time when the nation’s government extended its support to the establishment of many political, social, educational, and religious women’s organizations, such as PERWARI, GERWANI, KOWANI, Laskar Wanita (Women’s Army), Angkatan Muda Katolik Republik Indonesia (Catholic Youth of the Republic of Indonesia), Partai Nasional Indonesia (Indonesian National Party), Masyumi, Muslimat of Nahdlatul Ulama, and Gerakan Pemuda Islam Indonesia (Female Section of the Islamic Youth Movement), some of which had been disbanded at the end of the revolutionary era in the 1950s (Anwar, 2003; p.98).
The most famous women’s organization in this era was GERWANI. This was the biggest women’s organization in terms of both the number of members and its achievements and influence on Indonesia. It succeeded in delivering results to the women’s struggle. GERWANI positioned itself as a women’s movement fighting for emancipation and the rights of womankind. It not only aimed at social activity and education but also was actively involved in studying and evaluating the conjugal laws, which were seen as a major disadvantage to womankind (Wieringa, 1995).

GERWANI also made its presence felt in the country’s political arena. An integral part of this movement was leadership based on ability, knowledge, and intelligence rather than on a husband’s position (Primariantari, 1999). A typical woman of GERWANI was self-supporting, persevering and not totally dependent on men/husbands. Hence, GERWANI reflected a women’s movement that operated with independence or autonomy and had its own unique bargaining position. It was the women’s wing of the Indonesian Communist Party (PKI) and pushed for a much more radical agenda. As acknowledged by Wieringa (1982, 1999), GERWANI consistently developed a broad radical and socialist feminist analysis and had considerable success in organizing work for Indonesian female peasants.

In the period of democracy from 1957 onwards, GERWANI increasingly supported Soekarno’s policies in connection with the feminist movement. The time had come for Indonesian women to face the challenges side by side with men rather than against them. According to Soekarno, the fight against imperialism was the struggle that men and women had to shoulder together (Wieringa, 1995; p.230). Soekarno further added that equality between men and women could only be realized after a truly socialist society was created through the joint efforts of men and women (Wieringa, 1995; p.231).
To achieve this, Soekarno introduced the doctrine of *Nasakom*, an acronym for nationalism, religion, and communism. To women, this situation brought tension, particularly between the members of KOWANI and GERWANI because the latter was the women’s section of the Communist Party, PKI (Anwar, 2003; p.99). As a result, GERWANI started to place emphasis on its activities in the realm of nationalist policies. For example, it supported the struggle for integration of West Irian into the Indonesian republic. In its practices within the local sphere, GERWANI remained active in typical feminist campaigns, such as establishing a better system of education and better health care, fighting against under-aged children’s labour in the fields, prostitution and forced marriages (Wieringa, 1995; pp.251–252).

However, GERWANI did not identify or align itself with the PKI, and it also welcomed non-Communists as members of its organization. From 1945 to 1965, GERWANI defined itself as an organization that was not party political but that did contain political views (Wieringa, 1995; p.213). At the local level, GERWANI often would carry out actions on behalf of women’s rights and interests, in co-operation with local groups from other women’s organizations (Wieringa; 1995; p.195). In addition, in the early 1960s, some women’s organizations became increasingly influenced by Soekarno’s hard-line political hegemony (Wieringa; 1995 cite in Wertheim, 2007). However, in 1964, relations between GERWANI and other wings of the women’s movement suffered from increased tensions (Wieringa, 1995; p.156).

Eventually in that same year, the government ordered that all mass organizations had to link themselves to a political party. They would then officially affiliate with their respective individual political parties (Wieringa, 1995 cite in Wertheim, 2007). Marxism would become the leading ideology, and GERWANI would have to change
from a non-political organization to a mass organization of Communist and non-Communist women (Wieringa, 1995; pp.201–202).

In fact, in the period of guided democracy, political and ideological tension spread among the political elites and the army. Tensions mounted after the attempted coup on the night of 30 September 1965 (Schwatz, 1994; p.19). The coup failed, and the political system of guided democracy collapsed. This situation placed the army in power and crippled the Indonesian Communist Party (PKI). In March 1966, President Soekarno appointed General Soeharto to the presidency through the famous “Decree of March 11”. Having issued this decree, Soekarno’s political career came to an end. It was followed by the New Order era under the leadership of General Soeharto (Anwar, 2003; p.99).

There was no significant progress in the position of Indonesian women following the regime change. In the early phase of the New Order era, members of GERWANI numbering about three million were strongly suppressed by the new ruler because of their alleged involvement in the failed Communist-led coup (Anwar, 2003; p.99). The new government waged a merciless war against the Communist Party and its ideology. Hence, members of the Indonesian women’s movement were put to death or jailed without a trial (Doran, 1987; p.106).

In this respect, a lot of history was lost when the organization was exterminated after Soeharto’s regime came into power on the back of a purge of all Communist associations, and members were either imprisoned or they fled into exile (Blackburn, 1994; Wieringa, 1982, 1999). Such a situation was meant also to discredit the women’s movement as a whole. Despite this situation, women’s organizations continued with their activities. Unfortunately, this outcome was not clearly reported as either a failure or an accomplishment in the 1960s and 1970s (Anwar, 2003; p.100).
5. Phases in Indonesian Women’s Emancipation (1966 - Present)

The journey of the Indonesian women’s movement was significant to Indonesian history (Vreede-de Strues, 1960; Wieringa, 1995). Undeniably, the objectives of the feminist movement from the West had increased women’s awareness about their rights and led them to demand emancipation and positions alongside their male counterparts. Unfortunately, in order for the movement to attain emancipation, many aspects of it were carried out by women’s organizations in the country working as a direct collective movement based on Kartini’s ideology (Vreede-de Strues, 1960; Anwar, 2003). These women’s organizations apparently placed greater emphasis on conservative rules, customs and law, and offered old-fashioned ideas to the new generation of women rather than a confrontation with men (Munthe, 2003). Kartini herself wrote the following.

> Everything for the men, and nothing for the women, that is our conservative law and custom, this has to be changed. It will be interesting to see if that “law and custom” does indeed change in the future (cited in Symmers, 1985; p.42).

The history of Indonesian women’s exposure to emancipation can be summarized briefly as having three stages. The first stage was interest in emancipation simply as a rhetorical terminology to give guidance (*pembinaan*) for the women’s movement in establishing the organizations created in the period of Soeharto’s regime (the New Order State). The second stage was an understanding of the objective of emancipation with a growth in empowerment (*pemberdayaan*) for women in every aspect their lives, which emerged during the Reform Era. The third stage was the Transformation era, in

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16 Both of Dutch women who had close relationships with Indonesian women activities and both are invaluable sources on the activities of women’s organisations. Both were concerned on Indonesian women movement. Vreede-de Strues (1960) published the Indonesian Women. It is a pioneering study and the focus on women activism. She remains a unique source and for many years, it has been viewed as the definitive account of the history of the women movement (Locher-Scholten, 2000; p.14). Wieringa (1995) had published the study of women’s organisation, GERWANI, it had written during Suharto’s New Order regime. GERWANI was one of the largest women’s organisations of the 1950s, but it was ruthlessly destroyed in the post-1965 anti communist crackdown (Martyn, 2005; p.9)
which the underlying significance of emancipation for women through changing, improving of the government’s role and policies in order to realized women’s equality, equity and their rights.


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, 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, p. 48) kodrat wanita means intrinsic nature of woman, it is prescribed as the true essence and destiny of women (p. 51). In the New Order ideology, kodrat wanita can be glossed 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.

In the New Order State, the metaphor of family was the model for authority relations within the State, and 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). Hence, in this period, the women’s movement that aimed to achieve emancipation based on feminist concepts from Western scholars was silent and banned.

This form of emancipation for Indonesian women was no more than lip service, a form of words that did nothing to implement the truths of emancipation’s purpose or to promote the liberation of women in the future. It was nothing more than a statement within the agenda of the Indonesian government’s policies (the GBHN\textsuperscript{17}) and development plans (the REPELITA\textsuperscript{18}).

In fact, women’s emancipation in the New Order State had a different meaning and purpose compared with the basic emancipation known in Western countries (Sadli, 2002; Suryakusuma, 1996; Sullivan, 1994). The ideology is based on the family, and the “ibuism” (motherism) State\textsuperscript{19} derived from the formation of woman primarily as a...

\textsuperscript{17} GBHN (Garis Besar Haluan Negara) is the broad outline of state policy for the next five years, determined by the People’s Assembly (MPR). The policy broadly outlines concerns of the State to define its purpose and to give direction in order to achieve the goals of realizing democratic life, social progress, protecting human rights, and upholding the rule of law and public order in a civilized nation, so as to ensure a noble, independent, free, prosperous future in the next five years. (www.dephut.go.id/INFORMASI/UNDANG2/tapmpr/gbhn_99-04.htm - 52k - )


\textsuperscript{19} “State Ibuism”, the New Order’s gender ideology, defined women “as appendages and companions to their husbands, as procreators of the nation, as mothers and educators of children, as housekeepers, and as members of society” (Suryakusuma, 1996; p.101). The ideology of Ibuism (Motherism) saw women’s primary role as mothers looking after their families, groups, classes, companies or the State, without demanding power or prestige in return (Nieuwenhuis, 1987). This ideology implied a clear division of roles based on sex in which “Bapak (father) has the authority and prestige, while the ibu (mother) acts accordingly” (Nieuwenhuis, 1987; p.44). The State Ibuism concept encompassed economic, political and cultural elements. It was derived from the most oppressive aspects of both bourgeois “housewifization” and priyayi (white-collar Javanese) Ibuism. As part of the priyayi’s practices, Ibuism demanded that women serve their men, children, family, community and the State. In “housewifization”, women were assumed to provide their labour freely, without expectation of prestige or power (Mies, 1986).
mother and wife fostered ideologies that maintained women’s secondary status in society. “State ibuism” embraced the principle of the family, in which members were expected to contribute to the welfare of the family and the State “tanpa pamrih” (without anything in return). Even the military had a tendency to adopt this family notion. The image of the State as family meant having the predominant gender ideology of bapak–ibuism (father–motherism) with bapak (father/men) as primary sources of power and ibu (mother/women) as a medium of that power. Thus, New Order paternalism fitted very well with both Javanese feudalism and military deference to hierarchical power and authority. Hence, state ibuism was part and parcel of the bureaucratic State’s effort to exercise control over Indonesian society (Suryakusuma, 1996; p.102).

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” 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. In reality, this is contradictory. 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.

Almost all women’s organizations had to disband, except for those established by Soeharto’s regime and based on his own personal ideology. As a result, the women’s movement in that period came to an absolute standstill (Wieringa, 1995). Feminism in Indonesia was stifled, and progressive emancipation through women’s organizations was banned. In the New Order State, Soeharto was to realize his own ideology for the
State to be rebuilt on the militaristic and patriarchal model of discipline and repression in which any reference to social inequality, including women’s subordination, was denounced as being inspired by, or related to, the words “Communist subversive”. The myth of the birth of a New Order was consciously created by General Soeharto and his allies, and was continually recreated during his presidency (Langenberg, 1996).

In this period, the Indonesian women’s movement suffered dreadfully miserable conditions, with all activities and mobilization being minimized by Soeharto’s regime (Wieringa, 1995). Following the disbanding of GERWANI in the Old Order period and the terrible experiences of the G30S PKI incident, the consequent New Order did not provide any meaningful support towards re-establishing women’s organizations, because it was believed that they would threaten state stability in Indonesia (Langenberg, 1996).

Put bluntly, the New Order State was a bleak period for the feminist movement. It was an era full of restrictions where society members were not permitted to claim their rights in any form; in doing so, they would face the risk of being considered to have performed “subversive” actions (Undang Undang [UU] or Law No. 5, 1963). Hitherto, the period of the New Order State under Soeharto’s regime created structural inequality between men and women (Sullivan, 1994; pp.174–175) through policies such as family planning and state control of women’s organizations in a familial model that acknowledged male authority. This contrasted with the actions to maintain the movement and to support the struggle for women’s emancipation based on Western feminist concepts that had been implemented in the period before the New Order era (MacFarland, 1994; Porter, 2001; Vreede-de Stuers, 1960).

Instead, Soeharto’s regime was more concerned about the exercise of gender power and gave consent for the establishment of a specific organization as a medium for
women to channel their aspirations. This was focused primarily on *kodrat wanita* (women’s nature), an ideology that suggested that women should be meek, submissive and politically passive (Wieringa, 2003), and should return to their natural talents and nature as women. Supposedly, women’s organizations had a key role to play in the promulgation of this ideology.

It is definitely clear that *kodrat and martabat* (inherent nature and reputation), *peran ganda* (women’s dual role), and *mitra sejajar* (parallel partnership) were catch-phrases used in the New Order’s policies, in its claim that women and men had equal opportunities in all areas of life (Siahaan, 2003). Unfortunately, in reality, this was not assisting women to realize their rights and to gain equality in the public sphere rather than the domestic sphere.

As a result, in 1988 under the GBHN, women’s role was expanded in all aspects of development to the extent that women’s rights were seen as equal to men’s entitlements. *Kodrat and martabat* (inherent nature and reputation) meant that in national development, the State idealized women’s multiple roles as wives and mothers as a consequence of their natural affections in nurturing and servicing the family. This was promoted in propaganda as the most significant role that a woman could play, and it was glorified as an ideal picture of a good woman (Siahaan, 2003; p.11).

The women of Indonesia could not complain and were powerless in their role as housewives while men assumed the role of head of the family. With their responsibility for the management of household finances, women contributed to, and assisted in assuring, the welfare and livelihood of the family and yet were never given rightful recognition (JICA, 1999).

In the New Order State, women’s role expanded to include family, community and national development without adequate support facilities, and this meant that women’s
choices became increasingly limited while their burden increased (Siahaan, 2003; p.8). Therefore, women’s role in the public sphere was always located in the context of “community” or in relation to the interest of the community. There were comments that the New Order era had skilfully and tactfully controlled and mobilized women by redefining their primary role in reproductive activities while men’s role was in productive activities.

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 and to limit her reproductive capacity to the ideal of an older son and a younger daughter. Through gendered responsibility, women have been disadvantaged as second-class citizens in Indonesia.

It was unfortunate that in the New Order State, two famous women’s organizations were established with Soeharto’s ideology. In these organizations, the official construction of womanhood was emphasized specifically. The first organization, Dharma Wanita20 (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 PKK21 (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

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20 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).

21 The PKK was a voluntary organization of women living in urban and rural areas, who were neither wives of armed forces personnel or civil servants. A large proportion of its programmes dealt with issues such as diet and nutrition, education, training, clothing, home economics, maternal and child health, and the Family Planning Programme (KB) through applied contraception devices. The latter programme of Family Planning reached into the lives of millions of women, particularly in villages and remote areas. Each village had its own advocates and programmes for implementation. These advocates dealt with the majority of women, who had little education and lived in poverty (R.I, 1994).
which the government implemented its state development programmes (Suryakusuma, 1996; p.101).

*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. These organizations were created in 1975 and now have 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. They 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). The system of governance of the New Order was seen as so repressive and pervasive that it was impossible to get away from this regressive programme for womankind.

Most women had little choice but to accept this injustice as the price for their “female nature”. Subconsciously, during the New Order era, women were silenced by the social image of them as weak creatures who did not have what was needed to get the best out of their family and social lives. The New Order regime was a good example of how women could be controlled and suppressed (Suryakusuma, 1996; Pakpahan, 1996; Sunindyo, 1998; Wieringa, 1999). In 1980, nearly all women’s movements were suppressed. Those who were bold enough to question or initiate lawsuits against the
government about this problem of injustice were regarded as disobedient, and such actions were considered to be subversive.

Hence, the subordinate position of women imposed since the New Order era eventually contributed to their retaliation through public activities that demanded reform for them and thus challenged the New Order’s gender ideology. The desired reforms were expected to provide opportunities for the re-emergence of various women’s organizations and to underline their interests and related gender issues to the public (Siahaan, 2003).

5.3. Reform Era (1998 to the Present)

This is an era of improvement, development and democratic restructuring in Indonesia in terms of both policies and the system of government, including a democratic restructuring of the concept of women’s emancipation. In particular, this period has embraced a direct critique of the forms of hegemonic masculinity that characterized the authoritarian and militaristic 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).

After a wave of protests demanding democracy, Indonesia’s second President, Soeharto, stepped down, 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 ignored under Soeharto’s regime (Wieringa, 2003; Porter, 2001; Suryakusuma, 1996). This made women’s
emancipation identical to the feminist movement because both struggles were reflecting the basic ideology of feminist concepts such as liberalism, radicalism, Marxism, socialism, and post-modernism.

The reform era for Indonesian women, sometimes called the era of restructuring of ideas about women empowerment, has witnessed an array of historical events worth noting as useful knowledge and references for future generations (Robinson, 2009; Siahaan, 2003; MNPP, 2000). These events relate the conditions present during this period of Indonesian economic growth and the ways in which women’s destiny was impacted by these events. In 1997, Indonesia experienced a situation of severe economic collapse with a declining economic growth rate, skyrocketing inflation, increased unemployment, worsening poverty, and a downward spiral in the value of the national currency, the Rupiah, which lost 70 per cent of its value relative to the US dollar (JICA, 1999; UNDP, 2001). This economic crisis immediately escalated into a political crisis and led to the overthrow of Soeharto and, on 21 May 1998, brought to an end his 33-year reign of authoritarian rule.

In this era, the emancipation of Indonesian women was realized, through their role and their actions in this period of crisis as they responded to the impact of soaring prices for basic commodities, widespread social unrest, and violence in society (Siahaan, 2003). This response included the emergence of a new women’s organization designed to accommodate women’s aspirations to formulate social and humanitarian programmes for implementation within society. Named SIP (Suara Ibu Peduli, The Voice of Concerned Mothers) directed its movement towards reform and was concerned with domestic issues such as the price of milk and rice, children’s welfare, national security, diet and nutrition, and other domestic necessities. It was regarded as more a moral movement than a politically motivated movement. In addition, SIP was also actively engaged in challenging the

22 Following the severe situation in 1997, the country’s economic growth was praised by the World Bank, a global financial organization, as creating miracles that helped to resolve the Asian economic crisis. There was formerly financial dependence on foreign loans, macroeconomic mismanagement, corruption, and cronyism together with an inappropriate IMF policy that had led to this severe economic crisis (Harvie, 2000; Hill, 2000).

23 SIP (Suara Ibu Peduli, The Voice of Concerned Mothers) directed its movement towards reform and was concerned with domestic issues such as the price of milk and rice, children’s welfare, national security, diet and nutrition, and other domestic necessities. It was regarded as more a moral movement than a politically motivated movement. In addition, SIP was also actively engaged in challenging the
Concerned Mothers), this organization was formed to protest against the prevailing economic and political conditions. It was formed on 23 February 1998 and had intellectual women from middle-class society, including university lecturers, social and political activists, and housewives as the majority of its members (Mochtar, 2003).

Prior to the reform era, complete disregard for women was clearly evident and not addressed in the passage of various discriminatory laws such as those related to employment, marriage, health, and education. Two proposed laws were drafted to take into account the interests of women, and these bills were passed into law. They were UU No. 25, 2000 containing gender provisions in budget and development matters, and UU No. 2, 2000 containing special protection clauses for women, against violence (CETRO, 2002).

The most prominent impact of the reform on women, however, was the release of the GBHN 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 government’s public policy on education, the economy, social development, and health care. It assisted in transforming the established New Order gender ideology from a reactive role that positioned women as merely passive agents in the Indonesian political system to a proactive position influencing the formulation of the government’s policies (Arivia, 1998).
for 2000–2004, which had gender mainstreaming\(^{24}\) as one of the strategies to be used to achieve gender equality in Indonesia. Aspects of the development vision of government institutions and community organizations included the development of people’s welfare, cultural resilience, and empowering women through gender mainstreaming as a policy strategy.

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).

With gender mainstreaming, it was expected that women would be able to enjoy prestige because of the recognition of their rights and therefore they could progressively make personal choices and decisions in relation to their lives in both family and society.

\(^{24}\) Gender mainstreaming is the process of assessing the implications for women and men of any planned action including legislation, policies and programmes, in all areas and at all levels. It is a strategy for making women’s as well as men’s concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally and so that inequality is not perpetuated. The ultimate goal is to achieve gender equality. The concept of gender mainstreaming was first proposed at the 1985 Third World Conference on Women in Nairobi. The idea has been developed in the United Nations development community. The idea was formally featured in 1995 at the Fourth World Conference on Women in Beijing (http://en.wikipedia.org/wiki/Gender_mainstreaming)
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(MNPP, 2000). Thus, in future, women would have a place in planning and decision-making as professionals despite their domestic role in certain cases.

Since reform, one common feature of women’s emancipation has been the encouragement of gradual change through directed collective actions that were free from government intervention. With this in mind, however, there were not many women’s organizations that had the privilege of acting independently. The majority of these organizations were still directed by the government or their parent organizations, whereas women members had already acted in the capacity of autonomous agents and had been quite capable of articulating their needs and interests.

Unfortunately, the reform could not guarantee gender equity. 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).

Gender inequality in Indonesia has not been completed. 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). Gender inequalities that make women appear weak are one factor included in the
report as an important indicator pinpointing the weakness of human resource development in Indonesia. Therefore, there is an imminent need to create equality between men and women through enabling and empowering women in all fields and nationwide, from the grass roots of society to the elite (UNDP, 2001).

Thus, it can be concluded that, overall, women’s struggle, actions and emancipation from the colonial era to the reform era were movements to achieve gender equity through women’s emancipation and organizations in civil society working together creatively and proactively. There was a need to push for serious implementation of national gender equity programs in all aspects of development in Indonesia. In the future, monitoring and evaluation of government agencies in implementing gender policy and enforcing sanctions and penalties in the event of policy violations will be crucial. The reform in Indonesia must also transform unequal gender relationships into gender equity in which both women and men are equal participants in, and recipients of, development rather than being used merely as servants of development.

5.3.1 Transformation Era

The Reform Era is the era of change, alteration and progress to support women’s emancipatory struggle to realize equality and equity of women’s rights. It is not a discourse solely for women when deciding whether to execute a movement or action in terms of nationalism rather than to take action in terms of development (Weiringa, 2003; Anwar, 2003; Locher-Scolten, 2003; Taylor, 1999; Suryakusuma, 1996; Sunindyo, 1996). The transformation era is the stage during the period of reform in which the underlying significance of gender equality is realized and gender policy is implemented to support women’s emancipation in Indonesia. This is a priority agenda of the Indonesian government in order to sustain women’s empowerment programmes.
Various aspects of transformation have been applied and have gradually reduced subordination and women’s inequality, even though there is still much evidence from the MNPP and the Indonesian Statistics Bureau to demonstrate that women are always relegated to the second class and are the major casualty of domination, oppression and lack of progressiveness in their lives (MNPP, 2000). There follows explanations of some efforts of the Indonesian government to implement the transformation through empowerment of women in every aspect of their careers.

With their many years of struggle during which they had been segregated from the rest of society, Indonesian women now found it exceptionally difficult to enter into the sphere of public and professional careers such as education, medicine, engineering, law, accountancy, economics, and the political and government sectors (Djelantik, 2009 cite in Harian Pikiran Rakyat, 22 April 2009; Sumartono, 2005 cite in Suara Karya, 30 Juli 2005; Harian KOMPAS, 5 Januari 2004). Some of the issues involving Indonesian women’s professions, their role and their development were described in the MNPP’s Research Report 2004.

In the MNPP’s Research Report 2004, the quality of women’s lives in some aspects of their development is described as being far inferior to that of men. To date, the deficits experienced by Indonesian women compared with men are noticeable in education, particularly at the tertiary level, and also in health, the economy, the labour force and their involvement in legislative, judicial or executive decision-making.

Fortunately, the recent passing of laws and constitutions by the Indonesian government (such as UUD 1945, section 27 and 28; UU No. 7, 1984 concerning ratification of CEDAW; UU No. 43, 1998 on Indonesian civil servants; and UU No. 12, 2003 on rules for Indonesian elections) has indeed provided some sort of guarantee of equal opportunities for men and women. As a result, the Education Participation
Number (APS) in Indonesia has been gradually increasing, although there is still much room for improvement. Meanwhile, there is still a wide gap between men’s and women’s participation in the labour force.

Moreover, women’s emancipation despite their participation in the economic sphere, politics, and policy-making is still limited, and their earnings are far less than those of men (MENEGPP\textsuperscript{25}, 2009). This shortfall has in some way diminished the representation of women in the state parliament. In 2002, women representatives in parliament accounted for only 8.8 per cent of the total number of representatives in the House of Legislative Assembly. Such a small proportion of women representatives are certainly detrimental to women’s interests as far as state policies are concerned.

Concurrently, the MNPP’s research report for the period 2001–2003 identifies that women’s limited representation in certain spheres of the professions is derived from general opinions of society, which state bluntly that the public sphere, particularly politics, is not easily grasped by women. These social values and beliefs have influenced women’s participation in the decision-making process. They originally gained social legitimacy through being derived from cultural and religious beliefs, thereby causing the suppression of women in the public sphere and professional careers (Sumartono, 2005 cite in Suara Karya, 30 Juli 2005; MENEGPP, 2004). However, the MNPP’s research report does acknowledge women’s natural leadership potential, identifying their diligence, seriousness, honesty, loyalty, and tolerance. However, religious, cultural and societal support is critical if women are to enjoy equal opportunity with men in their ascent to leadership positions.

In the political arena, the limited number of women’s cadres remains a concern for the government in its attempt to strike a proper balance between men and women,

\textsuperscript{25} MENEGPP = Kementrian Negara Pemberdayaan Perempuan, The State Ministry of Women’s Empowerment. MENEGPP is similar with MNPP.
especially in the Representative Assemblies. The lack of family support is also seen in the lack of growth of women’s involvement in the commercial world. This same situation is also faced by Indonesian women who wish to establish their professional careers in the field of public accountancy. While undertaking this study, I discovered that the emancipation of women in Indonesia’s public accounting sector is still markedly under-developed. Few of the data sources and reports from the State or the accounting professional body focused on it, and there was silence about reporting this condition.

Similarly, in many developing countries, women have less involvement in the professional sphere, particularly in the accounting area. There are some research reports from Western scholars such as Ahmadi et al. (1995), Ciancanelli et al. (1990), Cooper and Kurtovic (2006), Fogarty, Parker and Robinson (1998), Lehman (1990), Marlow and Carter (2004), Miley and Read (2006), Reed and Kratchman (1990), Vincoli (2005), and Wescott and Seiler (1986), which show that women working as public accountants had very little recognition and were almost ignored by society, particularly in the early stages of the development of accountancy. It is a reflection of low numbers of participants, limited roles and duties for women accountants, and difficulties competing with their male counterparts.

Consequently, many histories of accountancy contain little or no mention of the role of women until the professionalization of accountancy in the early 20th century (Cooper and Puxty, 1996; Robert and Coutts, 1992; Have, 1976; Nobes, 1984; Yamey, 1982; Yamey. et al., 1963; Littleton and Yamey, 1956). Therefore, women who have worked as public accountants have never 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; McNicholas et al., 2000; Larkin,
1997; Burke and McKeen, 1995; Anderson et al., 1994; McKeen and Bujaki, 1994; Maupin, 1993; Collins, 1993; Davidson and Dalby, 1993; Kirkham and Loft, 1993; Ciancanelli et al., 1990; Hooks and Cheramy, 1988, 1994; Lehman, 1990, 1992; Pillsbury et al., 1989; Trapp et al., 1989; Wescott and Seiler, 1986). Rather, they are employed as casual workers such as clerks or with routine tasks at a lower level (Walker, 2002).

The conditions described above highlight women’s accounting issues at local and national levels up to the present. Marilyn Huset, President of the American Woman’s Society of CPAs (AWSCPA), outlined that there are several important women’s issues still to be faced by women professional accountants or women CPAs, including issues concerning gender equity, work versus personal life balance and member involvement in organization activities (Huset, 2000 cited in Gaeth, 2000; p.10). She argued as follows.

Gender equity in pay, promotions and career opportunities for women in accounting continue to be the hot issues for our organization, and it will probably remain a big issue in the future. And it may take a while to resolve equity issues based on past history. We have been trying to resolve these issues for 30 years or more. In my mind, there has not been as much progress as I would have hoped. The glass ceiling will probably remain a hot issue in the foreseeable future.

In Indonesia, during the interviews I held with women public accounting practitioners, it was very clear that women have many reservations about their chances of success in the profession as they realize that their dual roles as mothers and full-time professionals do not go very well together. Therefore, a lot of work needs to be done in order to help women deal with such a dilemma and also to increase their chances of being able to perform their dual roles efficiently and effectively.

The era of transformation saw growing demands for democracy in the State, and the Indonesian government started to give increased support to women to enable them
to develop skills and to participate in all public arenas, through changes in gender relations and gendered forms of power that led to empowerment in women (Siahaan, 2003; MNPP, 2000). These processes of change are still in an early stage, and they are driven by feminist debates that increasingly inform the critical voices of Indonesian women who have been in continuous dialogue with global feminism since the reform era. In the 11 years since Soeharto’s regime and the collapse of the New Order ideology, women’s empowerment is still in progress and has become the working agenda for the Indonesian government.

To understand why Indonesian women rarely take their place in the professions, the limitations on admission and the struggles they face in their careers as professionals in public accounting, we need to demonstrate how accountancy arose and grew in Indonesia. Accountancy is categorized as a profession, and it is in the group of occupations that basically have some aspects of professional typologies, characteristics, and requirements (Birket and Evans, 2005; Longstaff, 1995; Etzioni, 1969; Millerson, 1964). Therefore, women must be able to fulfil and maintain the professional requirements that are demanded. The next chapter (Chapter Five) explains the progress of the accountancy profession in Indonesia through different historical periods and shows the impact of the reform and transformation on women in their career progression. The Indonesian accounting profession is affected by much direct interference from the Indonesian government rather than from the accounting professional body. It is reflection of the way in which the State in developing countries has the control and power to determine and govern the way of life in society and its organizations.
6. Conclusion

This chapter has outlined the general pattern of the history of Indonesian women and their struggles, actions, transformation and reform as they sought to achieve their desire to participate in, and to obtain equality of rights in, all aspects of life, and to have equal opportunities with their male counterparts in the public sphere. The explanations of various characteristics in three different phases provide an understanding of the ways in which Indonesian women’s struggles, actions and emancipation have been influenced by feminist concepts from Western ideology, and they have demonstrated the remarkable existence of women’s roles in society, economy, and politics.

Essentially, these women’s roles can be categorized as having four different objectives on the basis of the prevailing circumstances at the point of incidence. First, there was the movement for women’s education and the rejection of the practices of polygamy. Second, there was the movement for protection during the nation’s independence. Third, the women’s emancipation phases were focused on women’s participation and desire to be included as part of the national development programme. Finally and no less importantly, women’s emancipation also pressed forward its demand for equal treatment and opportunity in professional careers and in the work-force. In short, the struggles, actions and emancipation were aimed at ensuring that women’s voices were heard and that women would be considered as subjects of the nation’s development programmes through their involvement and participation in the whole sphere of life and also within the professional arena.

It appears that in their struggles, actions and emancipation, women moved from an individual approach to direct collective actions as women’s organizations appeared to be influenced by the interference from government, whose primary concerns were shaped by a patriarchal system and hierarchical concepts. Such interference led to the
inability of the women’s movement and emancipation to address precisely their needs and interests for women as a whole (Anwar, 2003).

Finally, this historical agenda has drawn on events from the ancient milieu to show the role of history in depicting the essential nature of Indonesian women and providing social images about women that have influenced the individual self-images, values and mental concepts of women. This information needs to be used as the basic assumptions and analysis as to why women have been excluded and unsuccessful in specific work arenas such as the professions. The next chapter continues to use a historical point of view to describe women’s position in the accounting profession. It will outline the concerns about government interference within the profession and will provide evidence that the power of the State remains a very strong influence in developing countries.
1. Introduction

Primarily this chapter complements the previous chapter (Chapter Four). In both chapters, history will be used in a similar way to explain women’s position and their place as professionals in the accounting profession. To analyse women’s experiences and issues in the accounting profession in a developing country, it is necessary to consider interrelated forces and influences, including those of women themselves and also the wider development of the accounting profession in Indonesia.

However, in fact, development of the accounting profession in general 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 (Dayball, Poullaos, Chua, 2007; Dayball, Chua, Poullaos, 2006; Dayball and Valcarcel, 1999) - there is as yet no published study on profession in Indonesia in English, or in the Indonesian language (Bacrtiar, 2001). Consequently, there are no published studies about women’s role in professional accountancy in Indonesia.

On the other hand, it can be said that sources of Indonesian history also very rarely documented women’s thoughts or actions. Women were not, in Indonesia, generally
subjects of serious study or the focuses of study. Moreover, how views of women’s perspectives of several generations about various subjects also have rarely been identified and published. According to Porter (2001; p. 53) stated that:

…access to the proliferation of feminist and radical literature in English and other European languages is extremely difficult for Indonesians. Few people, even in the educated middle classes, are fluent enough in English or Dutch to access the more theoretical material, and even when they are, relevant material is extremely scarce and hard to find. University libraries have old and incomplete collections. Until recently, bookstores, even in Jakarta, had very few books that related to topics of interest to women activists. Political restrictions on material coming into Indonesia also limited access to many of intellectual debates, especially around economic or political issues.

Hence, both elements of this chapter, professionalisation in accountancy and Indonesia women, are important issues in order to emphasise women’s role and their (in) equality in professional accounting. Therefore, the discussion of this chapter, concentrates on material that I know has been available to at least some Indonesian writers.

Naturally, the development of accountancy in Indonesia has been strongly influenced by Indonesian history, particularly by the alteration of the Indonesian political scene and the State government system in different eras (Sukoharsono, 2000; Yunus. et. al, 1997; Yunus, 1990; Sapiie, 1980). The government specified requirements for the profession to adopt various features of accountancy such as the standards, rules and systems that were derived from the Netherlands and the United States (US). The adoption of these standards was necessary to attain recognition as a profession (ADB, 2003; Lindawati, 2002) however, during the process; Indonesia’s

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26 There are three women viz. Ruth Indiah Rahayu from Institute of Indonesia Social History (Institut Sejarah Sosial Indonesia), researcher Agung Ayu Ratih and researcher Safrina Thristiawati from Sydney University described that women had been lost from literatures history. According to Safrina Thristiawati, within the various several studies, women can be said had important role, even though in the analysis and discussion never be demonstrated. Moreover, based on total of book’s publishing, there are more than 1700 books concerned on history that published in Indonesia since 1997, in fact only 2 percent that focused on women’s role with perspectives far away from women’s equity. Sources derived from Maria Hartiningsih, cite in ‘Historiografi Feminis dalam Penulisan Sejarah’, Kompas, 30 July 2007 (http://www.duniaesai.com/sejarah/sejarah12.html).
characteristics as a developing country were often overlooked (ADB, 2003; Lindawati, 2002; Bisnis Indonesia, 2002). Its diverse needs contrasted with those in developed countries such as the US and the Netherlands, which provided the origins of the nature of accounting adopted in Indonesia. The cultural complexity, social environment, educational level and knowledge of accountability were all extremely different in Indonesian society compared with Western societies. The adoption of standards without consideration and adjustment in respect of this had negative effects directly and indirectly for women (See Appendices 9 and 17).

This chapter focuses on the exclusion and oppression of women in Indonesian public accounting. The historical record of accounting in Indonesia has documented the experiences of its development as a profession in Indonesia, but in reality, it has never provided examples of female role models. Therefore, it argues that the history of accounting in Indonesia from the earliest times to the achievement of professional recognition is, for women, largely a history of legitimized inequality.

Originally, as is discussed in more detail later in this chapter, it was often considered inappropriate for women to remain in the public sphere or participate in the profession (Hammond, 2003; Annisette, 2003; Emery, Hooks and Stewards, 2002; Lehman, 1992; Roberts and Coutts, 1992); however, many women accepted (or at least appeared to accept – this will be discussed in more detail later in this chapter) and responded positively to this legitimized inequality. Thus, for women deliberately to seek admission and to join a profession to become public accountants was an expression of deviance from Indonesian women’s traditional values, religious image and the characteristic “woman’s nature” model promoted by the Indonesian Government especially under the Soeharto era (as discussed in the previous chapter), which dictated
that they should pursue fulfilment as mothers within the domestic sphere (Robinson, 2009; Suryakusuma, 1996; Sullivan, 1994).

Using historical literature and ethnographic research methods, in this chapter will be explored various patterns of exclusion and oppression of women in the public accounting profession. The earlier patterns are addressed through historical sources regarding accountancy in Indonesia and women’s (limited) position and role in the early development of this profession.

The structure of this chapter has three parts; the first part explores the history of the development of accounting in Indonesia. It focuses on various agendas during efforts to establish and regulate accounting as a profession through adopting essential formats, standards, rules, and professional characteristics, particularly from the US and the Netherlands. The second part describes the role of Indonesian women in the public accounting profession. It focuses more on the process of professional recognition through credentialling and shows how certification occurred within the profession, mostly influenced by government interference. Finally, the concluding remarks of this chapter provide a synthesis of the preceding two historical accounts.

2. History of Accountancy in Indonesia

This section focuses on the history of accountancy in Indonesia, the rise and progress of accounting in different eras, which is associated with understanding the process of development of Indonesian women described in Chapters Three and Four.

These two developments (women’s struggle for equality and the development of the accounting profession) do not seem to have had any obvious relationship with each other, except indirect relationship to brought contribution in achieve educational sphere, such as contributions of R.A. Kartini (1879-1904); Dewi Sartika (1884-1947) and Maria Walanda Maramis (1872-1924) (Munthe, 2003; Cote, 1992; Symmers, 1985; Taylor,
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1997; Vreede-de Stuers, 1960). Overall, Indonesian women in their process of struggle, actions, reform, and transformation were largely isolated from developments in the professions, and they did not participate in, or play an important role in the professional sphere, especially in the public accounting profession in the early years.

In this chapter, this historical narrative of accounting in different eras provides an understanding of why women were reluctant (in the early years of the development of the accounting profession) to show an interest in, and to choose, the public accounting profession as their career. This history can be expected to define the fundamental reasons behind the legitimization of the profession for women, which allowed them to gain admission and to attain recognition from the public who generally had categorized them as a semi-professional group within the public accounting profession (Walker, 2002; Cooper and Taylor, 2000; Lehman, 1992; Etzioni, 1969).

Historically, the implementation of an accounting process in Indonesia, which was a former Dutch colony, has been greatly influenced by the Dutch accounting system (ADB, 2003; Bachtiar, 2001; Sukoharsono, 2000; Yunus. et al, 1997; Yunus, 1990; Sapiie, 1980). After the nation gained its independence, the Dutch system moved towards change before Indonesia eventually decided to adopt the American accounting system (ADB, 2003; Sukoharsono, 2000), which is currently still widely practised across the country. A narration outlining the development of accounting in Indonesia throughout the various eras will be explored.

2.1 Dutch Colonial Era (1596–1942)

The Dutch arrived in Indonesia in 1596 for the trading of various spices. In 1602, to consolidate and protect its investment in Indonesia, the Dutch established the Dutch East Indies Company (VOC). Besides being an economic entity, the VOC had full
power to govern and to exercise all rights of sovereignty over Indonesia (Bachtiar, 2001; Yunus, 1990; Abdoelkadir, 1982; Sapi’ie, 1980).

In this period, the Nederland’s Commercial Code was originally applicable to the Dutch and foreigners who invested their money, while business activities by indigenous Indonesian were not obligated to the Commercial Code. Indigenous Indonesia business was conducted under the ‘Adat Law’ or customary law, where corporate reporting is unimportant. The Adat law played important role in local business environment (Sukoharsono, 2000; p.60).

As such there was no strong centralized authority in Indonesia, and the Dutch and foreign investors were free to form entities and to act according to the Dutch laws (Sukoharsono, 2000; Yunus, 1990; Sapi’ie, 1980). To eliminate competition, business was to be conducted in accordance with the law determined unilaterally by the VOC that conferred on the Dutch virtual monopolistic business rights in Indonesia, such as the power to regulate the types and quantities of production and to determine who the buyers were to be (ADB, 2003).

