

Gender Roles in Accounting Public Practice Sector in the Philippines

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ABSTRACT

This descriptive-comparative-correlational study examines the differences on the gender roles of professional accountants in accounting public practice sector in the Philippines. It covers 280 professional accountants or auditors from the top auditing firms in the country who have been in the sector for not more than 10 years. Results show that almost all auditors have neither observed nor anticipated discrimination at work. Further, test of difference found out that gender has no association on the responses on discrimination regarding promotion ($p=.515$), salary ($p=.762$), leadership and supervision ($p=.349$), experience and training opportunities ($p=.140$) and work-life balance ($p=.531$). Both men and women experience work-related interferences to their personal lives more often than work-related enhancement to personal lives. However, female more often experience that personal life enhances work ($t(278) = 3.608, p<.001$) than male. Highly effective activities on career success for both male and female were positive interactions and relationships with clients, colleagues, teams, and supervisors. Results show that female accountants agree more than male that family influence ($p=.002$), salaries and benefits ($p=.004$) and career challenges ($p=.002$) are reasons in entering public practice. Linear regression results supported the results of the tests of difference. Recommendations on gender neutral working environment were made.

Keywords: Gender roles, Accounting public practice, Discrimination, Auditing firm.

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1. INTRODUCTION

Historically, the accountancy profession particularly, the public practice sector, has been a career path and a profession dominated by males (Atena & Tiron-Tudor, 2019; Kornberger, Carter, & Ross-Smith, 2010). There is still an invisible hurdle that female accountants in the public practice of accounting when reaching the advanced level or higher positions such as directors and partners in auditing firms, or the glass ceiling effects (Ud Din et al., 2018; Silva et al., 2018; Keiran, 2017; Saleem et al., 2017) thus, female are seen to be underrepresented in the top management. This can be attributed to organizational structure, management and leadership styles, discrimination, and stereotyping of what a male accountant can do over female (Bryant, 2015), and vice versa. However, as females try to step out of competitive environments (Adams & Funk, 2012) with some social roles and duties like as parent, this suggests how adaptive their behavior is which do not necessarily suggest gender differences (Dreese, 2018). In the passage of time, with the emergence of technology and flexibility in the working environment,

female accountants have seen their presence and advancement in the profession (Reigle et al., 2018; Franzel, 2015). In the Global Gender Gap Report by World Economic Forum, the Philippines has improved its global gender gap index from score of 75.2 in 2006 to 78.40 in 2021 to 79.10 in 2023. It was also observed that advancement of women to leadership roles increased from 5.57 in 2021 to 5.61 in 2023, 7 points being the best. International Labor Organization (ILO) also reported an overall increase in the female share in management since 2000 with 24.9% to 28.2% in 2023, the highest in the last two decades. P&A Grant and Thornton Women in Business Report 2021 disclosed that 38% of senior roles are filled by women which cause for positive feedback for the growth of managerial roles held by women as it hit more than the tipping point of 30%. Hence, nowadays, glass ceiling may be transparent but not apparent for the observers (Barreto et al., 2009, as cited by Dreese, 2018). It is believed that glass ceiling is a phenomenon as a result of stereotyping (Dreese, 2018). Descriptive gender stereotypes refer to the typical beliefs about the differences between men and women (Eagly & Karau, 2002) that refer to the opposite characteristic between sexes. Because of the stereotype and image created by the gender, females are not capable to hold a higher position. However, according to the injunctive properties of gender stereotype that establishes normative expectations for both men and women (Eagly & Karau, 2002), it is not the gender stereotypes itself that create gender discrimination, but it is the mismatch between the stereotype of the women and the stereotype needed for the job that creates it (Heilman & Eagly, 2008). In today's business environment where male accountants work alongside female accountants, these experiences (Dreese, 2018) unfold the capabilities of female accountants and are being recognized in good leadership and governance in the top management. This could probably explain that increase in number of female accountants. In the 2018 Certified Public Accountants (CPA) Tracker Survey of the Board of Accountancy (BOA) published in sunstar.com (2019), more than 64% of new CPA exam passers are female. Further, females were well represented in the entry-to-middle level accounting positions in public accounting firms as compared to males.

In the report of ILO, the Philippines' percentage of the proportion of women in managerial positions has increased from 49.10% in 2016 to 53.40% in 2021, the highest in the last decade. In the 2022 data on the website of the Big 4 Auditing firms in the Philippines, there is a near parity on the distribution of partners with 40-45% female and 55-60% male. Thus, in the accounting public practice sector, it is evident nowadays that the gender itself does not primarily determine what you can do and cannot do. With the fair access and opportunities, the gender roles in the public practice sector are influenced by the capabilities and behavior of male and female accountants toward their aspiration, situation and how they perform their professional duties alongside their social responsibilities. Male accountants are not treated more favorably than females because they are male, and female accountants are not treated more favorably than males because they are female. Gender differences at work could be a consequence of a mindset on how an individuals believe and view their life in in work and which perhaps influenced by experiences. Gender could be seen as negative, neutral and positive –which in its essence, glass ceiling is invisible, thus, it could also be a choice to create what is real.

Accountancy is regarded as one of the dignified and respected professions in the Philippines because of its relevance and good public reputation in any type of organization. One must first obtain a degree in Bachelor of Science in Accountancy (BSA) and pass one of the toughest government licensure examinations to qualify for the

practice of accountancy profession. Whilst there are four sectors in the profession, many new CPAs are hopeful to get employed in the public practice sector to practice their technical know-how and skills in accounting and auditing. The three other sectors are commerce and industry, government, and education. In essence, public practice sector crosses most of the accounting, taxation, consultancy, and auditing areas of the accounting education as part of the accounting curriculum, which is probably the core reason why accountants decide to work in public practice (Alimbudiono, 2020; Obeid, 2016). However, starting accounting career path is more complex than it seems for several factors are being considered. Career challenge which is part of the intrinsic value of the practice of the accountancy profession that exposes accountants to a lot of tasks and experiences (Kmet, 2018), has been found to be one of the motivating factors in entering public practice regardless of gender. Accountancy profession is considered as one of the in-demand and demanding profession that always maintains independence and integrity, keeping updated with changes in accounting and auditing standards along with the changes in the business norms and market transactions, difficult-to-deal with clients and personnel, and complex accounting and reporting requirements simultaneously meeting tight deadlines (Calundan, 2014). Communication skills, leadership skills, presentation skills, critical thinking, analytical thinking and problem solving skills are some of the essential skills expected from professional accountants (Rufino et al, 2018; CMO 17 s 2017). Another factor considered in entering the public practice sector is the salaries and benefits. The main factors influencing employee satisfaction are salaries and perks since they have a direct impact on workers' productivity and motivation at work (Miller, 2014).

