

Promoting gender equality for accountants religiously: A collaborative approach

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ARTICLE INFO

Article history

Received 10 June 2022

Revised 31 May 2023

Accepted 9 June 2023

JEL Classification:

M41

Key words:

Gender,
Masculinity,
Islamic values,
Equality.

DOI:

[10.14414/tiar.v13i2.3082](https://doi.org/10.14414/tiar.v13i2.3082)



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ABSTRACT

Gender inequality remains a concerning issue in accounting professions, primarily due to the prevalence of traditional masculine values. Additionally, religious perspectives often assign women the roles of mothers and wives within households. However, it is important to note that Allah views men and women as equals in this world, differentiating them only through faith and piety. Considering this standpoint, this study employs a religious approach to address and diminish the influence of masculinity values and promote gender equality within Islamic principles. To achieve this, the study identifies and examines the masculinity values that perpetuate gender inequality within the accounting profession, using documentary research methods. The investigation reveals several masculinity values that justify gender disparities in this field. To counteract these harmful values, the study draws a parallel between leadership and accounting and proposes relevant Islamic values that can challenge and neutralize the identified masculinity norms, thereby fostering gender equality. This research contributes to the refinement of the religious approach by acknowledging and addressing the influence of masculinity values that contribute to gender inequality and replacing them with Islamic values that promote fairness and equity.

ABSTRAK

Kesenjangan gender masih menjadi perhatian dalam profesi akuntansi akibat adanya nilai maskulinitas. Sementara itu, dalam sudut pandang religius, para wanita memiliki tanggung jawab sebagai ibu dan istri dalam rumah tangga. Meski demikian, Allah memandang pria dan wanita dalam keadaan sejajar di dunia ini, hanya iman dan taqwa yang membedakan para manusia. Dengan mempertimbangkan sudut pandang tersebut, studi ini menerapkan sebuah pendekatan religius untuk menetralkan nilai maskulinitas untuk menggalakkan kesetaraan gender dalam nilai-nilai Islam. Untuk itu, nilai maskulin yang selama ini mempertahankan ketimpangan gender diidentifikasi dan dibahas melalui riset dokumenter. Hasilnya, studi ini mengumpulkan sejumlah nilai maskulinitas yang menjustifikasi ketimpangan gender dalam profesi akuntansi. Kemudian, dengan menggunakan kepemimpinan sebagai metafora akuntansi, studi ini mengajukan nilai-nilai Islam yang relevan untuk menangkal nilai-nilai maskulin yang telah diidentifikasi dalam rangka membangun kesetaraan gender. Studi ini berkontribusi dalam menyempurnakan pendekatan religius melalui pengenalan (atau penyadaran atas) nilai-nilai maskulinitas yang membentuk ketimpangan gender untuk kemudian dinegasikan dengan nilai-nilai Islam.

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1. INTRODUCTION

Earlier studies on gender in the accounting profession (Gallhofer, 1998; Komori, 2008; Haynes, 2017; Hardies and Khalifa, 2018) have shed light on the existence of gender inequality. This inequality is a result of human-created notions of masculinity, which have been prevalent since the 19th century (Davie, 2017) and initially rooted in Western society before spreading worldwide (Capra, 1975).

In essence, masculinity has been associated with the idea of superiority and dominance over others, leading to what Bourdieu (2001) terms “symbolic violence.” This dynamic has been reflected in the accounting profession, with men historically dominating over women (Haynes, 2017). Consequently, this inequality has led to discrimination against women in accounting professions, manifesting in various barriers to entry (Lindawati and Smark, 2015) and the existence of the glass ceiling (Wirth, 2001).

Interestingly, accounting has been perceived as having feminine characteristics due to the emphasis on prudence and conservative assumptions (Cooper, 1992; Maltby, 2000). However, the introduction of the concept of materiality in accounting challenged its conservative nature (Edgley, 2014). As a result, accounting became more pragmatic, serving as a tool to enhance wealth for investors and reflecting a capitalist economy. This transformation led to accounting being perceived as more masculine (Rahmanti and Sawarjuwono, 2020). Unfortunately, in this pragmatic approach, the accounting profession often overlooks externalities, including gender discrimination, that may arise in business operations (Benston, 1982).

Western nations established gender inequality by promoting masculine values, while other countries further exacerbated this disparity through patriarchal systems entrenched in their local cultures and traditions, all the while adhering to those same masculine values. As a result, women were considered inferior to men with the justification that religious norms dictated such inequality (Zhao and Lord, 2016; Kamla, 2019). This patriarchal interpretation of religious norms became ingrained in society’s ethics.

Indonesia also faces similar challenges (Lindawati, 2011), where progress towards gender equality has been slow or negligible over time (Dieleman, Ibrahim, and Khor, 2016). However, it is important to note that

Indonesia’s cultural diversity leads to different gender perceptions among ethnic groups, and not every group adheres to a patriarchal system (Mangundjaya, 2013).