Consequently, the VOC had a monopoly on Indonesian commerce. Indigenous Indonesians were restricted from involvement in commerce. Moreover, to realize the business monopoly of the VOC in Indonesia, the Dutch also introduced an accounting system in the 17th century, particularly the elements of double-entry book-keeping (Diga and Yunus, 1997; p.284). The first recorded accounting regulation was issued in 1642 by the Dutch Governor General of the Dutch East Indies and mainly comprised regulations for the administration of cash and receivable accounts (Abdoelkadir, 1982).

Thus, from the 17th Century until almost the end of the 19th Century, book-keeping and accounting practices followed the Dutch pattern and were dominated by Dutch accountants (Diga and Yunus, 1997). However, towards the end of the 19th Century,
with increasing individual activities generating greater demand for more accountants, many European accountants came to Indonesia to work in mills and factories that were processing commercial agriculture products. Nevertheless, with all these developments, the accounting profession was largely closed to Indonesian people (ADB, 2003).

Book-keeping was first taught to Indonesians in Indonesian high schools and special schools (schools specializing in trade and commerce) before World War II, but even then, it was available only to upper-class Indonesians (Abdoelkadir, 1982). This situation did not change until the onset of the Second World War, and up until then, the accounting profession was the private domain of the Dutch. The only way an Indonesian was able to become a registered accountant at that time was to qualify as a member of the Dutch Institute (Briston, 1978; Yunus, 1990).

Thus, the Dutch East Indies Company—the principal commercial organization during the colonial era—had a significant and ongoing impact on Indonesian business arrangements (Yunus, 1990; Abdoelkadir, 1982; Sapi’ie, 1980). Colonial economic activities rapidly increased during the 1800s and the early 1900s. This created a demand for trained accountants and book-keepers, which was partly met by an influx of Dutch and British accountants into the colony to help administer the vast estates, mills and industrial enterprises (Yunus, 1990).

In the same period, other major events associated with the development of accountancy in Indonesia included the obtaining of permission to conduct auditing practices in the country. As expressed in Sapi’ie’s dissertation (1980) entitled *The Historical study of accounting in Indonesia*, auditing practices in Indonesia were

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27 Auditing practices are generally associated with the accounting profession and provide the examination of financial records as required for legislative, statutory and other purposes. Auditing should also assess whether envisaged economic development objectives and policies have been attained, and it should make recommendations for improvements. The development of auditing, which was then followed by the growth of the Indonesian accounting profession, was a new phenomenon under the influence of the US system (Sukoharsono, 2000; p.69).
established in 1907, the same year as the establishment of the State Accountant Bureau, focusing on the preparation and auditing of companies’ financial reports. Apparently, accountants from the Netherlands were employed to perform these functions. Indonesia’s first private auditing firm was established in 1918 in Jakarta, followed by a second firm in Surabaya in 1920 with branches extending across Bandung, Semarang, Medan, and Palembang. These two auditing firms were mainly audited Dutch-affiliated companies, and they provided tax services and credit reports to banks (Bachtiar, 2001; p.3).

Based on Indonesian women history (Chapter Four) and historical recitation of accounting development in Indonesia, obviously in this colonial era, women played no part in public or professional life. They were uneducated, unable to improve their standing, always silent, obedient, and treated as oppressed human beings without the right to decide their future lives. Dutch colonialism had supported and acknowledged the patriarchal system in all aspects of life and in the social construction of life in Indonesia (Vreede-de Stuers, 1960; Symmers, 1985; Cote, 1992; Sullivan, 1994; Koning, 2000; Wolf, 2000; Locher-Scholten, 2003; Robinson, 2009). During this time, women could only struggle to obtain their human rights to equality in education and against polygamy.

2.2. Independence Era (1942–1945)
Between 1942 and 1945, Indonesia was occupied by the Japanese (Diga and Yunus, 1997). All property belonging to Europeans and Chinese was confiscated, and the economy was transformed to support Japan’s military ambitions. After the Japanese surrendered, a proclamation of independence was issued on 17 August 1945. Opportunities for local accountants expanded during the 1942–45 interruption of Dutch
colonial rule (Diga and Yunus, 1997; p.284). Dutch accounting practices remained in use during the post-independence era of the 1950s.

Tertiary accountancy training continued to be based on the Dutch accounting system (Sukoharsono, 2000; Diga and Yunus, 1997). However, the nationalization of Dutch-owned enterprises and the expulsion of Dutch nationals in 1958 created a shortage of technical staff including accounting expertise (Diga and Yunus, 1997; p.285). The impact of Dutch colonial power in Indonesia for 350 years resulted in Indonesia being a country that could not set up or build its own model of accounting systems. Enthoven (1973) argues that countries that have been exposed to various foreign accounting systems over the years tend to be reluctant to build their own systems or to accept ideas and fundamentals that are conducive to such systems.

Thus, after the Dutch occupation, Indonesia responded by turning to American accounting methods (ADB, 2003; Sukoharsono, 2000), and with their introduction came huge promising investments and modernization that made Indonesia prosper (Sukoharsono, 2000; p.65), even though, in general, Dutch accounting methods were still being practised in government agencies (Diga and Yunus, 1997). However, women in this era had started to implement activities for the advancement of women (Manilet-Ohorella et al., 1992; Rifai, 1993; Wieringa, 1985, 1995; Lucas, 1997; Robinson, 2009), but these were concerned principally with advancing nationalism rather than being focused on enhancing or improving their lives and careers.

2.3. Soekarno Era (1945–1966)

In this era, both Dutch and American accounting practices were used concurrently (ADB, 2003). The most important event was the establishment of an association of Indonesian accountants called the Indonesian Accountants Institute (IAI). From 1952 onwards, the American influence could not be ignored, particularly in the field of
accountancy education (Hadibroto, 1962; Yunus, 1990; Diga and Yunus, 1997; Sukoharsono, 2000). American accounting concepts were adopted in Indonesian universities through the provision of loans and grants to them. In the beginning, there were two academic institutions showing the influence of American accounting methods; namely, the University of Indonesia and the University of Gajah Mada (Sukoharsono, 2000). The University of Indonesia was the first tertiary institution to offer a programme of study leading to a master’s degree in accountancy under the Dutch system (Abdoelkadir, 1982).

However, in 1954, a law was enacted to govern the use of the title “Accountant” (ADB, 2003; Bachtiar, 2001). The title was restricted exclusively to those accountants who graduated from state universities. The Accountant Title Law so-called Act No. 34 1954 (ADB, 2003; p.48) was passed to offer protection to users of accounting services from self-proclaimed accountants who had no appropriate qualifications, such as property agents, brokers, and many others, as well as to protect the profession itself (Bachtiar, 2001; p.4).

Act No. 34 provided evidence that the Indonesian government had taken the initiative to tidy up and to establish accounting practices and the profession in Indonesia. Consequently, public universities were required to conduct proper certification through examinations and the education and training of accountants, while the government took charge of issuing operating licences to eligible practitioners.

In 1957, the first group of four Indonesian graduates qualified (Abdoelkadir, 1982). Local graduates were able to run their own businesses as public accountants by opening their own offices, despite not meeting the membership requirements of the Dutch accountancy organizations. Consequently, local accounting graduates were not
recognized by the accountancy community, and if they worked for Dutch accounting firms, they were prohibited from signing audit reports (Akuntansi, 1989).

Subsequently, Indonesian accountancy students who graduated from universities in both Indonesia and the Netherlands joined forces with the local accountants and accountancy lecturers to set up a professional organization named the Indonesian Accountants Institute (IAI) in 1957 (Bachtiar, 2001). The IAI started as a voluntary organization, and there was no specific requirement from the government for accountants to become members. In principle, to qualify as a member, the candidate needed to be an indigenous accountant. The IAI was a guide for the co-ordination of activities involving accountants (ADB, 2003). In 1958, all Dutch-owned companies were nationalized, and Dutch nationals were expelled. As a result, American academics filled the positions left vacant by the Dutch, and naturally, American accounting and auditing practices were introduced (ADB, 2003; p.23).

Ironically, looking from the view-point of the Indonesian women’s struggle in that time-frame (i.e., the colonial, Independence and Soekarno eras), they generally had not had any significant role nor any other kind of role apart from meeting their obligations in the domestic sphere, let alone the right to concentrate on developing their knowledge and skills in professions such as medicine, law, engineering, or accountancy (Elliot, 1999; Parawansa, 2002). There is no record in Indonesian history that could show any noticeable participation or involvement of Indonesian women in the process of developing professional careers, especially that of public accountancy. Women remained silent and were naturally left behind, subjected to exclusion, subordination and inferiority, and forced to be content with their roles as wives, mothers and household care-takers (Suara Merdeka, 2006; Ingham, 2005; Kompas, 2004).
From these three notable periods, as illustrated above, it can be concluded on the basis of historical notes that Indonesian women during this time were largely channelling all their energy and efforts into the struggle for women’s rights in education, opposing polygamy, and demanding equal and fair treatment within the social and political organizations of Indonesia (Munthe, 2003; Porter, 2001; Saulnier, 2000; Weiringa, 1995; Cote, 1992; Manilet-Ohorella et al., 1992; Symmers, 1985; Zainu’ddin, 1980; Vreede-de Stuers, 1960).


The Soeharto era, known popularly as the New Order State, was a time of conservative approaches towards the nation’s political and economic practices and policies. Under the New Order State, a capitalist approach to economic development was pursued (Siddik and Jensen, 1984; p.45). A number of government tertiary institutions began to move their accountancy programmes from the Dutch system to the American system (ADB, 2003; Diga and Yunus, 1997).

In 1973, the IAI adopted a set of accounting principles, auditing standards and codes of professional conduct within the accounting domain. The accounting principles were based on the accounting guidelines published by AICPA in 1965 (Siddik and Jensen, 1984; p.56). In 1975, it became mandatory for all educational institutions and accounting practitioners to adhere to the American accounting system for teaching and practising accountancy (Diga and Yunus, 1997; p.285).

On April, 7, 1977, 20 years after the establishment of the IAI, the progress of accountancy in Indonesia was shown through the inception of the first Public Accountants Section in association with the IAI, known as the IAI–SAP; in 1994, SAP was changed to Public Accountant Compartment (KAP = Kompartemen Publik Akuntan) or IAI-KAP, IAI-CAP (IAPI, 2007). The number of public accountants grew
significantly. As members of the professional body, the IAI–KAP, they performed dual functions in the provision of both auditing and advisory services to clients. The Public Accountants Compartment, as a part of the IAI, was called upon to regulate activities and all services provided to clients and also for control over all public accountants, public accounting firms and their international affiliations in Indonesia (ADB, 2003; Bachtiar, 2001). Continue, on 24 May 2007, IAI-KAP had established to Institute of Indonesian Public Accountant (IAPI = Institut Akuntan Publik Indonesia) or Indonesian Institute of Certified Public Accountant, it is the first Indonesia Association Profession recognised by IAI (IAPI, 2007)

In Indonesia, generally, the majority of public accounting firms operate in the basic partnership with one partner of registered local accountant or members of foreign accounting firms (ADB, 2003). Unfortunately, most local accounting firms in Indonesia are very small as depicted in Figure 1. Indonesian public accountants may practise in the form of sole proprietorships or partnerships. There are essentially three types of partnership: basic, open and limited. The primary legislation dates from the Dutch colonial period, and partnerships are still referred to by their Dutch names (Foo, 1997; p.350).
In the mid 1980s, upon inception of the national capital market, many foreign companies were attracted by the country’s economic and accounting reforms and set up business in Indonesia (Rosser, 1999). The government aimed to embrace a more competitive and market-oriented economy supported by sound accounting practices, and their new economic policies were warmly welcomed by foreign investors and international agencies (Rosser, 1999; p.10).

As a result, in the early 1990s, the demand for improvements in accounting practices expanded in the wake of a series of financial reporting scandals that seriously undermined investor confidence (Repulika, 1993; Bisnis Indonesia, 1993; Mulyadi, 1994). There were numerous such scandals involving financial institutions and private enterprises such as the privately owned Bank Duta (1990), the Plaza Indonesia Realty scandal (mid-1992), and the Barito Pacific Timber scandal (1993). It was apparent to the country’s policy-makers that the quality of financial reporting had to be improved if
the capital market was to be transformed into a mechanism for mobilizing long-term investment patterns (Rosser, 1999; pp.11–12).

Consequently, the ensuing controversy resulted in a series of measures to strengthen financial accounting regulations (ADB, 2003). First, in late 1994, the government introduced a new set of financial accounting standards, known as Indonesian Financial Accounting Standards (PSAKs = Pernyataan Standar Akuntansi Keuangan). Second, the government launched a joint project with the World Bank to develop further Indonesia’s accounting regulations and to train accountancy professionals. Third, in 1995, the government introduced several accounting-related provisions in its new Companies Code, followed by further accounting requirements as part of the Capital Markets Law. A new set of International Accounting Standards (IASs = Standar Akuntansi Internasional) based on the new accounting standards was put in place in 1995 (Rosser, 1999; p.13).

It was during the Soeharto era, and particularly the mid 1970s, that women’s emancipation, introduced by the New Order State, started to show progress (Siahaan, 2003; JICA, 1999; Suryakusuma, 1996). This period marked the beginning of women’s gradual participation at tertiary level in the study areas of economics and accountancy in particular, although the total numbers of women were below those of men. It is also marked as an era that witnessed a rapidly increasing number of women expressing interest in, and wanting to pursue and build their professional careers in, the public accounting field, including the desire to run accounting firms even though still few in number and incomparable with their male counterparts (Ditjen DIKTI, 2004; Directory IAI, 1999–2000, 2001, 2003, 2004).

The first woman to chair the Indonesian Institute of Certified Public Accountant or IAPI is Dra. Tia Adityasih, from 2003 to 2007, continued on 2007- now (IAPI, 2007).

2.5. Reform Era (1998 to present)

The Asian financial crisis took its toll in the period 1997–1998. Indonesia’s political and economic stability was badly shaken, resulting in the inevitable collapse of its currency (Rosser, 1999). Pressure escalated on the government to step up the quality of financial reporting (ADB, 2003). By early 1998, many of the country’s conglomerates were technically bankrupt, and the banking system was on the verge of collapse. A looming fiscal crisis, rising inflation, and soaring unemployment drove millions of people into poverty. The government was left with no option but to align itself with the IMF’s rescue package programme (ADB, 2003; Rosser, 1999).

The concurrence of a number of unfavourable events such as spreading political propaganda and social unrest as a result of rising prices sparked growing opposition to the ruling government (Robison and Rosser, 1998). In the midst of this turbulence, foreign firms in Indonesia were bringing in their own versions of accounting knowledge and skills from their respective Head Offices abroad. Many public analysts argued that the Asian economic crisis was fuelled by poor accounting practices (ADB, 2003; Rosser, 1999).

In this context, there were actions that could have been taken in anticipation of the situation, one of which would have been the provision of international accounting standards (Rosser, 1999). These standards would have offered risk protection and safety.
provision to foreign investments. The implementation of such standards would have had to be performed by international accounting firms through the Big Four Accounting Firms. The World Bank made a major accounting announcement by calling on the Big Four to withhold their brand names if their affiliates in developing countries did not meet international accounting and auditing standards (AWSJ, 20 October 1998; Rosser, 1999; p.14).

In an attempt to improve the situation, the Indonesian government pushed ahead with accounting reform (Rosser, 1999). First, in February 1998, it announced that all limited companies with assets of Rp.50 billion or more would be required to publish financial statements and to have them audited by external auditors (Rosser, 1999; p.15. cited in Jakarta Post, 23 February 1998). Second, in July 1999, the government introduced a new set of corporate governance regulations for publicly listed companies (ADB, 2003). Despite all these changes, serious concerns over the quality of financial reporting were continuously voiced during the mid to late 1990s. Business consultants and analysts continued to claim that Indonesian financial reports were unreliable and misleading. Even the figures produced by the IAI indicated that manipulation of financial reports was still widespread despite the regulatory changes (ADB, 2003; p.26). Consequently, more financial reporting scandals were exposed.

Therefore, in this climate of financial scandals, and as the country’s economic and business conditions were undergoing a transformation, it was crucial to have the presence of a professional association to help improve and develop an appropriate code of ethics and laws for the practice of the profession (Anwar, 2005; Rosser, 1999).

Nevertheless, this period in Indonesian history may be underlined as the turning point and the beginning of local women’s liberty and equality as far as professional career development in the public sector was concerned (Suara Merdeka, 2006; Kompas,
This condition has supported the transformation in women’s education, especially in the accountancy area. Since the late 20th century, this development has been marked by the increased number of women graduates from the accountancy stream as shown in Table 1 below. This table shows data released by Ditjen DIKTI for the period 1999 to 2001, showing the total number of accountancy students and graduates from public and private universities in Indonesia. It also provides a comparison of numbers of males and females enrolled in accountancy programmes.

Table 1. A comparison of the total number of men and women with accountancy degrees from public (PTN) and private (PTS) universities in Indonesia

<table>
<thead>
<tr>
<th>Major</th>
<th>1999</th>
<th>2000</th>
<th>2001</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Student Acc</td>
<td>Graduate Acc</td>
<td>Student Acc</td>
</tr>
<tr>
<td></td>
<td>Men</td>
<td>Women</td>
<td>Men</td>
</tr>
<tr>
<td>PTN</td>
<td>9801</td>
<td>9172</td>
<td>1054</td>
</tr>
<tr>
<td>PTS</td>
<td>78299</td>
<td>81239</td>
<td>10255</td>
</tr>
<tr>
<td>Total</td>
<td>88100</td>
<td>90411</td>
<td>11309</td>
</tr>
</tbody>
</table>

Source: Adopted from Report Data of PTS and PTN, Ditjen DIKTI, 2004

Unfortunately, this increase in the number of women accountancy graduates with relevant expertise does not tally with the actual number of women working in the public sector (Directory IAI, 1999–2000, 2001, 2003, 2004). The transformation has, however, resulted in more women filling accounting positions formerly dominated by men at lower levels of the public accounting sector. This gradual shift was evident in the period 2003 - 2007, when, for the first time, a woman became chairperson of the IAI–KAP. This was partly owing to the joint efforts of the government and the Indonesian accounting body to alleviate the gender issue within the industry, despite the fact that the centre of control for the profession of public accounting sphere are still dominated by men (Directory IAI, 1999–2000, 2001, 2003, 2004).
3. Indonesian Women in the Development of the Public Accounting Profession

Today, Indonesian women are still struggling to earn their fair share of places in the general job market (Williams, 2007; Femina, 2004; Cameron, 2002). Many of these incomprehensible obstacles and barriers have to do with the existence of the ways in which gender is socially constructed in the Republic (Silver, 1999; Widarsono, 2004). This has resulted in the creation of gender stereotyping within the industry, and it has formed a glass ceiling that contributes to a reduced role for women in the public and private domain such as in the professional jobs (Wirth, 2004) and the government sector (Inside Indonesia, 2007).

This is ironic given that women have entered the era of emancipation and that the government has given much support following its realization of the importance of gender in every aspect of life, especially in terms of women’s access to education and development. The glass ceiling is still apparent, particularly in professional careers such as the public accounting profession. Despite the total number of female accountancy graduates being higher than the number of male graduates, women still predominate in the lower levels of the profession (Ditjen DIKTI, 2004; Directory IAI, 2004). This means that the majority of women take positions as junior accountants, book-keepers, clerks, and general workers, with few women as managers, partners or owners of public accounting firms (Directory IAI, 2004). These higher levels of the profession are occupied almost exclusively by male accountancy graduates.

Thus, as a result of the process of development of the accounting profession in Indonesia, there are some substantial reasons that make women reluctant to enter this profession (See Appendices 20; 21). Some significant reasons for this include the complex process to be recognized as a professional, and government domination of, and interference in, the setting of rules and regulations for the profession without
communicating with, or involving, the IAI as Indonesia’s professional accountancy body. The process of development, transformation, and reform of the public accountancy profession involved little consideration of, or deliberation about, eligible and qualified women whose lives in the socially constructed Indonesian society were mostly influenced by cultural, religious, and political systems.

3.1 Legitimization of the Public Accountancy Profession

Every social institution is subject to an evaluation of its legitimacy and maintenance of that legitimacy to survive (Boulding, 1978; Richardson, 1987; Zelditch, 2001). We are concerned here with the institution of the professions; each of these must evaluate the legitimacy of others and maintain the professional legitimacy of its clients and its own legitimacy in society. In doing so, professions have to undertake complex technical and social functions in order to demonstrate from a variety of perspectives that they have established and achieved legitimacy. By resolving the problematic legitimacy of their clients, they thereby legitimate their own role (Richardson, 1985).

Public accountancy is classified as one of those professions or professional institutions whose members are acknowledged as having expertise in legitimization through providing self-monitoring via licensing (Abbot, 1988; Cullen, 1978) or competence testing (Cullen, 1978). They also conform to legitimization practices; for example, by establishing codes of conduct (Richardson, 1985; Richardson and Dowling, 1985; Barber, 1963) and ethical standards (Fogarty, 1992; Cullen, 1978; Greenwood, 1962; Wilensky, 1964), and sanctioning members who fail to comply with the profession’s standards (Lindblom and Ruland, 1997; Richardson, 1987; Greenwood, 1962). These actions maintain public trust of the profession. These actions are appropriate and congruent with the concept of legitimacy, which has been described as a
conviction of the ruled. They highlight a key experiential aspect, the element of trust involved in the operation of legitimacy (Dowling and Pfeffer, 1975).

Thus, it has been assumed that the profession’s function in public accountancy may be characterized as the legitimization of social knowledge and the justification of social roles (Herrbach, 2004; Dowling, 1983). The legitimacy of the professions is presumed by these functions in order to fulfil the requirements of professional attributes. Therefore, the professions maintain their legitimacy derivatively by legitimizing social roles for their clients. Consequently, legitimacy may be accomplished through the substantive or symbolic transformation of action to conform to social values (Richardson, 1985; p.147).

In principle, being a professional public accountant implies that the profession supports and prioritizes public interests (Fogarty et.al, 2006; AICPA, 2000). Thereby, in providing their services to the public, public accountants are expected to act independently and fairly to ensure the credibility of financial information issued by business entities. In conjunction with legitimization discourses, this section focuses mainly on the context of practitioners in achieving professional standards and recognizing that the high levels of skill and expertise they possess are in conformity with social and professional values.

In Indonesia, public accountants as members of the IAI are subject to the supervision of the Public Accountant Compartment and should practise within the operational domain that proposes “expert” (Freidson, 1994; Richardson, 1985); “systematic knowledge and proficiency” (Kasher, 2005) and “special” knowledge (Freidson, 2001; Barber, 1963) in legitimacy, and trust in rules of legitimization. This occurs through: (1) maintaining the professional prestige, image, and reputation of public accountancy; (2) improving public accountants’ skills and enhancing awareness
of their responsibilities; (3) adequately empowering them to carry out their profession responsibly; and (4) socializing public accountants into roles and practices in line with the transformation occurring in the development era.

As a result, these actions enable the public accounting profession to produce professional control mechanisms and to claim competence through specialized knowledge, protected jurisdiction, orderly careers in a sheltered market, professionally controlled training and a special ideology (Freidson, 2001 cite in Larson, 2003; p. 459). The fulfilment of these claims is signalled in labour markets by legitimate credentials, such as those issued by the training and credentialling institutions (Freidson, 2001). Therefore, one method of achieving the necessary legitimacy to practise as a professional public accountant would be through relevant training and credentialling institutions. There follows a brief account of the existing credentialling process for the public accounting profession in Indonesia.

### 3.2 Credentialing Process in Public Accountancy

Operationally, professional accountants in Indonesia are not self-regulated but are instead subject to considerable legislative regulation and supervision. The IAI, as the only professional guardian of the national public accounting profession in Indonesia, is concerned with the regulation, development, and examination of public accounting professionals in the country and is part of the private sector. The IAI administers and grades examinations, and results are sent to the appropriate state agencies for the required authorization of professional accountants (ADB, 2003; p.59).

A professional public accountant for the purposes of this study is defined as a person who has satisfied all the requirements and has been certified by the accountancy body or credentialling agency as being qualified to audit or attest to financial statements. The credentialling process attempts to assure the public that persons
performing the audit or attestation functions possess at least the minimum qualifications for the accountancy profession. To obtain a licence as a professional public accountant, it is necessary to complete several processes, which include proper academic preparation, qualifying experience, and completion of proficiency examinations (ADB, 2003; Bachtiar, 2001).

It is necessary to fulfil further requirements to obtain recognition and permission to practise as public accounting professional from the IAI and authorization from the government. These requirements are based on the attributes of professions adopted from the AICPA, which have been justified and modified by the Indonesian government into the Draft Public Accountant Law (RUU-PA = Rancangan Undang Undang –Publik Akuntan) (ADB, 2003). There are some basic requirements that can be presupposed as credentials in the process of recognition as a professional public accountant; namely: (1) a degree in accountancy and holding the title of “Accountant”; (2) membership of the IAI and possession of a registered number from it; and (3) being granted the certification as a public accountant, called BAP, that gives professional and legal recognition and licensing as a professional public accountant together with permission to practise as an external auditor and to manage the business of a public accounting firm. There follows a detailed explanation of this certification process in Indonesia.

### 3.3 Certification in the Public Accountancy Profession

According to the IAI, and as endorsed by the Indonesian government through the Ministry of Finance (MOF), public accountants and public accounting firms are themselves an institute governed by the rules and regulations of its constitution in its provision of services to the public (ADB, 2003). To practise as a public accountant or a public accounting firm, an MOF certificate must first be secured. Based on Decree of MOF (2002) the validity of the licence to operate is determined by the government and
is issued for a maximum of three years for an individual public accountant and five years for public accounting firms (ADB, 2003; p. 63). The services that may be provided include general audit, special audit, attestation, compilation and review of financial reports, taxation services, individual financial programmes, litigation support, and other services permitted by the professional standards of public accountants (www.akuntanpublikindonesia.com).

Therefore, in order to be a public accountant or to set up a public accounting firm, one must first overcome the complex and lengthy professional certification process initiated by the Indonesian government (Dep.Keu= Departemen Keuangan or Finance Department) and the IAI. The compulsory requirements include (1) a university degree in accountancy, (2) professional education programme certification and MOF registration, (3) an IAI Public Accountant Certificate (referred to as BAP in Indonesia), (4) an MOF Public Accountant Certificate, and (5) an MOF Public Accountant’s Practice Licence (Dep.Keu-RI, 2003).

Based on Act No. 34, 1954, the use of the title “Accountant” as defined in the legislative drafting substance of the Public Accountant Act, 2003, is only allowed for those who have successfully attained an economics degree (S1) majoring in accountancy from an accredited university. There are currently 17 government or public universities with the relevant accreditation offering these degrees (Ditjen DIKTI, 2004). Graduates from unaccredited universities, mostly private, must sit for and pass separate national accounting examinations called UNA 1 and UNA 2 (ADB, 2003).

However, in 1999 following a Decree (No 56, 1999) from the Education and Culture Minister (SK No. 56 Menteri Pendidikan Dan Kebudayaan, 1999), a decision was taken to improve professional educational programmes, including the accountancy programme. This was aimed at improving accountancy education standards and the
accreditation programme (Mendikbud\textsuperscript{28}, 1999). Accountancy graduates who have completed 144 credit units must complete a further professional education programme before they can register with the Directorate for Supervision of Accountants and Appraisers (DPAJP = Direktorat Pembinaan Akuntan dan Jasa Penilai) and use the title of “Accountant”. Accredited colleges offer and deliver the professional education programme, which carries a weight of 20–40 credit units (ADB, 2003; p.73).

In order to obtain MOF registration and to use the title “Accountant”, applicants must have completed examinations UNA 1 and UNA 2, the professional educational programme, and must be registered with the DPAJP (Register Negara). As of July 2002, there were 31,000 accountants registered with the DPAJP (ADB, 2003).

With regard to the compulsory IAI Public Accountant Certificate (BAP = Bersertifikasi Akuntan Publik), the prerequisites are that applicants must be members of the IAI, must be eligible to use the title “Accountant”, and must have passed the Public Accountant Certification Examination (USAP = Ujian Sertifikasi Akuntan Publik). The USAP was introduced in 1997. Accountants who were already practising publicly prior to its introduction were not required to sit for it. The USAP is set with reference to the Australian; Canadian and American CPA examinations (ADB, 2003; p.74). To secure and maintain their BAP, holders must complete a minimum of 30 Continuing Professional Education (CPE) credit units \textit{per annum} and 120 CPE credit units over each three-year period. Applicants must obtain at least 3,000 hours of relevant practical auditing experiences, including at least one year in supervising general audit assignments. This 3,000-hour requirement was later revised down to 1,000 hours with effect from 1997. Finally, applicants must obtain the MOF-sanctioned Public Accountant Certificate, pursuant to the MOF’s Decree No. 470/KMK.017/1999 on

\textsuperscript{28} Mendikbud (Mentri Pendidikan dan Kebudayaan), or Ministry of Education and Culture (MOEC) Decision Letter No. 56), On the Regulation of Professional Education for Accountants, dated 31 March 1999 (ADB 2003, p. 73)
Public Accountant Services, which states that MOF Public Accountant Certificate holders may not offer public accounting services without first obtaining the DPAJP-issued Public Accountant’s Practice Licence. Such licences may be issued by the DPAJP to public accounting firms that have MOF Public Accountant Certificates and that employ at least three MOF Public Accountant Certificate holders (ADB, 2003; www.iaglobal.or.id).

Therefore, fulfilling the requirements for certification and recognition as public accounting professionals is a major task that requires relentless hard work. The process and requirements for recognition as a professional public accountant in Indonesia are summarized in Figure 2 below.

**Figure 2. Indonesian Accountancy Qualifications**

Source from ADB (2003; p.72)
These demanding requirements discourage women from aspiring to the higher positions in the profession (See Appendices 13; 40). Gender differences in regard to the glass ceiling shows little support for the recognition of equity and equality of women in many spheres (Inside Indonesia, 2007; Abidin et al, 2009). This includes a lack of recognition of women’s contribution even well before the era of industrialization and privatization (Miley and Read, 2006). It is probably safe to say that the use of the social construction of gender as an excuse and strategy to diminish the competition posed by women against men in the job market is a major hindrance to women desiring to make a living out of their potential and expertise. In this connection, the above-mentioned certification of the profession is also regarded as one of the major factors discouraging women’s interest in public accounting positions, especially as far as senior accountant positions and the setting up of public accounting firms are concerned.

3.4 Government Intervention

One of the pivotal impediments that makes women reluctant and unwilling to become public accountants (See Appendices 17; 20) is the involvement of the government with regard to improving and redrafting the acts and regulations governing the accountancy profession. There has also been government influence in decisions about what type of policy is required to facilitate excellence in professional performance, in response to complaints from others about the unprofessional performance of public accountants in Indonesia (Bachtiar, 2001; Rosser, 1999). Some issues have emerged that have diminished trust in the professionalism of public accounting, particularly following financial scandals, company collapses and other financial problems (ADB, 2003; Koran Tempo, 2005; Bisnis Indonesia, 2005a; Bisnis Indonesia, 2005b).
The increasing number of recent financial scandals involving both domestic and overseas companies such as PT. Kimia Farma Tbk, Duta Bank, PT. Kereta Api Indonesia (KAI), Pertamina, Bali Bank, and HPH in Indonesia (Suara Merdeka, 2006; Tempointeraktif, 2004), and ENRON and WorldCom in the United States is having an adverse impact on the image of accounting professionals in the eyes of public consumers across the globe.

The deeply rooted malpractices of collusion, corruption and nepotism in Indonesia (referred to as KKN) have caused major concerns with the credibility and reliability of public accountants’ services (Suara Merdeka, 2006; Jawa Pos, 2005; Gatra, 2002). The constant scepticism in consumers’ minds towards the image of the profession in the country has led to the government’s intervention in establishing stricter rules and regulations in an attempt to restore public confidence in the profession. So far, there has been only one single regulation enforced; namely, UU No. 34 (1954), governing the use of the title “Accountant”. Apart from this, it remains to be seen whether or not more regulations are to be applied.

In anticipation of a worsening situation, the Indonesian government, through the Department of Finance, is in the process of drafting more comprehensive legislation for public accounting (Dep. Keu-RI, 2003; Anwar, 2005). Upon completion, the drafts will be submitted to the House of Representatives (DPR=Dewan Perwakilan Rakyat) for approval and subsequent enforcement. This RUU is compiled with the objective of serving as the legal regulatory basis within which public accountants and public accounting firms are expected to tailor their professional services.

The rules and regulations would serve as guidelines for the legal and academic requirements when setting up public accounting firms, as a management and control mechanism, as a basis for necessary training and education, as legal professional
standards, as a registry for professional associations, and as legal references for the implementation of sanctions and penalties (Dep.Keu-RI, 2003).

Maurin Sitorus (2003), Head of the Bureau of Legal Affairs in the Finance Department, stated that the RUU would also act as a bridge to support the development of a sound economy that is transparent, efficient and accountable (Anwar, 2005; Dep.Keu-RI, 2003). It is also the basic law that provides all concerned parties with a complete understanding of their respective rights and obligations in order to ensure consistency pertaining to public accounting practices.

In addition, according to Sitorus (2003), the RUU also requires public accounting firms to stay free from fraudulent acts, dishonesty and carelessness. It also regulates public accounting firms to maintain confidentiality of information, to keep all work documents for at least 10 years, to implement quality control procedures, to operate with a tax file number, and to have their offices dedicated only to activities related to public accounting. Public accounting firms who employ foreign professionals are expected to conduct knowledge exchange programmes between expatriate and local accountants as part of knowledge sharing and skill enhancement efforts aimed at maintaining the qualities of local accountants.

However, in the IAI’s opinion, there is a major set-back in the legislative drafting (RUU) process because it has failed to include members of the IAI as important contributors to the exercise (BPKP, 2006; see also comment by Tia the chairperson of IAPI bellow). Unsurprisingly, it will be extremely difficult for the outcome of the RUU to gain the support and backing of the IAI. The chairperson of the IAPI Dra. Tia, was quoted as saying:

“Priority problem with the RUU for public accountancy was the lack of consultation on the draft policy with members of our organization. It appears the only attempt to consult with us on the policy content was done through the Department of Finance, which we felt was inadequate in its attempt to
produce an appropriate set of rules and regulations applicable to the industry. The team for RUU mainly consists of personnel from each division directly under the Department (PAD= Panitia Antar Departemen).” – [Translated from Indonesian language]

She also argued that:

“Only by persistent argument and hard debate did the Department of Finance finally give in to the IAI–CAP to allow submission of relevant input from its members to the RUU through an independent team formed by the Ministry of Finance (MOF).” – [Translated from Indonesian language]

In view of these comments, it can be seen that the Indonesian government plays the most significant role and exerts the biggest influence on the existence and performance of public accounting professionals and public accounting firms. On the other hand, as the only professional association of accountants recognized in Indonesia, the IAI is only able to play a small part in the development and enhancement of the accounting profession. This view is shared by the majority of female public accountants who were interviewed, including representatives of female public accountants and the chairperson of the IAPI, Dra. Tia Adityasih.

In conclusion, it is clearly evident that public accountants and public accounting firms in Indonesia are operating under controllable of the government and the professional body. Those are regulatory bodies, the Indonesian government itself, represented by the Department of Finance under the supervision of the Ministry of Finance, and the Indonesian Accounting Association, represented by the Indonesian Institute of Accountants (IAI) (ADB, 2003). Both regulatory bodies aim to give priority to the needs of society, the public interest and the public’s trust during public accountancy practices. The regulations issued by the IAI are derived from the rules concerning the principles of professional ethics, accounting standards (DSAK), and auditing standards (SPAP) (www.iaiglobal.or.id). While the Indonesian government via
MOF and Bapepam issues rules, laws and regulations for accounting and auditing profession (ADB, 2003)

3.5 Transformation and Reform in the Profession

From its inception in 1978 until the year 2004, the IAI–CAP now called as the IAPI has witnessed the passage of various laws and Acts regulating issues related to public accountants and public accounting firms in Indonesia (IAPI, 2007; www.iaiglobal.or.id). These laws or Acts have been furnished on the basis of UU No 34, 1954, which specifically governs the use of the title “Accountant”. Other related Acts include UU No. 11, 1992, which focuses on pension plans, UU No. 1, 1995 focusing on UU PT (Limited Company Act), UU No. 8, 1995 concerning the capital market, UU No. 10, 1988 relating to banking, and UU No. 23, 1999 on matters related to the Bank Indonesia (Dep.Keu-RI, 2003).

The Indonesian Finance Minister, Mr. Yusuf Anwar, at the opening of the IAI–CAP National Seminar at the IAI–CAP members’ meeting in 2005, mentioned that the government would consistently enforce laws and refine regulations concerning the accounting profession in its efforts to fulfil and protect public needs and the public interest. The State Department of Finance would carry out both regular and ad hoc inspections to assess the performance and services rendered by public accountants, as these have substantial influence on the opinions of members of the public, including investors and creditors, and the government.

The laws governing public accountants should emphasize regulatory measures, professional association, rights and duties, accountabilities and penalties. At the moment, the government of Indonesia is working to finalize this law, which is expected to serve the best interests of both the public and the profession (Dep.Keu-RI, 2003).
The formulation of the law on public accountants has entailed two reciprocal actions. The transformation process brought about by the change from old to new regulations has exerted an impact that resulted in calls for reform of the new regulations to include overhaul of the organizational structures and work systems in public accounting firms (Anwar, 2005). For example, the new regulations pertaining to the limited validity period of the licence to practise (three years for public accountants and five years for public accounting firms) mean that public accounting firms have to work harder and better in order to survive (Dep.Keu-RI, 2003).

In anticipation of the essential transformation in this area, public accountants and/or public accounting firms have to exercise tact and discretion in order to keep their clients, because firms must undergo change of ownership and organizational structures every five years (Bisnis Indonesia, 2002; Bisnis Indonesia, 2003). A change in a firm’s ownership is always likely to involve the exclusion of old partners and the admission of new partners. In most cases, firms are quite capable not only of retaining their clientele but also of expanding it.

The transformation of public accounting practices will bring about reforms that must be duly applied by the professionals concerned if they wish to continue building their careers towards greater professionalism. This will greatly determine the level of interest and motivation shown by women in their decisions about whether to become partners, owners or staff of public accounting firms (See Appendices 24; 40).

Furthermore, with regard to the transformation involving the rendering of services to clients pursuant to the decree issued by the Indonesian Ministry of Finance No. 423/KMK.06/2002 on public accounting services and the regulation put in place by Bapepam No. III.A.2 dealing with auditor independence, it is stated that public accountants and public accounting firms are prohibited from providing additional
accounting services to clients to whom audit services have been provided (Bisnis Indonesia, 2002).

This limitation imposed on services means that there is a limited number of clients to whom accounting services may be given by public accountants and public accounting firms, and this limitation thereby affects their means of survival in the business. Such an unfavourable situation is worse for small firms, as the majority of their clientele come from family businesses, which generally seek not only auditing services but also advisory services in other areas such as taxation and financial management (Bisnis Indonesia, 2002). This has also become one of the more conspicuous factors contributing to women’s declining interest in taking up the profession.

The transformation in the issuing of licences to public accountants and public accounting firms by the MOF has led to a change in the education system in accountancy. A one-year professional education programme called PPAk has been introduced in support of a general qualification in accountancy. This programme is designed for Bachelor of Accountancy graduates, usually from private universities, who wish to qualify for the title “Accountant” in compliance with the requirement specified in the Ministry of National Education Decree No. 179/U/2001 (SK Menteri Pendidikan Nasional No. 179/U/2001), which grants the use of the title “Accountant” to graduates upon their successful completion of the PPAk programme (Suara Merdeka, 2006).

The PPAk Programme can be made available by public or private universities on the condition that all requirements are duly fulfilled. There are currently 23 universities (17 public and 6 private) running the PPAk programme. This number is very low and disproportionate to the total of 923 universities running accountancy courses and degrees across the nation’s archipelago (Suara Merdeka, 2006).
The PPAk programme claims to offer a guaranteed standard for accounting professionals including the teaching of the code of ethics within the profession (See Appendix 11) This PPAk programme is also an extended arm of the IAI, in association with Indonesia’s Department of Education. The programme will confer the use of the title “Accountant” and will automatically have its graduates endorsed by the Ministry of Finance, which is an essential requirement in the pursuance of a career in the field of accountancy. Hence, all accountancy graduates, regardless of whether they hold a degree from a public or a private university, are now eligible to enrol in the PPAk programme aimed at securing the right to use the title “Accountant” (Ditjen DIKTI, 2004).