Discrimination in terms of salary has been observed that female accountants in the management earns 0.73 cents for every dollar that a man earns (Schiffel et al., 2013). On the other hand, Marsyaf (2021) found that salaries do not affect career interests as public accountants. Previous studies have not proven that male and female accountants who are in the same position and in the same company are paid differently thus, gender does not influence the salary of the employee. Filipinos are known to be family-oriented and attached to their hometowns thus, proximity to the employee's place of residence can also be taken into account in deciding to work. According to a 2016 DOLE and JobStreet survey, three out of four Filipinos who work locally prefer to do so for a variety of reasons, including proximity to family, work-life balance, the working environment, and culture (Uy, 2016). The cost-of-living index, average yearly accounting wages, and density of accounting positions are used to rank the places that are most popular with accountants (Mak, 2022). On the other hand, male and female graduate students ranked location as the least important factor in choosing their jobs (Keiran, 2017) whereas, location is disregarded as one of the considerations of length of stay of the public practitioners in accounting (Padgett et al., 2005). Influence driven by peers (Naz et al., 2014) and family (Bojuwoye & Mbanjwa, 2006) can also be factors that affect the interest and their attitude towards career decision in entering public practice. Women are found to be more inclined towards their family and peers as compared to men (Kazi & Akhlaq, 2017) but, data say that more female are entering the accountancy profession (Dong, 2021; Sunstar,2019). With the limited studies about the differences on the factors that male and female accountants decide to enter in the public practice, it is not evident that gender determines the reasons why they enter public practice. Thus,

H1: The reasons for entry to accounting public practice sector do not

significantly differ between male and female accountants.

H2: Gender does not influence the reasons for entry to accounting public practice sector.

The various reports of among the six top global auditing firms showed that the number of female auditors' clients has increased, indicating a growth in women's leadership and that these firms have placed a strong emphasis on the empowerment of women (Dong, 2021). Even though the gender gap index has improved, discrimination and gender prejudice may still be seen or expected in the workplace as result of circumstances or as a choice, or a feeling of gender discrimination (Takhtaei & Dezfully, 2013) Whenever it is being observed or at least anticipated by any professional accountants, this could somehow hinder the delivery of their responsibilities and their potential to perform better. It is but the organizational culture, practices and policies that explain how gender plays in the workplace (Atena & Tudor, 2019).

In terms of promotion, while prior studies have observed that few female accountants have reached the top positions whether by chance or by choice with their other responsibilities at home like being mothers to their children (Dong, 2021; Azmat et al., 2017), promotions is basically based from performance measures or level (Engelen, 202; Azmat et al., 2017) and their valuable experiences and dedication to perform better (Widiani et al., 2020), and not by the gender (Takhtaei & Dezfully, 2013). When accountants hold a higher position or at least have better performance, they are expected to receive higher pay or salary. When male and female accountants working in the same position are paid differently, this could be exposed to legal issues. Numerous factors can influence an employee's compensation, such as differences in the local market cost of living, specialization and certifications or employee's advanced level of education, experience, and the caliber or quality of their work (El-Ramly, 2019), and not due to their gender (Takhtaei & Dezfully, 2013). For accountants pursuing careers in public practice, training opportunities are essential to their development both personally and professionally. They look for companies that offer equal yet better training opportunities for all. With these trainings and experiences, many accountants view their time spent working at auditing firms as a steppingstone to better jobs or more favorable working conditions later. Therefore, auditing companies make sure that accountants, male and female, have equal treatment and training opportunities (Florentine, 2022) and so with leadership and supervision.

While more female accountants chose to be more focused on family obligations (Keiran, 2017, Dong, 2021; Azmat et al., 2017) than their career in the public practice, and that female are reported to have much fewer interactions with a senior leader (Marzullo, 2019), there is an increasing number of companies that are leading the way in recognizing the relevance to their operations of hiring more women and empowering more of them to take higher positions and corporate leads alongside male executives (Magkilat, 2022). It has been observed that female auditors who work in companies with a higher proportion of female partners report lower levels of gender discrimination (Dalton et al., 2014). Governance is passed on to accountants, both male and female, who show good leadership and supervision skills on managing people and be able to influence teamwork, and that personality traits and work experience have a significant impact on ethical decision making at work (Setiany et al., 2022).

Gender and advancement opportunities are not significantly related (Takhtaei & Dezfully, 2013) and that women in leadership roles do not conform to gender stereotypes

(Adams & Funk, 2012 as cited in Dreese, 2018). With these fair and equal opportunities given to male and female accountants, work-life balance is not significantly an issue in the workplace as far as gender role is concern. Work-life balance is on a case-to-case basis thus, the time and energy professional accountants invest in their professional career and personal lives is relative to one's capability and situation. During the COVID-19 pandemic and up to the present, flexible work arrangement has been one of the strategies of many auditing firms to address work disruptions and other family responsibilities, as working parents, of both male and female accountants (Dong, 2021; Whiting, 2014). Gender discrimination decreases when alternative work arrangements and the personal well-being of their employees are given greater support (Dalton et al., 2014). Accountability and responsibility at work are based on the position, role and tasks assigned. Though male accountants experienced none or to a lesser extent discrimination at work (Engelen, 2021), males and females did not significantly differ in terms of job fulfillment, promotion and advancement opportunities, relationship with supervisors and employee relations with coworkers (Takhtaei & Dezfully, 2013). If there is gender differences, it is not predetermined rather it is demonstrated by social factors (Dresse, 2018). So therefore,

H3: Observations or anticipation of discrimination at work do not significantly differ between male and female accountants.