Despite these inequalities, there is a feminist movement in Indonesia, which advocates for women’s rights and equality (Tong, 1991). However, some argue that the secular mindset behind the movement has inadvertently led women to pursue freedom and equality in ways that mimic masculine traits, potentially neglecting their roles as mothers and wives, which can conflict with certain religious beliefs (Hadith Nasa’i No. 3231). This has also resulted in a so-called “glass ceiling” for women as aggressive behavior emerges among those who achieve positions of power (Staines, Tavis, and Jayaratne, 1974).

The accounting profession has been identified as a factor contributing to the development and perpetuation of gender differences (Carmona and Ezzamel, 2016; Bernal et al., 2018). It has been termed “gendered and gendering” (Haynes, 2017) to suggest that accounting plays a role in maintaining the view of gender inequality. In essence, the idea of gender equality in accounting is seen as illusory (Kirkham and Loft, 1993).

However, there are few exploratory studies on women successfully balancing dual roles as accountants and homemakers, both with care and dedication, either in the workplace (Komori, 2008) or within their households (Walker, 1998; Komori, 2012). Despite being rare, these studies offer hope for achieving gender equality by encouraging the integration of masculine and feminine qualities in accountants, leading to better management processes (Parker, 2008). In such an environment, accounting would become non-gendered and cease to perpetuate gender inequalities, opening the possibility of true gender equality in organizations.

In corroboration with such possibility, the emerging idea suggests that gender equality can be achieved even without feminism (Kamayanti, 2013). This notion considers that under Islamic view, women still have responsibilities as mother to nurture the family (Surah At-Tahrim (66) verse 6) and as wives to be loyal with their husbands (Surah An-Nisa (4) verse 34). Therefore, this study seeks to empower female accountants while in the same time also recognizing their responsibilities as mothers and wives through implementation of Islamic values (Egel and Fry, 2017). This

holistic idea aims to collaborate masculine and feminine side of accountants (Parker, 2008).

This view is also supported by Asasriwarni (2012) that Allah considered men and women in even state (Surah Al-Hujurat (49) verse 13), unlike masculinity that creates, justifies and even legitimizes gender inequality. Only good deeds and inner heart, as form of faith and piety, that differed humans under Islamic perspective (Hadith Muslim No. 2564) (Syukur, 2011; Mazaya, 2014). Under this proposition, Suhra (2013) also added that men and women have rights to be successful and fortunate while living in the world.

Since Islamic values can neutralize masculinity values (Rahmanti and Sawarjuwono, 2020) that created injustice, this study suggests that one of visible injustice is gender inequality. However, this work also concerns that previous accounting studies focused within indicating and exposing gender inequality. This concern applies both for local context (Purwa et al., 2020) and international context (Hardies and Khalifa, 2018). Therefore, this study urges to collect previous studies through documentary research (Bailey, 1994) discussing involvement of gender and women in accounting. Through its mapping on implicit masculinity values and relevant Islamic values, this study sets to achieve true gender equality as aspired by Suhra (2013).

In response to this concern, this research commences with a review of existing literature in its initial phase, elucidating the role of masculinity values in contributing to gender inequality and exploring how Islam perceives gender and sexual equality. The subsequent step involves presenting the methodology employed for the study and gathering insights from prior accounting studies that have examined gender inequality.

Building on the findings from the collected studies, the analysis methodically identifies masculinity values, drawing upon the work of Rahmanti and Sawarjuwono (2020) and extending their research. These identified values are then subjected to examination alongside relevant verses from the Quran and Hadith Sahih, which serve as the foundation for Islamic values.

Ultimately, this study proposes to promote gender equality by advocating for the adoption of Islamic values that can counteract the perpetuation of inequality arising from certain masculinity norms.

2. THEORETICAL FRAMEWORK

Masculinity in Accounting Practice and Its Contribution to Gender Inequality

Masculinity has been a dominant force since the 19th century, exerting its power over others. Davie's research in 2017 reveals that signs of masculinity were evident when accounting was introduced in the Indian Workers Society. During this period, property owners held control and dominance over their workers, and men were considered superior to women, resulting in societal inequality.

In 2020, Rahmanti and Sawarjuwono discussed how the concept of masculinity became deeply embedded in the practical approach of accounting. Accounting originally evolved to mirror the financial market and cater to the interests of shareholders, as Chiapello highlighted in 2007. Conversely, its cautious and prudent nature, rooted in prudence according to Maltby in 2000, has been associated with feminine values, as pointed out by Cooper in 1992. Nonetheless, the introduction of materiality concepts clashed with these conservative principles, as noted by Edgley in 2014. Additionally, the influence of Western capitalist economies, which prioritized shareholder-oriented accounting practices, further propagated masculine values on a global scale.

Western society's perception of superiority also contributed to the dominance of masculinity over femininity (Capra, 1975). This mindset granted men exclusive rights to control and dominate women, which Bourdieu (2001) described as symbolic violence. Consequently, accounting has become inherently masculine, as explained by Haynes (2017).

Gender inequality in accounting practices is evident, with men enjoying greater access and career opportunities than women (Dambrin and Lambert, 2012). Women often face barriers to entry or encounter a glass-ceiling effect as they progress in the accounting profession (Wirth, 2001; Dambrin and Lambert, 2012).