On another facet, transformation is also taking place in the areas involving policy and types of penalties in the conduct of public accounting. Accountants or firms found to be guilty of breaching the rules and guidelines of SPAP will be penalized accordingly (ADB, 2003). The old sanction called for the termination of the professional licence. The new sanctions consist of three kinds of penalties; cancellation of professional status, fines, and imprisonment (Dep.Keu-RI, 2003). Such transformation to the rules surrounding the application of penalties has prompted a reform of the working systems of public accountants and public accounting firms.

The prescribed application of sanctions is designed to work incrementally from the most lenient to the most severe of penalties (Dep.Keu-RI, 2003). They range from an administrative sanction in the form of verbal or written warnings, to cancellation of a professional licence, and to civil sanctions with the imposition of a minimum fine of Rp.50 million and a maximum of Rp.300 million for a public accountant, while public accounting firms would be liable to a fine between Rp.100 million and Rp.2.5 billion. In
more serious cases, the offenders would have to serve a term of imprisonment of one to six years (Dep.Keu-RI, 2003; pp.13-14).

Most importantly, however, would be the presence of clear “rules of the game” to ensure a fair and impartial implementation of these sanctions and penalties (BPKP, 2006; See Appendix 12). For example, the issue concerning the cut-off date for submission of claims and complaints related to the services provided by the incumbents of public accounting remains, to date, a grey area that needs to be addressed and resolved. Failure to establish a clear set of rules and regulations will result in public accountants being placed under the threat of a lifetime liability for the services they render to the public (Dep.Keu-RI, 2003).

In terms of encouraging women to become public accounting professionals, the efforts and attempts by the Indonesian government to improve the systems and image of accounting practices in the country through transformation and reform are perceived as inadequate and not effective enough to boost the interest of local women in the industry (See Appendices 20; 21). They have failed to shape the industry in a way that best suits the socially constructed conditions in Indonesia, which are strongly influenced by the cultural, religious and government political systems. These three factors have produced a debate in terms of feminist issues and gender equality, cultural and religious interests about patriarchal systems that work against and undermine government policy and the political system (Kompas, 2004; Parawansa, 2002; Sadli, 2002). The government proposes that gender equality and feminist concepts should be acknowledged and implemented in every sector. However, the distance between policy and reality has created ambiguity and vagueness in women about acquiring a career in the public accounting profession that appears to encourage notable male dominance. In fact, as illustrated from interview results with women public accounting professionals, (below),
it is noticeable that women seem to be keener to work at the general staff level than to be managers, partners or owners, because there is less risk such as: ‘sanction and penalties’, ‘business risk’ (See Appendix 12); obtain ‘professional licence’ and ‘passing a tight screening test’ (See Appendix 40) associated with responsibilities and accountabilities at this level. Therefore, there is less desire to climb the organizational ladder in such circumstances.

The following is an extract of comments and statements from a senior public accountant in Indonesia on the basis of her experience and involvement in the country’s accounting field for more than 35 years as owner of a public accounting firm. This is what she had to say about the reasons behind Indonesian women’s tendency to settle for, and to be contented with, staff-level positions in public accounting firms.

“In my opinion, the reason is that, generally, women have very limited scope to move around; for instance, to undertake duties out of town. A lot of female officials leave after marriage because of pregnancy and caring for children, etc., whereas a male public accountant does not necessarily have to face these kinds of situations. Such conditions have affected the rate of success enjoyed by Indonesian women in their attempts to attain the Public Accounting Certification as the required legal professional licence to practise in the capacity of external auditors and public accounting firm owners. Most importantly, the reason why they are not interested in operating a KAP is because of the huge risks, penalties and sanctions associated with the government’s policy that could be applied to those who have been proven guilty of breaching the rules.” – [Translated from Indonesian language]

As such, it is safe to say that the Indonesian government has not been able to create a favourable environment of minimal ambiguity in the interest of both the practitioners and the public.

4. Conclusion

The long journey of the development of accountancy in Indonesia has witnessed many transformations and alterations brought about by the Indonesian government,
from practices related to accounting methods to the establishment of the professional body and the Public Accountant Compartment.

This analysis of the history of accountancy in Indonesia has demonstrated that women have had little involvement in its development, nor have they been seen to contribute to improvements in the public accounting profession. It is suggested that women’s dual role with duties in the home as well in the public sphere has made them a vulnerable group within the profession. The beliefs about this dual role dictate that women should give priority to their domestic role as mothers, in looking after the family, and as housewives supporting their husbands’ careers. In doing so, women have less opportunity in the public sphere, and this deters women from entering the public accounting profession. Women find it difficult to work totally in the public sphere and to gain recognition as public accountants, unlike their male counterparts who do not have the obligations of the dual role. One can safely say that women in this era have been deprived of equal opportunities with regard to career building by dual role expectations.

As such women have had little involvement in, and have made no obvious contribution to public accountant professional processes; on the contrary, the changes have resulted in women becoming disinclined and reluctant to enter the public accountant profession. The requirements needed to gain and maintain the credentials necessary for recognition as public accountancy professionals provided precisely the opportunity to create inequality for women. This occurred because women, guided by their natural characteristics and conforming to the demands of public opinion, give priority to fulfilling their obligations in their principal role as mothers and housewives. Consequently, the image of a professional is seen as appropriate only for men.
Government intervention to raise the standards of public accountancy created exactly the conditions that make women believe that the profession poses potential risks for them, such as the risk of punishment for breaches of the government’s new rules, the poor public image of public accountancy, and business practices that conflict with religious perceptions and social culture. In other words, most of the defining attributes of the public accountancy profession contradict Indonesian women’s nature (kodrat wanita) and social values.

Indonesian history has suggested that women’s struggles, actions, and emancipation have been focused more on education, marriage law and nationalism, and less on development and professionalism. We can conclude that women (from earliest times to the Soeharto era) have experienced oppression and discrimination, and have never been ranked equally with their male counterparts. This has created the social conditions where women are treated as second-class citizens in society and produced an image of women as people who remain silent and are taken for granted in all decisions. Women in society are still expected to take their place as mothers and housewives rather than as women concerned with professional careers or the progress of development. These conditions create the situation where women’s personality is seen as naturally submissive and women have to submit to their fate. There is little or no motivation for women to strive for admission into a professional area that has many challenges and risks. Ultimately, it creates the opinion that women are incompetent and incapable of being integrated in the public accounting profession with its high risks and the need to spend much time away from home and in different locations to build up the practice.
CHAPTER SIX

CULTURAL INFLUENCES AND THEIR IMPACT ON INDONESIAN WOMEN’S INEQUALITY

1. Introduction
   As demonstrated in Chapter Three, the discussion of women’s exclusion through professional practices identified that the process of understanding values, systems and ideology as internal forces acting on women’s personalities or self-images has developed a significant epistemic attachment to culture. The central argument is that the process for understanding values, systems and ideology is intrinsically incomplete, and this is a reason why a section on culture, especially Javanese culture, has to be included in this thesis. This rationality is contained in the interpretation of culture voiced by Kroeber and Kluckhohn (1952; p.86), who point out that:

   Patterned ways of thinking, feeling and reacting, acquired and transmitted mainly by symbols, constituting the distinctive achievement of human groups, including their embodiments in artefacts; the essential core of culture consists of traditional (i.e., historically derived and selected) ideas and especially their attached values.

   Meanwhile, Taylor (1877) stated that culture as a primitive form means a complex entity that includes knowledge, beliefs, art, morals, law, customs and any other capabilities and habits acquired by people as a member of society. From this point of view, culture could be studied separately from social psychology, because ‘cultural phenomena were believed to have their own laws’ (cited in Barnouw, 1979; p.7). Therefore, culture has strong consequences that influence the expression of personalities, behavior, ideology and actions. The understanding of culture itself is, by nature, flexible and is subject to interpretation (Geertz, 1973). Therefore, it is essential
to have a comprehensive concept of culture in order to understand the value system and ideology of the society that has most influence on women’s personality and self-image.

Culture as a concept has numerous meanings which are mostly influenced by the interpretations of diverse scholars. The quality of these interpretations is relative; it could depend on the thoughts and knowledge of social science experts and their places of origin. Hence, the concept of culture from an anthropologist’s point of view carries a different emphasis and focus compared with that of a psychologist or a sociologist.

Linton (1947; p.21) offers a definition of culture that stresses the factor of integration: ‘A culture is the configuration of learned behaviour and results of behaviour whose component elements are shared and transmitted by the members of a particular society.’ According to Barnouw (1979; pp.5–6), a culture is:

The way of life of a group of people, the configuration of all of the more or less stereotyped patterns of learned behaviour … The way of life has some integration and cohesion to it – hence the term ‘configuration’. It consists of patterns of learned behaviour which are transmitted through language and imitation – not through instinct or any direct action of the genes. Hence, culture is marked by plasticity and change, although some societies have gone through centuries, even millennia with very little change.

These statements concur with those of Triandis (1972; p.4) who describes culture as having subjective elements, as shown in the following definition:

Subjective culture is defined as an individual’s characteristic way of perceiving the man-made part of one’s environment. It involves the perception of rules, norms, roles and values, is influenced by various levels of culture such as language, gender, race, religion, place of residence and occupation and it influences interpersonal behaviour.

This is supported by Williams (1961; p.57) who was concerned with the social aspects of culture:

Culture is a description of a particular way of life which expresses certain meanings and values not only in art and learning but also in institutions and ordinary behaviour. The analysis of culture, from such a definition, is the clarification of the meanings and values implicit and explicit in particular ways of life, a particular ‘culture’.
Thus, the concept of culture is truly related to society (Williams, 1958); consequently, the culture of a society should provide a number of answers to the problems of social life. As described by Barnouw (1979; p. 6) ‘a culture should provide the means for coping with the world; mastery of these methods increases one’s sense of confidence; also has a body of doctrines about the world—religious traditions and folklore—which give orientation and reassurance to the individual’

From the understanding of the concept of culture given above, it can be concluded that culture is composed of various elements that have cultural components in the form of symbols and behaviors, together with elements of a realistic nature such as behavioral patterns, language, living mechanisms, social organizations, religion and art. All of these specifically contribute to a style of daily living within a whole society. These components are further elaborated by Jenks (2005) using four typologies.

First, culture is a *cognitive category* (Jenks, 2005; pp.11). Culture becomes intelligible as a general state of mind that creates the idea of perfection, a goal or an aspiration for individual human achievement or emancipation. Secondly, culture is a *collective category* in that it invokes a state of intellectual and moral development within a society (Jenks, 2005; p11). In this category culture has links with the idea of civilization, in which this notion takes the idea of culture into the province of collective life, rather than individual consciousness. Thirdly, culture is a *concrete category*, being viewed as a collective body of arts and intellectual work within any one society (Jenks, 2005; p.12). It is a link with the realm of symbolic production and recognition, albeit the esoteric symbolism of a society. Through the use of language every day, terms come to embody a sense of particularity, exclusivity, elitism, specialist knowledge and training or socialization. Fourthly, culture is a *social category* as it is regarded as the whole way of life of people (Jenks, 2005; p.12). It is the pluralist and potentially democratic sense of the concept that has come to be the zone of concern within sociology and anthropology.

Clearly culture, which has been understood as ways of thinking, perceiving and living within society, will influence human behavioral patterns, attitudes, values and modes of perception individually or collectively (Kroeber and Kluckhohn 1952; Geertz, 1973; Triandis, 1972, 1975; Hofstede, 2001). Subsequently, the outcome of such
conditions will generate strong bonding in such matters as human behaviour, rules and assumptions or general perceptions and all these products of a culture are perceptions or opinions that have been upheld and inherited through generations.

By considering the concept of culture and its consequences on human activity, it is possible to arrive at an understanding that the concept of culture has gained the trust of a community or society. It is a concept that has greatly empowered the lives and behavior of people, established the values and norms of a group of people or an individual in social living, and produced symbols of a civilization within a group or a community.

This chapter is designed to introduce culture more explicitly as a construct that has had a negative influence on the internal forces or personality of women, leading them to avoid public life and be excluded from professions. It describes selected components of culture and places emphasis on the elaboration of the links and consequences arising from the influence of cultural concepts within Indonesian society. This society appears to have been strongly influenced by Javanese culture, which has long been the dominant culture in Indonesia (Sarsito, 2006; Chairiri, 2006) shaping the ways of life and the ideology of the Indonesian people, including people’s ways of thinking, beliefs, judgments and interpretation. Therefore, it can be seen here that culture and cultural issues are not only problems of ethics, aesthetics or symbolic meanings, but can also be regarded as social problems (Kuntowijoyo, 1987; Sarsito, 2006).

The chapter will focus on the influence exerted by Javanese culture on the ways of life and thoughts of the Indonesian peoples. It describes in detail the role of Javanese culture, its concepts and ideology, and the consequences of knowing about these on the personalities and behavioral patterns of people in general and women in particular, especially the impact of this culture on gender inequality. The chapter will also examine the extent to which the values and ideologies derived from such a culture have
influenced women’s lives and thoughts and the patterns of their social engagements and daily activities. Primarily, it addresses how the consequences of the relationship between culture, ideology and personality have influenced women’s self-images and their perceptions about the professional arena and career paths in the public sphere versus confinement in the domestic sphere.

This chapter begins with a description of the power of culture for people and goes on to discuss the relationship between cultural concepts and personality. Some essential components or elements related to the concepts such as symbols, values and practices are mentioned as indicative of the power of culture in human life. This is followed by descriptions of Javanese cultural concepts and religious beliefs. These are a major influence in encouraging the inequality of women through traditional and conservative ideologies of personality and behavior, and also have a significant impact on the decisions and actions of Indonesian women as they make choices about whether or not to enter professional careers.

2. The Power of Culture

Fundamentally, descriptions of culture from various scholars with different knowledge bases show that the power of culture is associated with its components and essential features such as values, symbols and practices (Kroeber and Kluckhohn, 1952; Turner, 1967; Geertz, 1973; Hofstede, 1997, 2001; Jenks, 2005). These carry significant power within a community or group of people to direct their ways of thinking, ideologies and specific characteristics of individuals.

In principle, culture offers the power of values that have evolved from the concepts embedded in the culture of a community, and these have a significant influence on the shaping of human behavioral patterns, individually and collectively (Hofstede, 1997, 2001; Jerks, 2005). Values are also sometimes referred to as ‘the core
of a culture’, and they are an essential component of cognitive elements such as attitudes and beliefs (Hofstede, 1984). Therefore, ‘values have broad tendencies for a preference toward a certain state of affairs rather than to others (good-evil; right-wrong; natural–unnatural)’ (Hofstede, 2001; p.6). The power of values is able to give colour to a conception or an ideology of a society so that the values become permanent and resistant to change (Barnouw, 1979). Values can only be inferred from the way people act under different circumstances. Hence, within a culture values have an important role in distinguishing members of one group or category of people from another.

As argued by Kroeber and Parsons (1958; p.583), a culture that transmits and creates the content and patterns of values, ideas and other symbolic meaning systems shapes human behavior and the artifacts that it produces through behavior. Thus, values are important antecedents or moderators of cognitive beliefs, attitudes and social norms of behavior (Karahanna et al., 2005; Hofstede, 2001; Bandura, 1977; Triandis, 1972).

From early childhood on, the power of values is acquired through lifestyle-altering experiences and education, within the family, in neighborhoods and through schooling. Values provide people with fundamental assumptions about how things are. Acquired values become integrated into an organized system of values where each value has a relative priority (Karahanna et al., 2005; p.5). Principally, a value system as such is relatively stable in nature even though it can change over time as it reflects changes in culture and personal experience. Thus, individuals, based on their unique experiences, not only differ in their value systems but also in the relative stability of these value systems. Hence, value systems provide a broad tendency to prefer certain states of affairs over others (Hofstede, 2001; p.5).

Another manifestation of the power of culture is culture as symbols. Basically, symbols represent the most superficial aspect of culture (Geertz, 1973) while values are
the deepest manifestation of culture (Kroeber and Kluckhohn, 1952). Symbols provide the boundaries of cultured thought. Members of a culture rely on these symbols to frame their thoughts and expressions in intelligible terms. Thus, the power of symbols makes culture possible, reproducible and readable.

The anthropologists Clifford Geertz (1973) and David Schneider (1976) stated that a system of symbols and meanings is a particular level of abstraction of social relations. Symbols can be used to distinguish the cultural system from the social system. Symbols are a powerful product of a cultural system and are envisaged to be engaged with in cultural analysis in an effort to understand the meaningful aspects of human action in concrete interactions (Geertz, 1973, 1983; Schneider, 1968, 1976).

Thus, symbols are also a part of an alternative model of culture that can be implied through a ‘linguistic term’; in order to specify the structures of human life symbolic systems can be seen as a profound influence on their human behaviors (Barthes, 1972; Foucault, 1977; Lacan, 1977). Therefore, using the power of symbols in the practice of cultural analysis consequently tends to be synchronic and formalist (Sewell, 2005; p.161). Thus, the employment of a symbol can be expected to accomplish a particular goal only because symbols have determinate meanings (Sewell; 2005, p.164).

Following on from this, the performance of a cultural act is called **practice**. Practices are one form of cultural activity demonstrated through action, power relationships, struggle, contradiction and change (Sewell, 2005). Practices are also learned later in life through socialisation in the workplace after an individual’s values are firmly in place. Practices provide the explanations and ways of action within the world, and the experiencing of cause–effect relationships (Karahanna et al., 2005).

Normally, practice is a form of implementation of cultural power in the system. Systems and practices are complementary concepts; each presupposes the other. This
condition causes the creation of relationship between practice and symbol as system and meaning. To hold in cultural practice means to utilize existing cultural symbols, because cultural practice is the ability of actors to play upon the multiple meanings of symbols. Hence, symbols concern the practices of social actors and the context that gives meaning to such practices (Geertz, 1973; Turner, 1967; Hofstede, 2001; Jerks, 2005).

The power of values and practice are related in life. Practices do not influence values but practices are always evolving. Ideally, practices should reflect values, and in fact, practices are particularly related to current environmental conditions (Karahanna et al., 2005; p.7). Values are quite hard to change while practices can be altered. Similarly, values and practices make the distinction between core and peripheral values. Practices can change through life, whereas core values are values that are acquired in youth and are difficult to change (Erez and Earley, 1993). Thus, values and practices or core and peripheral values are intertwined.

Moreover, values and practices are in turn influenced by culture and personality traits (Geertz, 1973; Barnouw, 1979; Hofstede, 1997, 2001; Jerks, 2005; Sewell, 2005). Thus, various cultures will interact to form an individual’s culture and to shape behavior. However, depending on behavior, certain cultures will have a dominant influence on an individual’s action or practice. Consequently, an individual’s values at the most fundamental level are predominantly influenced by ethnic or religious elements, while an individual’s practices would be influenced primarily by professional and organizational cultures (Karahanna et al., 2005).

Hence, the causal link between culture on one hand and values and practices on the other has been described as a person’s value set, which eventually determines behavior (Hofstede, 1997, 2001; Jerks, 2005; Sewell, 2005). It does not consist merely of the values dictated by a specific culture, but it is an amalgamation or function of all
the various cultures such as ethnic, religious, organizational or professional to which the individual belongs (Karahanna et al., 2005; p.9). Thus, values are important antecedents (or moderators) of cognitive beliefs, attitudes and social norms and thus of behavior (Bandura, 1977; Triandis, 1972). Consequently, the power of values is more important than symbols and practices in establishing human ideology.

2.1. Culture as an Ideology of Mind

The implementation of the power of culture occurs as values; and can be illustrated as human and social ideology. As explained previously, culture has a dominant influence on concepts. Basically, culture as a values concept establishes beliefs, principles and ideas about life itself, and an individual’s behavior. Furthermore, culture creates an ideology for members of a sociocommunity because an ideology is a pattern closely related to a mode of thinking of a certain community (Geertz, 1973). Consequently, ideology is a product of cultural values.

Additionally, together with ideology, culture gives rise to symbols that become the embodiment of a cultural system in the community, because anything related to a mode of thinking of a certain community will offer ideas, faith or values stated in the form of a pattern known as a symbolic system by the community (Hofstede, 2001; Sewell, 2005; Jerks, 2005). It is the authority contained within an ideology that requires the ideological concept to be acted on by its members. In other words, it can be said that ideology is a symbolic system that is a part of a culture, and is actively concerned with the establishment and defense of patterns of belief and values of the related community (Fallers, 1961).

Unfortunately, just because an ideology is held by certain people does not necessarily mean that the concept includes the notion of truth. Such an ideology may hinder or impede other communities, or it may lead to the separation of a
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sociocommunity into two groups, one group socially subordinate and the other socially dominant (Geertz, 1973). Stark (1958; p.48) stated that ‘ideological thought is something shady, something that ought to be overcome and banished from our mind.’ He further states that all ideological thoughts are socially conditioned by their very nature, and that ideology has unfortunate qualities of being psychologically ‘deformed’, ‘warped’, ‘contaminated’, ‘falsified’, ‘distorted’ or ‘clouded’ by the pressure of personal emotions such as hate, desire, anxiety or fear.

The concept of ideology has been likened to a dirty river, ‘muddied and polluted by the impurities that have flooded into it. From the one it is healthy to drink; the other is poison to be avoided’ (Geertz, 1973; p.197). Ideology provides a basic understanding related to sociocommunity structure that is also related to a patterned reaction to the patterned strains of a social role. It provides a symbolic outlet for emotional disturbances generated by social equilibrium.

Thus, ideology can be categorized as a part of a culture’s value system that produces symbols as the embodiment of a cultural system in the community. It has the power to create patterns in the human mind and modes of thinking in communities or groups. Principally, ideology is a set of ideas, propositions and values that justifies the status quo. Therefore, ideology presupposes a class society, a stratified society (Geertz; 1973).

As a result, ideology works to maintain and justify a set of structured, institutionalized relationships. By upholding the status quo, ideology provides large advantages to those who already have more power and privilege than others. Ideology is able to establish the way dominant classes stay dominant without using brute force (Parson, 1959; Geertz, 1973; Jerks, 2005). When an ideology becomes internalized, people will do what they are supposed to do even when it works against their interests.
Where there is ideology, there will always be those who dispute it; there is always resistance. Even though sometimes it is almost invisible, there is counter hegemony (Williams, 1976).

In the Indonesian setting, women’s potential for ongoing growth is strongly influenced and affected by values, norms and demands from a traditional ideology within the community and has very limited room to expand. A woman’s cognitive image of herself is affected by social cognitive influences in its development, habits, independence and self-confidence. This ideology, referred to as a ‘pretty dirty river’ (Geertz, 1973; p 199), is principally influenced by Javanese culture, as its traditional values and concepts have resulted in women being considered a subordinate group in Indonesian society.

It is realistic, therefore, to see that the ideal self-image for Indonesian women of how they should behave must be in line with the ideology and values embedded in the culture. Ideology from these cultural values creates and imposes types of behavior. Its acceptance by a society or community means that women as individuals should conform to the ideology by displaying attitudes and behaving in ways based on the values, unwritten norms and rules accepted by the community (Friedan, 1973; Anzaldua, 1987; Hofstede, 2001). Deviation from this path will be considered peculiar and idiosyncratic.

Traditionally, women in Indonesia are considered second-class citizens and as such must give priority in their lives to their duties as a partner inside the house, serving a husband and children rather than engaging in work in the public sphere (Sullivan 1994; Suryakusuma, 1996; Robinson, 2009). These requirements weaken women’s position in terms of their roles and status in the community and ultimately influence their mode of thinking and behavior; and in so doing indirectly limit the power of choice to consider working outside the home.
As a result, the majority of Indonesian women are predominantly influenced by Javanese culture in their values, lives and ideology of mind; while women have self-determination and the freedom to enter the professional sphere this in turn is influenced by Indonesian perspectives and hence there is male domination in many work areas. As also discussed in Chapters Four and Five (historical accounts of women in several periods); there is sufficient evidence to show that Indonesian women have been encouraged to take for granted their lower status, and have also experienced exclusion and subordination in the professions. This situation will continue as long as Javanese cultural concepts dominate as the basic values and ideology of mind. However, the ideology derived from cultural values has also directly emerged a negative mindset in women’s personalities and attitudes, as can be seen from their comments in the interviews undertaken for this thesis. Some of interviews result from; women external auditor staff in BPK (See Appendix 53); women partners of KAPs (See Appendix 15) and Mrs. Koesbandiah, the first founder women’s as owner of the KAP (See Appendix 21) explained that many women have been unenthusiastic about their careers, avoiding promotion or seeking only minor roles in their professional career progression. Following is a description of the cultural influences that control and maintain women’s personalities.

2.2. Culture as a Personality

Culture as a personality means that a culture has the greatest power to influence characteristics of the communal and individual. Basically, personality is an abstraction of an individual’s mind (Barnouw, 1979). Most definitions of personality place emphasis on the configuration or integrative nature of personality warranting some consistency in the behavior of the individual.
Guilford (1959) has a similar argument on personality, which he defines as the interactive aggregate of *personal characteristics* that influence the individual’s response to the environment. Meanwhile, culture could be defined as the interactive aggregate of *common characteristics* that influence a human group’s response to its environment. Thus, culture determines the identity of a human group in the same way as personality determines the identity of an individual. However, cultural traits sometimes can be measured by personality tests (Hofstede, 1984; p.21).

Moreover, Morton (1929) points out that personality represents an understanding of the sum total of all biological innate dispositions, impulses, tendencies, appetites and instincts of the individual, and the dispositions and tendencies acquired by experiences. Watson (1930) also refers to personality as the sum of activities that can be discovered by actual observation over a long enough period to give reliable information (cf. Barnouw, 1979; pp.6–7). Additionally, Matsumoto and Juang (2008; p. 19) explain that personality refers to the unique constellation of traits, attributes, qualities, and characteristics of individuals. Thus, this makes personality ‘the most adequate conceptualization of a person’s behaviour in all its detail’ (MC Clelland, 1951; p.69).

It perhaps can be concluded that personality is behavior of an individual while culture is behavior of humans collectively. Personality refers to the individual differences that exist among individuals within groups; and culture is macro, social and group-level construct and become the social psychological frame within individuals reside (Matsumoto and Juang, 2008; p.18). Thus, culture and personality evidently reflect central assumptions, which tend to accept a view of personality that stresses its integrative, configurational character and think of personality as something that influences behavior, rather than equating it with behavior itself (Barnouw, 1979).
As Adorno (1950; p.5) points out, personality is a more or less enduring organization of forces within the individual. Thus, personality lies behind behavior and within the individual, and assists to determine response in various situations. While, Jahoda (1984) stated that culture is a descriptive term that captures not only rules and meanings but also behaviors. Hence, individuals can have their own, special mental representations of culture, and these representations may differ across people (Matsumoto and Juang, 2008, p.19).

Accordingly, culture and personality are interrelated and complementary in meaning (Matsumoto and Juang, 2008). Consistency of behavior might be ascribed to culture or to the social role of the individual, rather than to personality (Barnouw, 1979). For example, consistency of verbal behavior is certainly a matter of culture and not of personality, as language is symbol of culture, for example speaking in Japanese language, Chinese and English (Barnouw, 1979; Matsumoto and Juang, 2008) have much more elaborate systems of reference that depend on the nature of the relationship between people. Other consistency of physical behavior may also be ascribed to culture, such as women demonstrating consistency in the act of regular housework, taking care of their children before and after going to work every morning at a certain time and returning home at a predictable time in the late afternoon. This consistency is the product of a particular sociocultural system in which people play a role. Therefore, the consistency inherent in personality relates to the acquisition of values, consistent attitudes and modes of perception by the individual (Barnouw, 1979; Matsumoto and Juang, 2008).

Conclusively, the power of culture is perceived as a complementary influence on personality; however, it has a significant influence on the human mind with a certain set of dispositions as an organism, specifically mental characteristics such as insights,
understanding, conceptual thinking, images, ideas, feelings, reflections and fantasies (Kluckhohn, 1951; Geertz, 1973; Hofstede, 2001). The brief examples of several definitions of culture provided earlier emphasized that the understanding of culture, in this respect, focused principally on the study of human behavior associated with values, ideological systems and personality attitudes. Culture has the power to influence the values of such systems and the behavior of individuals or groups in their interactions within and across systems (Harrison and McKinnon, 1986; p.239). Therefore, culture directly influences the processes of the human mind and human behavior; it is personality. It also influences the formation of patterns of living within a community; it is ideology.

2.3. The Relationships between Culture, Personality and Ideology of Mind

There are interrelationships and linkages between cultural roles, personality consequences and ideology of mind, all of which involve the power of values, social systems and ideology. These powers are implemented in daily life and all prove to be major influences on human behavior or to have consequences for personality and the ways of thinking or ideology of the human mind. However, the human mind does not function as a scientific concept but as a rhetorical device; it acts to communicate and sometimes to exploit a fear of subjectivism on the one hand and of mechanism on the other, rather than to define a process (Geertz, 1973; p.56). The human mind as part of mental functioning is essentially an intracerebral process, which can only be assisted or amplified by various artificial devices. In doing so, the human mind has been thoroughly dependent upon cultural resources while those resources are consequently constituents of mental activity (Geertz, 1973; p.76; Hofstede, 2001). The relationship between the influence of a cultural concept and that of the human mind is reflected through a process of feelings clarification. The existence of cultural resources within an
adequate system of public symbols is just as essential to this sort of process as it is to that of directive reasoning. Hence, the development, maintenance and dissolution of mood, attitude, sentiment and so on, which are feelings that basically constitute private mental activity in human beings, is no more than directive thinking. Hence, feelings are cultural artifacts in humans (Geertz, 1973; p.81).

A culture that influences the personality or behavior of an individual also automatically exerts significant influence on the development of psychological processes and mental characteristics (Geertz, 1973; Hofstede, 2001). Accordingly, culture is an adaptational response to three factors, ecology, social factors and biological factors (Matsumoto and Juang, 2008), they also suggested that:

Individuals are first learning about their culture through a process known as enculturation. The enculturation process (via family, community and institutions) gradually shapes and molds individuals’ psychological characteristics including how individuals perceive their world, think about the reasons underlying their and other people’s action, have and express emotions, and interact with others (Matsumoto and Juang, 2008; p.23).

As such, cultural resources are ingredients of and not accessories to human thoughts (Geertz, 1973; p.82).

Because of the above described relationships between the cultural influences on personality, the consequences of these and the ideology of the human mind as fundamental reasons for the experiences of Indonesian women in the professions. It can be suggested that culture has influenced women’s personalities, their mind, thinking, perception and social status, and that it acts to decide and determine their whole lives, including their professional careers. In this study, it is suggested that ‘Javanese culture is that which is most closely identified as Indonesian culture,’ and argued that directly or indirectly, consciously or unconsciously, this ‘Indonesian Javanese Culture’ plays an important role in the process of forming the concepts and patterns of ideology, values
and systems within Indonesian society (Sutherland, 1979; Koentjaraningrat, 1985; Magnis-Suseno, 1997). This is particularly evident in regard to Indonesian women, and is reflected in women’s personalities, their choices and concepts of their minds.

The following section provides an illustration intended to lead to greater understanding of the struggle faced by Indonesian women in their pursuit of career progression in their professions, and how Indonesian Javanese culture generally has had considerable consequences on women’s careers and their status in society. A thorough description of the values, systems and ideology of Javanese culture may provide explanations and understanding about the reality of exclusion and subordination of women in professional work in Indonesia, especially in the public accounting profession.

3. The Influences of Javanese Culture on Indonesian Women’s Inequality

Discussions about women imply an emphasis on cultural definitions of sex roles or gender. Naturally, from a cultural point of view, the social construction of women and female gender has strong social implications, which in turn influence cultural definitions (Ortner and Whitehead, 1984; Hofstede, 2001; Matsumoto and Juang, 2008). Originally, these distinctions of gender have involved the cultural constructions of maleness and femaleness that have served to exploit and oppress women in contemporary society. In relation to Indonesia, the Indonesian women as a cultural notion (Nolten, 2000) has singularly and severally affected the position and status of women in society and the extent to which women enjoy independence and control over their own lives.

In Indonesia, women’s professional development has been influenced by the social environment in which they live and work. The social environment created by the social
structure of a stratified and hierarchical Indonesian community is not free from cultural influence as an ideology and life concept held by people. It is noted by Giddens (1984, 1979) that social structure refers to the pattern within a culture or organization through which social action takes place, preparing the arrangement of roles, organizations, institutions and cultural symbols that become stable over time and are often unnoticed and change almost invisibly.

The unique Indonesian culture derived from Javanese cultural influences cannot be freed from its etiquette, hierarchical tradition or stratified behavior patterns in every life experience of its people (Geertz, 1973; Magnis-Suseno, 1997). It is reflected in the level of usage of the Javanese language, the social classifications, and the suggestion of the government bureaucracy that all of its social systems are mainly concerned with hierarchy, class and social stratification in order to construct an Indonesian sociocommunity (Koentjaraningrat, 1985). This has led to the creation of different patterns and arrangements for role, position and status sequences—individual and communal—that can be seen to comprise the social structure of Indonesian societies.

Traditionally, the values, systems and ideology of the Javanese concept of culture were the cultural heritage from the monarchy and colonialism eras (Sutherland, 1979). Part of this heritage was the desire, for the sake of the status quo, to maintain class groupings or stratification within communities, which has become Indonesia’s basic social structure. It has conditioned people to occupy different positions within their groups or communities, whether in economic, social, educational, ethnic groups, by religion, sex role or gender.

Therefore, one effect of the social structure based on Javanese culture has been to create a cognitive style within the community, particularly in order to perceive and interpret women’s roles in all sectors so they are categorized as second-class groups;
this eventually creates a stereotypical concept of women within the wider Indonesian community (Sullivan, 1994; Koning, 2000; Locher-Scholten, 2003). Consequently, gender-based stereotyping has had a negative impact and has become an obstacle and barrier for women throughout their working lives, including in the professional arena. This gender-based stereotyping influences patterns of measurement and evaluation in organizations or institutions where women work. The establishment of a glass ceiling (as discussed in Chapter One) results, where the advancement of a woman within the hierarchy of an organization is limited or hindered.

It can therefore be concluded that such a culture, and notably the Javanese culture, creates a social stratification affecting women’s careers and professions through gender stereotyping within the Indonesian community. In the stratified social structure, Indonesian women carry dual roles: one in domestic work as a housewife and child carer, the other role as a participator in the public sphere. This dual role situation may hinder women seeking to offer maximum performance in their careers when compared with their male counterparts (Stoler, 1977; Sullivan, 1994; Wolf, 2000; Robinson, 2009). Indonesian women therefore have to face many obstacles from the social structure, whether from themselves, their family, and their professional environment, when they seek to participate in workplace organizations.

Having suggested that Javanese culture can contribute significant barriers to women’s workplace participation. It is necessary now to detail the influence and role of Javanese culture on the development and advancement of the careers of Indonesian women. The following presents some aspects and factors associated with the formation of the Javanese culture, whereby values, ideology and systems play an active role in influencing women’s personalities and patterns of social structure in Indonesia. Javanese cultural concepts can be seen to directly influence women’s attitudes and play...
a role in their decisions about their lives, their role in society and their aspirations regarding development in the professional sphere, such as in the public accounting profession.

3.1. The Dominance of Javanese Culture
In this part, primarily the concern is with describing the Indonesian cultural dynamic in which Javanese culture is the foremost culture in the lives of most people. It will examined why Javanese culture has this dominant position and has become powerful enough to be the values system and ideology for the entire Indonesian social structure, eclipsing other cultures in the nation (Koentjaraningrat, 1985; Magnis-Suseno, 1997).

Geographically, Indonesia is the fourth largest country in the world with a population estimated by government to be 220 million. It consists of 19,000 islands strung across the equator (Vickers, 2005; p.1). This condition has allowed the nation to encompass ethnic cultural pluralism with 18 customs, over 200 major cultures and 250 language groups on the islands. The variety of social systems, styles of architecture and displays of tradition are all products and activities of ethnicity, aesthetics and rituals, inspired by and inherited through ancestors (Kartodirdjo, 1990).

In reality, because of its numerous ethnic elements and cultures, various religions and uncertain conditions of political and economic systems, Indonesia needed an integration process to create a unified national identity for Indonesian people (Geertz, 1973; Kartodirdjo, 1990). I describe this as Indonesia’s ‘National’ culture. Accordingly, the national identity, as the crystallization of ‘National’ culture, will portray the characteristics that differentiate Indonesian people from other nationalities.

A National culture can be perceived as a unique accumulation of tradition and the experiences of the society in sociohistoric lives in the past (Kuntowijoyo, 1987). The
cultural way of life and past experiences contribute to the shape and pattern of our present culture in a way that can be differentiated from other cultures. Thus, a National culture has its own identity (Kartodirdjo, 1990). As suggested by Matsumoto and Juang (2008, p.15) countries have their own unique socio cultural history, government, and economic base, all of which affect their culture. In fact, countries can certainly have a dominant culture, also able to have many subcultures.

Unfortunately, the aspects and factors originating from the traditional cultures of the Indonesian peoples as historical remnants of past life experiences have affected integration of the Indonesian national culture (Kuntowijoyo, 1987). Moreover, it is heavily influenced by the concepts and values from the time of ruling monarchs (Tobing, 1962; Koentjaraningrat, 1985) and by the concepts and values derived from systems of faith and belief (Geertz, 1960; Kuntowijoyo, 1987; Magnis-Suseno, 1997) from the teachings of Buddhism and Hinduism as well as Islam, the religion of the majority of Indonesian people. Hence, there are reasons and assumptions to support the idea of Javanese culture as the traditional culture of the Indonesian peoples and to show why it provided the basic ideology and values in the Indonesian national culture. It can be said that the Javanese culture has became dominant culture and the primary influences on Indonesian National culture (Koentjaraningrat, 1985; Ali, 1997).

The first assumption is based on population. Java is the most populous island in Indonesia, with the highest population density. In an area of 132,000 sq km (Vickers, 2005) it has a population of over 120 million people, or more than half the total Indonesian population. As a consequence of this population density, Javanese people have been encouraged to migrate to other islands in the Indonesian archipelago. This was supported during the Soeharto era, when there was a government policy of transmigration that sought to balance population densities in Java and less populated
islands. As a consequence, this program has indirectly or directly brought the dissemination of Javanese culture to new places and islands where Javanese now live, where it has mixed with the cultures of these other islands (Koentjaraningrat, 1985).

The second assumption is based on the origin and development of cultural history. The Javanese culture evolved, became established and developed earlier than any other culture across all the islands of Indonesia because of its two-thousand-year history, and this had a decisive influence overall Indonesia’s island (Magnis-Suseno, 1997). The origin of culture in Java can be seen in the earliest historical records, dating from the fifth century AD. It developed and changed to become a cultural monarchy with influences from Hinduism, Buddhism and Islam, and continued to evolve under the influence of Western intellectuals and, with the emergence of colonialism, from the cultures of Portugal, England and the Dutch (Koentjaraningrat, 1985; Magnis-Suseno, 1997). Thus, the process of cultural development in Java has indirectly had an effect on the development of the Indonesian national culture.

The third assumption is based on Java’s place at the center of activities and modernization in Indonesia, as it is the center of education, of government and of trade and development (Koentjaraningrat, 1985; Vickers, 2005). Java has been the center for all control and Indonesian government activities since the Dutch colonial era, with the establishment of the VOC in Batavia, now called Jakarta (West Java). The Javanese set the tone for the New Republic; the first nationalist movements at the beginning of the twentieth century originated with the Javanese (Koentjaraningrat, 1985). Since then Java has been at the forefront, with the highest education levels in Indonesia; it remains the center for education, business and economics and is the hub for Indonesian modernization. More than half of the members of the Indonesian parliament are
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Javanese as are the highest-ranking military officers, and Javanese people are to be found everywhere in Indonesia (Magnis-Suseno, 1997).

The majority of government officials who manage and handle government affairs are Javanese, including the former Indonesian President Suharto, who was from Central Java. Former President Sukarno was from East Java; former Presidents Megawati and Abdurrahman Wahid and current President Susilo Bambang Yudhoyono are all from East Java. It is reasonable, therefore, to suggest that Javanese culture, particularly the culture of central Java, has been dominant over other local or island cultures. The Javanese cultures arose from and were shaped by the culture of the monarchs who exercised intensive influence over the conduct and outlook of the nation’s ruling elite (Magnis-Suseno, 1997).