Career success in the accountancy profession just like in any profession and organization entails a combination of education, professional development, dedication, teamwork, leadership, skills and adherence to ethics and values. Many auditing firms are proactive in seeking out promising leaders and professionals with Latin honors and top-notch board exam performance, even throughout the accounting students' undergraduate years or during their evaluation. Accountants are also pursuing certifications and other licenses such as Certified Management Accountant, Certified Financial Analyst, Certified Internal Auditor, and Chartered Global Management Accountant among others as additional credentials. Since the public practice sector offers a variety of services, including assurance, taxation, consulting, fraud audit, information systems, compliance, and operational audit services, it recognizes these competencies, depending on the professional accountants' interests, passions, and strengths, which may enable them to advance to higher positions (Indeed Editorial Team, 2021). Furthermore, having appropriate internship experience helps recent accounting graduates in landing their first employment (Diokno and Peparah, 2021). The interns' technical and soft skills from the internship and accountancy program were highly correlated with the abilities they used in their first job. A strong academic foundation can be an excellent starting point for a profession, but learning should be ongoing.

Because of the variety and difficulty of work in the public sector, accountants must possess excellent analytical and numerical abilities as well as the ability to think critically and solve problems. Accountants need to have a good understanding of accounting, taxation, and auditing standards, regulations, and laws. As a result, they need to stay up to date through continuing professional development (CPD) units and lifelong learning which includes training, seminars, workshops, and advanced education like master's, doctorate, or juris doctor degrees. CPD units have been shown to be very beneficial for CPAs' professional growth in the Philippines (Tan, 2017). To get to the manager role, one must have hard skills since one needs to be technically proficient to oversee a project and able to help when needed. Likewise, accountants are expected to

be technologically savvy in this ever-evolving environment, with skills in automation, digitization, artificial intelligence, and virtual marketplaces. Challenges make a person grow better. Teamwork and leadership is one of the important attributes in the public practice that make the work done - an audit team goal. Accountants are expected to be cooperative with their colleagues (Walworth, 2016) and that becoming a good team player with great communication with the clients and colleagues makes work efficient and productive (Baysden, 2014). Remaining effective at work requires having positive interactions with clients, subordinates, supervisors, and support to workers (Khalifa, 2013). Building strong client relationships and attending to their needs will bring in insightful feedback and satisfied clients, which could encourage repeat business and increase the number of billable hours for accountants, thus increasing revenue. Workplace harmony is created and promoted by the confidence and trust that clients, coworkers, and supervisors have in one another. Adherence to the organization's principles and ethical standards will also be necessary in the workplace. Respecting public trust requires a proper attitude and set of values toward one's job, coworkers, and management (Mintz, 2020). Professional accountants' reputation and likability also depend on how they socialize and communicate with the people they are working with.

Achieving professional success also benefits from membership in professional and community organizations. Dedication to one's profession is demonstrated by active engagement in organizations relevant to the public practice of accounting. Employers value an accounting professional who has a commitment to the field. Accountants are able to develop their network and contact with mentors and colleagues in the profession by attending various conferences and industry events, programs and support of PICPA and sectoral organizations - ACPAPP, ACPACI, nACPAE, and GACPA. Engaging in such activities could improve their leadership skills, technical proficiency, and capacity to interact with coworkers. To succeed in a job, one must possess leadership qualities and a willingness to take risks (Tai, 2020). Consequently, a professional's abilities and personality, among other human qualities, affect the performances (Dreese, 2018), hence, contribute to career success for both male and female professionals or regardless of the gender. Work in auditing is a mental activity that needs decision-making and behavior selection (Mukhtaruddin et al., 2022). Therefore,

H4: Activities that contribute to career success do not significantly differ between male and female accountants.

H5: Gender does not influence the activities that contribute to career success of professional accountants.

The public practice accounting profession can be extremely tedious, demanding, and challenging due to work complexity, job stress and deadline pressure (Bartolo, 2016; Brough et al., 2009). As a result, professional accountants frequently find themselves working longer hours than necessary and sacrificing personal and family time. According to Dhas B. (2015), work-life balance is the equitable allocation of one's time and energies between their personal and professional lives. It also entails creating a positive work environment where employees may grow in their careers without compromising their family obligations, or vice versa. Work-life balance can also be explained by the compensation theory, which holds that workers should be paid for their contributions to one area of their lives, whether at work or at home, or by the spillover theory, which contends that workers may carry work-related attitudes and behaviors into their homes, or by the theory of work-life antecedents, which discusses how certain factors, like bringing

work to home with the reliance on technology thus, have made it more difficult to draw boundaries between work and family (AlHazemi & Ali, 2016). One of the most challenging issues for professionals is balancing work and family time (Ghanbari et al., 2013) as more women than men were heavily involved in raising the family (Keiran, 2017). Work-life balance practices improve employee performance (Obiageli et al., 2015), hence managers need to design work schedules that allow their staff to maintain a healthy work-life balance (Ghanbari et al., 2013). Younger generations find the accountancy profession appealing when auditing firms practice and acknowledges challenges on work-life balance and encourages a healthy family life (Ionos, 2019). Professional accountants are continuously seeking a better work-life balance, so partners or employers should think of more flexible ways to support their workers. Some ideas include motivating staff members, dividing up workloads into manageable chunks and scheduling, and establishing priorities for important tasks. To achieve this balance, a strong family life is necessary (Ionos, 2019), and family involvement fosters the growth of enhanced skills, attitudes, behaviors, and knowledge that improve an individual's capacity as a worker (Carlson et al., 2006). Personal responsibilities, like making time for friends and family, are adding to the pressure at work (Jannsen, 2016). Furthermore, people prioritize the function of the family—whether it includes their own family members or their spouses and children—when work responsibilities intrude into the family domain (Premeaux et al. 2007). However, women tend to have more supportive interactions with their coworkers than men do (McGuire, 2012), and that the support of coworkers can predict work-family outcomes (Norling & Chopik, 2020). With these, work-life balance could be defined as measure on how work life relates to family or personal life which may result conflict or interference, or facilitation or enhancement of the other, or vice versa (Smith et al., 2017). While it is clear that the accounting profession needs to focus more on work-life balance, there is little empirical evidence to support the claim that gender has a substantial impact on this balance. As a result,

H6. Work-life balance does not significantly differ between male and female accountants.