Beyond Western societies, local cultures and customs further legitimized the inferior treatment of women. Patriarchal interpretations of religious values reinforced men's superiority and women's inferiority (Zhao and Lord, 2016; Kamla, 2019). Gender inequality became systemic, normalized, and even perceived as ethical in these societies, where men were seen as honorable while women were relegated

to serving them (Musarrofa, 2019). Religious countries justified gender inequality through sexual segregation prescriptions (Ahmed, 1992), reinforcing male leaders' pragmatic approach, especially concerning women within organizations.

This study suggests that gender inequality in these circumstances goes beyond occasional instances of bias in decision-making, as proposed by rational-bias theory (Larwood et al., 1988; Trentham and Larwood, 1998). Instead, it has become deeply rooted and pervasive in organizational settings.

The explanation above implied that the pragmatic leadership, in which decision-making is occurred, plays major role on shaping gender-biased work condition within organization. This was also indicated by Egel and Fry (2017). Therefore, we involved more on leadership as metaphor of accounting, as presented in Table 1. This study adapted metaphor from Rahmanti and Sawarjuwono (2020) that previously involved business.

Pragmatic leadership is expected to gain higher incentives through generating (transactional) profit increase, hence the economic activities. Accounting exists as tool for achieving such goal. In addition, accounting has several policies to recognize profit, in which leaders can align and adjust to. In order to do so, leaders need useful information to support decision-making to achieve their goal, which is generating profit. Then, leading the organization has to be responsible for internal and external parties. Both processes are also required in accounting principles.

Finally, pragmatic leaders often neglect social and environmental implications, or more precise, potential harm due to decisions made to increase the profit. Those are called externalities that pragmatic accounting did neither account for (Benston, 1982). Since the externalities often come as social implication, this study also propounded the argument that gender inequality and discrimination should also be counted as externalities caused by pragmatic accounting.

Indonesia also marked some indication for maintaining gender inequality. Based on survey conducted on 2014 (Dieleman, Ibrahim and Khor, 2016), lacking legislation against gender discrimination in hiring and remuneration is one among factors that slowed down progress toward gender diversity on board members. The absence of corporate governance guidelines for gender diversity under IDX code was also noted. Indonesia is ranked number 5 within Asia-Pacific countries after Australia, New Zealand, China and Malaysia for percentage of female board members with 11.1 percent and was also noted to maintain status quo condition since 2012. Another report from World Economic Forum (2019) ranked Indonesia on 85th place from 153 countries with score 0.7, from scale 0.0 to 1.0, suggesting slow development toward gender parity.

Indonesia is a nation with remarkable cultural diversity across its archipelago. It's important to acknowledge that not all ethnic groups in Indonesia follow a patriarchal system. For instance, the Minangkabau people exhibit matriarchal traits, with women

Table 1
Pragmatic Leadership as Metaphor of Accounting

No.	Pragmatic Leadership	Accounting in Pragmatic Context
1.	Is aimed to seek profit with expectation of higher incentives.	Serves as guide to recognize profits and/or earnings.
2.	Is an instrument for economic activities.	Serves as a tool for economic activities.
3.	Has internal and external stakeholders to be responsible of.	Serves as reporting guidance to internal and external stakeholders.
4.	Have various approach to recognize profit.	Has various policies and approaches to recognize profit.
5.	Needed useful information that can be translated into monetary implication.	Needed reliable information that can be translated into monetary implication.
6.	Often excluded social and environmental implications on decision-making.	Does not consider social and environmental implications on implementation of accounting policy.

Source: Benston, 1982; Rahmanti and Sawarjuwono, 2020

taking charge of their families with great care, while men often leave their hometowns after completing their education. Similarly, among the Balinese people, women actively contribute to their families' well-being alongside men. However, the Batak ethnic group is more distinctly patriarchal, where having at least one son to continue the family clan is expected.

When it comes to the Javanese and Sundanese people, the discussion of patriarchy is not as explicit as it is for the Batak. Instead, the emphasis lies on harmony, neo-locality, and the family's welfare independence. Another crucial aspect highlighted in this context is the religious beliefs that are deeply integrated into the daily lives of each ethnic group, making religion inseparable from worldly affairs.

According to Rahmanti and Sawarjuwono (2020), masculinity is composed of several values that contribute to societal injustice, particularly in terms of gender inequality. These values include materialism, selfishness, aggression, greed, and secularism, which may lead to deceptive practices.

The inherently materialistic and capitalistic nature of masculinity has led to the establishment of standardized performance measurements for accountants, known as "merit-based performance." This approach aligns with masculine work, creating expectations for accountants to think and act rationally. This merit-based performance measurement is geared towards fulfilling market expectations for timeliness, which is considered a crucial aspect in accounting principles and, in turn, satisfies shareholders.