There follows descriptions of the values, ideology and systems that originated in Javanese culture and thereby became accepted as basic elements of the Indonesian philosophy. This Javanese ideology grew out of the effects of the hierarchy and social class system in the heritage of the monarchy, and it was influenced by religion and Western colonialism, mainly from the Dutch. It is expected that this description will provide an understanding of the thought patterns about the ways of life of Indonesian people; and how values, ideology and systems influenced and controlled Indonesian society, including women’s personalities, their minds and attitudes towards achieving progress in their careers. Much of the impact for women has been negative, through their exclusion and subordination and women’s avoidance of professional careers.

3.1.1. Javanese Ideology

The formation of culture and ideology within the Javanese community is closely related to the structural background of royal family and an agricultural community. The two different groups of royal family and villagers created two important groupings in
the community with the ruling party represented by the nobility as the feudal lords, and
the villagers or peasant groups as the oppressed. These two groups had different
knowledge systems, traditions, cultural concepts and ideology (Sutherland, 1979;
Koentjaraningrat, 1985; Magnis-Suseno, 1997).

Ideally, there are two fundamental principles within the Javanese life system: (1)
the principle of conflict avoidance (harmony), and (2) the principle of respect. These
two principles have had the biggest influence on Javanese ideology (Geertz, 1961;
Koentjaraningrat, 1985; Magnis-Suseno, 1997). However, these two principles have
many more weaknesses than strengths in terms of individual rights for an individual’s
abilities to be developed and appreciated. Individual opinion and much more are
overridden by the hierarchy and social status of group organizations (Geertz, 1961;
Magnis-Suseno, 1997).

The principle of Harmony or principle of conflict avoidance, as Magnis-Suseno
(1997; p. 42) argued, is that this is the ideal situation the Javanese wish to see prevail in
all relationships, in the family, the neighborhood and the village. The entire society
should be determined by the spirit of harmony or conflict avoidance (in Indonesian
called rukun) as much as possible. The harmonious principle implies the continual
efforts of all individuals to interact peacefully with each other as well as to remove
potentially divisive and dissonant elements.

According to Magnis-Suseno (1997; p. 45) implementing the principle of harmony
for the Javanese carries expectations of speaking in a calm, emotionless voice. They
must avoid setting out their point of view in such a way that others have to respond with
a simple ‘yes’ or ‘no’ and thereby be obliged to take a confrontational stand. Specific
offers or wishes should never be directly rejected or refused. The customary answer is
in every case a polite affirmative ‘yes’ and never a direct ‘no’. Typical responses are phrased as *raos kulo* (according to me) or *mbok menawi* (maybe).

Naturally, the open expression of feelings is considered to be in extremely bad taste. Impulsiveness and spontaneity are viewed as signs of under development. The Javanese disapprove of excessive efforts towards any end. Action betrays a disorder of mind or lack of self-control and both are viewed as embarrassing (Geertz, 1961; Kontjaraningrat, 1985). Unfortunately, the harmony (*rukun*) principle does not mean that the Javanese have no individual interests. Rather, *rukun* (harmony) is a social mechanism by which these interests can be integrated into group welfare.

As a result of the implementation of the principle of harmony, there is a type of pretence (the practice of dissimulation), an expression from an individual that never suggests true feelings, and this is particularly true in regard to negative feelings (Geertz, 1961). Even when stricken with grief, one must continue to smile. Even when receiving people at home who are quite heartily detested, one should show oneself as extremely happy to have them as guests. One tells the truth in small matters only when there is some reason to do so. Thus, in general, a polite Javanese avoids gratuitous truth (Geertz, 1961; Magnis-Suseno, 1997).

It can be concluded, therefore, that the principle of harmony brings the Javanese into a difficult pressured situation to act in accordance with this principle’s expectations or be penalized for nonconformist conduct. On the other hand, every Javanese has internalized the commandments of harmony and they experience both guilt and shame when they offend this principle.

The second principle, the principle of Respect, as explained by Magnis-Suseno (1997; p. 62), is based on the belief that all social relationships are ordered in hierarchical form. The hierarchical order constitutes a good in itself, and therefore a
moral obligation exists to maintain this social order and to express it. Everyone should recognize this unity by employing the appropriate social etiquette. Thus, persons holding higher positions should be respected, but persons in lower positions should be respected and treated with goodwill and a sense of responsibility for their welfare. More ironical, in fact, is that one of the standards for determining position or status is material wealth. Traditionally, the Javanese use material wealth as one standard within their social class with the paradigm that wealth necessarily follows power, not that power follows wealth (Anderson, 1990).

In other words, those who are at the top of or in the upper social class must be highly respected by those lower in social class. Respect means only the recognition of superior rank by means of the appropriate etiquette (Geertz, 1961). Respect is not necessarily addressed to the person who in fact possesses the authority. In Javanese families, real authority more often lies with the mother, though it is the father who is the object of the show of respect (Magnis-Suseno, 1997).

One aspect of the principle of respect implemented by the Javanese is that a person should not try to develop ambition or compete against others. Ambition, competition, impoliteness and personal wishes for material gain and power are sources of disruption, disharmony and contradiction that should be avoided and repressed (Mulder, 1978; Koentjaraningrat, 1985; Magnis-Suseno, 1997).

It can therefore be concluded that Javanese ideology is derived from a combination and integration of diverse values within social classes. However, there are five typical elements that influence Javanese ideology: (1) etiquette (tatakrama) involving rule, values and ethics of the monarchy heritage; (2) hierarchical levels of stratification of the whole system in Javanese society; (3) paternalistic concepts; (4)
patterns of bureaucracy; and (5) metaphysics and Islamic Law (Geertz, 1960, 1961; Jay, 1969, 1963; Koentjaraningrat, 1985; Magnis-Suseno, 1997; Sutherland, 1979).

Unfortunately, Javanese ideology became the basic concept for another ideology (Magnis-Suseno, 1997) and conclusively became the basis for Javanese social life including women’s lives. There follows an explanation of the main elements of influence on Javanese ideology.

3.1.2. Javanese Social Class

As explained by scholars such as Geertz (1960), Siegel (1986), Keeler (1987) Errington (1988) and Brenner (1998), the Javanese community structure is strongly influenced by an extreme concern with status, stratification and hierarchy, which can be heard in the language that Javanese use with other members of society. The Javanese hierarchical social system is based on rank, class, age, seniority, occupation, education and other considerations, such as whether one is a villager or an urbanite.

Magnis-Suseno (1997) suggests that Javanese socioculture is actually categorized into two large groups based on the present two-class system. The first is wong cilik and means the class of agricultural workers, coastal fishermen and low-income urban dwellers. The second is the priyayi class and consists of officials and intellectuals and also includes a small group called ndoro (noble class), whose members are usually from the royal family.

In addition to class, social groups can also be classified based on religious factors. There are two big social groups, the first is kejawen, also known as wong abangan, whose communities are dominated by wong cilik group members rather than the priyayi class; and the second is called santri. The santri is comprised of self-conscious Muslims who attempt to live strictly according to the prescriptions of Islamic law (Carey, 1979; Koentjaraningrat, 1985; Magnis-Suseno, 1997). Santri form the major non-priyayi
elements in the Javanese village sphere. *Santris* have been the strongest indigenous component in trade and business, with their environment in the Muslim world giving them a wider awareness than most peasants (Magnis-Suseno, 1997). However, the *santri* group is to be found in all social classes. The wealth of *santri* gives them a higher status in Javanese societies than the *wong cilik*, but a lower status than the average *priyayi*, who comprise the majority of educated people and the noble class characterized by the aristocratic and bureaucratic elite (Brenner, 1998; Magnis-Suseno, 1997).

In contrast, the *wong abangan* or *kejawen* group is only nominally Moslem, as indeed are most Javanese, and comes from both the *priyayi* class and the *wong cilik* or village peasant and fisherman groups. Their lifestyle, however, is little influenced by Islam. *Wong abangan (kejawen)* has a central religious rite called *slametan* (Kodiran, 1975) and various traditional rituals and ceremonies. *Slametan* means a simple ceremonial meal to which all neighbors must be invited. The *slametan* reestablishes the harmony of the universe and the neighborhood. This rite strengthens the deepest felt values of the Javanese, viz neighborly togetherness, mutual understanding and respect. The ceremony engenders a strong feeling that all villagers are completely equal in the eyes of each other (Koentjaraningrat, 1985; Magnis-Suseno, 1997).

In Javanese social life, there are the traditional ethics or rules called *tatakrama* (in English translated as a strict code of etiquette). The recognition of differences in status is a value as meaningful to the Javanese as that of the inequality in treatment amongst them. For example, under the strict code of etiquette (*tatakrama*) terms of respect are bestowed upon those who occupy higher offices such as the village chief (called *lurah*), government officials from the city and older people (Magnis-Suseno, 1997).

For *santri* groups, the etiquette, the level of social class and all values of life are classified into levels of religious understanding and obedience to Islamic norms and
law. For the urban priyayi, etiquette (tatakrama) is linked to differences in social rank, and constitutes a key point in their religious view of the world. This is noticeable at all levels of society, including family life (Geertz, 1967).

Because of the invasion of Dutch colonialism into Indonesia, with the establishment of the central colonial government in Java, integration of colonial culture and Javanese traditional culture eventuated. Furthermore, a new Javanese social class was created in the Dutch colonial era and it was a consequence of the process of creating a bureaucratic elite derived from the colonial transformation of the Javanese priyayi. The colonial transformation attempted to control Dutch colonies with the establishment of the ‘Rulers of the Realm’ known in the Indonesian language as pangrih praja (Sutherland, 1979; p.1), which was a form of administrative evolutionary change in the wider Javanese society. Importantly, it became the new bureaucratic pattern that brought typical elements of influence to the Javanese ideology (Sutherland, 1979; Magnis-Suseno, 1997).

Thus, pangrih praja became a new colonial government-created social class for ‘native administration’, at the lower level of local government. As a result, pangrih praja bridged the gap between the dominant European caste, with its overriding economic and political interest, and the peasantry. Pangrih praja members were both clients and ruling elite of political chiefs and colonial officials. Afterwards pangrih praja was transformed in the administrative, social and political facets of its manifold role (Sutherland, 1979).

Unsurprisingly, the relationship between priyayi, as majority group within Pangrih praja, and santri was not harmonious (Carey, 1979; Magnis-Suseno, 1997; Brenner, 1998). Many native officials were ignorant of Islam and remote from the religious leadership, and this situation was encouraged rather than deplored by the
Dutch. Additionally many priyayi were progovernment, and there was a strong streak of anti-santri feeling within the pangrih praja (Sutherland, 1979).

Basically, pangrih praja as Java’s aristocratic governing class had several levels of position, and the highest comprised the Regents (Bupati) who were rooted in local society and acted as brokers between village and city. The middle level position in Pangrih praja was called Wedana, the next lower position was known as Patih and the lowest position was Mantri. Those appointed to the middle level down to the lowest positions as native officials generally came from the lower class and not the royal family. However, the relationship between the Bupati and other native officials was never that of equals, as differences in rank were too great to be forgotten even by the most intimate friends (Sutherland, 1979; p.19).

Where do women fit into the structure of Javanese social class? Naturally, the family is the main concern and is the basic unit of values within Javanese social class or social stratification, rather than the individual (Zeitlin et al, 1995; Kuntowijoyo, 1997). A woman's position and her status within the stratification system of Javanese society and in particular within her family is fundamentally diverse and depends on her social class background (Brenner, 1998).

There are several effects of Javanese social class and its hierarchical system that influence women’s lives. Women with backgrounds in the social class wong cilik or those who were living in family villages or coastal areas were in fact treated more fairly than those who lived in the priyayi or santri groups. Because the Javanese system of wong cilik family relationships recognizes descent from the maternal line to be of equal value to that of paternal descent, daughters inherit the same amount as sons (Magnis-Suseno, 1997).
On the contrary, women’s lives in the santri and priyayi, or in the government priyayi groups in the pangrih praja milieu, were fundamentally determined by a male head (Sutherland, 1979; Brenner, 1998) or by their husbands or fathers (Glass and Hall, 1954). This occurred even though women who lived in the merchant group within the majority santri group had a more dominant role than men in operating their businesses (Brenner, 1998). In fact, a woman’s life in the santri group was shaped by the fact that this group was based in the Islamic religion and lived as self-conscious Muslims, who attempted to live strictly according to the prescriptions of Islamic law for the values and ideology of their lives. This included the practice of commonly allowing husbands to have up to four wives at any one time (Koentjaraningrat, 1985; Sutherland, 1979). Furthermore, the family life of priyayi and the government priyayi known as Regents (Bupati) traditionally tended to be polygamous and, since divorce was easily available, the Regents would quite possibly have many wives, with more than four in their lifetime (Sutherland, 1979; Locher-Scholten and Niehof, 1987).

Unfortunately, there were also stratified class statuses among the wives in the priyayi or government priyayi group. The first wife or chief wife, called the Raden Ayu or Padmi, had equal rank with, and was usually the daughter of, another Bupati, while secondary wives, called selir or ampeyan (concubine or mistress), came from most social ranks. In particular, these selir came from coastal areas and were on the periphery of Javanese society or were from other communities and of Chinese, Arab or Indo-European descent (Sutherland, 1979; Koentjaraningrat, 1985).

Since the Monarchy era continued until the Dutch colonialism era, concubinage and extramarital sexual alliances were very common among priyayi and government priyayi, and such ties could form important links between officials and residents. In many parts of Java it was quite common for a native or European official to be offered
the temporary enjoyment of a girl when he stayed overnight in a village, and his acceptance was seen as a compliment to the girl, her parents and the community, and probably strengthened the official’s local position (Sutherland, 1979). This tradition was continued until the Japanese occupation during the World War Two. In fact, over the generations priyayi marriage patterns in some areas produced tight-knit family circles that monopolized pangrih praja positions, and thus occasionally the Dutch succeeded in breaking open these circles (Sutherland, 1979; Branner, 1998).

Hence, the social values of the priyayi and the government priyayi classes indirectly played a part in developing and facilitating the patriarchal system, which brought the old concept of the noble family heritage to dominance. This is clearly illustrated by the fact that, since its inception, the pangrih praja class never mentioned or involved women in “public” work, except where this work was concerned with either domestic work; supporting their family; or their husband’s position. However, women in the pangrih praja class were accorded high social status; this means women were used generally as mediators for increasing or maintaining the level of positions held by males (husband, father and brother) in the pangrih praja, and women were used as symbols of male power (Sutherland, 1979; Zeitlin et al, 1995; Branner, 1998). Overall women’s status was such that they were helpless, marginalized and subordinate. Women had no access to knowledge, and they were placed in the second class along with the group wong cilik, as was shown by the struggle of R. A. Kartini in the Dutch Colonial era (see Chapter Four). Consequently, it can be said that women who lived within the family environments of the santri and priyayi (such as pangrih praja, intellectuals and the royal family) had a very strict concept of life that was complicated by several values and religious rules and ideologies encompassed in a strict code of etiquette (tatakrama) (Sutherland, 1979; Magnis-Suseno, 1997). Thus, among the santri
and *priyayi* or aristocracy, female values were bound to their domestic roles and to men’s control over women’s sexuality and fertility. Daughters were most valuable insofar as they could be used to forge politically expedient marriage alliances (Carey and Houben, 1987), while wives were assigned the basic tasks of serving their husbands, regenerating their husband’s descent lines and maintaining the household. The place of women was in the home, with their movement in public increasingly restricted the higher their father’s or husband’s rank (Brenner, 1998).

In view of the above, Indonesian women today, who live under the influence of the values and ideology of such a culture from the day they are born, are destined to face a complex situation. This makes them prone to becoming victims of the dominant cultural arrangements that have long existed, such as society’s concentration on the implementation of patriarchal cultural systems. Hence, the patriarchal system can be seen as another typical element of influence within Javanese ideology for women.

### 3.1.3. The Impact of Patriarchy

It is true to say that the image of Javanese culture as dominant culture in Indonesia has ensured the existence of a patriarchal culture in which Indonesian women are treated as subordinate and second-class people, who have to accept their position as an inferior, dependent female group with no equality or equity with male groups. It is perhaps impossible for these women to have similar treatment to that enjoyed by men. The patriarchal culture has caused women to be brushed aside, left behind and not accepted in any field of available jobs equity.

It is not unusual within the ideology of a culture, like the patriarchal system, for female images to be manipulated and this has been evident from the early days in the way women of Javanese society have been treated differently in the family, school, community and socially (Geertz, 1961; Koentjaraningrat, 1985; Sullivan 1994; Koning,
Cultural Influences

2000). As a result, women have accepted the situation with few complaints, presuming that the values and systems of the patriarchal culture have been right in practice down through the generations. In fact, ideological images have been constructed not for their truthfulness but for their usefulness, especially for the dominant group, their male counterparts (Geertz, 1973).

The Javanese cultural heritage derived from an absolute monarchy and Dutch colonialism has established Indonesian culture as a patriarchal culture in every sphere of social life. It will create the patriarchal ideology, which it had implemented by the Javanese world-view on womanhood. Thorough derived from the various books (serat) written by Javanese Kings and literary writers (pujangga) in the eighteenth to the nineteenth centuries (Wahjono, 2004) passed down from one generation to the next by parent and society which it purpose women inferiority, and placed women in a disadvantages position (Munir, 2002). This condition is in line with a statement by Millett (1977) who suggests that patriarchal relations are to be found everywhere and are not confined to particular spheres of social life. They are in every aspect of social life, including the family, the economy, social activities, religion, teaching, sexuality and psychology, each aspect contributing to the maintenance of patriarchy (Walby, 1986; p.23).

The various books (serat) written by Javanese Kings and literary writers (pujangga), which these books deal with teachings (piwulang) on ethics and morals for women by Javanese King such as Sunan Pakubuwana IV’s Serat Wulangreh Putri (Book on the Teaching for Women); and literary writers such as Ranggawarsita’s Serat Candrarini (Book on the Beauty of Women); and Serat Wulang Estri (Book on the Teachings for the wife) (Munir, 2002; Wahjono, 2004). Overall, these books reflect the feudalistic culture of the society at that time; these books are most teachings on women’s inferior position to men as male-biased interpretations of Qur’anic verses (Munir, 2002). Basically, these books teach women to be fully submissive to men, to worship, respect and obey men as they would gods (Munir, 2002; Wahjono; Susilantini, 2006). For example, in serat Wulang Estri (Book on the teaching for the wife) that part of teaches is concern on permit polygamy, have taught women be nice to her husband’s other wives (Sukri and Sofwan, 2001; p.106). While, the demand for women is as women nature that concern to be good at beautifying herself, having sex and having children, also cooking (Munir, 2002).
For instance, in terms of occupations, the patriarchy system has influenced the classification of work through gender stereotyping, with occupations such as engineering, physics, the judiciary, law and health service administration classified as male work, while library work, nursing and teaching are considered as female work (Wirth, 2004; p. 8). Even in those jobs that are dominated by women, men will hold the more senior and better remunerated positions (Wirth, 2004). Moreover, the characteristics of male work can be summarized as occupations that focus on higher risks, duties and responsibilities, and are usually typical professional occupations that demand the highest performance appraisal based on the standards of the profession (Etzioni, 1969; Witz, 1992). The occupation of public accounting is classified as a profession; it can be categorized as male work with male values, which the patriarchy system supports. As argued by Rindom (2000) who partly builds her theory on Heldbjerg (1996) in respect of the concept of role models, public accounting is described specifically as an auditor culture characterized or stamped by male values and one in which women lack role models for identification (Heldbjerg, 2001; p.25). She also addresses some common interest factors that contribute to women’s departure from the business of public accounting or auditing, namely lack of advancement, too much work for wages that are too small, the wish to have a balance between social life and working life, and the increased level of performance that is needed to achieve a partnership (Heldbjerg, 2001; p.26).

As a consequence, the patriarchy system that has constructed the patriarchal ideology within society will produce stereotyped gender inequality and the subordination and oppression of women, particularly in the work area where it will create discrimination in every sphere. Therefore, women tend to be concerned with household or domestic work rather than with developing and advancing their careers in
the public workforce. Unfortunately, there is another essential element of influence in Javanese ideology that has a negative impact for women in their working lives, and this is the influence of religion.

3.2. Religious Influences

Religion and culture are interrelated and integrated to produce values and ideology for the community and the individual (Geertz, 1973; Sewell, 2005; Matsumoto and Juang, 2008). Principally, cultural values arise from religious beliefs; conversely, the powers of dogmatist religion are of major importance in establishing values within Indonesian social life. Indonesia is the largest Muslim country in the world (Hosen, 2007), with almost 195 million (88.22 percent) of the total Indonesia population of 220 million being Muslim (Vickers, 2005). The influence of this religion on the social system is considerable, with its power exerted directly or indirectly, consciously or unconsciously, in order to determine the prospects and future for the Indonesian nation, including women in relation to their lives and careers. Unfortunately, Islam in Indonesia is different from Islam in the Middle East or other Islamic countries. Indonesian Muslims are unique and have typical characteristics of their own because they have a historical background influenced by Buddhist and Hindu cultures, even though they adhere to the Qur’an and have the same prophet, Prophet Muhammad, as Muslims from other Islamic countries.

Basically Islam as a religion is understood as a set of moral teachings and rituals revealed to bring blessings to all mankind, including women. This is supported by at least 30 verses in the Qur’an (Munir, 2003). While Muslims is an adherent of the religion of Islam, obviously brought the sum of attitudes and behavioural acts of the Muslim societies which are like many other societies worldwide are patriarchal societies. Hence, these two phenomena viz. Islam and Muslims are not identical and
there is a wide gap between the two in regard to looking at the phenomena under the
gender aspect especially about equality between women and men and of the rights
guaranteed by Islam to women (Munir, 2003). Therefore, It can be argued that women
in Islamic countries including Indonesia are deprived of equal social status obviously
not arise from the Qur’an, but social convention of patriarchal cultures.

Some adhere to the belief that there should be inequality between women and men
in some issues, for example in achieving positions in leadership, admission into public
employment, in the distribution of inheritance, in the law and also in the obligations and
duties in their lives.

However, these beliefs are debatable because the majority of women do not realize
and comprehend totally that according to the holy book of Qur’an and the Prophet
Muhammad there is emphatically no difference between women and men. In the eye of
Allah, what differentiates them is the problem of fear of Him or faith (Holy Qur’an cited
in Al-Baqarah: 187; An-Nisa’: 124; Ali Imran: 195; Al-Ahzab: 35). As described by
Lily Zakiah Munir (2002) who points out that over 30 verses in the Qur’an support
equality between women and men and refers to women’s rights in various aspects of
life. Thus, women and men are equal, similar and parallel and, put simply, women and
men are complementary to each other.

Unfortunately, the lack of understanding and comprehension about this equality
comes from the tendency of interpreting the Qur’an, which introduces the influence of
many expert interpreters who base their interpretations on an adherence to patriarchy.
This has been demonstrated by most Moslem scholars, preachers and interpreters (called
mufassir) who are predominantly male and as a result the interpretation of Qur’an is
surely influenced by this one-sided view. Consequently, a society that deeply embraces
the religion of Islam is hit by the impact of a teaching concept that tends to have a
paradigm of patriarchy, and which has been active since the period of the Qur’an and has been handed down to the present (Barlas, 2002) including in Indonesia (Munir, 2004).

It acts more as a limitation on women rather than offering them any advantages. It places women as second-class citizens, and creates subordination and many obstacles that prevent women progressing in their careers in the public sphere, as generally illustrated by women in some Islamic countries (Mernissi, 1985, 1987; Hasan, 1996; Wadud, 1999; Barlas, 2002). Finally, from the detailed explanations of Javanese ideology given above, it can be seen that the domination of Javanese culture in Indonesia has created negative impacts for women in general. Fundamentally, various typical elements of influence, including Islamic religious influences on Javanese ideology, have made barriers, challenges and obstacles for women’s personalities and women’s self-images with regard to their career choices.

4. Conclusion

A description beginning with the cultural concept of power and its consequences to the individual and community has provided an understanding of the relationship between cultural concepts, personality and concepts of the mind that are fundamental to the Javanese way of life. The acceptance of Javanese culture as the Indonesian national culture has created the ideology of Indonesian society and generated a system where the stereotypes and symbols of Indonesian social structure are part of people’s daily lives.

Javanese ideology gave rise to the customary and unwritten laws that often clashed with the process of modernization and progress for women (Susilantini, 2006; Subandiyo, 1984). Its internal forces have a powerful influence on women’s personalities or individual self-image and determine their working lives. Because of their life circumstances, women have taken for granted various influences and elements
of Javanese ideology. Overall, these elements propose an ideology and values concerned with the application of paternalistic or patriarchal systems. The heritage of absolute monarchy and the concepts of stratification and hierarchy inherent in *priyayi*, *wong cilik* and *santri* were continued in the bureaucratic structure created by Dutch colonialism through the government *priyayi* or *pangrih praja* system, all of which had ideologies that supported paternalism and consequently encouraged gender stereotyping and inequality for women in every sphere of life. As a result, culturally and socially, women were expected to concern themselves only with matters that were considered suitable for women’s nature (Wieringa, 1995; Suryakusuma, 1996; Locher-Scholten, 2003; Adamson, 2004).

Ideologically, women’s lack of self-belief and faith in their own abilities to establish their own self-images and identities is attributed very much to the nature of their ‘natural’ character. Moreover, the position and status of women within the social construction of Indonesian society is perceived as second class and many people still put women in the shadow of men, sidelining and discriminating against them. Therefore, through this chapter the role and influence of Javanese ideology and patriarchy upon the internal forces of women’s personalities or self-images has been explored. Furthermore, emphasis has been placed on the importance of this role and its effect on women’s acknowledgment, perception and point of view in order to understand and appreciate the barriers faced by women seeking to develop careers and make progress in the public sphere, for example by entering and becoming part of the professional world.

Lastly, it is expected that the overall description given above will assist in understanding phenomena or issues faced by Indonesian women in the professions, particularly in the public accounting profession. It is hoped that it will provide an
appropriate contribution to the discussion in the next chapter, which examines how women living in developing countries like Indonesia can be encouraged to become more focused on advancing their careers rather than remaining in the domestic sphere.
CHAPTER SEVEN

RATIONALIZING HISTORY, CULTURE, AND THE POWER OF THE STATE – WHY WOMEN ARE MARGINALIZED IN THE ACCOUNTING PROFESSION IN INDONESIA

1. Introduction

This final thesis chapter is a discussion of the rationalisation of three concepts that, I have come to understand through pursuing this study, most influence Indonesian women and place them in a subservient role in Indonesian society, which has a great impact on the willingness (or lack thereof) of the women that I interviewed to participate fully in the public accounting profession. The three influences that I have found to be the strongest influences on the (lack of) career enthusiasm, ambition and participation in the accounting profession amongst Indonesian women who hold tertiary qualifications in accounting are history, culture and the power of the State. Interestingly, it was when women reached a certain life stage (where the “dual role” responsibilities and expectations loosened somewhat) that those few women who I interviewed who had become partners, owners and senior managers in the accounting profession began to blossom professionally.

The focus of this chapter is an attempt to rationalize the impacts of history, culture and the power of the State upon the creation of public accounting as a profession as it relates to women. This was my research agenda as I investigated women’s experiences in the profession. Realistically, it is telling the story about Indonesian women who involved themselves with, and chose careers in, the public accounting profession. In this study, I was interested in two different groups of women: the first group was women in public accounting who held professional positions as owners, partners and managers in public accounting firms, while the other group was (the majority) of qualified women...
who occupied staff positions in public accounting or external audit firms at junior and senior levels.

This chapter will explore the phenomena under study through the discussion and evaluation of data about the outcomes of women’s experiences, from those who work for public accounting firms at junior staff levels up to those who own public accounting firms and those who are auditing staff in the Supreme Audit Board of Indonesia (BPK). These phenomena are central to the research questions, in order to understand women’s exclusion and subordination within the profession and their resignation from (or limited participation in) it. The profession has been dominated by male accountants, particularly in the higher-level positions such as owners, partners, and managers or in the BPK.

Theoretically, as Larson (1977) suggested, the occupation of public accounting is classified as an occupational profession, which has a power of control and monopoly over its work-force. Consequently, it creates directly or indirectly a new form of structured inequality in occupational groups and supports the rise of stratification in the work-force. Based on the system of professions described by Etzioni (1969), women in skilled occupations are usually classified as semi-professional because they cannot totally fulfil the characteristics of a profession, with its six types of professional attribute (Kuper and Kuper, 2003). Therefore, at this point, women are treated unequally and considered as second-class citizens, because the attributes that define a profession are synonymous with male rather than female characteristics.

It is realized that women may seek opportunities for employment in public accounting at the lower levels as junior and senior staff rather than take up professional appointments in high-level positions. Women may believe (as discussed in Chapter Five) that it is natural for them to work as clerks or book-keepers, and only a small number of women may aspire to achieve professional careers as managers, partners or
owners. Practically, there are reasons why this occurs, and these reasons encourage women to remain in the lower-level positions. These reasons are related to the influence of traditional and social values, personal identity, and the power of the State (as discussed in Chapters Four, Five and Six), which have all contributed to the social construction of the structure of Indonesian society.

Interviews provide an important data source through which to explore women’s experiences concerning their roles, involvement, and attempts to progress in their careers as public accounting professionals. Their stories are needed so that able to discussed and evaluated the phenomena of this study. These stories describe the factual experiences of two groups of Indonesian women public accountants who, in practice, have found many obstacles and barriers to full professional participation arising from various aspects of life.

The first aspect arises from women’s identity and female self-image (as discussed in Chapter Four), which are derived from aspects of women’s self image, mostly influenced by history as the sociological imagination. The second aspect is derived from traditional values or family values and the impact of a social values system arose from cultural influences (as discussed in Chapter Six) that is related to professional recognition in work-places. The third aspect concerns the influence and power of the State, through the intervention of the Indonesian government to set up laws, rules and regulations not only governing the public accounting profession but also influencing Indonesian women’s lives through actions such as the 1974 Marriage Law (UUP 1974 = Undang Undang Perkawinan 1974). Taken together, these three aspects have led Indonesian women public accountants to fall victim to exclusion and subordination resulting in, for some, their resignation and departure from the profession, while only a few women have achieved senior positions.
Thus, in other words, a formal discussion and evaluation is undertaken as part of this study in order to answer the research questions that relate to women’s lack of success in the public accounting profession. There is evidence for this claim, which will be evaluated by examining the following. The majority of top positions in the Indonesian public accounting profession are held by men, while women avoid and resist appointments as senior professional accountants. At the same time, women can make progress in the Indonesian accounting profession if they are willing to be promoted, and there are women who are involved in, and dedicated to their role in the public accounting profession. Women have also been prepared on a regular basis for the most senior high-level roles in the public accounting profession. Also, how Indonesian society (including the Indonesian public accounting body and Indonesian women’s groups) has reacted to women having professional accounting careers will be discussed.

Therefore, using three basic perspectives—namely, Javanese culture, Indonesian history, and the influence of state power through Indonesian government intervention—I attempt to describe the experience of exclusion, subordination and resignation of women in the public accountancy profession, which is shown through the stories told by women. The structure of the narration in this chapter will be focused on women’s experiences during their professional practice.

The first part of this chapter will address the rationalization of the three perspectives as the three research agendas, because these create the values and ideology that influence women personally and as members of society when they are making choices about their career involvement and advancement in the public accounting profession. This presents a general discussion and evaluation of the phenomena of this study, which demonstrates the factual background regarding the deterioration of women’s careers in the public accountancy profession and demarcation issues. Javanese
culture and Indonesian history have worked together in establishing gender stereotypes and patriarchy as the traditional values and social values system that have contributed to the social construction of the structure of Indonesian society. Consequently, in everyday life, these concepts of gender stereotypes and patriarchy have been accepted and taken for granted as the ideology and personality of women in general in Indonesia. The power of these stereotypes has also ensured that the Indonesian government’s policies on women’s equality and emancipation have remained as rhetoric rather than reality.

The second part of this chapter will describe experiences collected through interviews and participant observation during the field research. This section will reflect women’s voices summing up their experiences in work-places during their tenure either as public accountants in public accounting firms or as auditor staff in the BPK in Indonesia, with special emphasis on those based in Jakarta. Their voices clarify and enlighten discussion of the following points: individual identity (personality and self-image of women in different social groups and levels of employment) focused on traditional values and social values, the professional environment, and intervention of the Indonesian government into IAI matters related to power and authority, to implement its rules and the Constitution with regard to supporting women and advancing their professional careers.

This is a specific discussion and evaluation based on multiple perspectives used to clarify aspects of the barriers to Indonesian women’s career advancement. The matters discussed are based on locating the phenomena of women’s experiences in professional groups such as at the level of owner, partner or manager in KAPs and KAPAs, and women on the staff of public accountancy and external audit firms at several levels in KAPs, KAPAs and the BPK. Finally, this section will conclude with a brief assessment
of its contributions and implications, its limitations and possible future research directions.

2. Rationalization of the Three Research Agendas in Women’s Inequality in Indonesia

The rationalization of the three research agendas focuses on three influential important aspects that shaped the social structure of Indonesian society. These three important aspects, which I have called the perspectives in my research agenda, are history, culture and the power of state government policies. Fundamentally, these have created values and ideology based on the concepts of patriarchy and gender (see Chapters Four, Five, and Six). In our cultural heritage, the concept of gender has influenced values and become embedded in the social structure of Indonesian society, while the concept of patriarchy has provided the ideological patterns, way of life and systems used in Indonesian communities since ancient historical times (KNPP, 2009).

Naturally, the structure of societies based on the concept of gender and the ideology of patriarchy in all aspects of life will cause women to lack confidence and to believe that they are subordinate and that it is not appropriate for them to participate actively in the public sphere (KNPP, 2009), including the public accounting profession, which is generally male dominated (Directory IAI, 2004). This condition has created a gap between males and females in the recognition of capabilities by the government and community, and also within women themselves. As a consequence, women are treated unequally, as second-class citizens, experiencing oppression and subordination for their whole lives. This is the rationalization of the three perspectives.

Therefore, it is necessary to provide a more comprehensive explanation of the extent of this rationalization of the ideas and concepts of history, culture, and the power of the State through government policies and to show how these arose and continue to
preserve gender and patriarchy as part of the social structure in Indonesia, consequently disadvantaging women in their professional careers. We need to describe every aspect of these perspectives in order to clarify the linkages, causes and effects that lead to women’s subordination, exclusion and demarcation in professions, especially in the public accounting profession.

As explored in the previous paragraph, gender and patriarchy as part of the social structure and ideological system formed part of the culture of traditional values\(^30\) and social values\(^31\), which had a major influence on the way of life of Indonesian society, including influence on government policy and the rules and regulations announced by the Indonesian State government. Therefore, this has led to distinctions between males and females in every aspect of life, such as in their rights, capabilities, recognition and respect in general. Using these perspectives, it should be possible to describe the experiences of Indonesian women in the professional world, such as why women occupy lesser roles in, experience exclusion from, and often resign from, the public accounting profession.

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\(^30\) Traditional values have been considered identical to family values, especially since the 1970s in the US, where the term “traditional values” has become synonymous with “family values” and implies congruence with conservative religious dogma. Family values are political and social beliefs that hold the nuclear family to be an essential ethical and moral unit of society. However, the term has different meanings in different cultures. Naturally, it has been used in political debate by social and religious conservatives (Robbins, 1990; [http://en.wikipedia.org/](http://en.wikipedia.org/)).

\(^31\) Social values from Online Dictionary are abstract standards or empirical variables in social life which are believed to be important and/or desirable [http://www.mondofacto.com/facts/dictionary](http://www.mondofacto.com/facts/dictionary). Social value is any tangible object that has accessible content and meaning to the members of a social group. Social Values are the formal rules of behaviour by which the group tends to maintain, to regulate and to make more general and more frequent the corresponding types of action among its members (Thomas and Znaniecki, 1927 cited in Cargan, 2007, p. 79). Thus, Social values interchangeable with social norms are principles that indicate how person relate meaningfully to others in social situations, including those involving family, friends, and co-workers (Hassan et al, 2005). Therefore, social values are behaviour expectations and cues within a society or group. It is relay with the rule that a group uses for appropriate and inappropriate values, beliefs, attitudes and behaviour rules These rules can be explicit or implicit (Schwartz. et.al, 2001). It can be also understood as the customary rules of behaviour that coordinate our interaction with others (Durlauf and Blume, 2008). Thus, failure to follow the rules can result in severe punishments, including exclusion from the group (Sugden, 1986; Coleman, 1990).
The rationalization of the perspectives that highlighted the importance of the concepts of gender and patriarchy in Indonesia social structure could be seen as suggesting that inequality for women is deserved. The three essential aspects have encouraged the idea that, basically, inequality should be manifested as part of the values and ideology of Indonesian women’s identity.

In other words, these values and ideology are the origin of patriarchal concepts and gender stereotyping as part of the pattern of the Indonesian social construction of society and as the way of life in the nation (Geertz, 1973; Sutherland, 1979; Koentjaraningrat, 1985; Magnis-Suseno, 1997)

Consequently, these perspectives have provided the biggest influences on women’s identity through affecting understanding of women’s personality and self-image, which have exacerbated inequality rather than increased women’s role and equality in the public sphere, including in the professions.

There have been limitations to women’s progression in professional careers as public accountants or external auditors. Indonesian women seem unable to get the same opportunities as men and do not have so many choices in their career lives (Stoler, 1977; Sullivan, 1994; Wolf, 2000; Robinson, 2009)

Consequently, women have a tendency to be apathetic, to minimize their roles, and to reduce their involvement because there are many real barriers and obstacles in the professional work-force. These obstructions arise and are derived from two different sites: internal and external barriers. These barriers show a paradox of values, with the ideologies of women’s personality, essential nature and self-image opposing the concepts and attributes of the professions (Etzioni, 1969; Wits, 1992; Rindom, 2000; Heldbjerg, 2001; Wirth, 2004).
As discussed in Chapter Four, Indonesian women have seen it as part of their nature to manage dual role responsibilities, to meet the demands of society, government and their families, and to be interested in, and responsible for, the domestic sphere. Self-images derived from ideology and influenced by practices of patriarchy and gender stereotyping have made it difficult for women to be involved in career advancement. As a result, women are unlikely to become fully recognized and legitimated as professional people by public society in Indonesia so long as these expectations are accepted by society in general and Indonesian women in particular.

It is relevant to involve the cultural and historical views of the ideological constructs on women’s lives, which emerged as traditional values and social values surrounding Indonesian women. These raised obstacles that can be categorized as internal barriers. Unfortunately, another essential aspect is the power of the Indonesian government or the State. Based on the 1945 Constitution of the Republic of Indonesia (UUD-RI 1945 = Undang Undang Dasar – Republik Indonesia 1945), the Indonesian government is the highest authority with power to intervene in systems and policies in order to set up rules, regulations, constitutions, laws and acts for the nations and the State (UUD – RI, 1945)

Government intervention has created an external barrier to women’s entry into the profession through two major actions. First, there was Indonesian government interference and direct involvement in the governance of professional bodies, including the public accounting profession, through establishing the IAI’s policy, rules and regulations (IAI, 2001; ADB, 2003; Bachtiar, 2001; Dep. Keu-RI, 2003; Anwar, 2005). Second, although not directly related to the profession, another more significant action was the enacting of the 1974 Marriage Law, with constituent regulations that proposed gender stereotypes and patriarchal concepts as the basic ideology of marriage (UUP–RI
No. 1, 1974). These rules and regulations have indirectly contributed to the lack of support for women to become involved in the public sphere and to increase their role through career advancement.

Noticeably, the crucial situation for women in the profession is further exacerbated by biased government intervention through the needless implementation of the power of the State in Indonesia. As a result, many women, particularly junior and senior staff, do not have the opportunity to pursue fair career options but have to settle for the minimal roles allocated to them, which are the lower-level posts in the public accounting profession. It has become common in the public accounting profession for Indonesian women to be forced into resignation from their initially chosen positions and eventually to change profession away from their area of expertise.