H7. Gender does not influence the work-life balance of professional accountants.

According to Grant Thornton's 2023 Women in Business (WIB) Report, there is still more that needs to be done to address gender inequality in the workplace, even though post-pandemic adjustments to work practices have led to an increase in the number of women in senior management positions in mid-market companies. Nearly half, or 49%, of senior management roles are held by women, which is above the global average of 32.4%, according to the survey of over 100 mid-market companies in the Philippines that specialize in different business lines and across various industries. Therefore, the worth of the study was to determine how gender roles, both female and male accountants, perceive work in the accounting public practice sector. This may help professional accountants succeed in their careers, which will likewise benefit the management and auditing businesses when everyone is treated equally and without bias.

2. RESEARCH METHOD

The study used a descriptive-comparative research design to determine the gender roles between male and female professional accountants in the accounting public practice

sector. Two hundred eighty (280) professional accountants who have been in audit for not more than 10 years, regardless of gender and position, who are considered most exposed to gender inequality from the top auditing firms in the Philippines had participated the survey. Participating auditing firms include, in alphabetical order, BDO Alba Romeo & Co., Deloitte Philippines - Navarro Amper & Co., Grant Thornton Philippines - Punongbayan & Arraulo, KPMG Philippines - R.G. Manabat & Co., PwC Philippines - Isla Lipana & Co., Roxas Cruz Tagle & Co., and Sycip, Gorrez, Velayo & Co. The questionnaire in google form was sent to the email address available at the respective websites of the auditing firms and to some known partners in 2021 during their audit busy seasons. The study focused on the aspirations of the professional accountants, the reasons in entering the sector based on various literature and studies, the aspects to which discrimination are observed or anticipated which were inspired from Keiran (2017), activities that contribute to the career success adapted from the study of Rowe (2014) and the work-life balance adopted from Smith et al. (2017) using the Work/Non-Work Interference and Enhancement questionnaire. Frequency, percentage and mean scores were used to describe and compare the genders roles at work whereas, t-tests (independent t-test and chi square t test) was conducted to identify if there is significant difference on gender roles in the perspective of male and female professional accountants. Welch's t test was used when there was violation on the assumption of equal variances. Further, linear regression analysis was employed to determine if gender could influence their various roles as professional accountants. The results of the study were substantiated with unstructure interview with auditors.

3. RESULTS AND DISCUSSION

3.1. Profile of the respondents

Survey results reveal that 264 or 94.29% of the respondents have worked in the public practice sector for no more than five years. Majority of professional accountants, both male and female, are in their early years of working in the public practice sector. Of the female respondents, 84 or 53.50% have been employed for two to five years, while nearly half of the male respondents, 60 or 48.78%, have been employed for less than two years. The fact that nearly all of them – male and female alike – are single, 274 or 97.86%, could support that they are eager and enthusiastic at work (Kaya, 2016).

The study's findings demonstrate that professional accountants, male or female, might, on average, become middle-level managers in as little as two years or five years. Achieving an advanced level job in less than five years may not be impossible, but getting there requires a combination of experience, professional technical competence and skills, excellent performance, instilling morals and values, and leadership. Almost half of the respondents, 135 or 48.21%, are occupying entry level positions that include associate, junior associate, junior auditor and or equivalent. This is true both for male, 60 or 48.78%, and female, 75 or 47.77% professional accountants. After two to five years of employment, at least 75% of both male and female employees hold middle-level jobs such as senior associate, senior auditor, or equivalent. Less than 20% of them currently hold advanced roles such as partner, manager, director, or similar positions. However, all respondents who have worked in public practice for six to ten years are in an advanced position.

Survey results show that middle and advanced level positions are occupied by a

little higher by female, 82 or 52.23%, than male, 63 or 51.22%, or 29.29 % over 22.50% based form total respondents. The findings may provide evidence that women are given fair opportunity to hold higher positions in the accounting profession, at least in the public sector.

Anticipatedly, most of the respondents, 243 or 90.36%, aspire for senior, director, manager or partner level of positions. Remarkably, the results indicate that men at 15 or 12.20%, are more inclined than women at 9 or 5.73%, to want to become partners, the highest position. This may corroborate earlier research showing a decline in the number of female professional accountants in partner position (Ud Din et al., 2018; Silva et al., 2018; Keiran, 2017; Saleem et al., 2017). In the next six years, nearly all the respondents, 240 or 85.72 percent, both male and female plan to fulfill their aspirations of rising their ranks and taking on more responsibility. Their goals are to work for one to three years in senior or middle level jobs and for four to six years in director, manager, or advanced level positions. Those who aspire to become partner hope to achieve the position for ten to twelve years for both male and female.

3.2. Reasons in Entering the Public Practice Sector of Accounting

Table 1: Test of Difference on the Reasons in Entering the Public Practice Sector of Accounting

Reasons	Male	Female	df	t-stat	p-value
Related to course or program of study	4.63	4.62	278	-0.224	.823
Career Challenge	4.34	4.62	182	2.946	.004*
Related to Special Skills	4.24	4.41	193	1.751	.082
Peer influence	3.02	3.18	278	1.096	.286
Proximity to residence	2.34	2.38	278	0.248	.804
Salaries and Benefits	2.17	2.53	278	2.898	.004*
Family influence	2.14	2.59	275	3.233	.001*

*Significant

Overall, both male and female decisions to enter public practice were primarily motivated by their course or program studies, with mean scores of 4.63 and 4.62, respectively, and relevance to skills, 4.24 and 4.41, and career challenge, 4.34 and 4.62, as shown in table 1. Analysis of test of difference reveals a significant difference between male and female professional accountants in terms of reasons for career challenge ($t(182) = 2.946, p = .002$), salary and benefits ($t(278) = 2.898, p = .004$), and family influence ($t(275) = 3.233, p = .002$). Therefore, hypothesis 1 is not fully supported.