Materialism shaped the perception of success and happiness for accountant, which is often interpreted into worldly or material success and happiness (Sarker, 1999). This interpretation could potentially drive accountants to be selfish. Men on top management occasionally created self-interested decision in ruling the organization, reflecting selfishness. Its aim is often directed rather to maintain their supremacy (Komori, 2008) than organizational prestige (Zuhur, 2008). In academic field, materialism often reduced the interpretation of gender into merely binary measures, such as 1 for men and 0 for women (Hardies and Khalifa, 2018). Such operationalization derailed accounting researches from gender agenda.

The self-interested decision-maker would lead the aggressive decision-making process (Kamayanti, 2013), that is aimed to maximize

profit and gain certain rewards in term of bonus incentive. Moreover, it could subsequently drive those charged with governance (TCWG) into deceptive person as well, due to greed. Deception or perfidy can be achieved through Machiavellian behavior, which encouraged TCWG to rationalize misreporting (Murphy, 2012), which rendered the accounting process unreliable.

Secularism is the core of masculinity. Aside of profit or loss account that has been criticized as part of secular science (Rahmanti and Sawarjuwono, 2020), the restrictions of hijab on female accountants faced (Kamla, 2012) also indicated the existence of secularism. It was for the sake of organizational prestige such restriction exists for (Zuhur, 2008). Under secular mindset, God is considered to exist only in religious affairs, but not to exist in work and other affairs. Roy (2005, p. 28) and Wieland (2006) added that the secularism is the product of Westernization in global sphere. Moreover, the antipathy of veiled women, especially in United States was also triggered by traumatic 9/11 incident (Taylor, 2008). Citing the incident as reference, with every possible conspiracy and suggestive narration, the Westernization came against Islam in frontal fashion.

The explanations of masculinity values above are centered into single theme. The supremacy of masculinity value from Westernization had contributed to the gender inequality. Specifically, in patriarchal setting, accounting has become a tool to perpetuate the superiority of men, as implied by Haynes (2017) while challenging such notion, indicating possible gendering of men at the same time. At this point, accounting as science had chained humans with their own idea, sustaining the social injustice (Molisa, 2011).

Perspective of Neither Feminism nor Masculinity: Islamic Values for Gender Equality

Feminism is often narrated as women's struggle to fight against oppression from men, to fight for freedom (Tong, 1991). This idea was developed from Western conception of individual freedom, which was constructed through secular mindset (Karam, 1998, p. 12; Kamayanti, 2013). This is interpreted that the concept of feminism known by society rejected the religious value as the way of life, hence the refusal from religious countries, most notably Middle-Eastern countries (Kamla, 2019). It was often labeled as tool of colonization by

those countries (Karam, 1998, p. 14). However, there exists more reasonable argument for the refusal of feminism. Kamayanti (2013) pointed out that such concept is the depiction of blind struggle of women against men oppression, as they even abandon their nature as mothers and wives.

In connection to aggression in decision-making that has been previously explained, even women on top management would be tempted into be aggressive. They need to be quick in decision-making in order to adjust themselves into masculine nature of leadership. As implied by Kanter (1993), the transformation of feminine women into masculine women is due to masculinization of women's career success.

Ridgeway (2011) also added that the masculinization of women's professional career is also supported by tendency of homosocial reproduction. The explanation provided is that the social circle of men or women being on top management is constrained to fellow manager within the same position and paradigm that shared the similar experiences. As indicated by Hopman and Lord (2009), such condition would lead into queen-bee syndrome as new type of glass-ceiling created by "women on top" (Staines, Tavis and Jayaratne, 1974; Sterk, Meeussen and Van Laar, 2018). Furthermore, under masculine setting, Kontesa et al. (2020) found that the number of female directors could also increase the tendency of earning management instead of reducing it, indicating the existence of self-interest from female directors.

In nature, women are cautious in nature and nurture when it comes to be a leader and/or to manage the flow of money (Zakia, 2011). It applies both in context of workplace (Komori, 2008) or household (Walker, 1998; Komori, 2012). Therefore, the explanation above implies that the discourse of feminism has replaced the feminine value like trust and prudence with sheer selfishness and materialism. As the result, feminism derived from Western values is in fact, bound to masculinity values inherent in capitalistic economy (Rahmanti and Sawarjuwono, 2020), or in other words, vehicle to deliver masculinity value for women to compete with men. With worldly happiness as the main goal, the feminism thickened the gender polarization that held men and women from the true gender equality.

On the bright side, here is possibility of women being powerful accountant while

being mother nurturing their family (Surah At-Tahrim (66) verse 6) and being wives that are loyal to their husbands (Hadith Nasa'i No. 3231, Surah An-Nisa (4) verse 34). Kamayanti (2013) has prepared the new concept to open wide such possibility. Taking Tjoet Njak Dhien's history as its metaphor, her study proposed more holistic approach for gender equality, which neither takes side of feminism nor stays within masculinity.

Instead of turning women into as tough as men like Western feminism did (Karam, 1998), this religious approach has the agenda to liberate mankind, especially accountant, from colonization came from masculinity value. Such liberation movement could be achieved through Tawhid-based mindset (Hadi, 2018) and role-model-oriented leadership, or better known as spiritual leadership (Egel and Fry, 2017). Therefore, the Islamic-based approach is aimed to shape true gender equality. The realization expected from this approach is that men and women are born on par condition and are having suited rights and obligations to Allah (Suhra, 2013).