For many of these female employees, it is not worthwhile to go through the demanding bureaucratic procedures in an attempt to fulfil their professional expectations given that societal expectations may decree that they will have a very limited professional involvement. Instead, they would rather be content with whatever is convenient and attainable by them. Thus, the internal and external barriers reflect the rationalization of values from historical experiences, cultural ideology and the power of the State, which have tended to cause unjustifiably biased treatment of women in the whole sphere of work and have had the effect of creating inequality for women in the public accounting sector in particular.

Undeniably, women’s exclusion from the profession reflects problems of history, culture and the Indonesian government and their intersections within the social structure. These three strands of influence – culture, history, and the State – provide key themes for any study of barriers to Indonesian women in the professions.
To show this, we need to recognize the need of most people to align themselves with the traditional values, social values and ideology about a way of life for women that is sociologically grounded, historically and culturally relevant. Without reference to historical experiences, cultural sense and the power of the State over women in professional matters, the lack of progress of Indonesian women in the accounting profession despite greater educational opportunities and the (stated rather than evident) feminist policies of the Indonesian government in recent times would appear mysterious. These points have been influenced by, and are reflected within, the values and ideology of Indonesian social structure.

The issues of values and ideology have been reflected in the hampering of women’s career advancement in the profession and are at the root of women’s inequality in the public sphere. It is a paradox that women’s self-image cannot be stated adequately without reference to the consistent practices of history (Mitsztal, 2003; Mills, 1970, p.144). A historical view is needed to encourage a widening of one’s own perspective to embrace epochal pivotal events in the development of the social structure.

Practically, the limited role filled by women accountants and their reluctance to be involved in the exercise of developing higher professional status within the public accounting industry has a great deal to do with reasons relating to the values and ideology embraced by Indonesian women (these issues were explored in Chapter Five and Six). This precludes them from involvement and interest in achieving higher professional success in the realm of public accounting. Women have faced obstacles and barriers, both external and internal, as they have tried to improve their positions in the work-place and to upgrade the level of their profession to assist them to achieve the more secure standing that they deserve.
However, a higher standing for women would entail a greater degree of involvement in strategic decision-making. This would put them in a better position in their professional career and would encourage them to become more interested in, and to participate more in, their duty as a professional. However, this carries the risk that, in doing so, they would have to focus less on, and to minimize their involvement in, their domestic duties (Harsosumarto, 2007; Andrianto, 2006; Susilantini, 2006; Fakih, 1996). Consequently, men have tended to dominate, and to gain superiority over, women in this profession. The fact that there has been a very limited involvement of Indonesian women in public accounting firms at the professional level (as managers, partners, and owners, for example) represents a crucial and paradoxical situation.

Women trying to maintain both domestic and professional roles have (see interviews with them as noted in the Appendices to this thesis) often been pushed to a point of exhaustion where the ultimate outcome is a demand by them to withdraw or resign from their jobs. It is understandable that such decisions were easily made by women because of the high-risk (casual) work categories they often occupied, with less benefit from career development and fewer opportunities associated with their jobs. The tasks and duties of a public accounting professional do not conform to and fulfil the social and traditional values of the Indonesian social structure that are perceived as being consistent with the basic self-image of Indonesian women (see Appendices).

As a result, it can be concluded that traditional values, social values and ideological concepts, mostly involving components of history, culture, and the power of the State, had the purpose of maintaining values and ideology based on gender stereotypes and the patriarchal system. These values and concepts effectively control and influence the pattern of the way of life of Indonesian society. They produce
women’s inequality and create a lack of self-confidence in women, together with insecurity and uncertainty in women’s careers in the public sphere and in the profession.

Historically, women have often struggled against, and moved to overcome, inequality, to eliminate subordination and oppression, and to achieve emancipation (see Chapter Four). This shows that from earliest recorded Indonesian history, women had been treated unequally with men, and were subordinated and treated as second-class citizens in the social construction of Indonesian society. Meanwhile, based on the cultural ideology that proposed the patriarchal system (as discussed in Chapter Six), women were expected to remain silent and were taken for granted, with all their needs met from their place in the family and society.

The Indonesian government also brought influences that consisted of social relations involving authority and power in order to formulate policy and the methods and tactics used to formulate and apply rules, regulations and constitutions concentrated more on reinforcing the values and concepts of gender inequality and patriarchy. Therefore, the consequence of the rationalization of values that developed from historical experiences such as traditional values and social values, cultural ideology, and the power of the State in Indonesia has been the manifestation of women’s inequality in every sphere through gender stereotyping and a patriarchal system.

Detailed descriptions are presented below of women’s experiences in public accounting firms and the BPK. These focus on the factors and reasons contributing to the unfair treatment leading to the exclusion, subordination and resignation of woman from their careers in the public accounting sphere. The various aspects to be discussed include the main barriers and obstacles due to women’s personality, reasons related to Indonesia’s social structure involving values and ideology, and government intervention and involvement in the IAI rules. These descriptions are part of the discussion and
evaluation process that reflects the stories and experiences of two groups of women: group one consists of owners, partners, and managers of public accounting firms, and group two consists of women in junior and senior staff positions, also women auditor staff of BPK.

3. Discussion and Evaluation of the Multiple Perspectives

This discussion and evaluation focuses on multiple perspectives emphasizing the impact and consequences of traditional and social values, cultural ideology and the power of the State derived from influences of Indonesian history, Javanese culture and Indonesian government intervention as the principal elements of internal and external barriers for Indonesia women.

The subsequent description emphasizes various aspects or factors prompting exclusion, subordination and resignation of women from the public accounting profession arising out of the multiple perspectives. The integration of cultural perspectives, particularly the domination of Javanese culture and Islamic influences, strengthens the examination of historical perspectives and the power of the government through its intervention in determining the professional (IAI) rules and also government regulations through the 1974 Marriage Law. Overall, these have the effect of establishing the social values and patterns of ideology that produce negative impacts for Indonesian women’s role in the professional work-force.

I claim that these impacts are negative for women in the development of their careers because history and culture are mostly influenced by traditional values, which brought the power of gender stereotypes and a patriarchal system as the dominant pattern of Indonesian ideology and construction of social values. This has become the system of social structure and life in Indonesian society, which, as a result, encourages
and justifies the inequality and subordination of women in every sphere of life. Despite the Indonesian government supporting programmes for gender equality at national and international levels through policies, regulations and constitutions, women are still an oppressed and marginalized group\textsuperscript{32}.

Overall, government policies on the rules, regulations and constitutions affecting women are merely rhetorical devices as long as the basic regulations of the 1974 Marriage Law are still in place. However, there is a paradox in that the implementation of government regulations in the 1974 Marriage Law contradicts national and international policies of the Indonesian government for the support of Indonesian women’s equality\textsuperscript{33}.

The 1974 Marriage Law was intended to raise the dignity of women, but when the substance of the articles is examined, there is a fundamental ambivalence re-emphasizing the subordination of women as wives. On the one hand, for example, Article 31, Paragraph 2 explains that women and men have equal capacity and capability in managing the household and their social rights for living together in

\textsuperscript{32} Women still exist in oppressed and marginalized groups, such as implementation of the 1974 Marriage Law; government failure to applied Human rights through establish the Local Regulations (PerDa) and the Village’s Rules (PerDes) discriminative which it’s will disadvantages for women, for example, PerDa of West Aceh prohibited women from wearing Levi jeans; while PerDes have established the whip as punishment. For example, a girl was whipped as punishment by the Village’s Rules for watching television with her friends. Also, the Rule of Migrant’s Employee, on year 2009 have degraded human rights. This can be shown by the lack of priority that the Agenda Ratification Conventions on Employee’s Migrant Protection and their Family members (Migrant Conventions 1990); on Agenda Program Legislay National (Prolegnas) 2010 has been met with; also, the lack of interest greeting the National Action Plan (RAN = Rencana Aksi Nasional) HAM 2010. As a result, there will be no swift rectification of the fate of female migrant employees because (up to now) there are no standards to protect the rights of women migrant employees (Sinar Harapan, 11 Dec, 2009, retrieved from http://bataviase.co.id/node/13192?page=13).

\textsuperscript{33} The Indonesian government’s support for programmes promoting women’s equality can be illustrated through policies such as the ratification of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) from PBB (Perserikatan Bangsa-Bangsa) through the enactment of UU No. 7 1984 (Law Number 7 Year 1984). However, after 20 years, there has been very slow progress in implementing all the articles of CEDAW (Robinson, 2009; Siahaan, 2003). Other programmes include the establishment and authorization of UU No. 23 2004 (Law Number 23 Year 2004) about elimination of domestic violence, UU No. 12 2006 (Law Number 12 Year 2006) about citizenship, the Presidential Directive about gender mainstreaming in governance from the centre to the regions and policy measures taken by the government, and the UU Pemilu 2004 (Election Law of 2004), which provides a quota of 30 per cent of nominations in elections to be of women (Pambudy and Hartiningsih, 2007, retrieved from http://www.kompas.co.id/kompas-cetak/0703/05/swara/3360800.htm).
society. They are equally entitled to legal actions. However, Article 31, Paragraph 3 contains the provision that puts the man as the central figure of the family—namely, as the head of the household—thus confirming the gender stereotype of women as domestic workers (UUP–RI, 1974).

Hence, in order to understand women’s inequality in Indonesia, particularly in the public accounting profession, the next section will expose the three research agendas and the multiple perspectives in detail. It is a discussion and evaluation of women’s work in public accounting firms and as external auditors with BPK (Indonesia). Using stories from their experiences as public accountants or external auditors provides evidence for the concluding remarks describing the contributions and implications of this study.

3.1 Historical Influences on the Demarcation of Indonesian Women in the Profession

History is for human self-knowledge. Knowing yourself means knowing, first, what it is to be a person; secondly, knowing what it is to be the kind of person you are; and thirdly, knowing what it is to be the person you are and nobody else is. Knowing yourself means knowing what you can do; and since nobody knows what they can do until they try, the only clue to what man can do is what man has done. The value of history, then, is that it teaches us what man has done and thus what man is (Collingwood, 1962; p.10).

History is the study of the past, but it is more about why and how the past has meaning in the present. Principally, history was a set of events and situations that reflected the processes of change, the activities and experiences of people in past times and places (Lowenthal, 1985), and how they made their worlds and may do so in the future, and it enables us to see contemporary issues in a broader context. Communities and nations have memories just as people do. Past experiences help to shape what
nations, societies and communities become. Therefore, history must be studied as a social activity (Pocock, 1962; p.211).

It is important for people living today to know these stories in order to establish their identity (Misztal, 2003) and to recognize the way that those memories provide guidance in daily life (Cicero, 1952). In doing so, history is not just knowing (Collingwood, 1962; Kosso, 2001) but also encourages memorizing (Lowenthal, 1985) and imagining (Collingwood, 1946; Staley, 2007) what actions were taken by people in the past, and understanding the logic behind their words and actions (Lowenthal, 1985). From this view-point, history is not just the bodies of knowledge produced by historians but also involves one’s own individual experience and knowledge (Collingwood, 1962), and also sociological issues (Mills, 1959).

An important point here is that the concepts of history are sometimes focused on understanding the interrelationships between histories rather than a single concept of history (Misztal, 2003; p.99). Therefore, the historical orientation implies a reflective exploration of past events considered along an axis of irreversibility and is directed towards developing people’s understanding of these events and their causes and consequences (Misztal, 2003; p.99).

Thus, the discussion and evaluation of the role of history in the demarcation of women’s admission to, and involvement in, the professions, particularly the public accounting profession, fundamentally involves three essential points, which demonstrate historical influences on Indonesian women’s identity and the construction of women’s self-image and personality. These influences have, together, often made women personally reluctant to fully participate in the accounting profession and gave the impression that they were not sufficiently confident to play a full and high powered role in the profession.
First, history as “knowing the past”, means that history is the production of bodies of knowledge about the past. It is a collective enterprise (Lowenthal, 1985; Marwick, 2001). Fundamentally, it is due to the expansion in human knowledge over the centuries. This means believing that decent living conditions, freedom, and empowerment for the deprived millions everywhere depend on the continuing expansion and, above all, diffusion of knowledge (Marwick, 2001; p.2). In reality, human beings are not born with knowledge of the past; they have to learn it, which utilizes sources from history (Marwick, 2001). Thus, what happened in the past influences what happens in the present, and indeed what will happen in the future, so that knowledge of the past—history—is a social activity and is essential to society (Peacock, 1962; Lowenthal, 1985).

Without knowledge of the past, people would be without identity and lost on an endless sea of time (Marwick, 1970; Lowenthal, 1985). Thus, history is very important for society, because a society without a knowledge of its past would be like an individual without a memory (Pocock, 1962). Unfortunately, history can be utilized to imagine what it would be like to live in a society in which there was absolutely no knowledge of the past (Marwick, 1970; p.32). The past is connoted with the past of human activities or human societies; it is important, the past is all pervasive and persuasive, however people cannot escape from the past. The past will govern and provide guidance on what happens in the present and what will happen in the future. Thus, it is obvious that knowledge of the past does not bring easy solutions to problems in the future. However, history is more concerned with addressing clearly defined problems relating to what happened in the past, and it addresses these problems by meticulously examining all the sources relevant to them (Lowenthal, 1985).
Without history as knowledge of past events and circumstances, people could not even attempt to grapple with those problems. Therefore, it must be as accurate as possible and must be based on evidence and logical thought. Based on Indonesian history, it appears that knowledge of the past about women has provided an understanding that the whole century of Indonesian historical change presents women as unrespectable, subordinate and oppressed in the public sphere (see Chapters Four and Five).

Second, history has encouraged the process of “memorizing”, which means that all awareness of the past is founded on memory. Through recollection, we recover consciousness of former events, distinguish yesterday from today, and confirm that we have experienced a past. As Harold Pinter (1930-2008) said, the past is what you remember, imagine you remember convince yourself you remember or pretend to remember (cited in Almansi and Henderson, 1983; p.91).

As a form of awareness, memory is wholly and intensely personal; memory also converts public events into idiosyncratic personal experiences, and most essentially, loss of memory destroys one’s personality and deprives life of meaning. Therefore, self-continuity depends wholly on memory; the recalling of past experiences links us with our earlier selves. Consequently, memory is vital as the source of personal identity. Individual identity was fixed, consistent and vested wholly as private property. Thus, awareness of memory is the key to self-development, securing and magnifying identity through life. Identity sanctioned by memory, and identity over a lifetime, secure the reality of the past; because the past must also have been real, there are tendencies of the self that have persisted despite change in the present.

In other words, memory is nourished by history and in return seeks to save the past in order to serve the present and the future. As a process of memorizing, it will be
the collective memory, which it serves freely, and it is not the compulsion of human beings (Le Goff, 1992). Basically, history traditionally told stories that relied on memories, and it was assumed that memory reflected what actually happened (Burke, 1989; p.97). Without memory of the past, there is no history, and because memory was seen as promising a kind of certainty about the existence of particular events in the past, it enabled people to believe in the persistence of the past (Misztal, 2003).

Thus, the relationship of history and memory is not of concern: history begins as memory ends. This means that history is an intellectual, critical, and impersonal activity that emerges as the primary mode of knowledge about the past when traditions weaken and social memory fades. On the other hand, memory is always relative because every collective memory requires the support of a group and has to have solid foundations rooted in spaces, gestures, images or objects. Thus, if history is concerned with the examination of groups from outside, then collective memory is what a group knows from within, which allows the group to recognize itself through the total succession of images (Halbwachs, 1950; p.84). Therefore, the group feels strongly that it has remained the same and becomes conscious of its identity through time (Halbwachs, 1950; p.84).

Such a memory rests not on learned history but on lived history, which is less personal and less schematizing, and provides a more complete picture of specific periods and their uniqueness (Halbwachs, 1950; p.57). As a result, a historical narrative may itself become an integral part of the collective memory (Hutton, 1993; p.129). Hence, the historical narrative of Indonesian women from ancient times encourages their memory to preserve the personal identity and self-image of women as being good mothers and wives, and mostly situated in the domestic role.
Third, the last essential point of history is associated with “imagination”, because imagination is the power of memory. In other words, exploring something imaginatively requires memory. Naturally, memory is the experience of the past mediated by representation, so it is the construction of images that put memories before our eyes and that reveal what experience means. Consequently, people without memory cannot understand the present, and they lack imagination and an inner desire to excel. Thus, memory and imagination are interconnected through their respective roles in assigning and reading meanings. In doing so, imaginative thinking is based on people’s ability to make the world intelligible and meaningful. However, when imagination reveals meanings of the past and makes the past visible as if it were present, it sometimes resembles fiction more than historical narrative. Past incidents in historical experiences bring out imaginative narratives that assist people to imagine a true experience, and they are capable of encouraging imagination in the form of the sociological imagination. According to Mills (1959; pp.4-5), sociological imagination is the process of linking individual experience with social institutions and one’s place in history. It is the ability to connect seemingly impersonal and remote historical forces to the incidents of an individual’s life.

Basically, the sociological imagination enables people to understand the structure of society and the ways in which it differs from other varieties of social order, to know a society’s standpoint in human history and its essential features, and to understand the variations in the lives of women and men in this society and specific period, and what may happen to them (Mills, 1959). Therefore, it suggests that women look at their own personal problems as social issues and, in general, try to connect their own individual experiences with the working of society.
Without the influence of the sociological imagination, in the past, women felt that their private lives were a series of traps, that they were limited to the immediate settings of job, family, and neighbourhood and were not able fully to understand the greater sociological patterns related to their private troubles (Mills, 1959). In daily life today, feelings of being trapped are seemingly uncontrollable and continue despite changes in society; for example, the feminist movement in the achievement of social change encourages women to feel trapped because their culture still has the expectation of women being home-makers.

Using the definition of the sociological imagination from the American sociologist C. Wright Mills (1916–1962), I assume that sociological imagination can explain the influences on women’s ability to participate in social life and their understanding of the broader meanings about what is going on in the world around them. The sociological imagination enables its possessor to understand the larger historical scene in terms of its meaning for the inner life and the external career of a variety of individuals (Mills, 1959). Historically, women have been struggling against subordination and marginalization towards emancipation and equality in the whole sphere of their activities.

Thus, it can be concluded that the impact and consequences of Indonesian history on women’s identity and their lives had the overall purpose of supporting gender inequality and patriarchy in Indonesia, from the times of the earliest monarchy, during colonialism and continuing through the political deliberations to achieve independence and into the stage of reform. Consequently, there have been no women as historians nor any historical narratives that described Indonesian women’s involvement in significant roles or having opportunities similar to those of men in the whole sphere of life, including public life and the government; however, history has always acknowledged
and presented women as a second-class and oppressed group in Indonesian society (see detailed descriptions in Chapter Four).

From Indonesian history, the basic knowledge of the past has reinforced women’s memory as a second-class group, and they have been unable to use the sociological imagination to see how they might escape from this social life. The findings from recent interviews with women and participant observation show that Indonesian women’s identity has tended to turn to *kodrat wanita* 34(women’s nature or intrinsic nature of women) as the way in which gender is socially constructed. The extracts below represent the voices of Indonesian women working as junior and senior staff, or as owners, partners, and managers in public accounting firms and external auditors. These will show how women feel trapped between their women’s nature as their identity and their role in the profession. One story comes from a KAP owner, Mrs. Ikah, who has been in the profession as a public accountant for 35 years and who opened her KAP in 1988. She described her opinions as follows.

“I believe that women need a lot of support from all people to be able to move forward or go to the next higher level. I think they also have high motivation to enter the public accounting profession, but they quickly lose hope with not enough support for their ability in the professional field. Moreover, they may feel that they are being forced into a corner with their role shaped by woman’s nature, but on another side their role as a professional, and consequently they will lose their hope, be ashamed, and feel like they are incompetent” (Appendix 19).

Another woman, Mrs Kusbandiah, who also owns a KAP, adds a similar story.

“Women can be appropriated as auditors and public accountants. I assume this because basically women are very obedient, have a big sense of responsibility, have a lot of caution about not making big mistakes and are careful and very thorough. Most of our clients, although they do not say it directly, would prefer to have to deal with women, because women are more patient and have a longer attention span. But the facts in the field are very different, because they indicate that women themselves feel that they are incapable when faced with difficult and challenging situations, particularly to counter their domestic role, such as leaving their home and housewife duty behind, then everything becomes a dilemma. Honestly, I would rather

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34 *Kodrat wanita* (please refer to Chapter Four)
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” (Appendix 16).

Moreover, other interviews with women public accountant partners from KAPA “1” and KAPA “4” also support these issues and present similar views.

“For us, it is difficult to assess women’s 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 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” (Appendix 15).

These voices illustrate the feelings of being trapped that are experienced by women working as public accountants who need to maximize their professional role but who, on the other hand, are constantly influenced by memories from the past and turn to woman’s nature as their identity. Another explanation came from interviews with women working as junior and senior staff in KAPs and as external auditor staff in BPK. They disclosed similar concerns influenced by memory and imagination from the past.

“If we talk about the role issue, we think that women public accountants definitely contribute less in all sectors, whether private or state, even though the number of women undergraduates in accounting continues to rise. The number of women within the public accounting profession is proportionately far lower than that of men. The majority of women public accountants just enjoy their role at senior or junior level. This fact can be seen in that in every KAP or KAPA, and among the staff of BPK or BPKP at these levels, women are indeed in the majority. Usually they do not work for long but will move to another work-place or even decide to stop working and choose to be a housewife” (Appendix 23).

Some women working as external auditor in BPK also said the following.

“At the present time, we are not seeing evidence that a woman’s role as external auditor or public accountant is being given much attention, and as long as they still remain at the bottom level, their role as professionals is limited. Our positions (junior and senior) can be clearly seen as being enough for us, and women will never be seen in the decision-making process. Apparently, our nature as our identity and personality has the tendency to encourage our feelings of being trapped. We feel we have no ability, we are
fearful and lack courage, and this attitude prevents us from achieving higher roles in our work environment. Consequently, we have never had opportunity to be involved in activities within the IAI, and we have to forgo any proactive roles in this organization” (Appendix 24).

These stories of women’s experiences as public accounting professionals clearly show the strong influence of social issues, mostly imposed by the memory and imagination of past events. Clearly, historical influences have exacerbated the demarcation of Indonesian women in the professions, especially in the public accounting and external audit professions. These influences have encouraged women to see as personal problems their feelings of entrapment, which make it difficult for women to connect their own individual experiences with the workings of the profession. This evaluation will be the focus of my second research agenda; namely, culture. I will show how cultural influences diminish women’s role in the professional sphere and become a barrier to the profession.

3.2 The Influences of Javanese Culture on Indonesia’s Traditional and Social Values: The Barriers to the Profession

To evaluate and discuss women’s experiences as public accountants or external auditors, it is not enough to understand only the historical background as the basis of women’s personal identities. It is important also to move beyond women’s immediate lives, values, and ideology as the main influences on the personality, attitudes, and behaviour of women in choosing their careers.

It is essential to understand the values and ideology that specifically motivate a woman regarding the desirability of focusing on self-interest, or contrarily that give feelings of repulsion if the woman shows a preference for achieving self-interest through involvement in a professional career rather than concerning herself with the domestic sphere. Thus, in this part of the chapter, values and ideology are used as
general evaluation criteria to understand why Indonesian women have experienced diminished roles, exclusion, and resignation in the public accounting profession. From this evaluation, it is hoped to be able to understand the barriers to women’s admission to the professions in developing countries.

As explored in Chapter Six, the power of culture is associated with its components and essential features from values, symbols, and practices (Kroeber and Kluckhohn, 1952; Turner, 1967; Geertz, 1973; Hofstede, 1997, 2001; Jenks, 2005), which provide great power to a community or group of people to set up their ways of thinking, their ideologies and also specific characteristics of individuals. Values are “the core of a culture”, and they have a significant influence on the shaping of human behavioural patterns individually and collectively, and are also an essential component of all mental programmes such as attitudes and beliefs (Hofstede; 1984). According to Smith and Schwartz (1997, p.80), there are five core features of values;

1. Values are beliefs, but they are not objective, ‘cold’ ideas. Rather, when values are activated, they become infused with feeling.
2. Values refer to desirable goals and to the models of conduct that promote these goals.
3. Values transcend specific actions and situations.
4. Values serve as standards to guide the selection or evaluation of behaviour, people and events.
5. Values are ordered by importance relative to one another. The ordered set of values forms a system of value priorities. Cultures and individuals can be characterized by their systems of value priorities.

Therefore, values play a particularly important role because they guide people’s behaviour and also are cognitive representations of individual needs and desires, on the
one hand, and of societal demands on the other (Grube et al.; 1994, p.155). At times, values may be an even stronger motivation than self-interest. Moreover, values can show what people believe in and how their beliefs motivate their behaviour. Consequently, values, attitudes, and behaviour are related (Kristiansen and Hotte, 1996; Triandis, 1972; Bandura, 1977). Values refer to a single belief of a specific kind: a belief about desirability that is based on conceptions of morality, aesthetics or achievement and that transcends specific behaviours and situations (Kluckholm, 1951; Schwartz and Bilsky, 1987). However, a value occupies a more central and hierarchically important place in human personality (Hofstede, 1997, 2001; Jerks, 2005) and cognitive structure than does an attitude (Kluckhohn 1951; Parsons and Shils 1951; Srite and Karahanna, 2000)

As well, a value is a distinctively human motive particularly involving a belief about the desirability of an action that derives from an evaluation of that action’s expected consequences in a situation (Kluckhohn 1951; Geertz, 1973). Thus, a value produces a feeling of desirability, of attraction or repulsion. In spite of this, a value can be a general evaluation criterion; it is used to assess specific behaviours in specific situations (Rokeach, 1973; Schwartz and Bilsky, 1987). The evaluative criteria represented by values derive from conceptions of morality, aesthetics and achievement (Geertz, 1973). Therefore, it can be said that the values of individual persons are surely influenced by social values and traditional values. In other words, predominantly, culture has brought influences upon the Indonesian traditional values or family values and social values.

Fundamentally, the values of individual persons derive from the social environments to which they are exposed (Triandis, 1972; Geertz, 1973). Through socialization, individuals become aware of, and internalize social values, which then
become important internal determinants of action (Staub, 1974). An individual’s internalized values reflect the values of the society and the various subgroups (Parashar et al., 2004; p. 145) and organizations within society to which that individual is exposed (Kraimer, 1997). Internalized values are a source of self-expectations and a basis of self-evaluation. Violation of self-expectations reduces self-esteem, producing guilt, self-depreciation and other negative self-evaluations (Schwartz, 1977; Reykowski, 1982).

Internalized values means acceptance of a set of norms or values established by people or groups which are influential to the individual (Staub, 1974; Thogersen, 2006). It is bring important influence on human behaviour and this makes peoples see the social values of society as governing and constraining the choices individuals make (Staub, 1974; p.300). Social values also affect behaviour because they are internalized by significant others (Scott, 1970) and thus affect a woman’s perception of other people’s expectations. To the extent that women are motivated to comply with what they perceive the views of others to be, social values become a source of external pressure that exerts an influence that is independent of an individual’s internalized values (Scott, 1970; Staub, 1974; Parashar et al., 2004).

As described in Chapter Six, Indonesian culture has been fundamentally influenced by Javanese culture for many reasons. Generally, Javanese culture contributed the basic influences on social ideology and social class. The social ideology took the form of the “peasantry’s ideology”, while social class was realized through the Pangrih Praja system. Both of these aimed to present the ideology of the “ruling monarch”—in other words, the concept of patriarchy—to be implemented as the way of social life in Indonesia. These ideologies became the orientation of cultural values and individual internalized values. The orientation of cultural values and internalized individual values are more comprehensive systems of values than those activated as
influences on particular types of behaviour. Cultural value orientations organize and
link values to existential beliefs in general views that also might be called world-views
or ideologies (Kluckholm, 1951).

The extracts below represent the voices of Indonesian women working as junior
and senior staff, or as owners, partners, and managers in public accounting firms and
external auditors. They show how women’s work on several levels has been affected by
implementation of Javanese cultural influences. These are approvals of influences of
cultural value orientation regarding internalized values of individuals, which affect
women’s perception of other people’s expectations.

These stories from women at many levels in the public accounting profession,
including owners, partners, managers and staff from KAPs and KAPAs and also from
the BPK, show their concerns about the external and internal barriers for women who
choose to work as professionals in the public accounting area. Reasons are given that
show how women have internalized Javanese cultural values as their cultural value
orientation and particularly accept patriarchy as an ideology underpinning social values.
The following is an explanation from a woman partner from a KAPA firm, which
supports this ideology.

“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” (Appendix 15).
Another story that illustrates the influence of patriarchy comes from Mrs. Ikah, owner of a small KAP in Jakarta. She has been a professional public accountant for 35 years and established the KAP in 1988.

“In my opinion, the reason is that generally, women have very limited movement, and this restriction is related to out-of-town duties and taking considerable official leave for pregnancy and menstruation, whereas a male public accountant does not face these kinds of situations. The reason why women are not interested in opening a KAP is because it is very difficult to get permission, and there is a huge risk because of the government’s policy about sanctions that will be enforced on those who are proven to have made mistakes. The other reason, and the main reason, 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 understanding or will give their wives permission to do this job. Try to see these facts for yourselves; women employed 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” (Appendix 18).

Here follows an additional explanation, showing the grievances of women staff about the way that patriarchy is used as a cultural value orientation.

“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” (Appendix 34).

Furthermore, a comprehensive explanation in terms of patriarchy will be presented later, through evidence of the integration of culture and religion with reference to the set of beliefs as traditional values passed down from generation to generation.

Women who were interviewed also spoke of the cultural value orientation known as the “peasantry’s ideology” derived from the Javanese life system of village residents or peasant groups. This is concerned with two major concepts; namely: (1) the principle
of conflict avoidance (harmony) and (2) the principle of respect (see Chapter Six).

Women junior and senior staff of KAPs stated the following.

“As an external auditor and public accountant, we are always in contact with our friends from other firms. We often get information, and we are influenced by their negative attitudes, and there is a tendency to move to another firm. If a friend has already moved on, we also tend to move on as well. Most of them explain that working as a public accountant is actually a very hard job, with its emphasis on overtime not being so appropriate for women along with the possibility of out-of-town duties. Besides being influenced by work friends, there are also some clients whose attitude towards us is that we are worthless, and they have little respect for us and mainly only want contact with the owner. On average, the clients do not consider we have any ability and do not respect our qualifications. All this negativity makes us sometimes dislike our public accountant profession. We assume that this profession is very hard, difficult, and time consuming. We cannot imagine being the future owner of a KAP or a partner in a KAP. It seems like we do not have the ability to embrace this challenge or have the capability to enjoy the super-dynamic and fully demanding job” (Appendix 22).

Other stories of women public accounting staff illustrate the implementation of the peasantry’s ideology. This ideology’s emphasis on implementing the principle of harmony carries the expectation of people being humble and emotionless. Below are described some unexpected experiences in their practices that make limitations and obstacles for women working in KAPs.

“Working in a small KAP is particularly difficult because we do not receive wages every month. If there is no work in a particular month, we are all put on holiday and we automatically receive no wages. But, if there is auditing and work that must be done, we have overtime every day, and this could even be for a full month. This matter is very disturbing, because there is no pattern to our work. However, we all must overcome this and understand that working in small and medium KAPs is different from working in a large KAP, especially multinationals, where there is usually more focus on work in one field; for example, taxation. If this occurs, their public accountants only work in taxation and would exclude all other work. But we are treated quite differently and expected to do everything and implement all the above. Hence, we feel that working here is very demanding and is not balanced with appropriate wages every month” (Appendix 2).

Moreover, they also told further stories about similar dilemmas influenced by implementation of the harmony principle.
“Working in the KAP (small firm), its wages are relatively low and with a large work load, which can cause excessive overtime. Besides, we also encounter clients who usually come from family business groups, and most of them do not know anything about accounting and how to make a proper company financial report. Nor are these clients ready to be audited. Therefore, working in this small firm is not our final objective, because we are just looking for experience to enrich our knowledge about the public accounting profession while waiting for an opportunity to move into other occupations and places. We are especially looking for a better opportunity and a better career ladder” (Appendix 3).

The following stories relate the experiences of owners of public accounting firms who are concerned with carrying the value orientation of the peasantry’s ideology into the profession. Every woman has internalized the commandments of the principles of harmony and respect, and the peasantry’s ideology produces women who are less ambitious and competitive and more polite, with greater humility and lack of personal wishes for material gain and power. This woman’s statements illustrate how she feels about the application of the peasantry ideology in the profession.

“As long as I have been the owner of the KAP, women public accounting staff have always worked infrequently. Thus, there is no doubt that the difficult conditions sometimes make us confused and not confident, especially during the period of auditing when staff numbers are reduced. Usually, a team will be formed for performing auditing tasks. If this occurs, the team may consist of two people or even only one person who becomes team leader and doubles as a member, and he or she may have no “AK” (Akuntan = Accountant) title, because of our staff limitations, with some of them always moved into other work. If we have staff with an “AK” title, they are always sent, being at senior level and having had much experience with auditing and other services”.

“It is clear that we do not block our public accountant staff’s wish to move on up the career ladder. To counteract this ongoing movement, we look for employees on a part-time basis or we offer opportunities of working at our office to students as apprentices in the field. After they have graduated, they usually come back to the office to work temporarily and hence gain experience for as long as they have no better other occupation, and it is guaranteed that they find benefit working in such a KAP (small firm)” (Appendix 5).

There are other examples of the implementation of the two concepts of peasantry’s ideology. Some owners and partners of KAPs also gave their reasons. Based on their experiences, women appear to be less interested, less motivated, and lacking the
ambition and spirit to be a professional, either through establishing a KAP or working as staff in the public accounting profession. Therefore, it is not surprising that only small numbers of women choose to work in public accounting firms. The following is a story from Dra. Tia, the chairperson of IAI – KAP or IAPI.

“In my opinion, those who are suited to work in public accounting and running a business in the KAP have a dynamic soul, broad insight, and like to face any challenges. So this job can be appropriate for anyone. And if it is true that only a few women are engaged in this field, it reflects that few women have this kind of nature in their mind. Whereas, for me personally, if I have to choose a partner or employ a public accountant, honestly, I will choose a woman, because a woman has a lot of advantages in being a public accountant, like thoroughness, carefulness, loyalty, a greater sense of responsibility and lots of caution. These attributes are basic for being a public accountant. In my case, all my partners are women, and the majority of my staff are also women. Overtime is not a problem for a woman public accountant, because we do not work every day like this, and the KAP business is not every month. It is clear to me that the main reason why only small numbers of women choose accounting as a profession is maybe because the woman herself does not like this dynamic and challenging kind of work” (Appendix 14).

Furthermore, some of the women interviewed expressed ideas about the implementation of the Javanese social class system known popularly as pangrih praja. This was the administrative system established by the Dutch colonizers. It was a new bureaucratic pattern that brought typical elements of influence into the Javanese ideology and Javanese social class. These discriminated against women, seeing them as second class in the bureaucracy and in social stratification (see Chapter Six). The pangrih praja is a bureaucratic elite system that regulates hierarchy and bureaucracy based on the class system rather than competence and capability. This system uses stratification to determine promotion to higher positions. Consequently, it will have a negative impact on women working in public accounting firms and the BPK, and will reduce women’s interest in the public accounting profession and especially in establishing a KAP. Women junior and senior staff in KAPs and the BPK explained as follows.
“In our opinion, practically, a woman auditor or public accountant must be well supported by creating for us good and welcoming work surroundings, even though we know that we are different from males in terms of our working role; at least they are not limiting our roles, and the owner or partners should not discredit our skills. Support from our colleagues is much needed so as to give us motivation and courage so that we will gain confidence in our profession by recognizing our strengths. As a result, it will encourage us to produce quality auditing work” (Appendix 25).

Other stories of women staff relate to the process to obtain promotion to higher positions in their work, where both KAPs and the BPK are still influenced by the pangrih praja system.

“How can we be promoted if we have to take maternity leave for three months? Automatically, during this time, our job appraisal would be threatened as our quality of performance would decrease. Other friends and especially male auditors or public accountants have no barrier to stop them moving ahead. We feel it is really hard to combine the work of being an auditor or public accountant with its considerable time demands, combined on the other side with still having to maintain a household. Consequently, many female colleagues who are auditing staff or public accountants choose or consider resigning or moving on to another job” (Appendix 37).

Moreover, there are stories and experiences about situations that have faced women who work as junior and senior public accounting staff in KAPAs. The unification of the peasantry ideology, the pangrih praja system and patriarchal concepts reflect the values of society, which automatically have become women’s internalized values. One woman concluded as follows.

“For staff who are still at a beginner (junior and senior) level, the work is really hard, and the problem of time really has to be considered. As daily auditors, they will have to do direct on-site inspections for days, even weeks or months depending on the type and level of the company. After finishing one company, they must continue on to another company and so forth, so it can be ascertained that these beginners will be focusing more on work than being able to have a break. If they have a family, what difficulty they have trying to divide their time between work and private life. But it is different for those who have the position of manager. At this level, there is no obligation to be present in the place of inspection, and only occasional meetings and observation of the work at hand goes on. Thus, the manager is more often in the central office. The ideal position for women public accountants to occupy would be as manager. This is the ideal position for them because the type and time of work is more flexible and accommodating, whereas at beginner level, time is inflexible and programmed” (Appendix 35).
The evaluation and discussion of the power of culture is not complete or comprehensive without mention of the essential role of religious belief that is often considered as having the same meaning as religion (Geertz, 1973). According to Geertz’s definition, religion is a “cultural system” that was dominant for most of the 20th century and continues to be widely accepted today (Geertz, 1973 cite in Asad, 1983; p.237). Sociologists, Durkheim (1858-1917), Freud (1856-1939), Weber (1864-1920) and anthropologists such as Geertz (1926-2006), Evan-Pritchard (1902-1973) or Malinowski (1884-1942) tend to see religion as an abstract set of ideas, values, or experiences developed as part of a cultural matrix (Geertz, 1973). Moreover, Lindbeck (1984; p. 33) defines religion as

A kind of cultural and/or linguistic framework that shapes the entirety of life and thought … it is similar to an idiom that makes possible the description of realities, the formulation of beliefs, and the experiencing of inner attitudes, feelings, and sentiments

According to this definition, religion refers to one’s primary world-view and how this dictates one’s thoughts and actions. Thus, religion is considered by some sources to extend to causes, principles, or activities believed in with zeal or conscientious devotion concerning points or matters of ethics or conscience, and not necessarily including belief in the supernatural (Oxford English Dictionary, 2009; Kunin, 2003; Online Dictionary.com). Hitherto, it has also become the meaning of religious belief (Geertz, 1973). Thus, there are points of integration between religious belief or religion and culture. These will reinforce traditional values or family values and cause another internal barrier for women in the profession (Brown and Ralph, 1996; Cubillo and Brown, 2003). These will now be examined further.
3.3 The Integration of Culture and Religion: Other Internal Barriers for Women in the Profession

Religion and culture are interrelated and integrated to produce values and ideology (Geertz, 1973). Both are important in establishing the values embedded in Indonesian social life, including women’s lives. The power of culture and religious beliefs is more than simply an influence on women’s personality; clearly, it has brought influences on, and significant values into, the minds of all people.

The “mind” is a certain set of dispositions of an organism that together call forth mental characteristics such as insight, understanding, conceptual thinking, images, ideas, feelings, reflection, fantasy, and so forth (Geertz, 1973). It is related to matters of tracing the development of certain sort of skills or abilities, capacities, tendencies and propensities in organisms and delineating the factors or types of factors upon which the existence of such characteristics depends (Geertz, 1973; p. 82). Thus, the values and ideology of culture and religion have an influence on the mental characteristics of individuals that are manifested in the human personality and the human mind; both are interrelated and associated in order to produce the self-images, behaviours and attitudes of humankind.

In essence, the values of religion bring a set of religious beliefs as applied in traditional values or family values. This refers to the beliefs and values of religion as a moral code and more, handed down from generation to generation within a culture, subculture or community (Holliday, 2001; Bronner, 2000). Therefore, traditional values usually tend towards conservatism and consequently accept some form of patriarchy as normative or hegemonic masculinity (Narvaz and Koller, 2006; Messner, 1997; Walby, 1989).