Professional female accountants are more likely to feel that a career challenge ($t(182) = 2.946, p = .002$) was a motivating factor for going into public practice which could be associated to greater opportunities, experiences, and excitement at work. Results show that despite the hard and tough nature of the training and preparation required to become a professional accountant, both male and female professional accountants agreed that the demanding and taxing job of the profession encouraged them to enter public practice. Professional accountants are driven by a desire for career challenges. Career challenges in the sector allow professional accountants to refine their skills and knowledge in various opportunities, exposures, and engagements to different industries and clienteles, working environment and in hustling for billable hours (Kmet, 2018) while keeping the independence and integrity.

It's interesting to note that while female professional accountants are reported to

be unsure, male accountants are more to disregard factors like salaries and benefits ($t(278) = 2.898, p = .004$) and family influence ($t(275) = 3.233, p = .002$) when deciding to enter the public practice. These could pertain to that females are more family oriented (Kazi & Akhlaq, 2017) and are more into managing finances. The study reveals that professional accountants are not always influenced by their family or peers to pursue public practice although women are more devoted to or inclined toward their family and friends than men are in making career decisions (Kazi & Akhlaq, 2017; Naz et al., 2014; Bojuwoye & Mbanjwa, 2006). Both male and female professional accountants need to put their aspirations, passions, and mindset into it because being a professional accountant in the sector comes with demands and challenges. While salaries and benefits appear to be the primary determinants in professional choice, the study's findings indicate otherwise. Male professional accountants disagreed while females were unsure about the influence of pay and benefits on their decision to pursue a career in public accounting (Marsyaf, 2021; Keiran, 2017). In public practice, salaries and perks don't seem to be that appealing. Professional accountants are thought to be more drawn to challenges involving career progression and the development of their professional abilities through education and experience, as these opportunities may eventually raise their professional value.

Further, analyses prove that motivations of male and female professional accountants on advancing their careers and honing their professional skills after completing an undergraduate program in entering public practice are not significantly different in terms of program relation ($t(278) = -.224, p = .823$), special skills ($t(193) = 1.751, p = .082$), and peer influence ($t(278) = 1.096, p = .286$). The decision of both male and female to pursue public practice was influenced by their education, academic performance, and accounting knowledge (Alimbudiono, 2020; Obeid, 2016). Specialized knowledge in taxation, auditing, and accounting also affects admission to the public practice that is to live on its title as certified public accountants. Accounting graduates who used or honed their talents in their first public practice employment attest to this (Diokno and Peprah, 2021) as critical thinking, problem-solving, and analytical thinking are additional skills and competencies that are incorporated into the BSA program's instruction (Rufino et al., 2018; CMO 17 s 2017).

Likewise, both male and female professional accountants are statistically alike ($t(278) = .248, p = .804$) to disagree that proximity to residence influence their decision to enter in public practice sector. Relative to the assumption that the location of the workplace was considered while selecting a job (Keiran, 2017), the closeness of employment to dwelling had no influence on either gender. This is consistent with Padgett et al. (2005) who found that geography is not considered when determining how long professional accountants continue or stay in public practice. In addition to the availability of boarding homes, condos, and dorms, auditing firms in the Philippines have already established their satellites or branches in neighboring cities or metropolitan areas to accommodate professional accountants in the different regions. Accountants desire to grow professionally and learn new things to advance their career outweighs the distance in their work.

Table 2: Gender as predictor on the Reasons in Entering the Public Practice Sector of Accounting

Reasons	F	R ²	intercept	b	p-value
Related to course or program of study	.0502	1.81e-4	4.618	.016	.823
Career Challenge	9.85	.0342	4.618	-.276	.002*

Related to Special Skills	3.41	.0121	4.408	-.164	.066
Peer influence	1.14	.00409	3.178	-.154	.286
Proximity to residence	.0617	2.22e-4	2.376	-.034	.804
Salaries and Benefits	8.40	.0293	2.529	-.358	.004*
Family influence	10.1	.0350	2.586	-.440	.002*

* Significant

The linear regression results confirm the results of the test of difference made. Gender is found to have associations on family influence ($F(1,278) = 10.1$, $p = .002$, $R^2 = .0350$), salaries and benefits ($F(1,278) = 8.40$, $p = .004$, $R^2 = .0293$) and challenges ($F(1,278) = 9.85$, $p = .002$, $R^2 = .0342$) as reasons in entering public practice. Therefore, hypothesis 2 is not fully supported. For every response unit of male accountants, female accountants agree more by .440 unit in terms of family influence ($p = .002$), .358 unit more in terms of salaries and benefits ($p = .004$), and .276 unit more in terms of career challenges ($p = .002$) as reasons in entering the public practice. The results, however, are only explained by only 2.90% to 3.50% variation in the responses thus, suggesting that there are other factors affecting their reasons.

3.3. Observation or Anticipation of Discrimination in the Workplace

Table 3: Test of difference on the Observation or Anticipation of Discrimination in the Workplace

Discrimination in the Workplace	Male (%)		Female (%)		<i>t-test</i>	
	Yes	No	Yes	No	χ^2	<i>p-value</i>
Promotion	2	98	4	96	0.424	.515
Salary	2	98	2	98	0.092	.762
Experience / Training Opportunity	5	95	10	90	2.170	.140
Work-Life Balance	10	90	8	92	0.393	.531
Leadership and Supervision	5	95	8	92	0.877	.349

Analysis of the chi-square test of difference further affirms that there is no significant difference between the men and women's perception of gender discrimination at work. Both men and women did not observe or anticipate gender bias in terms of promotion ($\chi^2 = (1, N = 280) = .424, p = .515$), salary ($\chi^2 = (1, N = 280) = .092, p = .762$), leadership and supervision ($\chi^2 = (1, N = 280) = .877, p = .349$), experience and training opportunities ($\chi^2 = (1, N = 280) = 2.17, p = .140$) and work-life balance ($\chi^2 = (1, N = 280) = .393, p = .531$) (Takhtaei & Dezfally, 2013). Therefore, hypothesis 3 is fully supported.