As presented on Table 2, *Tawhid* (Hadi, 2018) has attested human that Allah is the only one God, the only source of truth (Surah Asy-Syu'ara (26) verse 10-14; Surah Ibrahim (14) verse 18). Defying such truth will only lead human astray (Surah Al-Ahzab (33) verse 36). Therefore, secularism (Roy, 2005, p. 28) is considered batil or falsehood. In relation to worldly orientation, the market expectation should not be the things accountants are afraid of, nor to be idolized as the source of happiness putting afterlife orientation aside.

Considering leadership into accounting metaphor, which is adapted from Rahmanti and Sawarjuwono (2020), spiritual leadership (Egel and Fry, 2017) consisted of various Islamic values that drive leader to bring the best practice in order to be good role model for the next generation. Among Islamic values are *ihsan* (Engineer, 1999), *sadeedaa*, *amanah* (Ahmed and Barikzai, 2016), *adl* (Amalia, 2013), *tawadu'* and *sabr*.

Ihsan has the meaning of doing good deeds to others (Surah An-Nahl (16) verse 97; Surah An-Nisa (4) verse 36). Egel and Fry (2017) interpreted such term as compassionate kindness (Hadith Muslim No. 1955). It includes demonstrating proper communication and follow-ups, which is also defined as *sadeedaa* or righteousness (Surah An-Nisa (4) verse 9). *Amanah* is interpreted to hold and maintain the

Table 2
Islamic Values for Tawhid-based Mindset and Spiritual Leadership

No.	Islamic Value	Verses from Quran
1.	<i>Tawhid</i> (Unify)	Surah Asy-Syu'ara (26) verse 10-14, Surah Ibrahim (14) verse 18, Surah Al-Ahzab (33) verse 36
2.	<i>Ihsan</i> (Good deeds)	Surah An-Nahl (16) verse 97; Surah An-Nisa (4) verse 36
3.	<i>Sadeedaa</i> (Righteousness)	Surah An-Nisa (4) verse 9
4.	<i>Amanah</i> (Trust)	Surah Al-Anfal (8) verse 27, Surah Yusuf (12) verse 64, Surah Al-Qashash (28) verse 26, Surah Al-Baqarah (2) verse 282
5.	<i>'Adl</i> (Fairness/Justice)	Surah Ar-Rahman (55) verse 7-9, Surah An-Nisa (4) verse 58, Surah Al-Qashash (28) verse 77
6.	<i>Tawadu'</i> (Humility)	Surah Al-Furqan (25) verse 63, Surah Luqman (31) verse 17-19, Surah Al-Baqarah (2) verse 262-264
7.	<i>Sabr</i> (Patience)	Surah As-Sajdah (32) verse 24, Surah Al-Ahzab (33) verse 35
8.	<i>Tabayyun</i> (Validity check)	Surah Al-Hujurat (49) verse 6

Source: Bashori and Syafri, 2016; Egel and Fry, 2017; Hadi, 2018

trust from others (Surah Al-Anfal (8) verse 27; Surah Yusuf (12) verse 64), as well as avoiding perfidy (Surah Al-Qashash (28) verse 26) that God has impended on (Surah Al-Muthaffifin (83) verse 1-6). The concept of *amanah* also came to mandate the bookkeeping of receivables and payables with others justly (Surah Al-Baqarah (2) verse 282), which should be basis for bookkeeping and accounting, leaving no liabilities unrecorded. Under God's sight, nothing can be concealed (Surah An-Nisa (4) verse 108), hence the encouragement of full-disclosure on liabilities.

'*Adl* or justice, is interpreted that humans have to act in fair way, not heavy-sided, especially in decision-making process as leader or in running business. The term justice here is aimed to create the balance between interest of leaders and their followers, as well as to provide accurate measure and information to all parties, as stated by Allah (Surah Ar-Rahman (55) verse 7-9; Surah Al-Qashash (28) verse 77; Surah An-Nisa (4) verse 58). Therefore, '*adl* can also be interpreted as fairness. Justice, in other words, should be able to negate double-standard treatment as impended by God through Surah An-Nisa (4) verse 46, which was interpreted by Zuhaili (1999), especially on women as result of gender-biased management or leadership. Next, the concept of *tawadu'* is referred to be humble or sincere to others (Surah Al-Furqan (25) verse 63; Surah Luqman (31) verse 17-19), negating arrogance (*takabur*) and false pride (*ujub*) (Surah Al-Baqarah (2) verse 262-264). Then, *sabr* or patience is referred to being pa-

tient, particularly in running the business or leading the organization (Surah As-Sajdah (32) verse 24; Surah Al-Ahzab (33) verse 35). The patience could neutralize the aggressive behavior in decision-making or forming judgment. It is also corroborated by another verse from Quran that required humans to perform *tabayyun* or validity check on unclassified information (Bashori and Syafri, 2016) that could affect the decision-making (Surah Al-Hujurat (49) verse 6). This represents patience to avoid bias caused by unclassified information that could lead to make wrong decision.