Islam as the primary religious belief in Indonesia has provided a set of beliefs that has been the basic force behind the establishment of traditional values or family values.
Through preachers and interpreters (mufassir) who are predominantly male, it has had a great influence, because of their teaching and interpretation of the holy Qur’an that has acted to preserve patriarchy as normative. This has occurred even though, fundamentally, Islam is a set of moral teachings and rituals revealed to bring blessings to all humankind, including women. At least 30 verses in the Qur’an support equality between men and women\(^35\), and refer to women’s rights in various aspects of life. Obviously, there are several reasons\(^36\) for the gap between Islamic teachings and their manifestation among Muslims. However, Islam is more concerned with defining the sum of attitudes and behavioural acts of the major part of Muslim life in Muslim societies or Islamic societies, which are, like many other societies worldwide, patriarchal societies (Mernissi, 1975, 1985; Friedl, 1980; Baffoun, 1982; Munir, 2004). As a result, this has produced and encouraged disadvantages for women throughout their whole life such as subordination, oppression, marginalization, and gender inequality.

This section will explain these important matters in detail, to demonstrate that the experiences of women who work in the public accounting profession can be related to values derived from Muslim beliefs, which are integrated with Javanese culture. Both

\(^35\) Firstly, the Qur’an supports equality between men and women, as described in some verses of Qur’an, first, women and men were created from single source/soul (‘nafs wahida’), there is not a single verse indicating superiority of one gender over other. Second, there is no difference between a sin committed by a woman and a sin committed by a man, the Qur’an explicitly guarantees equal rewards and punishment to women and men for their good and bad deeds. Third, men and women have equal rights and duties to pursue education and knowledge. Fourth, both men and women have equal rights and duties to engage in public activities, are obliged to strive for a virtuous life and to prevent sins and eildoings (‘amar ma’ruf nahi munkar’) (Munir, 2003).

\(^36\) There are several reasons for the gap between Islamic teaching and among Muslims, first the massages of the Qur’an are sometimes difficult to understand, let alone be internalised and practiced, particularly when people read it with a gender biased mind-set that is a product of patriarchal, ideological hegemony prevalent in the Indonesia culture. Second, Religious teachers and preachers, through religious learning forums, electronic and printed media hardly ever promote these women’s rights. In fact, the major themes of religious education and teaching by male and female teachers are mainly on the superiority of God and the superiority of men over women, sustaining the already subjugated position of women. Third, most of the women who play an influential role in public life of Islamic/Muslim society are not trying to promote awareness for the difficult position women are in. Mostly women even advocated the subordinate role women have in relation to their husbands (regardless of what their husbands are like). They argue that it is part of the requirement to be a devout Muslima (Munir, 2003).
were concerned to preserve and support the implementation of patriarchal concepts as normative for family values in Indonesian society, where the majority of people are Muslim.

Therefore, the following stories from women at many levels in the public accounting profession, including owners, partners, managers and staff from KAPs and KAPAs, and also from the BPK, show their concerns and experiences involving the power of values from their religious beliefs to influence their careers, together with the influence of the integration of culture and religion, particularly as based on Islam (see Chapter Six) as the majority religion in Indonesia. As described in Appendix 15,

“...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
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” (Appendix 38).

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” (Appendix 39).

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” (Appendix 43).

Hence, it can be said that based on research findings in the field, the integration of Islamic religious beliefs with Javanese culture obviously has encouraged negative overtime, or having to leave their family, husband and children’” (Appendix 36).
influences such as limitations, less motivation, and reduced roles for women in their professional careers such as in public accounting or as external auditor.

Based on the values and ideology of the Javanese culture and Islamic religion, women should be assigned to domestic roles, raising children, and providing comfort to their husbands at home. This gender division is seen as “natural”, culturally and religiously. Although old maxims such as “a wife should follow her husband to hell or heaven” have been gradually dismissed because of modern education, the submissive manner is constantly encouraged, as reflected in a married woman’s use of her husband’s name. This tradition was, in fact, adopted by the Dutch colonial bureaucrats and authorities in order to augment the stratified, feudalistic social relationships and gender relationships (Sutherland, 1979; Koentjaraningrat, 1985; Kansil and Julianto, 1986).

In spite of, the influences of teachings (piwulang) of the Javanese Kings (see in Chapter Six) through various books (serat) on women’s idealised sexuality were written during the Javanese kingdom had proposed the patriarchal ideology. These teachings (piwulang) mostly bring women’s inferior position because there are many pieces of advice to women to propose that women are not supposed to express their feelings, women have to follow the culture, to accept dominant social reality (women nature or kodrat wanita) and not to protest even if she is unhappy, also a wife is not supposed to refuse if her husband wants to remarry (Munir, 2002; Sukri and Sofwan, 2001; Wahjono, 2004). As a result, the stereotypes they prescribe for women remain strongly held (Munir, 2002).

Hitherto, these have been implemented as family values in Indonesia. The social construction of the family was heavily focused on the ideal image of the housewife. The combination of Islamic and Javanese patriarchy constituted this ideal image, which, in
the term coined by an Indonesian feminist Suryakusuma (1996), is called “state ibuism” (state motherhood). This “state ibuism” ideology was announced as government policy (as discussed earlier in this thesis) in 1989 GBHN which precisely described which parts of their lives Indonesian women were supposed to dedicate to the State.

However, a deeper examination of patterns of gender relations in most cultures in Indonesia will reveal that women’s freedom does not reflect their better position relative to men. In fact, patriarchal ideology is prevalent among more than 200 ethnic groups, whether organized along patrilineal or matrilineal lines. The influence of Javanese culture, as the most dominant ethnic group, with its feudal and patriarchal ideology, has spread right through modern Indonesia (Vickers, 2005; Ali, 1997; Koentjaraningrat, 1985).

From the ascendancy of Soekarno as the first president, reinforced by the Soeharto regime and up until the present day, the Javanese culture has been victorious, and consequently this has led to the predominance of Javanese symbolism at the national level. Therefore, the Javanese feudal and patriarchal culture has been so dominant that it has been reflected even in state policy, rules, laws, and regulations. Thus, it is possible to observe the extent of the influence of Indonesian state policy on women’s empowerment and involvement in order to establish gender equality in the whole public sphere.

There are other influences that can be classified as essential external elements that have made it difficult for women to decide on a career in the public sphere rather than the domestic sphere, particularly when considering choosing a career in the public accounting profession. In the next section, I examine women’s experiences of the problems created by Indonesian government policy intervention in the rules, laws, and
regulations governing the public accounting profession and its professional body, the IAI.

4. The Intervention of the Indonesian Government in the Profession: Another External Barrier for Women in the Profession

Gender inequalities and ideologies have been illustrated by exclusion woman in a professional field, including in the public accounting profession, is a significant loss for the democratic polity process in Indonesia (Robinson, 2009; Hartiningsih, 2009; Parawansa, 2002). Unfortunately, the government’s behaviour in making policy for the profession through the introduction of standards, regulations, laws, and legal sanctions created a crisis because of differences between men and women in terms of their capacity and preparedness to enter and pursue careers in professional fields.

It was inevitable that this would happen because, although the government had good intentions when making these policies, indirectly it was influenced by patriarchy and the tendency to reflect mainstream social constructions of gender held by Indonesian society (Kompas, 2004; Parawansa, 2002; Sadli, 2002; KNPP, 2009)

This section provides a summary of information from primary sources dealing with the experiences of women with careers as public accountants and external auditors. Using ethnographic methods as one part of data collection, I discovered many interesting experiences from women professionals in public accounting and women who work as staff in public accounting or external auditing in the KAPs, KAPAs or BPK. It will be shown that in reference to the low-level roles held by many women in their profession, many career woman were reluctant to pursue a career in public accounting, and in the end, many decided to leave the profession and move to another profession, or change employment, such as from KAPs to KAPAs or the BPK, or to other government agencies.
However, these conditions occur not merely because of the barriers presented by the two important influences already discussed; namely, the influences of history and culture, which I have categorized as internal barriers. Another significant barrier is caused by conditions in the workplace or from government policies that directly create or worsen conditions for women such as; ‘sanction and penalties’, ‘business risk’ (See Appendix 12); obtain ‘professional licence’ and ‘passing a tight screening test’ (See Appendix 40) (Dep.Keu-RI, 2003; ADB, 2003). This constraint I categorize as an external barrier, and it is mainly derived from the roles and powers of government. It results in women not wanting to engage further in the public accounting profession.

The power of the Indonesian government to control life in the nation and the State is realized through government intervention in every sector of life (UUD-RI, 1945), through the establishment of laws, rules, standards, and regulations for Indonesian society, including organizational and institutional interventions in professional bodies such as the IAI (IAI, 2001; ADB, 2003; Bachtiar, 2001; Dep. Keu-RI, 2003; Anwar, 2005).

One way in which the government particularly interfered in terms of influencing the policies of the profession was in education for the profession (Dep.Keu-RI, 2003; ADB, 2003). It was also involved in the requirements for professional recognition and the granting of licences to practise the profession through to government action in establishing the statutory rules, regulations, laws, and standards for the profession, including determination and imposition of fines and penalties for professional violations. These actions have had many negative effects on the interests, roles and persistence of women in the world of the public accounting profession. It has meant that the intervention of the Indonesian government as part of the women’s empowerment
programme (Pambudy and Hartiningsih, 2007, MENEGPP, 2004) has not resulted in encouraging equality for women in the profession.

There are some important factors that demonstrate the power of the government in terms of how it affects women’s career development in the profession. The first factor is related to the validation of ‘professional recognition’. This occurs in a number of ways; primarily the government will controls the credentialing process for the public accounting profession through activities such as establishing an education policy for the profession and determining arrangements for the granting of licences through the provision of the professional title “Accountant”. The second factor is the government involved as the regulatory body; for example, by changing the rules and policies for the profession, providing rigid rules and procedures, and establishing sanctions and penalties for breaches. Third, the government controls the authorization of the professional public accountants’ body in Indonesia through a legitimization or endorsement of the establishment of public accounting firms and government control of the IAI (Dep.Keu-RI, 2003).

Overall, many stories of women’s experiences in KAPs, KAPAs, and the BPK contain descriptions of interference by the government to establish policies for the profession without the involvement of members of the profession. This creates difficulty for the profession itself and leads to members feeling uncertain, unsafe and uncomfortable in pursuing their careers in the profession of public accounting.

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 restructure 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” (Appendix 7).

The explanation above is supported by information obtained from the experiences of two other KAP owners with regard to government 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” (Appendix 8).

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” (Appendix 9).

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” (Appendix 10).

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” (Appendix 11).

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” (Appendix 12).

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” (Appendix 17).

Mrs. Koesbandiah, the owner of KAP “Koesbandiah”, provides the following viewpoints.

“You can consider me as the first successful (in that my firm still exists today) woman owners of KAP firms in Indonesia. I can offer my own explanation as to why there are a low number of women entering the public accounting profession. This has been brought about by the deterioration of the image of the public accounting profession, and moreover to own a KAP in the present climate of suspicion and disbelief is to be up against a negative issue. When I once asked my students for their opinion on this, they answered that they like this profession, but the majority of them said that they entered an accounting school just to find a job in a company or a bank or to be a civil servant. They also mentioned the numerous policies, the heavy burden of sanctions, and the difficulty of the rule of the bureaucracy. This is why they feel incapable and fearful of entering this risky area. To be honest, nowadays it is a very hard job to manage a KAP and also to practise in the public accounting profession. It is not like it was in my era in the past. All this has been caused by the involvement of the government in making new policies without asking the profession itself, and they often changed existing policies, and all this makes for more uncertain conditions and does not create a conducive climate for the profession. Personally, I do not understand why the government pushes our profession like this, with its lack of trust, and if there is a breach of the codes of practice, it does not mean that everybody must be blamed. The result is that we are not treated like the medical profession, where there may be isolated cases of malpractice but the government does not directly discredit the entire profession, unlike what happens to the public accounting profession” (Appendix 20).

She explained further as follows.

“I think these women are not interested in becoming public accountants in this profession not because of domestic factors, even though this is often offered as an excuse, but rather that they are influenced by the negativity towards the profession. It might be that they just do not truly want to be accountants. The evidence can be seen in me and my friends who are in the same profession. We have married status with a husband and also children. Relatively this is a lot, and I do not have any problems managing a KAP or being a public accountant. So, my conclusion is that the government must step back from our own professional organization, and then I’m sure that in the future, many people will come back and be interested in this profession. Let us manage ourselves through our professional organization as happens in the United States and Holland. The government should manage the issues related to our sovereignty and allow the private sector to be managed by the professional organizations established within the Republic of Indonesia” (Appendix 21).
The following story is an explanation from women at staff level from an interview I held in a KAP. It also provides information showing the concern about government intervention in policies.

“To us, the occurrence of these issues is more or less influenced by the government and the IAI, who have made very generalized policies and standards, with no detailed explanation for their technical application. They just publish a policy and accounting standard, having adopted it directly from abroad, especially the United States, and without any consideration for the situation and condition in Indonesia itself. It is not always appropriate to adopt the wide-ranging policies of a country like the US and to implement them in a developing country like this country. What about the understanding of our business society? What about the nature of their own companies? It is obvious that everything is quite different. We just adopt policies without making any review of field conditions. If something goes wrong, we, as the inspectors, will be the first people to have to face this trouble, even though the company or the businessmen themselves have made the mistake. We as the inspectors just examine the monetary report to see whether it has been prepared correctly, and we report it as a company’s monetary report according to the conducted standard. We just do the clarification, not the investigation, and if we say that the monetary report is fit and proper, it means that it is indeed appropriate under the procedures for the conducted monetary standard. And if it is proven that our result is wrong or not true, it does not mean that we are not right or not professional in our work, because FITTINGLY is not always RIGHT. If we want to find some corrections, we do the audit investigation. And if there is some forgery and violations, it is actually not our mistake but rather the company financial manager’s, or the company director who has intentionally given false evidence to the auditor team” (Appendix 28).

The stories presented in this chapter about the experiences of women in the public accounting profession are incomplete and inadequate unless we know about and understand the lives of the women who are central in the discussion of this research. Women’s position in public life is affected by living in a society that is still strongly influenced by Javanese culture and the religion of Islam. These have acted together to maintain patriarchy as a central tenet of the traditional values and social values in social life, and also to make socially constructed gender roles a key part of the structure of community life in Indonesia. To understand this, we must explore the ways in which these practices are embodied in the legal statutes of Indonesia. First, legal statutes
concerned professional life, will be considered and then the second part is an explanation of legal statutes concerning women’s position in society.

Women in Indonesia still occupy an inferior position in society and experience unequal treatment (MNPP, 2000, 2004). This is maintained by the serious lack of success on the part of government to improve the position of women. There have been efforts made by the government to provide equality between women and men in all fields; for example, one of the basic principles of the 1945 Constitution guarantees the rights of all Indonesian citizens before the law, regardless of their ethnicity, race or gender. Ideally, this should be reflected in all laws promulgated in Indonesia. The government has also committed to participation in the United Nations CEDAW and to the promotion of gender equality and equity explicated in the Beijing Platform for Action of 1995 (KNPP, 2009; Robinson, 2009; Siahaan, 2003; Kompas, 2002), and has passed the Anti-Domestic Violence Law in September 2004 (Pambudy and Hartiningsih, 2007; KNPP, 2009). However, there have been few positive outcomes for women from these actions.

The Marriage Law (No. 1, 1974), which came into effect in 1978, regulates gender roles and the position of women in marriage, and is the primary source of positive law in Islamic courts throughout Indonesia. It contains a number of articles that run counter to the spirit of equality and justice for women, gender bias and reflect persisting patriarchy (MENEGPP, 2009; UUP–RI, 1974). This law makes distinctions between women and men in terms of their responsibilities and roles within marriage. It can be said that the Marriage Law embodies and implements gender and patriarchy as basic concepts in the regulation of marriage, and this results in inconvenience for women and positions them as a vulnerable, discriminative and disadvantaged group.
The concept of marriage underlying the Marriage Law is based on patriarchal ideology. A man is defined as “head of the family and provider of livelihood”, while a woman is defined as “housewife and manager of the household”. This domestication of women has denied them access to the whole public sphere, including economic, social, and political resources. A wife will be dependent economically on her husband. Meanwhile, the husband as breadwinner has ample opportunities to access social and political resources and economic benefits as well.

Consequently, the impact of the discriminatory Marriage Law can be found in other by-laws; for example, on remuneration and payment for women workers. Based on the assumption that women are not breadwinners of the family and their economic role is complementary to that of men, women receive fewer allowances and lower payments for the same kind of work. Other discriminatory articles in the Marriage Law include, among others, those on polygamy, inheritance, gender roles and responsibilities related to livelihood, and disobedience (UUP-RI, 1974).

Based on this discussion and evaluation using significant perspectives—namely, history, culture and religion, and the power of the Indonesian government—we can see how powerful these have been in encouraging women professionals in public accounting (group one) to occupy subordinate roles, with less motivation, and with more likelihood of resignation from their professional careers (for examples See Appendices 18; 20; 21). They have also led to exclusion and demarcation of women at staff level in public accounting firms and as external auditors (group two) (for examples See Appendices 22; 24; 34; 36). The three significant perspectives have brought values, ideology and social constructions that have all had a negative impact on women seeking to enter the public accounting profession.
5. Concluding Remarks

Overall, there are conclusions that I have obtained from my field research. The first conclusions concern history and relate to women’s personality, self-image and attitudes, the factors that I have categorized as the internal barriers. These conclusions were acquired from historical perspectives involving the importance of knowing about the past to encourage or shape people’s memory and imagination from the past. All three elements of history serve to establish a human self-identity, yet every human being has an identity different from all others. From this identity, there come effects on self-image and the personality of humankind. The history of Indonesian women contains no encouragement for women to pursue a profession, because, unfortunately, women in the past were described as objects of subordination and regarded as a second-class group in society. History has encouraged memory and imagination that shaped the identity of women who used it to construct women’s self-image and personality. As a result, these have made women reluctant, less motivated and without the self-confidence to be involved in the professional sphere.

Second, there are conclusions drawn from the exploration of cultural perspectives, particularly Javanese culture. It is also an internal barrier and has influenced values and ideology beyond women’s lives. It is the way of life for women. These values and ideologies comprise the social values derived principally from the Javanese social class system and Javanese ideology, which both preserve patriarchy as normative within the entire life of Indonesian society. As a result, these have influenced personality, attitudes and behaviour in women’s life. For women in the public accounting profession, it can be demonstrated that the values and ideology of Javanese culture, particularly its patriarchal influences, lead women to accept lesser roles in, and exclusion and resignation from, the profession. Thus, culture has a most significant role in terms of being a barrier to admission to the profession for women in developing countries.
Moreover, it is the integration of culture and religion that acts as a powerful force to engender values coming from tradition. This is presented as traditional values or family values in an attempt to create a universal moral code together with social mores that usually promote conservative ideology. Thus, religion becomes the source of a morality that considers the nuclear family to be the essential element in society. Islam, as the majority religious belief in Indonesia, and with Indonesia as the largest Muslim nation in the world, consequently brought influences upon traditional values and family values in regard to Muslim beliefs. Obviously, people with Muslim values believe in the doctrines that put restrictions on women, who have to be controlled and subjugated and have to live in the domestic sphere. It means that a woman’s place is the home and that her primary roles are mother, wife and housekeeper.

For women in the profession, the conservative values, patriarchal and ideological hegemony prevalent in our culture because of the integration of religion and culture have meant that women have never had, and cannot obtain, opportunities to play roles outside of their domestic areas. Hence, women will always assume that it is less appropriate for them, or that they have less capability to perform in the professional sphere.

The third and final conclusion is derived from the government’s intervention in the profession. The research findings from interviews with women in public accounting demonstrate the reasons that make it difficult for women to enter, to play a role and to achieve career advancement in the profession. Overall, it is related to the legal status of women, both in society and in the profession. The legal status of women was much influenced by the 1945 Constitution, which guaranteed equality of all Indonesian citizens; however, in reality, the 1974 Marriage Law No. 1, demonstrates traditional
gender roles and reflects persisting patriarchy in its regulations concerning the position of women in marriage.

Moreover, the legal status of women’s position in the profession was affected by the involvement and intervention of the government as the regulatory body to establish standards, rules, regulations, and laws governing members of the public accounting profession. This starts with the credentialling process needed to obtain professional recognition, and the licence to use the titles “Accountant” (Akuntan in Indonesian) and “Certified Public Accountant” or BAP (Bersertifikasi Akuntan Publik in Indonesian). The government also established sanctions and penalties, and encompassed the authorization of the professional public accountants’ body in Indonesia. These actions all worked to discourage women from entering the profession, resulting in their low number and minority group status within the public accounting profession.

5.1 Research Contributions and Implications

It is claimed in this study that, ontologically (study the nature of being, existences and reality) (Guba and Lincoln, 1994), women in the profession of public accounting practice are a socially constructed reality (Lehman, 1992; 2005; Wallace, 2009; Haynes, 2008). Women involved in the profession are part of the institution and are seen as feminists because they are always involved in the institution as powerful actors. To understand this role of women in the profession, I need to include an understanding of institutional factors and actors’ behaviour, because these factors and behaviour can construct a reality for women’s admission to the profession, or on the contrary, they can construct a reality in which women are excluded from, or subject to demarcation in, the profession.

The discussion in Chapter Seven, supported by Chapters Four, Five and Six, shows how historical theory, cultural concepts, and the power of the State and
government intervention provide a useful framework for understanding the dynamic of women in the profession through several characteristics of the public accounting firm. These three basic frameworks are perspectives for understanding the phenomenon of women in the public accounting profession, and they are used for exploration and evaluation in the discussion of this study. Thus, these three perspectives clearly explain why top positions in the public accounting profession are still male dominated and why many women avoid the profession, take lower roles within it and are reluctant to achieve professional status. The three perspectives also show the reactions of society, the institutional accounting body and the perceptions of other women’s groups in attempts to gain recognition for women in the public accounting profession and to support them in preparing for the most senior levels of appointment in the public accounting profession.

In addition, the use of religious influences on traditional or family values as discussed by Robbins (1990) is complementary to my perspectives, and it can explain how actors (women) involved in the profession can exercise control over their lives and demonstrates religious influences over resources, meanings, decision-making, and systems that obstruct women’s entry to the profession. The ability of traditional values derived from culture and religious has been internalised belief as the internal values factors that influence the actors (women) to establish women’s characteristics, their self-image, personality and attitude.

However, as the behaviour of institutions and actors is influenced by cultural and historical factors, the social construction of women in the profession cannot neglect the unique culture that affects women in professional practice. In this phenomenon, the history of the women’s movement and Javanese culture (see Chapters Four, Five and Six) have both greatly influenced women’s admission to, or exclusion from, the public
accounting profession. This study claims that women’s place in the profession of public accounting is a reflection of women’s historical background, Javanese ideas and Islamic religion as the ethical social relationship, and also of the intervention of the Indonesian government regarding the legal status of women in the profession.

The use of multiple theories in this study shows evidence of the benefit of using such theories in research into women’s professional lives. This can boost sociological and psychological studies of accountancy and can develop the understanding of accountancy knowledge and practice in social, historical, institutional and cultural contexts. Hence, for the purpose of theoretical use, the results of the literature review bring an array of research endeavours about women’s professions, especially in public accounting, and provide contributions to other studies in several disciplines.

The first contribution of this study is based on answering the research questions. The first part of my research questions asked why top positions in the public accounting profession are still male dominated, and why women avoid, and are reluctant to enter, the profession. By using the BPK, some KAPs and KAPAs as a research setting, and based on the three different perspectives—history, culture and religion, and the power of the State—I have shown how part of the nature and character of Indonesian women makes it difficult and challenging for women themselves to want to progress professionally and achieve equality with men.

It was clearly described in Chapter Seven that women in professional life are subject to exclusion and demarcation because of the internal and external barriers that have arisen, from the influence and involvement of women’s self-image, personality and attitude. Additionally, women’s identity, traditional values and social values as internal barriers are generated from history, and cultural and religious beliefs that maintain concepts of patriarchy and gender stereotyping, causing women to go through
life without complaining about differences in conditions and the male dominance in the public sphere, which have a marked impact on women’s lives.

As a result of these barriers, women have been placed in positions of subordination, leading to high levels of dependency, weakness and helplessness. Some of my findings have confirmed this, showing how Indonesian women were considered weak, unmotivated, lacking the spirit necessary for career advancement, and not willing to struggle for equality.

The second contribution of this study relates to women in the public accounting profession and focuses on explaining part of my research question; namely, to what extent were women involved in, and playing important roles in, the public accounting profession, and were women regularly prepared for the highest senior positions in the public accounting profession? In answer to these questions, my study provides some contributions that focus on understanding women’s lack of motivation for roles in the profession, the processes leading to establishing women’s inequality in profession, and limitations experienced by women seeking to establish a professional identity for themselves.

Based on the stories of women who were senior professionals or staff in the public accounting profession or in the external auditor’s office, as explained in Chapter Seven, my study shows how women, particularly at staff level, faced considerable difficulties if they wanted to enhance their role further and to prepare for career achievement. This was especially true for women who were married and had children. It is expected that Indonesian women will aspire to motherhood, and cultural and religious values influenced a particular form of motherhood ideology that was incorporated in the 1989 State Guidelines (GBHN 1989).
The Guidelines state that an Indonesian woman should be a loyal supporter of her husband, the producer and educator of future generations, the caretaker of the household, an additional economic provider for the family, and a member of society. This ideology was systematically promoted, and the State encouraged women to conform to the ideal type as a “married woman, preferably a housewife or possibly [with] a middle-[level] career and under no circumstances can [she] be higher her husband” (GBHN 1989 cited in Dzuhayatin, 2004)

Finally, the third contribution of this study shows the involvement of the profession, the government and the society. These contributions enable me to answer my last research question; namely, what are the reactions of society, the institutional accounting body and the perceptions of other women’s groups about women’s careers in the profession, and how much are they recognized in the public accounting profession?

My results show that gender is socially constructed and patriarchy is normative in Indonesia, and as a consequence, it has not been possible for women to achieve equality and equity in their professional careers. They have also not been able to achieve their desired objectives, in terms of quantity or quality, with regard to their role and contribution in the profession. In spite of all the forms and levels of education now available to Indonesian women, it is still difficult to make women change their concept of mind, personality, self-image and attitudes, especially with the lack of support from the Indonesian government for women to maximize their career advancement.

Currently, the legal status of women is still affected by gender and patriarchy as normative for women’s life; for example, in the Marriage Law 1974. The government was significantly involved with the drafting of this law and regulations, and it participates in international programmes concerned with gender equality and
empowerment of women, but in reality, it has yet to reach the target. Moreover, the government also interfered in policies determining rules and standards in the professional world, and as a result, it has increased women’s unwillingness to enter the professional world, particularly in the field of public accounting.

Overall, this study has implications primarily concerned with gender inequality and feminist mainstream in accountancy profession. There are specific issues of exclusion of women from the professional public accounting in Indonesia. With regard to challenges for feminist mainstream, the women’s stories that explored had provided a true picture of Indonesian women’s exclusion from career advancement in the public accounting profession, the obstacles that they face and the demarcation that they experience. The barriers and obstacles arise from several aspects, especially the historical background that shapes their identity, and the traditional and social values brought by Javanese culture and the Islamic religion. Together, these create a society where restrictions for women in public have increased (Feillard, 1999; Kamaruzzaman, 2004; Munir, 2004, 2005); consequently, Indonesian women are taken for granted and placed in the second class, experiencing subordination and marginalization in the sphere of their careers (Robinson, 2009; Parawansa, 2002; Robinson and Bessell, 2002; Surbakti, 2002; Oey-Gardiner and Bianpoen, 2000).

Unfortunately, this is the challenge for mainstream feminism from Western and Northern scholars: many mainstream Indonesians perceive western feminism to be both anti-men; and to be unreasonably critical of men as the source of all gender inequity. In an often conservative nation, these perceptions are difficult to rise above. In fact, these feminist concepts from the West and North contain many non-indigenous concepts that are irrelevant to social values and traditional values and the national ideology in Indonesia (Sadli, 2002; Munthe 2003; Robinson, 2009). Indonesian women’s issues
occur in varied cultural settings and do not yet constitute a body of knowledge that can be used to develop a distinctively Indonesian feminism. As a result, in Indonesia, feminism and women’s rights are still the concern of a relatively small group of women and some men. In the 21st century, feminism still remains problematic for many Indonesians, and the terms “feminism” and “feminist” and even “gender” are still questioned by the majority of Indonesians (Sadli, 2002; p. 80).

Moreover, with regard to women and gender in development in terms of professions in developing countries, the experiences of women in their work illustrates that profession, literally or as a theoretical concept, is identical to patriarchal ideology. As claimed by Etzioni (1969), professions require male characteristics, while those jobs that are appropriate and fulfilling for females are required to be semi-professions. Besides, gender as a social construction in a developing country such as Indonesia obviously proposes inequality for women in the public sphere, including in the public accounting profession, and it makes women reluctant to take up a profession. Lehman (1992) states that the impact of gender stereotyping in professions results in a differential perception where men are seen as more powerful and offering more advantages to professional work such as public accountancy, while women bring more disadvantages and have less authority because of the limitations of being female with issues of the dual role.

5.2 Limitations of the Study and Future Research Directions

Despite its rich and in depth description of the phenomenon chosen for this study, it is worthwhile noting a number of limitations. First, the findings of this study are constrained by its setting in one location; namely, public accounting firms in Jakarta, either local or foreign, which had women representatives from every level in the KAPs,
KAPAs and the BPK. It was not possible to obtain permission to make direct observations of women working as public accountants or as external auditors. The study was also constrained by the short period of data collection, approximately six months, however during this time, no new regulations were introduced, nor did other factors occur that might have created stress and influenced the women interviewees.

Second, this study was undertaken after prolonged engagement with feminist and gender theories in the professional setting, and by using an ethnographic approach to the collection of data and the interpretation of data and facts. Meanings and facts gathered and discussed in this study were interpreted by me without endorsement from an impartial third party. Thus, it is possible that these meanings and facts have been unintentionally misinterpreted. Nevertheless, this should not be a crucial problem because ‘nothing can be accomplished without subjectivity and objectivity itself is an achievement of subjectivity’ (Giorgi, 1994, p. 205 cited in Finlay, 2009; p.12) therefore no research approach is free from a subjective bias (Gadamer, 1975), whatever research paradigm is used. In fact, the interpretation and reporting of research findings is a matter of rhetoric, concerning how I use argument and logic to persuade my audience.

Third, the field-work in this study was successful because of the authority of key persons such as the expert audit staff of the BPK, and because my colleagues recommended the study. Unfortunately, such authority could create a problem. As in other ethnographic field studies, this study might have suffered from problems of data credibility. Even though the women being interviewed had the freedom to express their views, and generally their names were not included in this report, it is possible that they might have provided information about their experiences in the public accounting profession in favourable tones. This, of course, could result in subjective findings that might not reflect a true description of the phenomena being studied.
Fourth, few sources and references have been written about Indonesian women in the professions, especially in the public accounting area, therefore it is sometimes difficult to explore previous research, and research on women in the accounting profession from western countries is somewhat dissimilar because of context. Therefore, I have used some sources and references from newspaper and interview results about stories of women’s experiences during their work as public accountants or external auditor to discuss their reality when involved in the Indonesian professional sphere. However, even this creates limitations (as have been discussed earlier in this thesis). However, this study brings contributions as it adds to a very new research agenda in Indonesia and (hopefully) will act to support equality and equity for women in the professional sphere. This study brings insight into women’s experiences in professions in a developing country.

Finally, in view of the limitations of this study, further studies involving different phenomena from different perspectives and professional areas are needed. In order to examine the consistency of my research findings, such studies should still be directed towards answering questions about whether women working in different institutions and professions have to tolerate demarcation, exclusion and reduced roles; whether other institutions and professions maintain such practices, and whether one of the three perspectives still influences limitations on women in the professions in general.
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These appendices do not represent the totality of the interview undertaken for this thesis. Audiotapes in Indonesian have been retained by both the author and the principal supervisor. However, the translated and word processed interview resulted have been divided in three sections. The first section are concerned on interview of small-medium public accounting firms that it called as KAPs, and second section from two representatives of the public accounting firms affiliation with the Big Four that called as KAPAs, third section focused on women work as external auditor in the Indonesia Government Audit Supreme that called as BPK. These data retention of interview result classified as follows,

I. Interview result from women representing five levels of Small-Medium Public Accounting Firms (KAPs) that were classified from Owner; Partner; Supervisor; Senior Staff and Junior Staff.

II. Interview result from women representing seven levels of Representation Two of the public accounting firms affiliation with the Big Four Firms or it’s called as KAPA ‘1’ and KAPA ‘4’, the seven levels started from Partner; Director; Manager; Assistance Manager; Supervisor; Senior Staff and Junior Staff.

III. Interview result from women representing various levels of Representation in BPK, various level such as, External Auditor Staff (include Junior and Senior staff levels), the Head of Auditing Sub Department (Manager level), and the Auditing Department Principals, it’s called as Auditama (Auditor Utama).
SECTION 1

Appendix 1: Advantages of Working In A Kap

These are the brief stories and experiences of female Public Accountants working as Junior and Senior staff in some small-medium public accounting firms, in Indonesia that called as KAP.

For us, working in KAP is very comfortable because we can implement the accounting knowledge that we acquired at university, and continually absorb knowledge obtained through ongoing practice beginning with the work program through to preparing and completing reports. We can also learn from the varying experiences of the different problems of clients. In addition, we can have relationships with different companies, socialize with them, and visit different places. Not only do we receive our wages, there are also opportunities to pursue other wages from these other places.
Appendix 2: Disadvantages of Working in a KAP

However, they also suggest some limitation and obstacles working in small-medium public accounting firm (KAPs) that rely on bad experiences during practices as profession. Below are some uncomfortable experiences that happen in their practices.

*Working in a small KAP is particularly difficult because we do not receive wages every month. If there is no work in particular month, we are all put on holiday and we automatically receive no wages. But, if there is auditing and work that must be done, we have overtime everyday, and this could even be for a full month. This matter is very disturbing, because there is no pattern to our work. However, we all must overcome this and understand that working in small and medium KAPs is different from working in a large KAP, especially multinationals, where there is usually more focus on work in one field; for example, taxation. If this occurs, their public accountants only work in taxation and would exclude all other work. But, we are treated quite differently, and expected to do everything and implement all the above. Hence, we feel that working here is very demanding and is not balanced with appropriate wages every month.*
Appendix 3: Other Disadvantages of Working in a KAP

There are also support some additional explanations from Junior and Senior female staff of small-medium public accounting firm who have had different experiences, such as

*Working in the KAP (small firm), its wages are relatively low and with a large work load, which can cause excessive overtime. Beside, we also encounter clients, who usually come from family business groups, and most of them do not know anything about accounting and how to make a proper company financial report. Nor are these clients ready to be audited. Therefore, working in this small firm is not our final objective, because we are just looking for experience to enrich our knowledge about the public accounting profession while waiting for an opportunity to move into other occupations and places. We are especially looking for a better opportunity and a better career ladder.*
Appendix 4: Women’s Opinions About Their Profession

Some Junior and Senior staff of small-medium public accounting firms (KAPs) explains their opinion about how women to get success in public accounting profession.

*Based on our opinion, ideally, it is better for unmarried woman with no children to work in KAP. However, if they are married and have family, they will have to think twice about how to maintain their home life and be an employee in KAP. An employee in KAP is actually better off than the owner. Although the workload is similar, there is less as risk for the employee. As an employee, we can move to other jobs whenever we want and we also have the freedom to choose marriage as an option.*
Appendix 5: Owner’s Opinion About Women Working As Public Accountants

The following stories and experiences come from the owner’s of small-medium public accounting firms and are concerned with female Public Accountant staff who work infrequently within the profession

As long as I have been the owner of the KAP, women public accounting staff have always worked infrequently. Thus, there is no doubt that the difficult conditions sometimes make us confused and not confident, especially during the period of auditing when staff numbers are reduced. Usually, a team will be formed for performing auditing tasks. If this occurs, the team may consist of two people or even only one person who becomes team leader and doubles as a member, and he or she may have no “AK” (Akuntan = Accountant) title, because of our staff limitations, with some of them always moved into other work. If we have staff with an “AK” title, they are always sent, being at senior level and having had much experience with auditing and other services.

It is clear that we do not block our public accountant staff’s wish to move on up the career ladder. To counteract this ongoing movement, we look for employees on a part-time basis or we offer opportunities of working at our office to students as apprentices in the field. After they have graduated, they usually come back to the office to work temporarily and hence gain experience for as long as they have no better other occupation, and it is guaranteed that they find benefit working in such a KAP (small firm)
Appendix 6: Challenges and Risks as Owner of KAP

The following experiences describe encounters with their clients, most of whom have family business groups

As we know, many businessmen in Indonesia come from family business groups, whether small, medium, or large in size. On average, a KAP like we own, has clients who mostly come from these groups. Many of them do not understand about accounting, and their financial statement report is simplistic and out of touch with the Financial Accounting Standard (SAK) application. Whereas, understanding about a financial report statement and tasks and their individual responsibility requires the services of the Public Accountant profession. We have found it difficult to communicate with clients who can be strong willed and demanding and who do not understand about our responsibilities. Attracting clients is not an easy task, because we must first explain about accounting and the necessity for a financial statement report before we can become their consultant. Comments from clients have surely not been positive nor welcoming, because their organization is closed in nature. If we are welcomed, they can then be difficult and reluctant to move to other KAPs and want to be our client forever; because they presume that we have understood all the contents of their business.
Appendix 7: Other Challenges and Risks in Running KAP from the Government

The experiences of KAP owner to encounter the new government regulations on KAP’s practices and how they are dealt with.

The prevailing government regulation prohibits the practices 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 restructure our KAP organization every three or 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.
Appendix 8: Other Risks Coming Out of Government Intervention

The explanation above is supported by information obtained from the experiences of two other KAP owners which relates with government intervention to set up the rule. 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 condition 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.
Appendix 9: Government Intervention

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

It is better for the government not to make regulations without clearly looking at and understanding the condition 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.
Appendix 10: Expectation from Women Public Accountants

These are the comments from the majority of women public accountants from senior level to owner’s of KAP

So, it is better for us to comment that there need to be an element of openness and transparency for all parties regardless of whether they are state-owned firms or private firm; for examples, 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.
Appendix 11: Comments About IAI Role

Their assumption about the IAI’s role during this time is as follows

_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 monetary international 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 accountant and KAP. The IAI also give plenty of attention to improve on professional education through Professional Education Program of Accountant (PPAk) and concern 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._
Appendix 12: Women’s Opinions About KAP

The following comments relate some experiences and stories about the prospects for KAP’s efforts at this time

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 through penalties and sanctions by government wherever we go.
Appendix 13: Women’s Opinions About Women Working in the Public Accountant Profession

In accordance with their experience, they suggest that women should choose work in the public accounting area or in a KAP.

*In our opinion, to work in a KAP is not an improper ambition for a woman. From the job point of view, it is proper enough for a woman to be the inspector of the monetary report because woman by nature are thorough, neat and diligent, which are appropriate attributes for this work, which is a big responsibility in itself. Fear of making some errors can cause stress and maybe because of this weakness a lot of women feel they cannot be a Public Accountant, or moreover open a KAP. Their basic nature along with the recent image of Public Accountant or KAP which surely cannot be trusted and carries a lot of big question marks, and the complications of the policies factor whether it comes from IAI or the government, finally and surely make women disinterested in diving into this Public Accountant, KAP, and KAPA world, and moreover, to be motivated to improve the accountant image to a more professional profession. We assume that they just do not have enough courage and lack self confidence, rather than not being dynamic and liking the challenge of work, because if we look once again at these weaknesses that are possessed by women, these things actually are supporting the occurrence of the professional examination work.*
Appendix 14: Women’s Opinion About Less Women Working as Public Accountant

Some reasons are given from the owner and the partner of a KAP concerning the small numbers of women who choose to work in accounting firms. The following is an explanation from Mrs. Tia, the chairperson of IAI-KAP now called as IAPI.