The percentage responses between male and female are not materially different thus, discrimination is not associated with gender. The corporate cultural barrier and glass ceiling that creates gender stereotyping that impedes the career advancement of the women (Ud Din et al., 2018; Silva et al., 2018; Keiran, 2017; Saleem et al., 2017) is not observed in the accounting firms in this present times. The study backs up the findings of Flynn et al. (2015) that both male and female accountants have not encountered obstacles connected to their gender in their professional advancement. It might support Suryanarayana's (2023) finding that individual innovative behavior (IIB) is unaffected by gender. The study's findings indicate that while gender roles in auditing firms appear to be flexible in the early years for both male and female professional accountants (Flynn et al., 2015).

Regardless of gender, professional accountants get equal or fair treatment at work regarding leadership and supervision, work-life balance, training opportunities,

promotions, and salaries. Findings showed that 98% of respondents, both men and women, did not witness or expect wage discrimination at work. It implies that there isn't a pay gap between genders and that gender has no bearing on compensation variations (Takhtaei & Dezfully, 2013). Their positions determine their compensation. Moreover, compensation is determined by the level of expertise and the quality of an employee's performance (El-Ramly, 2019). Similarly, results revealed that both males and females, 98% and 96%, respectively, neither observed nor anticipated promotion discrimination at work. Promotional decisions at auditing firms are made based on performance and commitment, not on an employee's gender. Performances have a significant role in employee promotions (Engelen, 2021; El-Ramly, 2019; Azmat et al., 2017) and that dedicated workers that are expected to perform better are more likely to receive promotions (Widiani et al., 2020).

In the same manner, results reveal that males (95%) and females (90%) show that gender bias has not been observed or anticipated in experience and training opportunities. Experience and training constitutes the foundation for promotion in most auditing firms. Regardless of gender, auditors need to be up to date on the most recent accounting and auditing standards and regulatory compliances. Therefore, equal treatment for training opportunities for males and females is required (Florentine, 2022). In accordance with the Continuing Professional Development (CPD) Law, a total of 120 CPD units for the renewal of accreditations of professional accountants in public practice is required.

Both men and women, 95% and 92%, respectively, stated that they had not seen or expected prejudice in leadership or supervision in the workplace. This suggests that gender bias does not exist in leadership or supervision. The results corroborate with Magkilat (2022) which demonstrated that more companies recognize the value of women's skills and that they can manage corporations alongside male leaders. This proves that top management roles in the accounting public practice sector may be held by anybody who is competent and possesses leadership and supervisory qualities, regardless of gender (Takhtaei & Dezfully, 2013; Adams & Funk, 2012 as cited in Dreese, 2018). Professional accountants are expected to be objective, independent, and to always maintain integrity. Therefore, the capacity to lead a team or oversee subordinates does not depend on consideration of gender. Considering all of this, the study's results also showed that 90% of men and 92% of women did not see or expect discrimination in the workplace about work-life balance. The findings indicate that equitable and fair time for personal life is given to both men and women. Working hours and flexible work arrangements are also fair to both professional accountants. Though, women require more flexible work arrangements (Whiting, 2014), this does not discriminate the men for a work-life balance.

3.4. Activities that Contribute to Career Success in Public Practice Sector

Table 4: Test of Difference on Activities that Contribute to Career Success in Public Practice Sector

Activities	Male	Female	<i>t-test</i>	
			<i>stat</i>	<i>p-value</i>
Positive interactions with clients	4.51	4.83	3.79	<.001*
Positive interactions with subordinates	4.49	4.79	3.62	<.001*
Professional organization participation/leadership	4.46	4.46	0.02	.990
Ethical behavior	4.46	4.75	3.11	.002*

Positive interactions with supervisors	4.44	4.79	4.14	<.001*
Positive interactions with support staff	4.44	4.75	3.62	<.001*
Positive professional reputation	4.41	4.52	1.23	.220
Technical Expertise	4.41	4.52	1.23	.220
Community organization participation/leadership	4.29	4.27	-0.19	.852
Likability	4.05	4.27	2.38	.018*
Engagement staffing Coordinator/Director	4.00	4.25	2.31	.022*
Continuing professional education Coordinator/Director	3.98	4.23	2.53	.012*
Completion of a certificate program offered by a professional organization	3.83	4.10	2.33	.021*
Completion of a certificate program offered by an educational Institution	3.83	3.99	1.37	.171
Human resources Coordinator/Director	3.73	3.97	2.14	.034*
Professional certifications other than CPA	3.73	3.82	0.72	.473
Chargeable hours	3.71	4.14	3.38	<.001*
Completion of a certificate program offered by a business or company	3.63	3.91	2.36	.019*
Managed Revenue	3.56	3.99	3.98	<.001*
New Revenue	3.56	3.97	3.80	<.001*
CPA examination medal (Topping the board)	3.32	3.36	0.28	.779
Graduation with honors	3.15	3.08	-0.513	.609
Attractive personal appearance	3.05	3.15	0.710	.478

*Significant

Analysis of the test of difference show that while both genders agree on the effectiveness of activities toward career success, there is statistically significant difference between them. Female manifested that good interactions with clients ($t=3.79, p<.001$), supervisors ($t=4.14, p<.001$), subordinates ($t=3.62, p<.001$) and support staff ($t=3.62, p<.001$), adherence to ethical behavior ($t=3.11, p=.02$), likability ($t=2.38, p=.018$), engagement staffing coordinator / director ($t=2.31, p=.022$), continuing professional education coordinator / director ($t=2.53, p=.012$), completion of certificate program offered by professional organization ($t=2.33, p=.021$) and by company ($t=2.36, p=0.019$), human resources coordinator / director ($t=2.14, p=.034$) and manage revenue ($t=3.98, p<.001$) along with new revenue ($t=3.80, p<.001$) and chargeable hours ($t=3.38, p<.001$) are more effective to career success than male responses. Therefore, hypothesis 4 is not fully supported. With this, it could be said that female professional accountants are more concentrating at work and engaged in their jobs (Gallup, 2015) and that they are more emotionally intelligent (Korn Ferry, 2016) to consider the various activities that contribute to their career success.