Where will the masculinity and femininity be? In fact, humans have both masculine and feminine sides on each of themselves (Alexander and Andersen, 1993), but one of them will be dominant over another (Ganesh and Ganesh, 2014). This also applies on accounting and management processes, where masculine and feminine inputs needed to be integrated on both processes (Parker, 2008). Considering men are always viewed masculine and women are viewed feminine, as indicated by Gallhofer (1998), as well as Hardies and Khalifa (2018), this integrated approach is aimed to embrace and collaborate both sides in accountants. It is designed to urge accountants to move on from binary opposition between men and women, or between masculine and feminine, to the collaborative view of gender.

If masculinity divided between men and women in many aspects, Allah considered men and women in equal state (Surah Al-Hujurat (49) verse 13) (Asasriwarni, 2012).

What differed among humans are deed and inner heart (Hadith Muslim No. 2564). Another example of how Islam equalized men and women in the same level is found in interpretation by Ministry of Religion on Surah Al-Mujadalah verse 1. The verse is interpreted that *zihar* asseveration was also nullified since it led to the mistreatment on women. This explanation is corroborated with the argument from Mazaya (2014) and Syukur (2011) that the level of human dignity is determined only by faith and piety. It also supports gender equality idea from Suhra (2013), that men and women have the same opportunities to be successful and fortunate while living in the world.

3. RESEARCH METHODOLOGY

To investigate gender inequality issues in accounting studies and promote gender equality from an Islamic perspective (Kamayanti, 2013), the author conducted a documentary research. This study involved gathering previous accounting research by using specific keywords such as "gender," "wanita," "perempuan," "woman," "women," "female," "glass-ceiling," and "motherhood" within Harzing's "Publish or Perish" software. The screening process for selecting relevant studies included reputable domestic and international journals published between 2010 and 2020. In this context, "reputable" refers to journals accredited by Scopus (Hardies and Khalifa, 2018) and the Indonesia Ministry of Research, Technology, and Higher Education (Purwa, Setiawan, and Phua, 2020), respectively, within the subject area.

The existence check of articles identified directly into their respective journals is also performed in order to improve the data validity in a literal fashion. Finally, screening titles and abstracts is also performed with

qualitative research that discussed gender dynamics in empirical context as screening criteria in article level. Therefore, the number of articles collected as presented on Table 3 has been passed through this final screening. This procedure is carried out in order to avoid the binary interpretation of gender (masculine and feminine) and sex role (men and women) (Hardies and Khalifa, 2018).

The content analysis (Mogalakwe, 2009) on articles collected is performed in three phases. First, the author takes notes, creates remark on previous studies as discourses that express the existence of gender inequality, and organizes it into relevant masculinity values. Some articles might end up categorized into single or multiple masculinity values, and several articles might have ended up having similar or at least intersecting masculinity values. Therefore, the role of triangulation is to have each studies validate each other (Jonsen and Jehn, 2009). For the next phase, the identified masculinity values are then mapped into relevant verses of Quran and Hadith Sahih in Islamic context.

Subsequently, in order to negate the undesired consequences from masculinity value, this study suggests several Islamic values (Egel and Fry, 2017; Rahmanti and Sawarjuwono, 2020) as solution to neutralize masculinity values in accounting. The solutions arose from this study served as responses to call from Kamayanti (2013), as well as neutralizing accounting as science from ideological shackles, referred by Engineer (1999) as theological-based approach. Therefore, this study expects to propose Islamic values in performing duty as accountant to achieve true gender equality as aspired by Suhra (2013).

Table 3
Number of Gender Articles on Reputable Journal

No.	Name of Journal	Number of Articles
1.	Jurnal Akuntansi dan Auditing Indonesia (JAAI)	1
2.	Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen (JRAAM)	1
3.	Critical Perspectives on Accounting (CPoA)	7
4.	Qualitative Research in Accounting & Management (QRAM)	2
5.	Accounting, Organizations and Society (AOS)	4
6.	Accounting, Auditing & Accountability Journal (AAAJ)	3
7.	Meditari Accountancy Research (MEDAR)	1
		19

Source: Processed Data, 2022

4. DATA ANALYSIS AND DISCUSSION

Prior to discuss how Islamic values can promote gender equality as form of justice (Rahmanti and Sawarjuwono, 2020), understanding how the gender inequality exists is necessary. Not only does the inequality exist, such understanding extends to why society, especially accounting profession, perpetuates the inequality as if masculine superiority is considered justice. Understanding the underlying masculinity values behind biased perception and/or unjust behavior serves as foundation for this study to propose Islamic values that can then neutralize such prejudiced actions, in order to ultimately promote gender equality.

Masculinity Values as Roots of Gender Inequality

This section covers the detailed interpretation from previous studies that expressed the existence of gender inequality. The in-depth interpretation is developed from remarks noted on those studies as presented on Appendix 1. It consists of findings noted for this study and is coded into relevant masculinity values.