In my opinion, those who are suited to work in public accounting and running a business in the KAP have a dynamic soul, broad insight, and like to face any challenges. So this job can be appropriate for anyone. And if it is true that only a few women are engaged in this field, it reflects that few women have this kind of nature in their mind. Whereas, for me personally, if I have to choose a partner or employ a public accountant, honestly, I will choose a woman, because a woman has a lot of advantages in being a public accountant, like thoroughness, carefulness, loyalty, a greater sense of responsibility and lots of caution. These attributes are basic for being a public accountant. In my case, all my partners are women, and the majority of my staff are also women. Overtime is not a problem for a woman public accountant, because we do not work every day like this, and the KAP business is not every month. It is clear to me that the main reason why only small numbers of women choose accounting as a profession is maybe because the woman herself does not like this dynamic and challenging kind of work.
Appendix 15: Why Women Make Up Only a Small Proportion of Public Accountants

These explanations from the experiences of some women partners continue the above themes of:

*We assume that it is a domestic factor. 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.
Appendices

Appendix 16: Women Having Good Character in the Public Accountancy Profession

Additional stories from other KAP owners (Mrs. Kusbandiah) include

We need to add here, if we want to be truthful that women make appropriate auditors and Public Accountants. Why we assume this, is because basically they are very obedient, have a big sense of responsibility, have a lot of caution about not making big mistakes are careful and very thorough, and most of our clients, although they do not say it directly, would prefer to have to deal with women, because women are more patient and have a big attention span. But the fact in the field are very different, because they indicates that women themselves fell that they are incapable when faced with difficult and challenging situations, particularly to counter their domestic role, such as leaving their home and housewife duty behind, then everything becomes a dilemma. 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.
Appendix 17: Need to Improve Government Policies
Then, Mrs. Suhartatik, the owner of KAP “Suhartatik” spoke;

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 course 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 business in public accounting firm 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 permission 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 profession 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.
Appendix 18: Domestic Barriers to Women Travelling For Work

This story comes from KAP Ikah who has been in the profession as a Public Accountant for 35 years opening her KAP in 1988.

In my opinion, the reason is that generally, women have very limited movement, this restriction being interrelated with out-of-town duties and taking considerable official leave for pregnancy and menstruation, etc, whereas a male Public Accountant does not face these kinds of situations. The reason why women are not interested in opening a KAP is because it is very difficult to get permission, and there is a huge risk because of the government’s policy about sanctions that will be enforced on those who are proven to have made mistakes. The other reason, and the main reason, 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 understanding or will give their wives permission to do this job. Try to see these facts for yourselves; women employed 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.
Appendix 19: Support Needed For Women to Be Promoted
Then she added more with this explanation

*I believe that women need a lot of support from all people to be able to move forward or go to the next higher level, I think they also have high motivation to enter the PA profession, but they quickly lose hope with not enough support for their ability in the profession field. Moreover, they may feel that they are being forced into a corner with their role shaped by woman’s nature, but on another side their role as a professional, and consequently they will lose their hope, be ashamed, and feel like they are incompetent.*
Appendix 20: Government/Regulation Barriers to Women Starting a KAP and as Professionals

Mrs. Koesbandiah the owner of KAP “Koesbandiah” provides the following viewpoints

You can consider me as the first successful (in that my firm still exists today) woman owner of KAP firms in Indonesia. I can offer my own explanation as to why there are low numbers of women entering the public accounting profession. This has been brought about by the deterioration of the image of the public accounting profession, and moreover to own a KAP in the present climate of suspicion and disbelief is to be up against a negative issue. When I once asked my students for their opinion on this, they answered that they like this profession, but the majority of them said that they entered an accounting school just to find a job in a company or a bank or to be a civil servant. They also mentioned the numerous policies, the heavy burden of sanctions, and the difficulty of the rule of the bureaucracy. This is why they feel incapable and fearful of entering this risky area. To be honest, nowadays, it is a very hard job to manage a KAP and also to practices in the public accounting profession. It is not like it was in my era in the past. All this has been caused by the involvement of the government in making new policies without asking the profession itself, and they often changed existing policies, and all this makes for more uncertain conditions and does not create a conducive climate for the profession. Personally, I do not understand why the government pushes our profession like this, with its lack of trust, and if there is a breach of the codes of practice, it does not mean that everybody must be blamed. The result is that we are not treated like the medical profession, where there may be isolated cases of
malpractice but the government does not directly discredit the entire profession, unlike what happens to the public accounting profession.
Appendix 21: Domestic Factors Preventing Promotion/ Optimism about Profession

Mrs. Koesbandiah the owner of KAP “Koesbandiah” further adds

I think, these women are not interested in becoming public accountants in this profession not because of domestic factors, even though this is often offered as an excuse, but rather that they are influenced by the negativity towards the profession. It might be that they just do not truly want to be accountants. The evidence can be seen is me and my friends who are in the same profession. We have married status with a husband and also children. Relatively this is a lot, and I do not have any problem managing a KAP or being a public accountant. So, my conclusion is that the government must step back from our own professional organisation, and then I’m sure that in the future many people will come back and be interested in this profession. Let us manage ourselves through our professional organization as happens in the United States and Holland. The government should manage the issues related to our sovereignty and allow the private sectors to be managed by the professional organizations established within the Republic of Indonesia.
Appendix 22: Lack of Respect For Women Public Accountants From Clients

The following are some comments from some women Public Accountants at junior and senior level in KAPs (small firms)

As Public Accountant or external auditor, we are always in contact with our friends from other firms. We often get some information, and we are influenced by their negative attitudes, and there is a tendency to move to another firm. If a friend has already moved on, we also tend to move on as well. Most of them explain that working as a public accountant is actually a very hard job, with its emphasis on overtime not being so appropriate for women along with possibility of out-of-town duties. Besides being influenced by work friends, there are also some clients whose attitude towards us is that we are worthless, and they have little respect for us and mainly only want contact with the owner. On average, the clients do not consider we have any ability and do not respect our qualifications. All this negativity makes us sometimes dislike our public accountant profession. We assume that this profession is very hard, difficult, and time consuming. We can not imagine being the future owner of a KAP or a partner in a KAP. It seems like we do not have the ability to embrace this challenge or have the capability to enjoy the super-dynamic and fully demanding job.
Appendix 23: Women’s Career Path as Public Accountants and Leaving The Profession

Their comments about woman Public Accountant staff at junior and senior level and their role in this profession at this time

If we talk about the role issue, we think that women Public Accountants definitely contribute less in all sectors, whether private or state, even though the number of women undergraduates in accounting continues to rise. The number of women within the Public Accountant profession is proportionately far lower than that of men. The majority of women Public Accountants just enjoy the role at senior or junior level. This fact can be seen in that in every KAP or KAPA, and among the staff of BPK or BPKP at these level women are indeed in the majority. Usually they do not work for long but will move to another work-place or even decide to stop working and choose to be a housewife.
Appendix 24: Women Remaining at Low Levels and Fearful of Promotion

Some women also said the following:

_How can they be totally involved in the profession? They tend to neglect this, as their average motivation in working is to have some work experience, while deciding whether the profession is proper enough for them or not. If they feel it is not proper enough, and has a lot of problems, they will move to another profession. And if it suits their disposition and personality, they will stay in the same profession. However, they may also move on because they want to find a better salary, or better and certain work conditions (the work of KAP tends to have an element of uncertainty). So, at the present time were not seeing evidence that a woman’s role as a external auditor or public accountant is being given much attention and as long as they still remain at the bottom level, their role as professionals is limited. Our positions (junior and senior) can be clearly seen as being enough for us, and women will never be seen in the decision-making process. Apparently, our nature as our identity and personality has the tendency to encourage our feelings of being trapped. We feel we have no ability, we are fearful and lack courage, and this attitude prevents us from achieving higher roles in our work environment. Consequently, we have never had opportunity to be involved in activities within the IAI, and we have to forgo any proactive role in this organization._
Appendix 25: What Women Need to Succeed

Some expressed ideas about how to interest women in the Public Accountant profession and also to open a KAP

In our opinion, practically, a women auditor or Public Accountant must be well supported by creating for us good and welcoming work surroundings, even though we know that we are different from males in terms of our working role; at least they are not limiting our roles, and the owner or partners should not discredit our skills. Support from our colleagues is much needed so as to give us motivation and courage so that we will gain confidence in our profession by recognizing our strengths. As a result, it will encourage us to produce quality auditing work. One more important thing is attention needs to be given by the IAI to the dominance of male over female accountants in the profession in recent times, as example by creating a sub learning field in IAI, or something like a sub organization that would accommodate their experiences, their aspirations, and ideas, and we need to advise the government to rethink its policies and the sanctions they have made which need to be adjusted to KAP’s work conditions.
Appendix 26: How Working as KAPs Might Lift Women’s Status

Based on the experiences of one owner of a KAP there follows suggestions about that relate to working as a Public Accountant or opening a KAP and how this has been a very valuable thing and can lift the status of women.

*Women should consider entering the Public Accountant profession or opening a KAP because it is a respectable job and has prestige in society. This is particularly true for women, because as we know, they are at high risk of being despised in their work surroundings, they are easy to marginalized even to be denied of their own existence within their own workplace. As a Public Accountant or being in the KAP profession, it is impossible to marginalize these women do those because we always have the authority to face and meet with the client, who on average is a manager or a director. When we come to do the audit process of their monetary report, they will automatically have some respect for us. Clearly, these conditions will create a more conducive, safe, and unbiased work situation. In our opinion, those women have to understand the advantages offered to them by the Public Accountant Profession.*
Appendix 27: Does Male Dominance Lead to Decreased Professionalism?

However, there are some comments from women owners, partners and staff about the critical question of being a Public Accountant or owning a Public Accounting Firm (KAP) professionalism, and professionalisation in Indonesia.

*According to us, there may be a correlation between the age-old domination of men in the profession and the decrease in professionalisation. We do not intend to corner the male professions, but we do want to explain that what is dominant creates an imbalance and will give an unsatisfactory result. Maybe the time has come to create a balanced situation by giving more recognition and support to Public Accountant profession women.*
Appendix 28: Outcome of Generalised (Non-Specific) Policies and Standards

In continuation of the above here follows a story and explanations that I took from an interview held in a Small Public Accounting Firm (KAP Small)

To us, the occurrence of these issues is more or less influenced by the government and the IAI, who have made very generalised policies and standards, with no detailed explanation for their technical application. They just publish a policy and accounting standard, having adopted it directly from abroad, especially the United States, and without any consideration for the situation and condition in Indonesia itself. It is not always appropriate to adopt the wide-ranging policies of a country like the US, and to implement them in a developing country like this country. What about the understanding of our business society? What about the nature of their own companies? It is obvious that everything is quite different. We just adopt policies without making any review of field conditions. If something goes wrong, we, as the inspectors, will be the first people to have to face this trouble, even though the company or the businessmen themselves have made the mistake. We as the inspectors just examine the monetary report to see whether it has been prepared correctly, and we report it as a company’s monetary report according to the conducted standard. We just do the clarification, not the investigation, and if we say that the monetary report is fit and proper, it means that it is indeed appropriate under the procedures for the conducted monetary standard. And if it is proven that our result is wrong or not true, it does not mean that we are not right or not professional in our work, because FITTINGLY is not always RIGHT. If we want to find some corrections, we do the audit investigation. And if there is some forgery and violations, it is actually not our mistake but rather the company financial manager’s, or the company director who has intentionally given false evidences to the auditor team.
Appendix 29: Women Could Act as a Balancing Force to the Masculine

An added explanation follows

So, Public Accountant’s and KAPs should not feel guilty or think that they are not professional. Women in particular who want to work in this profession have roles comparable to an oasis in the desert (this is our true expectation, because we know exactly about their job as public accountant and also auditors). At least, their existence will eliminate the saturation point of the domination of men in accounting by creating conditions in which they can complete with each other to gain professional work. What is meant by the previous sentence is that women Public Accountant’s can be the partner with men in the profession, bringing complementary assets to the work, and covering each other’s defects.
SECTION 2

Interview results from women representing seven levels (Partner; Director; Manager; Assistance Manager; Supervisor; Senior Staff and Junior Staff) of the public accounting firms affiliation with the Big Four Firms or it’s called as KAPA ‘1’ and KAPA ‘4’.

Appendix 30: Ratio of Public Accountants Men and Women in KAPA “1”

Stories and experiences from a woman public accountant as Director in one of the Big Four referred to as KAPA “1”, explaining about her work environment

As far as I know, the ratio of Public Accountant’s between men and women in KAPA "1" in Jakarta was 30 per cent men and 70 per cent women, but now has decreased to 65 per cent women and 35 per cent men. Perhaps, this is because they are trying to balance out an equal amount of women and men. KAPA "1" in Jakarta may be the largest company and so it has the largest composition of workers.
Appendix 31: Ratio of Public Accountants: Men and Women in KAPA “4”

In contrast, with a woman Public Accountant of another representative from KAPA “4” explained that for the estimate there are actually more female than male public accountants’ staff.

As far as I know the amount of Public Accountant women employees of AP in KAPA “B” Jakarta is about 60 per cent women and 40 per cent men, and perhaps we have the largest majority of women employees in the country.
Appendix 32: Content to be Women Public Accountants

The following are some descriptions from women Public Accountants in KAPA "1" and KAPA “4” in Jakarta, describing the advantages, they have experienced so far

*We are quite happy and proud to be accepted as Public Accountant’s here. There is much we have gained alongside quite adequate salaries. We have learnt to comprehend problems and characteristics of different companies, including communication skills and interaction with different people from foreign countries.*
Appendix 33: The Excitement and Challenge of Being a Public Accountant

Others added that working as Public Accountants has many advantages because the nature of the work is always challenging and dynamic, not monotonous and static;

*Something which also excites and challenges us is working in a variety of areas enabling us to freely take a walk to the outside of town thus increasing relationships. Public Accountant is a job which is a never boring but rather full of challenges as we face the differing problems of multifarious clients and being confronted with different places and conditions in our work and also the socialization we have in our own group as a team.*
Appendix 34: Real Obstacle is Time and Conflict of Domestic and Professional Roles

The following are some of the grievances of women public accountants

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.
Appendix 35: Difficulties Balancing Work and Family

Here are some stories and experiences that have faced women who work as public accountants at the beginner levels in the Big Four.

For staff who are still at a beginner (junior and senior level), the work is really hard, and the problem of time really has to be considered. As daily auditors, they will have to do direct on-site inspections for days, even weeks or months depending on the type and level of the company. After finishing one company, they must continue on to another company and so forth, so it can be ascertained that these beginners will be focusing more on work than being able to have a break. If they have a family, what difficulty they have trying to divide their time between work and private life. But it is different for those who have the position of manager. At this level, there is no obligation to be present in the place of inspection, and only occasional meetings and observation of the work at hand goes on. Thus, the manager is more often in the central office. The ideal position for women public accountants to occupy would be as manager. This is the ideal position for them because the type and time of work is more flexible and accommodating, whereas at beginner level, time is inflexible and programmed.
Appendix 36: Hard Work Effect on Family

In addition, further comments were

*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.*
Appendix 37: Maternity Leave. Difficulty of Balancing Domestic and Work Sphere

Other stories that relate to their profession include

*How can we be promoted if we have to take maternity leave for three months?*

*Automatically, during this time, our job appraisal would be threatened as our quality of performance would decrease. Other friends and especially male auditors or public accountants have no barrier to stop them moving ahead. We feel it is really hard to combine the work in being an auditor or public accountant with its considerable time demands, combined on the other side with still having to maintain a household.*

*Consequently, many female colleagues who are auditing staff or public accountant choose or consider resigning or moving on to another job.*
Appendix 38: Better Not to Marry Before Manager Level; Conflict of Roles

A female Public Accountant who has reached the position of Manager, Director and Partner declares that

I\textit{deally, 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 make it not too difficult to arrange the time. However, this is not necessarily a welcome suggestion. It is 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 careers and having a family.}
Appendix 39: A Wearisome Struggle

There are also some confessions from several female Public Accountants at Director and Partner levels

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.
Appendix 40: Women Don’t Want to be a Partner in Public Accounting Firms

One of the partner's of one of the Big Four provides this comment

According to us, why a woman seldom has a higher position in public accounting such as; partners or owners of KAP is because of the relatively small amount of women ready for this job. Perhaps this is because the process itself to obtain a license is hard. They are not ready to pass the process, which specifies passing a tight screening test. It is true that there are also some who are successful but this is nothing in comparison to male accountants. It also does not compare with the amount of female accounting graduates who have dominated the profession for the last 10 years.
Appendix 41: Professionalism Is Not the Issue For Women

The following experiences from the majority of female Public Accountants at each level of The Big Four are concerned with issues of professionalism and professionalisation of Public Accounting Practices.

Actually, we have faced few constraints related to the professionalism of our profession. This is because the majority of our clients come from multinational companies and we take care if there is a non-multinational company requesting our services. On the other hand, these non-multinational companies's are reluctant to choose us because the fee is relatively expensive. So, it is unlikely that our client would act or want various things outside the established norms and standards if we find for example, carelessness, we would report it to head office.

But, this does not mean that during this time, we have not experienced this kind of situation. We are usually given gifts from our clients and we collect all of them and give them to the manager, and after the working contract is completed all these things are returned back to the clients again. Legally, the client gift giving is considered not to have violated the law because the clients assume that it is normal to give something beyond the fee (tips) with the argument that they have been helped and have had their problems solved.
Appendix 42: Issues of Gifts

Further comments by female Public Accountants relate the following

We know that clients from multinational companies are more educated and understand auditing work as a function of public accounting, and that we are not to be harassed by the giving of unnecessary gifts. The giving of gifts has often been dominant in state-owned corporations (BUMN) or family businesses in Indonesia. According to us, this has been a habitual practice, and in the past, their Public Accountant wanted so they assume that all KAPs desire these gifts as well. They assume that KAP is like a tailor who can be commanded to sew in particular way. Whereas in this multinational KAP, we really behave selectively in choosing a client and so differ from other companies. For family businesses, it is likely that they will use the services of KAP, whereas in a multinational company they would use the standards practices of a Multinational KAPA, which is registered with the capital market and has its shares listed. Most Public Accountant’s with FAPMs certification are found in multinational KAPA.
Appendix 43: Barriers for Women When Working Overtime or Travelling

Another story and experience that concerns women who choose careers as public accountants, particularly in The Big Four, describes

_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._
SECTION 3

Below is a summary of the outcome of interview with a group of women working in BPK depicting their own individual experiences right from the “staff” level (equivalent to junior officer in public accounting firms) to “head of auditor” level (equivalent to managerial position in public accounting firms).

Appendix 44: Reasons and Advantages of Working as External Auditors in BPK

Majority of woman auditors holding various positions in BPK explained that working as auditors in the state agency provides a number of advantages such as:

1. High prestige. To gain acceptance as a Civil Servant is the wish of many members of the Indonesian workforce. BPK is one of the state’s highest financial-auditing institutions and is also a favourite place to be working in as a staff member. Due to stiff competition, it is therefore not an easy matter to be able to gain employment entry as a Civil Servant or as a staff member of the BPK.

2. As Civil Servants, we are paid fixed salaries on a monthly basis in accordance with our respective position titles. Those holding functional positions as auditing staff will receive additional salary/fee on top of their regular salary income. Such extras are paid out in lump sums and are commonly referred-to as travel allowance in the course of performing official duties. These lump sums increase as the travel distance increases.
3. The working condition at BPK is not as busy as it is at Private or public accounting firms in a way that its female employees would still have ample time to attend to domestic/household needs outside their normal office hours.

4. And most importantly working as a Civil Servant offers a job security where firing is far more unlikely to occur as compared to working for private firms.

5. Other reasons include influences coming from environment or parents, in that parents who are or have been Civil Servants are more inclined to encourage their children to take up similar employment as Civil Servants.

6. As a Staff member of a firm as highly prestigious as the BPK, there exist opportunities to be sent away for higher-degree educational programs,

7. Through these opportunities, being an auditor at BPK certainly means more room for growth in knowledge and work experience with greater exposure to human interface and professional challenges.
Appendix 45: Disadvantages of Working as External Auditor in BPK

The following are the remarks/comments voiced out by the female interviewees holding various positions at BPK in regards to the drawbacks experienced in the course of performing their professional duties:

1. *In reality, working as auditor in BPK is very time-consuming especially if the job involves outstation assignment, some even taking up to 30 days to accomplish. Such activity could prove to be too demanding for those female employees who are also expected to attend to their domestic roles as mothers or housewives. They often find it difficult to divide their time and juggle between professional commitment and family commitment.*

2. *Some have the impression that the above-mentioned advantages could stem from non-technical issues namely: Working as auditors often places incumbents in a situation whereby they would have to deal with possible “offerings” from their clients in the form of gifts or tips during the course of auditing. Such predicament, if not handled carefully, could be detrimental to the incumbents’ professional independency and integrity. For many women auditor, it creates an uncomfortable situation which somewhat makes them feel that they are not getting the appreciation and respect they deserve. This has indirectly strengthen the society nicknaming auditors as “tailors” who deliver tailor-made product to suit their clients’ demands. Naturally, it is hard for the women concerned to live with such negative impression of the society.*

3. *The working system at BPK which has the order of assignment being issued directly from its top management does not allow for flexibility as far as the schedule and place are concerned. As subordinates, it would be nearly impossible for us to request for changes or modifications to the said assignments.*
which we believe would accommodate mutual benefits of the firm and its employees if approved. The letter of assignment is usually expected to be treated as a mandate with full compliance as it is without any room for swapping of duties among auditors.

4. Disadvantages could also arise from more technical issues such as: clients who tend to perturbed by and sceptical of our presence thereby reluctant to extend a much-expected welcome and support to us. To make matters worse, the situation could be more discouraging if the auditing team is headed by a young/junior personnel who eventually struggle in leading the team which may sometimes be made up of some senior members. Under such circumstances, the crucial teamwork could be missing from the team, therefore causing hiccups in the progress of project accomplishment.
Appendix 46: Women’s Opinions about Few Women Concerns about Professional Careers as External Auditors in BPK

When questioned about the seemingly-unbalanced workforce composition between female and male auditors at BPK, the following was what the female interviewees had to say:

1. Recruitment of manpower in the past was more orientated towards male candidates due to the fact that there was very limited number of female candidates who could satisfy the tertiary academic requirement to gain a place in BPK particularly in the field of accountancy. Then recruitment of job candidates were sourced from various academic faculties and not simply focused on accountancy or economics majors alone. In fact, there were very few females applying for jobs at BPK.

2. The introduction of a government initiative in the framework of enhancing the process of professionalization in the domain of BPK has enunciated the need to recruit 1000 accounting personnel within a time span of 5 years, that is 1996-2000. Since then, we have seen a gradual increase in the intake of female employees joining the BPK, and they would be made up of both accounting graduates and under-graduates. Into the future, we are certainly hoping to see further escalation in the number of women joining the BPK as well as expansion in the roles they play as compared to that prevailing in the old days. Apparently, the current candidates who await promotion to the level of Echelon 4, equivalent to Section/Sub-department Heads are all females (there are a total of 3 candidates).
Appendix 47: Challenges and Risks as External Auditors in BPK

Based on their individual experiences, majority of the female interviewees were of the opinion that the greatest challenges and risks facing them in the course of working as external auditors of BPK were as follows:

1. **In terms of the job nature, which usually involves out-station assignment, meaning that they had to be away from home for a period of about 30 days, sometimes even longer. This had gone to the extent that some female auditors were forced to take their infants with them to the designated assignment location in an attempt to fulfil a dual role as mothers and auditors, and their reluctance to jeopardize their chances of career progress.**

2. **On the part of the clients, they too are playing a crucial role in creating work challenges and risks for the female auditors. This often occurs during the course of auditing being carried out on-site where the capabilities of the auditors were often being underestimated as a result of an indirect influence of a gender gap, evidenced at the time of financial reports and data collection whereby deliberate procrastination on the part of the clients is not an unusual event. Such disrespectful and biased treatment exhibited to the female auditors clearly affects their progress of work completion. Had it been male auditors in-place, a totally different response and treatment would have been offered by the clients concerned, especially if the male auditors appeared to be of mature ages.**

3. **Other risks include having to face with the lures of gifts and “special treatment” from the clients who demand the concealing of certain information from our findings. Such situation often puts the auditors in a difficult position whereby reckless decision could mean conflicts of interest between an individual and her team members.**
4. Other challenges are often brought about by the team itself. If a woman auditor is appointed to head an auditing team comprising a more-senior male auditors in terms of age and service period with the firm, the clients would naturally be more inclined to hold communications with these “senior” men rather than their woman team leader. It is therefore not unusual for these male auditors to take advantage of such situation by taking over the team leader’s function, leaving me (official team leader) in an awkward position. These occurrences are quite common when it comes to on-site auditing, and that many affected woman auditors eventually opted for other positions in the firm that would only deal with administrative matters in the office of BPK which is deemed to be more suitable for female staff, as compared to out-station auditing that often presents various risks and potential problems relating to family and colleagues.
Appendix 48: Expectations from Women Auditors in BPK

Many of the women interviewees felt that there should have been more of this type of research conducted at BPK. Here is what they had to say:

*This sort of research is very interesting and there has never been one done in Indonesia before. We could see that it has certain political impact as it also relates to some government regulations concerning empowerment of women in the professional world. Hopefully, with more of such research carried out at BPK, it will help the government in its efforts to play a more active and effective role in the facilitation of women empowerment in the country. It should also help to improve and develop better auditing system as well as strengthening the organization as a whole and restoring confidence and trust of the Indonesian people in it.*
Appendices

Appendix 49: Comments about the Role of IAI

In general, there has been a common view among all interviewees in this respect. They said that:

In actual fact, IAI is playing a very limited role in the enhancement of women empowerment process in the professional world, especially those with profession as external auditors like us working in the BPK. The IAI places a greater emphasis on and is more focused on private accounting firms (KAP or KAPA), and not on the government sector despite the fact that a woman has been appointed Head of the IAI (Ikatan Akuntan Indonesia) for public accountant compartment. Such appointment does not necessarily mean that the gender gap issue in the country has been resolved or subsided as we feel that there are still many outstanding issues in regards to gender, subordination and women marginalization in all sectors including professional world.
Appendix 50: Women’s Opinions about Fewer Women Working as Auditors at Senior Levels (From Echelon 4 To Echelon 1) in BPK

Below is a summary of opinions/thoughts of the woman auditors as to why there is only a small number of female auditors holding top level positions or as sectional/sub-departmental heads up to the position of head auditors (Principal Auditor) in BPK.

1. In terms of the number of male and female staff making up the workforce of BPK, there has obviously been a less-than-optimum balance in this recruitment aspect. The male employees has always far outnumbered their female counterparts. This could be because there was not as many female accounting graduates in the past as compared to that of males applying for positions in BPK. Therefore, it has created an undisputed impression that the whole industry seems to have been dominated by males.

2. The above-mentioned composition imbalance is also the result of governmental system governing the position advancement in BPK which was being managed by an institution known as BAKN (State Employment Administration Body). The criteria laid-down by the body seems to have made it tough for women to progress to higher levels of the organizational hierarchy.

Position advancement in BPK is usually determined on the basis of employee’s performance in conjunction with their auditing projects or assignments. For example, one of the compulsory parameters used to promote an auditor would the minimum of 3 auditing projects undertaken in a year. If a female auditor was on a maternity leave, she would have been unable to carry out any outstation (outside of Jakarta Head Office) assignment as she would need to attend to her baby’s needs. Therefore, she would stand to lose her chance of being promoted due to her failure to satisfy the promotional requirement. Married women with
children having to play dual roles would certainly find it very difficult to advance in their careers.

3. In addition, it is compulsory for auditors to sit for and pass a psychological test with grade ‘A’ (highest attainable grade) before they could be considered for promotion. With the implementation of such testing requirement, an auditor’s length of service in the firm will not be taken into account as promotional criteria. According to my female interviewees, this sort of promotional system in-place at BPK is deemed as inadequate as it does not place award any merit whatsoever on the performance track record of the auditors concerned who may have excelled in their daily routines. Conversely, an auditor would be considered as successful in satisfying the promotional requirement if he/she is able to achieve the required grade in the psychological test even if he/she was doing poorly in the aspect of teamwork or professional integrity (accepting “illegitimate” fees from clients). On a separate note, if an auditor could only score a grade ‘B’ in the same test, he/she would have been deemed as not being able to fulfil the promotional criterion which therefore does not warrant him/her the promotion to higher position in the organizational structure. Undoubtedly, this promotional system adopted by BPK has let many auditors down, particularly those women auditors who were already finding it hard enough to juggle between professional and domestic duties. Consequently, their career progress within the firm would experience stagnancy. This seemingly-incomprehensible scenario has often prompted those affected to give up their career as civil servants and to try and find greener pasture elsewhere. Many of them who were fortunate enough to find alternative employment with other firms
have today gained significant success and are serving in senior capacities as members of board of directors, head of agencies and the likes.

4. Apart from the abovementioned, there is one other equally-important issue relating to promotion of position through transfer/relocation system. Such system involves transferring an auditor to a regional BPK office for a specified period of time. Although this may not be a compulsory promotional method, it is not unusual to see it occurring frequently. For a woman auditor, it is not a favourable system as it often leads to conflict of interest with her husband’s career and also affecting the family’s daily routines. All these factors have largely contributed to the fact that women tend to be less motivated and less inclined to pursue higher positions in the organization. They simply have to be contented with their current positions as auditors at BPK.
Appendix 51: Women of Good Character Working as External Auditors in BPK

Based on their on-site work experience, they have gathered the impression that:

*Woman auditors are harder to be enticed/tempted into committing manipulation or covering-up of anomalies detected during the process of auditing as compared to their male counterparts. Women are known to be more sensitive and would not be too “open” or carefree in dealing with their auditees/clients. They have the tendency to be worried being the subject of gossips/rumours in connection with their integrity, making them more risk-averse in their professional undertakings. It is obvious that women have the right character to assume the role of auditors as they are more reliable in upholding their professional oaths, and to maintain independence and objectivity during the course of their operations. Coupled with extra-careful nature, it is indeed appropriate for women to work as external auditors in BPK.*
Appendix 52: What do Women Need to Succeed?

The following are some tips put forward by the women auditors on how to achieve success in the career as auditors of BPK:

To be successful in their career as auditors in BPK, they 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 chanelling 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.
Appendix 53: Barriers to Women Working as External Auditors in BPK

The majority of women auditors holding various positions in BPK explained that the barriers they faced during work performance usually arose from:

1. *The nature and personality of women itself which tends to place more priority on their domestic household roles and raising family than excelling in their career. As the nature of auditing work often involves working overtime and meeting completion deadlines, it would be extremely hard for family women to cope, especially when it comes to outstation assignments whereby most of these women would be “forced” to decline the offer and would choose to remain in the office. They are worried with the fact that if they take up the outstation assignments, they would find it difficult to concentrate and focus on the job as their mind would be thinking of the children they left behind at home especially if their children were of very young ages.*

2. *The lack of motivation and desire to climb up the hierarchical ladder is the result of the very demanding career-development system and procedure in-place in the organization. Feeling discouraged with little to look forward to, women auditors seem to have lost the impetus to excel in their jobs. Naturally, women in this category would be less-inclined to take up new challenges or high-risk jobs as most external auditors are often faced with.*

3. *The women’s strong tendencies to prioritize family affairs on top of others arise from cultural elements or traditional practices from generation to generation in the society. For instance, if a child was often left at home by his/her mother who*
had to work till late hours, and that such routine was inherited from his/her grandmother, the child would tend to follow their footsteps and would be so accustomed to such practices that it would not be unusual if he/she grows up to do the same to his/her own children in the future (an opinion supported by all women auditors I interviewed). A culture has also formed a perception which turns into a hurdle to women’s progress as in “why work so hard and try so hard” (Javanese phrase reads: ’ngoyo’/ngotot’, meaning that since we are females, why do we have to work that hard? Like this is enough (an opinion constantly emphasized by our colleagues in BPK). Without the need to strive for it, we believe that our levels or ranks will automatically be upgraded eventually even though it only occurs once in every 4 years.
Appendix 54: Letters of Introduction

TO WHOM IT MAY CONCERN

Mrs Lindawati is currently studying for her PhD degree at this University in this School. The program requires a major research project which Mrs Lindawati is currently undertaking. This has necessitated her return to Indonesia to collect data. We would greatly appreciate any assistance that can be provided to her in order for her to satisfy the need for data collection.

Any information you provide will only be used for the purpose of her research thesis – confidentiality will be strictly maintained. I believe that her project is a very worthwhile one.

Thank you in anticipation for your support.

Assoc Professor Michael McCrae
Acting Head of School
6 August 2004
TO WHOM IT MAY CONCERN

I am writing to request your kind support for the research of Lindawati who is currently enrolled in a Doctor of Philosophy degree program at our University.

The PhD program at this University requires a student to undertake a major research project which is then written up as a thesis. The thesis is only available to the supervisor and the examiners and the material is kept confidential until it is written up in articles that may be of interest to policy makers and other significant decision makers. Lindawati is researching the role of women in the development of professionalisation of accounting and auditing in Indonesia.

In undertaking this research Lindawati needs to talk with women accountants and auditors and other leaders in the profession. We would be very grateful if you could assist us by facilitating her opportunity to have these discussions. I can assure you that any information she obtains will be treated in strictest confidence and any specific information she obtains will not be made available to anyone – she is more concerned with the general trends in respect of her research topic. We also appreciate that time is valuable and in no way will she impose on the busy schedules of those she wishes to interview. However, it is important for her research to be useful that she be able to interview as many people as possible. Therefore, we would very greatly appreciate your assistance in enabling her to undertake the interviews.

We believe her research will be of benefit to the accounting profession in Indonesia as her study will uncover the issues one section of the profession – women – sees as the Indonesian accounting profession articulates with the gradual globalisation of the accounting profession.

Thank you for your assistance.
Yth. : Kepala Biro Hukum dan Perundang-undangan
Dari : Kepala Pusdiklat Pegawai
Lampiran : Satu Exemplar
Hal : Surat ijin penelitian.

Bersama ini kami sampaikan surat dari Sdr. Lindawati yang sedang mengikuti Pendidikan di "The University of Wollongong" (Bidang Accounting and Finance) untuk melakukan penelitian di kantor BPWPMT dan disusul Rapat Sekjen mengenai peraturan untuk melaksanakan penelitian dimaksud.

Sehubungan dengan hal di atas, kami mohon bantuan Saudara untuk menindaklanjuti surat tersebut.

As perhatian dan kerja samanya, kami ucapkan terima kasih.

Kapusdiklat Pegawai,

[Signature]

A. Widodo H. Mumpuni
NIP 240001665

Tembusan:
1. Yth. Sekretaris Jenderal
3. Lindawati
Perihal: Permohonan ijin Penelitian

Dengan Hormat,

Bersama surat ini perkenalkan saya:
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Pekerjaan: Mahasiswa tahun ke 2 Program S3 Akuntansi
University of Wollongong, Australia

Berkeinginan untuk mengajukan permohonan ijin penelitian di Ernst & Young yang rencananya akan saya laksanakan untuk kurun waktu kuraag lebih 1 bulan terhitung mulai bulan Oktober 2004.

Adapun topik penelitian saya berkisar tentang isue jender didalam meningkatkan profesionalisasi akuntan publik, khususnya auditor eksternal baik dari sektor pemerintah maupun dari sektor swasta. Dengan metode penelitian yang saya pilih adalah participant observasi dengan mempergunakan basis kualitatif interview, observasi dan dokumentasi terhadap aktivitas rutin selama jam kerja.

Besar harapan saya untuk dapat diterima dan melaksanakan penelitian di Ernst & Young yang merupakan salah satu dari “The Big Four” of Accounting Firms di Indonesia. Dan sebagai bahan pertimbangan, saya sertakan surat pernyataan dari Dekan Riset University of Wollongong, Australia. Demikian saya sampaikan dan tidak lupa saya ucapkan banyak terimakasih atas perhatian dan segala dukungan yang diberikan.

Wollongong, 23, Agustus, 2004

Hormat saya,

Lindawati
Appendix 55: Indonesian Married Law

UNDANG-UNDANG REPUBLIK INDONESIA
NOMOR 1 TAHUN 1974
TENTANG
PERKAWINAN

DENGAN RAHMAT TUHAN YANG MAHAESA

Presiden Republik Indonesia.

Menimbang:
bahwa sesuai dengan falsafah Pancasila serta cita-cita untuk pembinaan hukum nasional, perlu adanya Undang-undang tentang Perkawinan yang berlaku bagi semua warga negara.

Mengingat:
1. Pasal 5 ayat (1), Pasal 20 ayat (1), Pasal 27 ayat (1) dan Pasal 29 Undang-Undang Dasar 1945;

Dengan persetujuan Dewan Perwakilan Rakyat Republik Indonesia.

MEMUTUSKAN:

Menetapkan:
UNDANG-UNDANG TENTANG PERKAWINAN.

BAB I

DASAR PERKAWINAN

Pasal 1

Perkawinan ialah ikatan lahir batin antara seorang pria dengan seorang wanita sebagai suami isteri dengan tujuan membentuk keluarga (rumah tangga) yang bahagia dan kekal berdasarkan Ketuhanan Yang Mahaesa.

Pasal 2

(1) Perkawinan adalah sah, apabila dilakukan menurut hukum masing-masing agamanya dan kepercayaannya itu.
(2) Tiap-tiap perkawinan dicatat menurut peraturan perundang-undangan yang berlaku.

Pasal 3

(1) Pada azasnya dalam suatu perkawinan seorang pria hanya boleh mempunyai seorang isteri. Seorang wanita hanya boleh mempunyai seorang suami.
(2) Pengadilan, dapat memberi izin kepada seorang suami untuk beristeri lebih dari seorang apabila dihendaki oleh ihak-ihak yang bersangkutan.

Pasal 4

(1) Dalam hal seorang suami akan beristeri lebih dari seorang, sebagaimana tersebut dalam Pasal 3 ayat (2) Undang-undang ini, maka ia wajib mengajukan permohonan kepada Pengadilan di daerah tempat tinggalnya.
(2) Pengadilan dimaksud data ayat (1) pasal ini hanya a memberikan izin kepada seorang suami yang akan beristeri lebih dari seorang apabila:
   a. isteri tidak dapat menjalankan kewajibannya sebagai isteri;
   b. isteri mendapat cacat badan atau penyakit yang tidak dapat disembuhkan;
   c. isteri tidak dapat melahirkan keturunan.

Pasal 5

(1) Untuk dapat mengajukan permohonan kepada Pengadilan, sebagaimana dimaksud dalam Pasal 4 ayat (1) Undang-undang ini, harus dipenuhi syarat-syarat sebagai berikut:
   a. adanya persetujuan dari isteri/isteri-isteri;
   b. adanya kepastian bahwa suami mampu menjamin keperluan-keperluan hidup isteri-isteri dan anak-anak mereka;
   c. adanya jaminan bahwa suami akan berlaku adil terhadap isteri-isteri dan anak-anak mereka.
(2) Persetujuan yang dimaksud pada ayat (1) harus a pasal ini tidak diperlakukan bagi seorang suami apabila isteri/isteri-isterinya tidak menginkan dimintai persetujuannya dan tidak dapat menjadi pihak dalam penjanji, atau apabila tidak ada kabar dari isterinya selama sekurang-kurangnya 2 (dua) tahun, atau karena sebab-sebab lainnya yang perlu mendapat perilisan dari Hakim Pengadilan.

BAB II

SYARAT-SYARAT PerKAWINAN

Pasal 6

(1) Perkawinan harus didasarkan atas persetujuan kedua calon mempelai.
(2) Untuk melangsungkan perkawinan seorang yang belum mencapai umur 21 (duapuluh satu) tahun harus mendapat izin kedua orang tua.

(3) Dalam hal salah seorang dari kedua orang tua telah meninggal dunia atau dalam keadaan tidak mampu menyatakan kehendaknya, maka izin dimaksud ayat (2) pasal ini cukup diperoleh dari orang tua yang masih hidup atau dari orang tua yang mampu menyatakan kehendaknya.

(4) Dalam hal kedua orang tua telah meninggal dunia atau dalam keadaan tidak mampu untuk menyatakan kehendaknya, maka izin diperoleh dari wali, orang yang memelihara atau keluarga yang mempunyai hubungan darah dalam garis keturunan lulus ke atas selama mereka masih hidup dan dalam keadaan dapat menyatakan kehendaknya.

(5) Dalam hal ada perbedaan pendapat antara orang-orang yang disebut dalam ayat (2), (3) dan (4) pasal ini, atau salah seorang atau lebih di antara mereka tidak menyatakan pendapatanya, maka Pengadilan dalam daerah hukum tempat tinggal orang yang akan melangsungkan perkawinan atas permintaan orang tersebut dapat memberikan izin setelah lebih dahulu mendengar orang-orang tersebut dalam ayat (2), (3) dan (4) pasal ini.