Overall, various activities contribute to the success of professional accountants in their careers in public practice. For both men and women, having positive interactions with clients is incredibly valuable in establishing job success. Likewise, both professional accountants can benefit greatly from positive interactions with subordinates, supervisors, support personnel, and adherence to ethical behavior in professional organizations through participation and leadership. In the public practice sector, professional accountants' career performance is greatly influenced by their interactions and relationships with colleagues and their audit team (Khalifa, 2013). Being a good team member fosters a positive and effective work atmosphere. Professional accountants who know how to fit in at work and have the correct attitude toward their teammates and job can succeed in the public practice of accounting (Walworth, 2016). This covers

communication before an audience which is essential for corporate, team, and individual success (Baysden, 2014) as it effectively promotes harmony to the workplace. Professional accountants in the public practice sector who adhere to firm policies and the professional code of ethics promote trust and confidence among customers and colleagues, thus, contribute to their career success. Public sector accountants' professional conduct must respect the public's trust (Mintz, 2020).

Similarly, technical proficiency is thought to be highly valuable in helping both men and women succeed in their careers. To fulfill their responsibilities as professional accountants, they must stay up to date on the latest developments in tax, accounting information system, accounting, and auditing standards. This further confirms the findings of the study which indicate that professional certificates granted by professional organizations, associations, educational institutions, and companies other than CPA are also beneficial for advancing one's career. A certificate program's completion allows one to gain pertinent professional information and abilities and boosts one's credibility with clients. The results of the study thus, suggest that professional accountants' success in the public practice depends on their professional attitude and behavior as well as their professional technical knowledge and skills—the three competence areas needed for continuing professional development in the country. Auditors with more experience can provide more precise professional assessment (Mukhtaruddin et al., 2022).

Generation of new revenue and managed revenue are highly effective for career success in the public practice of accounting. Creating business for the company is one of the keys to advancing in the profession (Baysden, 2014). Satisfied clients bring in more revenue and increase professional accountants' billable hours. Chargeable hours are those that need to be paid for by the client and are thought to be highly effective in advancing their careers. Increased billable hours translate into higher income, thus, they also preserve the professional accountants' likeability and the trust of their clients. For both men and women, becoming involved in professional and community organizations, as well as holding positions as coordinator or director of human resources, staffing, and continuing professional education, are considered highly useful in attaining career success. A commitment to professional development is demonstrated by active membership and participation in professional organizations. This demonstrates a dedication to the field that auditing firms find admirable. The capacity for leadership and a willingness to take calculated risks are necessary for professional success (Tai, 2020).

On the other hand, graduation with honors, topping the licensure examination and attractive personal appearance are moderately effective, both for males and females, in achieving their career success. While professional accountants who excelled in licensing exams or graduated with honors may be given priority by auditing firms, indicating a potential for success in the workplace, success in public practice still depends on actual performance and is not influenced by gender. In the Philippines, auditing firms use interviewees' traits and wit to demonstrate their qualifications and value. Moreover, appealing physical appearance is regarded by accountants, both male and female, as having a moderately positive impact on career success. Overall, the findings of the study demonstrate that, when it comes to the factors that support successful public accounting practice, gender bias is not pervasive (Rowe, 2014).

Table 5: Gender as predictor on the Activities that Contribute to Career Success in Public Practice Sector

	F	R ²	intercept	b	p-value
Male to Female	14.70	.0502	4.170	-.212	<.001

The linear regression results confirm the results of the test of difference made. Gender is found to have associations on activities that contribute to the career success of professional accountants in the public practice sector ($F(1,278) = 14.70, p < .001, R^2 = .0502$). Therefore, hypothesis 5 is not fully supported. For every unit response of male accountants, female accountants agree more by .212 unit to various activities that contribute to their career success such as on good interactions with clients, supervisors, subordinates and support staff, adherence to ethical behavior, likability, engagement staffing coordinator / director, continuing professional education coordinator / director, completion of certificate program offered by professional organization and by company, human resources coordinator / director and manage revenue along with new revenue and chargeable hours. The results, however, are only explained by only 5.02% variation in the responses thus, suggesting that there are other factors affecting their reasons.

3.5. Work-life balance of Professional Accountants in Public Practice

Table 6: Test of Difference on Work-life balance of Professional Accountants in Public Practice

Work-Life Balance	Male	Female	t-test		
			df	stat	p
Work Interference with Personal Life	3.77	3.79	278	.154	.878
Personal Life Interference with Work	2.59	2.59	230	-.005	.996
Work Enhancement of Personal Life	2.77	2.77	278	.026	.980
Personal Life Enhancement of Work	3.56	3.84	278	3.608	<.001

The test of difference reveals that there is a significant difference on the work life balance of male and female professional accountants in terms of personal life enhances work ($t(278) = 3.608, p < .001$). However, responses to work interference with personal life ($t(278) = .154, p = .878$), personal life interference with work ($t(230) = -.005, p < .996$) and work enhancement of personal life ($t(278) = .026, p = .980$) do not significantly differ between genders. Therefore, hypothesis 6 is not fully supported. Accordingly, female accountants more often experience that personal life enhances work which could be explained that female are more inclined as family oriented than male (Keiran, 2017, Dong, 2021; Azmat et al., 2017) and that their family support and motivations at home facilitates more motivations at work and thus, result to good performance at work (Ionos, 2019; Carlson et al., 2006).