As a highly regulated profession, accountants are expected to work and be managed rationally, in term of measurability of achievement into quantifiable outcome. In relation to gender agenda, Kornberger et al. (2010) implied on their study that the organizational demands on quantifiable outcome hindered the gender equality program.

For sake of practicability, gender equality is measured as number of women staying in the workplace. However, such measure ignores the career development aspect for accountants as employees, it does not even regard number of women in specific level. Lupu (2012) added that due to the firm preoccupied with homogeneity, the talent management process does not even regard the competitive advantage of female accountant in qualitative fashion. Edgley et al. (2016) implied its outcome into the battle of talent as metaphor of war, with white, able-bodied men as basis for creating benchmark of achievement.

The simplification of performance measurement in organizations has led to gender inequality, highlighting the presence of materialism within these entities. Scholars like Gaes et al. (1978) and Tedeschi et al. (1971) suggest that quantifying achievements is driven by the need to meet market expectations, emphasizing timeliness. This

perspective aligns with Chiapello's (2007) idea that accounting serves as a tool of capitalism. Consequently, accounting has taken on a masculine character, giving male accountants an advantage in advancing their careers over their female counterparts.

Despite the gender issue arising from the measurement system, a more subtle finding is the silence of professional associations in addressing gender inequality. Kyriacou's (2010) work shows that these organizations lack discussions on empowering women or promoting equality, indicating their willingness to conform to the prevailing reality. In academia, Young (2015) observes a similar willingness to conform, with an overemphasis on masculinity over gender concerns, leading to a lack of assumption that an increase in the number of women can fundamentally transform the field.

Kokot (2014) discovered that social circles established by boards act as barriers through homosocial reproduction, denying the existence of inequality among members with similar experiences and functional levels. Furthermore, Joyce and Walker (2015) found that networking, crucial for career development, is more encouraged for men than women due to its inherently masculine nature. In conjunction with the willingness to conform to reality discussed earlier, networking and social circles can contribute to perpetuating gender barriers fueled by materialistic tendencies

The underrepresentation tendency toward women was noted by Duff (2011) through the photo analysis performed on annual reviews from Big Four firms. Furthermore, women being portrayed as side assistant through analysis on job function and location implies stereotyping and inequality. For Indonesian context, Lindawati (2011) also found the underrepresentation in terms of men desiring to keep gaining control on accounting profession, beside masculine benchmark on performance measurement in line with Edgley et al. (2016). Other than materialism, the "stereotyping" as active verb also indicates selfishness in form of gender hegemony in Big Four firms.

Historically, there has been a long-standing desire among men to exert control over women, particularly evident in the practice of dowry in early 19th-century Spain. Bernal et al. (2018) elucidated that men regarded their wives merely as possessions, serving to fulfill their material needs. They

restricted their wives from participating in financial decision-making, believing women to be compulsive shoppers or extravagant. Despite evidence to the contrary, showing women's interest in learning and contributing to the domestic economy, their opinions were consistently disregarded in family discussions. During this period, family discussions often became a showcase of male ego and selfish behavior.

Even in the modern era, Zhao and Lord (2016), Kamla (2019), and Lindawati (2011) discovered similar career barriers for women pursuing accounting in China, the Middle East, and Indonesia, respectively, due to Confucian, Islamic, and patriarchal cultural influences. In these societies, women were culturally restrained to domestic chores, being seen as needing only to take care of the household ("su-mur, dapur, dan kasur" - well, kitchen, and bed). This portrayal signifies a narrow and selfish view of women's roles, limiting their potential to contribute beyond domestic responsibilities.

In European settings, particularly in Greece, Kyriacou (2016) found that the exclusion and marginalization of women extended to their roles in professional associations. Women were often relegated to supporting or secondary roles, while men dominated the active positions. Despite claims of promoting "equality," these associations only superficially portrayed such ideals without implementing substantive structural changes. This reflects how men maintained their egos and positions of power within the command chain.

In summary, throughout history and in various cultures, men's desire to dominate women has been evident, leading to the subjugation and marginalization of women in both personal and professional spheres. This behavior persists despite evidence of women's abilities and aspirations to participate more actively and equally in society.

Whiting (2012) observed that although women are allowed to pursue careers as accountants, they often encounter the glass-ceiling phenomenon, which entails lower salary rates and slower career progression to higher positions. Kokot (2015) added that women perceive limited opportunities for advancement. The persisting assumption is that when a woman gets married and starts a family, she must choose between focusing on her children or pursuing career advancement,

whereas men can easily balance being fathers and career-oriented individuals. This indicates a double standard where men delegate major responsibilities for their children to their wives. Haynes (2017) who questions the belief in male superiority challenges this notion.

Apart from structural barriers, female accountants may face outright discrimination in the form of direct refusal. An example of this subtle refusal is the prohibition of wearing hijab by female accountants, as found in Syria and Saudi Arabia, respectively, by Kamla (2012) and Sian et al. (2020). Accounting and finance firms, particularly those associated with international brands, create barriers for veiled women, seemingly driven by the pursuit of organizational prestige. This suggests that the ban on hijab for women is influenced by secular practices imposed by Western values, even in religiously prominent countries. This idea aligns with the views of Roy (2005) and Wieland (2006) on the global acceptance of Westernization leading to secularism.