(6) Ketentuan tersebut ayat (1) sampai dengan ayat (5) pasal ini berlaku sepanjang hukum masing-masing agamanya dan kepercayaanannya itu dari yang bersangkutan tidak menentukan lain.

Pasal 7
(1) Perkawinan hanya didiaizinkan jika pihak pria sudah mencapai umur 19 (sembilan belas) tahun dan pihak wanita sudah mencapai umur 16 (enam belas) tahun.

(2) Dalam hal penyimpangan terhadap ayat (1) pasal ini dapat meminta dispensasi kepada Pengadilan atau Pejabat lain yang ditunjuk oleh kedua orang tua pihak pria maupun pihak wanita.

(3) Ketentuan-ketentuan mengenai keadaan seorang atau kedua orang tua tersebut dalam Pasal 6 ayat (3) dan (4) Undang-undang ini, berlaku juga dalam hal permintaan dispensasi tersebut ayat (2) pasal ini dengan tidak mengurangi yang dimaksud dalam Pasal 6 ayat (6).

Pasal 8
Perkawinan dilarang antara dua orang yang:

a. berhubungan darah dalam garis keturunan lulus ke bawah ataupun ke atas;

b. berhubungan darah dalam garis keturunan menyamping yaitu antara saudara, antara seorang dengan saudara orang tua dan antara seorang dengan saudara neneknya;

c. berhubungan semenda, yaitu mertua, anak tiri menantu dan ibu/bapak tiri;

d. berhubungan susuan, yaitu orang tua susuan, anak susuan, saudara susuan dan bibi/paman susuan;

e. berhubungan saudara dengan isteri atau sebagai bibi atau kemenakan dari isteri, dalam hal seorang suami beristeri lebih dari seorang;

f. mempunyai hubungan yang oleh agamanya atau peraturan lain yang berlaku, dilarang kawin.

Pasal 9
Seorang yang masih terikat tali perkawinan dengan orang lain tidak dapat kawin lagi, kecuali dalam hal yang tersebut pada Pasal 3 ayat (2) dan Pasal 4 Undang-undang ini.

Pasal 10
Apabila suami dan isteri yang telah cerai kawin lagi satu dengan yang lain dan bercerai lagi untuk kedua kalinya, maka di antara mereka tidak boleh dilangsungkan perkawinan lagi, sepanjang hukum masing-masing agamanya dan kepercayaannya itu dari yang bersangkutan tidak menentukan lain.

Pasal 11
(1) Bagi seorang wanita yang putus perkawinannya berlaku jangka waktu tunggu.

(2) Tenggang waktu jangka waktu tunggu tersebut ayat (1) akan diatur dalam Peraturan Pemerintah lebih lanjut.

Pasal 12
Tata cara pelaksanaan perkawinan diatur dalam peraturan perundang-undangan tersendiri.

BAB III
PENCEGAHAN PERKAWINAN
Pasal 13
Perkawinan dapat dicegah, apabila ada pihak yang tidak memenuhi syarat-syarat untuk melangsungkan perkawinan.

Pasal 14
(1) Yang dapat mencegah perkawinan ialah para keluarga dalam garis keturunan lulus ke atas dan ke bawah, saudara, wali nikah, wali, pengampu dari salah seorang calon memelihari dari pihak-pihak yang berketerpentungan.

(2) Mereka yang tersebut pada ayat (1) pasal ini berhak, juga mencegah berlangsungnya perkawinan apabila salah seorang dari calon memelihari berada di bawah pengumpaan, sehingga dengan perkawinan tersebut nyata-nyata mengakibatkan kesengsaraan bagi calon mempelai yang lainnya, yang mempunyai hubungan dengan orang-orang tersebut dalam ayat (1) pasal ini.
Barangsiapa karena perkawinan dirinya masih terikat dengan salah satu dari kedua belah pihak dan atas dasar masih adanya perkawinan, dapat mencengah perkawinan yang baru, dengan tidak mengurangi ketentuan Pasal 3 ayat (2) dari Pasal 4 Undang-undang ini.

Pasal 16
(1) Pejabat yang ditunjuk berkewajiban mencegah berlangsungnya perkawinan apabila ketentuan-ketentuan dalam Pasal 7 ayat (1), Pasal 8, Pasal 9, Pasal 10 dan Pasal 12 Undang-undang ini tidak dipenuhi.
(2) Mengenai Pejabat yang ditunjuk sebagaimana tersebut pada ayat (1) pasal ini diatur lebih lanjut dalam peraturan perundang-undangan.

Pasal 17
(1) Pencegahan perkawinan diajukan kepada Pengadilan dalam daerah hukum di mana perkawinan akan dilangsungkan dengan memberitahukan juga kepada pegawai pencatat perkawinan.
(2) Kepada suami-istri memelihara diberitahukan mengenai permohonan pencegahan perkawinan dimaksud dalam ayat (1) pasal ini oleh pegawai pencatat perkawinan.

Pasal 18
Pencegahan perkawinan dapat dicabut dengan putusan Pengadilan atau dengan menarik kembali permohonan pencegahan pada Pengadilan oleh yang mencegah.

Perkawinan tidak dapat dilangsungkan apabila pencegahan belum dicabut.

Pasal 20
Pegawai pencatat perkawinan tidak diperbolehkan melangsungkan atau membantu melangsungkan perkawinan biliai mengetahui adanya pelanggaran dari ketentuan dalam Pasal 7 ayat (1), Pasal 8, Pasal 9, Pasal 10 dan Pasal 1 dari Undang-undang ini kesimpulan tidak ada pencegahan perkawinan.

Pasal 21
(1) Jika pegawai pencatat perkawinan berpendapat bahwa terhadap perkawinan tersebut ada larangan menurut Undang-undang ini, maka ia akan menolak melangsungkan perkawinan.
(2) Di dalam hal penolakan, maka permintaan salah satu pihak yang ingin melangsungkan perkawinan, oleh pegawai pencatat perkawinan akan diberikan suatu keterangan tertulis dari penolakan tersebut diserahkan dengan alasan-alasan penolakannya.
(3) Para pihak yang perkawinannya ditolak berhak mengajukan permohonan kepada pengadilan di dalam wilayah mana pegawai pencatat perkawinan yang mengadakan penolakan berkedudukan untuk memberikan keputusan dengan menyerahkan surat keterangan penolakan tersebut di atas.
(4) Pengadilan akan memeriksa perkara tersebut acara singkat dan akan memberikan ketetapan, apakah ia akan menguatkan penolakan tersebut ataukah memenuhi, agar supaya perkawinan dilangsungkan.
(5) Ketetapan ini hilang kekuatannya, jika rintangan-rintangan yang mengakibatkan penolakan tersebut hilang dan para pihak yang ingin kawin dapat mengulangi pemberitahuan tentang maksud mereka.

BAB IV
BATALNYA PERKAWINAN

Pasal 22
Perkawinan dapat dibatalkan, apabila para pihak tidak memenuhi syarat-syarat untuk melangsungkan perkawinan.

Pasal 23
Yang dapat mengajukan pembatalan perkawinan yaitu:

a. Para keluarga dalam garis keturunan lurus ke atas dari suami atau istri;
b. Suami atau istri;
c. Pejabat yang berwenang hanya selama perkawinan belum diputuskan;
d. Pejabat yang ditunjuk tersebut ayat (2) Pasal 16 Undang-undang ini dan setiap orang yang mempunyai kepentingan hukum secara langsung terhadap perkawinan tersebut, tetapi hanya setelah perkawinan itu putus.

Pasal 24
Barangsiapa karena perkawinan masih terikat dirinya dengan salah satu dari kedua belah pihak dan atas dasar masih adanya perkawinan dapat mengajukan pembatalan perkawinan yang baru, dengan tidak mengurangi ketentuan Pasal 5 ayat (2) dan Pasal 4 Undang-undang ini.

Pasal 25
Permohonan pembatalan perkawinan diajukan kepada Pengadilan dalam daerah hukum di mana perkawinan dilangsungkan atau di tempat tinggal kedua suami isteri, suami atau istri.

Pasal 26
Appendices

Data_elektronis_sumber_hukum_RGS_Mitra
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1. Perkawinan yang dilangsungkan di muka pegawai pencatat perkawinan yang tidak berwenang, wali-nikah yang tidak sah atau yang dilangsungkan tanpa dibiduri oleh 2 (dua) orang saksi dapat dimintakan pembatalannya oleh para keluarga dalam garis keturunan lurus ke atas dari suami atau isteri, jaks dan suami atau isteri.

2. Hak untuk membatalkan oleh suami atau isteri berdasarkan alasan dalam ayat (1) pasal ini gugur apabila mereka telah hidup bersama sebagai suami isteri dan dapat memperlihatkan akte perkawinan yang dibuat pegawai pencatat perkawinan yang tidak berwenang dan perkawinan harus diperbaharui supaya sah.

Pasal 27

1. Scoorng suami atau isteri dapat mengajukan permohonan pembatalan perkawinan apabila perkawinan dilangsungkan di bawah ancaman yang melanggar hukum.

2. Scoorng suami atau isteri dapat mengajukan permohonan pembatalan perkawinan apabila pada waktu berlangsungnya perkawinan terjadi salah suka atau disalah mengenai diri suami atau isteri.

3. Apabila ancaman telah berhenti, atau yang bersalah sangka itu menyadari keadaannya, dan dalam jangka waktu 6 (enam) bulan setelah itu masih tetap hidup sebagai suami isteri, dan tidak mempergunakan haknya untuk mengajukan permohonan pembatalan, maka haknya gugur.

Pasal 28

1. Batalnya suatu perkawinan dimulai setelah keputusan Pengadilan mempunyai kekuatan hukum yang tetap dan berlaku sejak saat berlangsungnya perkawinan.

2. Keputusan tidak berlaku suami terhadap:
   a. Anak-anak yang dilahirkan dari perkawinan tersebut;
   b. Suami atau isteri yang bertindak dengan ikhtikad baik, kecuali terhadap harta bersama, bila pembatalan perkawinan didasarkan atas adanya perkawinan lain yang lebih dahulu;
   c. Orang-orang ketiga lainnya tidak termasuk dalam a dan b sepanjang mereka memperoleh hak-hak dengan ikhtikad baik sebelum keputusan tentang pembatalan mempunyai kekuatan hukum tetap.

BAB V

PERJANJIAN PERKAWINAN

Pasal 29

1. Pada waktu atau sebelum perkawinan dilangsungkan, kedua pihak atas persetujuan bersama dapat mengadakan perjanjian tertulis yang disahkan oleh Pegawai pencatat perkawinan, setelah mana isinya berlaku juga terhadap pihak ketiga sepanjang pihak ketiga tersangkut.

2. Perjanjian tersebut tidak dapat disahkan bilamana melanggar batas-batas hukum, agama dan kesusilaan.

3. Perjanjian tersebut mulai berlaku sejak perkawinan dilangsungkan.

4. Selama perkawinan berlangsung perjanjian tersebut tidak dapat dirubah, kecuali bila dari kedua belah pihak ada persetujuan untuk merubah dan perubahan tidak merugikan pihak ketiga.

BAB VI

HAK DAN KEWAJIBAN SUAMI ISTERI

Pasal 30

Suami isteri memikul kewajiban yang luas untuk menegakkan rumah tangga yang menjadi sendi dasar dari susunan masyarakat.

Pasal 31

1. Hak dan kedudukan isteri adalah seimbang dengan hak dan kedudukan suami dalam kehidupan rumah tangga dan pergaulan hidup bersama dalam masyarakat.

2. Masing-masing pihak berhak untuk melakukan perbuatan hukum.

3. Suami adalah kepala keluarga dan isteri ibu rumah tangga.

Pasal 32

1. Suami isteri harus mempunyai tempat kediaman yang tetap.

2. Rumah tempat kediaman yang dimaksud dalam ayat (1) pasal ini ditentukan oleh suami isteri bersama.

Pasal 33

Suami isteri wajib saling cinta-mencintai hormat-menghormati, setia dan memberi bantuan lahir batin yang satu kepada yang lain.

Pasal 34

1. Suami wajib melindungi isterinya dan memberikan segala sesuatu keperluan hidup berumah tangga sesuai dengan kemampuannya.

2. Isteri wajib mengatur urusan rumah-tangga sebaik-baiknya.

3. Jika suami atau isteri melalaikan kewajibannya masing-masing dapat mengajukan gugatan kepada Pengadilan.
BAB VII
HARTA BENDA DALAM PERKAWINAN

Pasal 35
(1) Harta benda yang diperoleh selama perkawinan menjadi harta bersama.
(2) Harta bawaan dari masing-masing suami dan istri dan harta benda yang diperoleh masing-masing sebagai hadiah atau warisan, adalah di bawah pengusahaan masing-masing sepanjang para pihak tidak menentukan lain.

Pasal 36
(1) Mengenai harta bersama, suami atau istri dapat bertindak atas persetujuan kedua belah pihak.
(2) Mengenai harta bawaan masing-masing, suami dan istri mempunyai hak sepenuhnya untuk melakukan perbuatan hukum mengenai harta bendanya.

Pasal 37
Bila perkawinan putus karena perceraian, harta bersama diatur menurut hukumnya masing-masing.

BAB VIII
PUTUSNYA PERKAWINAN SERTA AKIBATNYA

Pasal 38
Perkawinan dapat putus karena:
a. kematian;
b. perceraian dan
c. atas keputusan Pengadilan.

Pasal 39
(1) Perceraian hanya dapat dilakukan di depan Sidang Pengadilan setelah Pengadilan yang bersangkutan berusaha dan tidak berhasil mendamaikan kedua belah pihak.
(2) Untuk melakukan perceraian harus ada cukup alasan, bahwa antara suami isteri itu tidak akan dapat hidup rukuk sebagai suami isteri.
(3) Tatacara perceraian di depan sidang Pengadilan diatur dalam peraturan perundangan tersendiri.

Pasal 40
(1) Gugatan perceraian diajukan kepada Pengadilan.
(2) Tatacara mengajukan gugatan tersebut pada ayat (1) pasal ini diatur dalam peraturan perundangan tersendiri.

Pasal 41
Akibat putusnya perkawinan karena perceraian ialah:
a. Baik itu atau bapak tetap berkewajiban memelihara dan mendidik anak-anaknya, semata-mata berdasarkan kepentingan anak; bilamana ada perselisihan mengenai pengusahaan anak-anak, Pengadilan memberi keputusannya;
b. Bapak yang bertanggung-jawab atas semua biaya pemeliharaan dan pendidikan yang diperlukan anak itu bilamana bapak dalam kenyataan tidak dapat memenuhi kewajiban tersebut, Pengadilan dapat menentukan bahwa ibu atau bapak mengeluarkan biaya tersebut;
c. Pengadilan dapat mewajibkan kepada bapak suami untuk memberikan biaya penghidupan dan/atau menentukan sesuatu kewajiban bagi bekas isteri.

BAB IX
KEGEDUKAN ANAK

Pasal 42
Anak yang sah adalah anak yang dilahirkan dalam atau sebagai akibat perkawinan yang sah.

Pasal 43
(1) Anak yang dilahirkan di luar perkawinan hanya mempunyai hubungan perdata dengan ibunya dan keluarganya.
(2) Kedudukan anak tersebut ayat (1) di atas selanjutnya akan diatur dalam Peraturan Pemerintah.

Pasal 44
(1) Seorang suami dapat menyangkal sahnya anak yang dilahirkan oleh isterinya, bilamana ia dapat membuktikan bahwa istri-nyanya telah bersalin dan anak itu akibat daripada perzinahan tersebut.
(2) Pengadilan memberikan keputusan tentang sah/tidaknya anak atas permintaan pihak yang berkepentingan.

BAB X
HAK DAN KEWAJIBAN ANTARA ORANG TUA DAN ANAK
(1) Kedua orang tua wajib memelihara dan mendidik anak-anak mereka sebaik-baiknya.
(2) Kewajiban orang tua yang dimaksud dalam ayat (1) pasal ini berlaku sampai anak itu kawin atau dapat berdiri sendiri, kewajiban mana berlaku terus meskipun perkawinan antara kedua orang tua putus.

Pasal 46
(1) Anak wajib menghormati orang tua dan mentaati kehendak mereka yang baik.
(2) Jika anak telah dewasa, ia wajib memelihara menurut kemampuannya, orang tua dan keluarga dalam garis lurus ke atas, bila mereka itu memerlukan bantuan mereka.

Pasal 47
(1) Anak yang belum mencapai umur 18 (delapan belas) tahun atau belum pernah melangsungkan perkawinan ada di bawah kekuasaan orang tuanya selama mereka tidak dicabut dari kekuasaannya.
(2) Orang tua wewакili anak tersebut menengai segala perbuatan hukum di dalam dan diluar Pengadilan.

Pasal 48
Orang tua tidak diperbolehkan memindahkan hak atau menggadaikan barang-barang tetap yang dimiliki anaknya yang belum berumur 18 (delapan belas) tahun atau belum pernah melangsungkan perkawinan, kecuali apabila kepentingan anak itu menghendakinya.

Pasal 49
(1) Salah seorang atau kedua orang tua dapat dicabut kekuasaannya terhadap seorang anak atau lebih untuk waktu yang tertentu atas permintaan orang tua yang lain, keluarga anak dalam garis lurus ke atas dan Saudara kandung yang telah dewasa atau pejabat yang berwenang, dengan keputusan Pengadilan dalam hal-hal:
   a. ia sangat melalaikan kewajibannya terhadap anaknya;
   b. ia berkelaikan buruk sekali.
(2) Meskipun orang tua dicabut kekuasaannya, mereka masih tetap berkewajibkan untuk memberi biaya pemeliharaan kepada anak tersebut.

BAB XI
PERWALIAN

Pasal 50
(1) Anak yang belum mencapai umur 18 (delapan belas) tahun atau belum pernah melangsungkan perkawinan, yang tidak berada di bawah kekuasaan orang tua, berada di bawah kekuasaan wali.
(2) Perwalian itu mengenai pribadi anak yang bersangkutan maupun harta bendanya.

Pasal 51
(1) Wali dapat ditunjuk oleh satu orang tua yang menjalankan kekuasaan orang tua, sebelum ia meninggal, dengan surat waslit atau dengan surat periksa pada 2 (dua) orang saksi.
(2) Wali sedap-dapatnya diambil dari keluarga anak tersebut atau orang lain yang sudah dewasa, berpendapat sehat, adil, jujur dan berkelakuan baik.
(3) Wali wajib mengurus anak yang di bawah pelawanan dan harta bendanya sebaik-baiknya, dengan menghormati agama dan kepercayaan anak itu.
(4) Wali wajib membuat daftar harta benda anak yang berada di bawah kekuasaannya pada waktu memulai jabatannya dan mencatat semua perubahan-perubahan harta benda anak atau anak-anak itu.
(5) Wali bertanggung jawab tentang harta benda anak yang berada di bawah perwaliannya serta kerugian yang ditimbulkan karena kesalahan atau kelalaiannya.

Pasal 52
Terhadap wali berlaku juga Pasal 48 Undang-undang ini.

Pasal 53
(1) Wali dapat dicabut dari kekuasaannya, dalam hal-hal yang tersebut dalam Pasal 49 Undang-undang ini.
(2) Dalam hal kekuasaan seorang wali dicabut, sebagaimana dimaksud pada ayat (1) pasal ini, oleh Pengadilan ditunjuk orang lain sebagai wali.

Pasal 54
Wali yang telah menyebabkan kerugian kepada harta benda anak yang di bawah kekuasaannya, atau tuntutan anak atau keluarga anak tersebut dengan Keputusan Pengadilan, yang bersangkutan dapat diwajibkan untuk mengganti kerugian tersebut.

BAB XII
KETENTUAN-KETENTUAN LAIN
Bagian Pertama
Pembukitan asal-usul anak
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Pasal 55
1) Asal-usul seorang anak hanya dapat dibuktikan dengan akte kelahiran yang autentik, yang dikeluarkan oleh Pejabat yang berwenang.
2) Bila akte kelahiran tersebut dalam ayat (1) pasal ini tidak ada, maka Pengadilan dapat menelurkan penelaapan tentang asal-usul seorang anak setelah diadakan pemeriksaan yang teliti berdasarkan bukti-bukti yang memenuhi syarat.
3) Atas dasar ketentuan Pengadilan tersebut ayat (2) pasal ini, maka instansi pencaat kelahiran yang ada dalam daerah hukum Pengadilan yang bersangkutan mengeluarkan akte kelahiran bagi anak yang bersangkutan.

Bagian Kedua
Perkawinan di luar Indonesia

Pasal 56
1) Perkawinan yang dilangsungkan di luar Indonesia antara dua orang warga negara Indonesia atau seorang warga negara Indonesia dengan warga negara Asing adalah sah bila dilakukan dalam hukum yang berlaku di negara di mana perkawinan itu dilangsungkan dan bagi warga negara Indonesia tidak melanggar ketentuan Undang-undang ini.
2) Dalam waktu 1 (satu) tahun setelah suami isteri itu kembali di wilayah Indonesia, surat bukti perkawinan mereka harus didaftarkan di Kantor Pencatatan Perkawinan tempat tinggal mereka.

Bagian Ketiga
Perkawinan Campuran

Pasal 57
Yang dimaksud dengan perkawinan campuran dalam Undang-undang ini ialah perkawinan antara dua orang yang di Indonesia tunduk pada hukum yang berlaku, karena perbedaan kewarganegaraan dan salah satu pihak berkewarganegaraan Indonesia.

Pasal 58
Bagi orang-orang yang berlainan kewarganegaraan yang melakukan perkawinan campuran, dapat memperoleh kewarganegaraan dari suami/isterinya dan dapat pula kehilangan kewarganegaraannya, menurut cara-cara yang telah ditentukan dalam Undang-undang kewarganegaraan Republik Indonesia yang berlaku.

Pasal 59
1) Kewarganegaraan yang diperoleh sebagai akibat perkawinan atau putusnya perkawinan menentukan hakim yang berlaku, baik mengenal hukum publik maupun mengenal hukum perdana.
2) Perkawinan campuran yang dilangsungkan di Indonesia dilakukan menurut Undang-undang Perkawinan ini.

Pasal 60
1) Perkawinan campuran tidak dapat dilangsungkan sebelum terbukti bahwa syarat-syarat perkawinan yang ditentukan oleh hukum yang berlaku bagi pihak masing-masing telah dipenuhi.
2) Untuk membuktikan bahwa syarat-syarat tersebut dalam ayat (1) telah dipenuhi dan karena itu tidak ada rintangan untuk melangsungkan perkawinan campuran, maka oleh mereka yang menurut hukum yang berlaku bagi pihak masing-masing berwenang mencaat perkawinan, diberikan surat keterangan bahwa syarat-syarat telah dipenuhi.
3) Jika pejabat yang bersangkutan menolak untuk memberikan surat keterangan itu, maka atas permintaan yang berkepentingan, Pengadilan memberikan keputusannya dengan tidak beracara serta tidak boleh dimintakan banding lagi tentang soal apakah penolakan pemberian surat keterangan itu beralasan atau tidak.
4) Jika Pengadilan memutuskan bahwa penolakan tidak beralasan, maka keputusan itu menjadi pengganti keterangan yang tersebut ayat (3).
5) Surat keterangan atau keputusan pengganti keterangan tidak mempunyai kekuatan lagi jika perkawinan itu tidak dilangsungkan dalam masa 6 (enam) bulan sesudah keterangan itu diberikan.

Pasal 61
1) Perkawinan campuran dicatat oleh pegawai pencatatan yang berwenang.
2) Barangsiapa melanggar perkawinan campuran tanpa memperlihatkan lebih dahulu kepada pegawai pencatatan yang berwenang surat keterangan atau keputusan pengganti keterangan yang disebut dalam Pasal 60 ayat (4) Undang-undang ini dihukum dengan hukuman kurungan selama-lamanya 1 (satu) bulan.
3) Pegawai pencatatan perkawinan yang mencatat perkawinan sekandang ia mengetahui bahwa keterangan atau keputusan pengganti keterangan tidak ada, dihukum dengan hukuman kurungan selama-lamanya 3 (tiga) bulan dan dihukum jatahan.

Pasal 62
Dalam perkawinan campuran kedudukan anak diatur sesuai dengan Pasal 59 ayat (1) Undang-undang ini.

Bagian Keempat
Pengadilan
Appendices

(1) Yang dimaksud dengan Pengadilan dalam Undang-undang ini ialah:
   a. Pengadilan Agama bagi mereka yang beragama Islam;
   b. Pengadilan Umum bagi lainnya.
(2) Setiap Keputusan Pengadilan Agama dikukuhkan oleh Pengadilan Umum.

BAB XIII
KETENTUAN PERALIHAN

Pasal 64

Untuk perkawinan dan segala sesuatu yang berhubungan dengan perkawinan yang terjadi sebelum Undang-undang ini berlaku yang dijalankan menurut peraturan-peraturan lama, adalah sah.

Pasal 65

(1) Dalam hal seorang suami beristeri lebih dari seorang baik berdasarkan hukum lama maupun berdasarkan Pasal 3 ayat (2) Undang-undang ini maka berlakulah ketentuan-ketentuan berikut:
   a. Suami wajib memberi jaminan hidup yang sama kepada semua isteri dan anaknya;
   b. Isteri yang kedu dan seterusnya tidak mempunyai hak atas harta bersama yang telah ada sebelum perkawinan dengan isteri kedu atau berikutnya itu terjadi;
   c. Semua isteri mempunyai hak yang sama atas harta bersama yang terjadi sejak perkawinannya masing-masing.
(2) Jika Pengadilan yang memberi izin untuk beristeri lebih dari seorang menurut Undang-undang ini tidak menentukan lain, maka berlakulah ketentuan-ketentuan ayat (1) pasal ini.

BAB XIV
KETENTUAN PENUTUP

Pasal 66

Untuk perkawinan dan segala sesuatu yang berhubungan dengan perkawinan berdasarkan atas Undang-undang ini, maka dengan berlakunya Undang-undang ini ketentuan-ketentuan yang diatur dalam Kitab Undang-undang Hukum Perdata (Burgerlijk Wetboek); Ordonans Perkawinan Indonesia Kristen (Huvellijks Ordonantie Christen Indonesiers S.1953 No. 74), Peraturan Perkawinan Campuran (Regeling op de gemengde Huwelijken S. 1898 No. 158), dan peraturan-peraturan lain yang mengatur tentang perkawinan sejauh telah diatur dalam Undang-undang ini, dinyatakan tidak berlaku.

Pasal 67

(1) Undang-undang ini mulai berlaku pada tanggal diundangkannya, yang pelaksanaannya secara efektif lebih lanjut akan diatur dengan Peraturan Pemerintah.
(2) Hal-hal dalam Undang-undang ini yang memerlukan pengaturan pelaksanaan, diatur lebih lanjut dengan Peraturan Pemerintah.

Agar supaya setiap orang dapat mengetahuiinya, memerintahkan pengundangan Undang-undang ini dengan menempatannya dalam Lembaran Negara Republik Indonesia.

Disahkan di Jakarta
pada tanggal 2 Januari 1974,

PRESIDEN REPUBLIK INDONESIA,

SOEHARTO
JENDERAL TNI

Diundangkan di Jakarta
pada tanggal 2 Januari 1974

MENTERI/SEKRETARIS NEGARA
REPUBLIK INDONESIA,

SUDHARMONO, SH,
MAYOR JENDERAL TNI

LEMBARAN NEGARA REPUBLIK INDONESIA TAHUN 1974 NOMOR : 1
PENJELASAN UMUM:

1. Bagi suatu Negara dan Bangsa seperti Indonesia adalah mutlak adanya Undang-undang Perkawinan Nasional yang sekaligus menampung prinsip-prinsip dan memberikan landasan hukum perkawinan yang selama ini menjadi pegangan dan telah berlaku bagi berbagai golongan dalam masyarakat kita.

2. Dewasa ini berlaku berbagai hukum perkawinan bagi berbagai golongan warganegara dan berbagai daerah seperti berikut:
   a. bagi orang-orang Indonesia Asli yang beragama Islam berlaku hukum agama yang telah disepakati dalam Hukum Atd.
   b. bagi orang-orang Indonesia Asli lainnya berlaku Hukum Atd.
   c. bagi orang-orang Indonesia Asli yang beragama Kristen berlaku Huwelijksordonnante Christen Indonesien (S. 1933 Nomor 74);
   d. bagi orang Timur Asing Cina dan warganegara Indonesia keturunan Cina berlaku ketentuan-ketentuan Kitab Undang-undang Hukum Perdata dengan sedikit perubahan;
   e. bagi orang-orang Timur Asing lain-lainnya dan warganegara Indonesia keturunan Timur Asing lainnya tersebut berlaku hukum Atd Adat mereka;
   f. bagi orang-orang Eropa dan Warganegara Indonesia keturunan Eropa dan yang disamakan dengan mereka berlaku Kitab Undang-undang Hukum Perdata.


4. Dalam Undang-undang ini ditentukan Prinsip-prinsip atau azas-azas mengenai perkawinan dan segala sesuatu yang bermuatan dengan perkawinan yang telah disusun dengan perkembangan dan tuntutan zaman. Azas-azas atau prinsip-prinsip yang tercantum dalam Undang-undang ini adalah sebagai berikut:
   a. Tujuan perkawinan adalah membentuk keluarga yang bahagia dan kekal. Untuk itu suami isteri perlu saling membaiki dan melengkapi, agar masing-masing dapat mengembangkan kepribadiannya membantu dan mencapai kesesuaian spiritual dan materi.
   b. Dalam Undang-undang ini dinyatakan, bahwa suatu perkawinan adalah sah bilamana dilakukan menurut hukum masing-masing agama dan kepercayaannya itu; dan di samping itu tiap-tiap perkawinan harus dicatat menurut peraturan perundang-undangan yang berlaku. Pencatatan tiap-tiap perkawinan adalah sah bilamana dengan pencatatan peristiwa-peristiwa penting dalam kehidupan sesorang, misalnya kelahiran, kematian yang dinyatakan dalam Surat-surat keterangan, suatu akta resmi yang juga dimuat dalam daftar pencatatan.
   c. Undang-undang ini menganut azas monogami. Hanya apabila dikhendaki oleh yang bersangkutan, karena hukum dan agama dari yang bersangkutan mengizinkannya, suami isteri dapat beristri lebih dari seorang. Namun demikian perkawinan seorang suami dengan lebih dari seorang isteri, meskipun hal itu dikhendaki oleh pihak-pihak yang bersangkutan, hanya dapat dilakukan apabila dipenuhi berbagai persyaratan tertentu dan diputuskan oleh Pengadilan.
   d. Undang-undang ini menganut prinsip, bahwa calon suami-isteri itu harus telah masak jiwanya agar untuk dapat melangsungkan perkawinan, agar suapnya dapat mewujudkan tujuan perkawinan secara baik tanpa berakhir pada perceraian dan mendapat keturunan yang baik dan sehat.
   Untuk itu harus dicatat adanya perkawinan antara calon suami-isteri yang masih di bawah umur.
   Di samping itu, perkawinan mempunyai hubungan dengan masalah kependudukan. Ternyata bahwa batas umur yang lebih rendah bagi seorang wanita untuk kawin, mengakibatkan laju kelahiran yang lebih tinggi jika dibandingkan dengan batas umur yang lebih tinggi.
   Berhubung dengan itu, maka Undang-undang ini menentukan batas umur untuk kawin baik bagi pria maupun bagi wanita, ialah 19 (sembilan belas) tahun bagi pria dan 16 (enam belas) tahun bagi, wanita.
   e. Karena tujuan perkawinan adalah untuk membentuk keluarga yang bahagia kekal dan sejahtera, maka Undang-undang ini menganut prinsip untuk mempersulit terjadinya perceraian. Untuk memungkinkan perceraian, harus ada alasan-alasan tertentu serta harus dilakukan di depan Sidang Pengadilan.
   f. Hak dan kewajiban isteri adalah seimbang dengan hak dan kewajiban suami baik dalam kehidupan rumah tangga maupun dalam pergaulan masyarakat, sehingga dengan demikian segala sesuatu dalam keluarga dapat disusun dan diputuskan bersama oleh suami-isteri.

5. Untuk menjamin kepastian hukum, maka perkawinan berlaku segala sesuatu yang berhubungan dengan perkawinan yang terjadi sebelum Undang-undang ini berlaku, yang dijalankan menurut hukum yang telah ada adalah sah.

Demikian pula apabila mengenai sesuatu hal Undang-undang ini tidak mengatur dengan sendirinya berlaku ketentuan yang ada.
Appendices

PENJELASAN PASAL DEMI PASAL

Pasal 1
Sebagai Negara yang berdasarkan Pancasila, dimana Silo yang pertama ialah Ketuhanan Yang Mahaesa, maka perkawinan mempunyai hubungan yang erat sekali dengan agama/kerohanian, sehingga perkawinan bukan saja mempunyai unsur fahir/jasmani, tetapi unsur bathin/rokhani juga mempunyai peranan yang penting. Membentuk keluarga yang bahagia rapat hubungan dengan keturunan, yang pula merupakan tujuan perkawinan, pemeliharaan dan pendidikan menjadi hak dan kewajiban orang tua.

Pasal 2
Dengan perumusan pada Pasal 2 ayat (1) ini, tidak ada perkawinan di luar hukum masing-masing agamanya dan kepercayaannya itu, sesuai dengan Undang-Undang Dasar 1945. Yang dimaksud dengan hukum masing-masing agamanya dan kepercayaannya itu termasuk ketentuan perundang-undangan yang berlaku bagi golongan agamanya dan kepercayaannya itu sepanjang tidak bertentangan atau tidak ditentukan lain dalam Undang-undang ini.

Pasal 3
Ayat (1)
Undang-undang ini menganut asas monogami.

Ayat (2)
Pengadilan dalam memberi putusan selain memeriksa apakah syarat yang tersebut Pasal 4 dan 5 telah diperlukan harus mengingat pula apakah ketentuan-ketentuan hukum perkawinan dari calon suami mengizinkan adanya poligami.

Pasal 4
Cukup jelas.

Pasal 5
Cukup jelas.

Pasal 6
Ayat (1)
Oleh karena perkawinan mempunyai maksud agar suami dan isteri dapat membentuk keluarga yang kekal dan bahagia, dan sesuai pula dengan hak azasi manusia, maka perkawinan harus disetujui oleh kedua belah pihak yang melangsungkan perkawinan tersebut, tanpa ada paksan dari pihak manapun.

Bentuk dalam pasal ini, tidak berarti mengurangi syarat-syarat perkawinan menurut ketentuan hukum perkawinan yang sekarang berlaku, sepanjang tidak bertentangan dengan ketentuan-ketentuan dalam Undang-undang ini sehingga dimaksud dalam Pasal 2 ayat (1) Undang-undang ini.

Ayat (2)
Cukup jelas.

Ayat (3)
Cukup jelas.

Ayat (4)
Cukup jelas.

Ayat (5)
Cukup jelas.

Ayat (6)
Cukup jelas.

Pasal 7
Ayat (1)
Untuk menjaga kesehatan suami-isteri dan keturunan, perlu ditetapkan batas-batas umur untuk perkawinan.

Ayat (2)
Dengan berlakunya Undang-undang ini, maka ketentuan-ketentuan yang mengatur tentang pemberian dispensasi terhadap perkawinan yang dimaksud pada ayat (1) seperti diatur dalam Kitab Undang-undang Hukum Perdata dan Ordonansi Perkawinan Indonesia Kristien (S. 1923 Nomor 74) dinyatakan tidak berlaku.

Ayat (3)
Cukup jelas.

Pasal 8
Cukup jelas.

Pasal 9
Cukup jelas.

Pasal 10

Oleh karena perkawinan mempunyai maksud agar suami dan isteri dapat membentuk keluarga yang kekal maka suatu tindakan yang mengakibatkan putusnya suatu perkawinan harus benar-benar dapat dipertimbangkan dan dipikirkan masak-masak.

Kejadian ini dimaksudkan untuk mencegah tindakan kawin-cerai berulang kali, sehingga suami maupun isteri benar-benar saling menghargai satu sama lain.

Pasal 11
Cukup jelas.

Pasal 12

Kejadian Pasal 12 ini tidak mengurangi ketentuan yang diatur dalam Undang-undang Nomor 22 Tahun 1946 jo. Undang-undang Nomor 32 Tahun 1954.
Appendices

Pasal 13
Cukup jelas

Pasal 14
Cukup jelas.

Pasal 15
Cukup jelas.

Pasal 16
Cukup jelas.

Pasal 17
Cukup jelas.

Pasal 18
Cukup jelas.

Pasal 19
Cukup jelas.

Pasal 20
Cukup jelas.

Pasal 21
Cukup jelas.

Pasal 22
Pengertian "dapat" pada pasal ini diartikan bisa batal atau bisa tidak batal, bilamana menurut ketentuan hukum agamanya masing-masing tidak menentukan lain.

Pasal 23
Cukup jelas.

Pasal 24
Cukup jelas.

Pasal 25
Cukup jelas.

Pasal 26
Cukup jelas.

Pasal 27
Cukup jelas.

Pasal 28
Cukup jelas.

Pasal 29
Yang dimaksud dengan "perjanjian" dalam pasal ini tidak termasuk taktik - talak.

Pasal 30
Cukup jelas.

Pasal 31
Cukup jelas.

Pasal 32
Cukup jelas.

Pasal 33
Cukup jelas.

Pasal 34
Cukup jelas.

Pasal 35
Apabila perkawinan putus, maka harta bersama tersebut diatur menurut hukumnya masing-masing.

Pasal 36
Cukup jelas.

Pasal 37
Yang dimaksud dengan "hukumnya" masing-masing ialah hukum agama, hukum adat dan hukum-hukum lainnya.

Pasal 38
Cukup jelas.

Pasal 39
Ayat (1)
Cukup jelas.

Ayat (2)
Alasan-alasan yang dapat didakukkan dasar untuk perceraian adalah:

a. Salah satu pihak berbuat zina atau menjadi pemabok, pemadat, penjudi dan lain sebagainya yang suka disembatikan;

b. Salah satu pihak meninggalkan yang lain selama 2 (dua) tahun bertutur-turut tanpa izin pihak yang lain dan tanpa alasan yang sah atau karena hal lain di luar kewajibannya;

c. Salah satu pihak mendapat hukuman penjara 5 (lima) tahun atau hukuman yang lebih berat setelah perkawinan berlangsung;

d. Salah satu pihak melakukan kekejaman atau penganiayaan berat yang membahayakan terhadap pihak yang lain;

e. Salah satu pihak mendapat cacat badan atau penyakit yang mengakibatkan tidak dapat menjalankan kewajibannya sebagai suami istri;
f. Antara suami dan isteri terus menerus terjadi perselisihan dan pertengkaran dan tidak ada harapan akan hidup rukun lagi dalam rumah-tangga.

Ayat (3)
Cukup jelas.
Pasal 40
Cukup jelas.
Pasal 41
Cukup jelas.
Pasal 42
Cukup jelas.
Pasal 43
Cukup jelas.
Pasal 44
Pengadilan mewajibkan yang berkepentingan mengucapkan sumpah.
Pasal 45
Cukup jelas.
Pasal 46
Cukup jelas.
Pasal 47
Cukup jelas.
Pasal 48
Cukup jelas.
Pasal 49
Yang dimaksud dengan "kekuasaan" dalam pasal ini tidak termasuk kekuasaan sebagai wali-nikah.
Pasal 50
Cukup jelas
Pasal 51
Cukup jelas
Pasal 52
Cukup jelas
Pasal 53
Cukup jelas.
Pasal 54
Cukup jelas
Pasal 55
Cukup jelas.
Pasal 56
Cukup jelas.
Pasal 57
Cukup jelas.
Pasal 58
Cukup jelas.
Pasal 59
Cukup jelas.
Pasal 60
Cukup jelas.
Pasal 61
Cukup jelas.
Pasal 62
Cukup jelas.
Pasal 63
Cukup jelas.
Pasal 64
Cukup jelas.
Pasal 65
Cukup jelas
Pasal 66
Cukup jelas
Pasal 67
Cukup jelas

TAMBAHAN LEMBARAN NEGARA NOMOR 2019