Results of the study reveal that, for both males and females, personal lives facilitate work more often, 3.56 and 3.84, respectively, than interference of personal life to work, 2.59 and 2.59, respectively. Personal responsibilities at home do not preoccupy work responsibilities. The study demonstrates that both professional accountants have adequate time and energy from their personal or family lives to do their jobs well. In addition, it strengthens the idea that a positive family outlook and active participation might improve an individual's mood at work, leading to improved worker performance (Carlson et al., 2006). Similarly, both males and females have little instances when their personal lives get in the way of or interfere with their job. Accountants of both genders believe that personal life does not always interfere with work. Work is still being completed on time because it affects their work performance. Professional accountants

must meet performance to the highest standards and act professionally even if they are handling personal matters at home. This is true even though demands from personal lives are placing additional pressure on the workplace because time must be set aside to accommodate family or friends (Jannsen, 2016) and because people prioritize the role of the family when work demands invade their personal lives (Premeaux et al. 2007).

Results of the study indicate further that, for both males and females, work-related interferences to personal lives occur more frequently, 3.77 and 3.79, respectively, than work-related enhancements, 2.77 and 2.77, respectively. Work in the public practice sector creates conflicts in the personal life of professional accountants regardless of their gender. The comprehensive, time-bound, and demanding nature of the work makes working overtime more typical in public practice, but the task is nonetheless hard and takes away some time and energy that could be spent taking care of family or other significant persons in their personal lives. The survey also discovers that people frequently become distracted at home by work-related concerns and issues (AlHazemi & Ali, 2016). Juggling work and non-work responsibilities in the public practice sector can be difficult because of high levels of workplace stress, long workdays, and frequent travels especially during the busy seasons. The high traffic, particularly in cities or metropolitan areas, on the way to work and back home was one of the stressors noted. Along the similar findings of the study, both male and female professional accountants occasionally find that their work improve their personal lives. Accordingly, working in public practice sometimes facilitates personal life. Particularly during pandemic, auditing firms offered flexible work schedules, such as work from home programs, or modified work arrangements (MWA). The study also discovers that both professional accountants occasionally had happier moods at home due to work.

Table 7: Gender as predictor on the Work-life balance of Professional Accountants in Public Practice

Work Life Balance	F	R ²	intercept	B	p-value
Work Interference with Personal Life	.0238	8.54e-5	3.7877	-.0153	.878
Personal Life Interference with Work	3.07e-5	1.11e-7	2.59	5.52e-4	.996
Work Enhancement of Personal Life	6.52e-4	2.35e-6	2.775	-.00259	.980
Personal Life Enhancement of Work	13.0	.0447	3.839	-.278	<.001

The linear regression results confirm the results of the test of difference made. Gender is found to have association on work life balance in terms of personal life enhancement to work ($F(1,278)=13.0, p<.001, R^2=.0447$), but no significant associations on Work Interference with Personal Life ($F(1,278)=.0238, p=.878, R^2=8.54e-5$), Personal Life Interference with Work ($F(1,278)=3.07e-5, p=.996, R^2=1.11e-7$) and Work Enhancement of Personal Life ($F(1,278)=6.52e-4, p=.980, R^2=2.35e-6$). Therefore, hypothesis 7 is not fully supported. For every unit response of male accountants, female accountants more often experience that personal life enhances work by .278 unit. The results, however, are only explained by only 4.47% variation in the responses, thus, suggesting that there are other factors affecting their work life balance.

4. CONCLUSION AND RECOMMENDATION

Gender roles in a historically male-dominated profession have significantly improved in today's modern work environment, opening doors for women and providing them with equal opportunities at work, particularly in the accounting public practice sector. Male

and female professional accountants on the average can achieve middle-level management in as early as two years to five years. This was consistent to their aspirations to rise from rank within three years for middle positions and six years for top positions. The primary driving forces behind the decision of both male and female professional accountants to enter the field of public practice were the course or program alignment and its relevance to their skills and abilities and the career challenge in the taxing, dynamic and demanding profession. Both men and women entered the public practice based on their own desires and personal decisions and not always dictated by their family or peers. On the other hand, both statistically alike agreed that proximity of work to residences do not influence their entry in the sector whereas, males are found statistically more likely to ignore criteria like pay and benefits and family influence.

Glass ceiling seems not to be apparent in public sectors as both genders agreed that gender discrimination at work was neither observed nor anticipated in promotion, salary, leadership and supervision, experience and training opportunities and work-life balance. If there is prejudice at work, judgment is made based on dedication, competence, skills, performance and leadership rather than the gender. It was further confirmed that there are fair and equal opportunities for both genders because there is no evident difference between the responses and perspectives of men and women. Therefore, discrimination is not associated with gender. This little to absence of discrimination at work certainly contribute to career success. As a result, management might keep taking the lead in advocating for and carrying out gender-neutral policies and initiatives. Professional accountants' positive interactions and relationships with clients, colleagues, teams, and supervisors, regardless of their gender, were highly effective on their career performance and success. Professional accountants can thrive in the public practice if they know how to fit in at work and have the right attitude toward their coworkers and mindset at work. Professional success is largely attributed to adherence to ethical behavior as well as technical expertise learned and acquired through various continuing professional development activities such as active membership and leadership in professional organizations, training and seminar attendance, the completion of advanced education and other professional certifications, among others. As a result, auditing firms must continue to support and assist professional accountants, both male and female, on their lifelong learning and professional growth.

Professional job and personal life couldn't be completely separated in the accounting public practice sector. More often than not, both men and women experience work-related interferences to their personal lives rather than work related enhancement. Work can frequently impede with personal life, particularly during hectic times or busy seasons when lengthy workdays and overtime seem to be the norm. Similarly, for both males and females, personal lives facilitate work more often than interference to work. This supports the theory that a happy family outlook and active involvement at home may lift someone's spirits at work, resulting in better work performances. Statistically, women are more likely to believe that their personal lives improve their career due by the fact that women are more likely than men to be family-oriented, and as a result, support and motivation from their families at home translate into greater motivation at work. Professional accountants rarely allow personal or family matters to interfere with their work obligations, and when they do, they nevertheless carry out their responsibilities with professionalism as it impacts their work performances. For this reason, it is necessary to guarantee a fair and balanced work environment for all professional accountants,

regardless of the gender.

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