Within patriarchal societies, men hold decision-making power concerning issues related to the hijab. They often respond by employing a "safe move," turning female accountants into pacifists. This is achieved by promoting women's enrollment into non-audit divisions and enforcing structural gender segregation within the workplace. Such practices legitimize the exclusion of women from particular accounting roles, specifically auditing, and demonstrate how masculinity dominates a profession that was originally considered feminine, thus reflecting gender hegemony and selfishness.

Indraswari et al. (2016) also discovered instances where male personnel in client companies exhibited refusal behavior for a different reason. This refusal was characterized not only by uncooperative communication but also by attempts to hide potential audit evidence. The client's personnel engaged in these maneuvers because they were aware that female auditors tend to be more meticulous and skeptical compared to their male counterparts. This observation is consistent with Tremblay et al. (2016) description of female directors.

Female auditors were found to quickly identify and address control weaknesses, whereas male auditors tended to negotiate instead. As a result, the study suggests that in a practical environment, the opportunity for fraud would be diminished if control

weaknesses were identified. To maintain this opportunity, female accountants were silenced or replaced with male counterparts.

Based on Indraswari et al.'s (2016) findings, the uncooperative behavior hindering effective communication reflects an aggressive pursuit of self-interest. Additionally, attempts to conceal audit evidence could be considered fraud, driven by pressure and the desire to impress higher-ups. This impression management stems from a pragmatic leadership mindset within the organization, where the goal is to keep those in power content.

Similar to Murphy's (2012) perspective, fraud is fueled by a Machiavellian attitude, leading to "bad governance" and unfairness in financial reporting as external consequences. Consequently, fraudulent financial reporting driven by impression management is seen as a treacherous action. Summarizing the discussion on gender inequality, the perpetuation of male superiority supports the notion of systematic gender discrimination, contradicting the idea of situational discrimination explained by Larwood et al. (1988) in the rational-bias theory. Lastly, the ways men keep women at the bottom of the command chain without remorse or repercussions align with Davie's (2017) view of masculinity being used as an instrument of power reinforcement to dominate others.

Finally, assuming that women finally succeed becoming firm partner or corporate director, initially they were less sloppy than men, hence the prudence at the top priority on decision-making. However, as pointed out by Tremblay et al. (2016), sooner or later their feminine nature on decision-making process will be replaced with masculine expectation in decision-making, especially when it comes to time-pressure. At this point, they tend to behave like men in adherence to their title, hence their gradual aggression in decision-making. Furthermore, female directors framed "experience" as the main factor of their success, implying that their league consisted of directors within the same degree of experience.

Tremblay et al. (2016) confirmed notion developed by Kanter (1993) that the indicator of women (and men) career success has been masculinized by degree of experience, often operationalized in term of tenure. With homosocial reproduction, the career development under this condition would circulate only around personnel that shared the same paradigm and matched year and field of

experience (Ridgeway, 2011). Furthermore, the masculinization on career success for women also confirmed notion from Hopman and Lord (2009) that the masculine value did not stop shading female accountants' personality even after reaching the top of authority. If such tendency sustains, those women could potentially create another glass-ceiling that restrained feminine women, which gives birth to queen bee syndrome within organization.

Such condition would invert gendering proposition of accounting, in which Haynes (2017) addressed that men could be in gendered position like women are often perceived to be. It indicates pseudo victory of women struggle to fight against oppression from men discussed by Tong (1991). However, this study also interprets that the concept of accounting as gendering and gendered construct remains the same, putting one party superior over another, which contradicted with spirit of gender equality.

Shaping Gender Equality: A Religious Approach

At this stage, masculinity values discussed above are mapped into Islamic values that have explained how Islam viewed such values toward human behavior and subsequently how Islam established values that could promote gender equality. Through Islamic values that neither side on feminism nor masculinity (Kamayanti, 2013), this study proposed holistic perspective on how human, in this case accountant, should behave in doing their job and in society. The discussion covered in this section is presented on Table 4.

Under secular mindset, hijab is often found prohibited for female accountants by the companies and/or accounting firm, referred as workplace for this study. It is straightforward defying the obligation for women to cover down their aurat or outer garments (Surah Al-Ahzab (33) verse 59). This defiance would lead humans, especially women, astray from their religious path due to work expectations. Under mindset of *tawhid*, such restriction is considered null. Humans have to realize that they belong to Allah, the only one God to be worshipped for. Allah has put regulations on humans, including wearing hijab for women, that they have no choice but to comply (Surah Al-Ahzab (33) verse 36). That is how *tawhid* works to negate secularism on accountants, as well as leaders.

Table 4
Islamic Values that Neutralized Masculinity for Promoting Gender Equality

No.	Masculinity Traits	Islamic Values
1.	Secularism	<i>Tawhid</i> (Unify)
2.	Materialism	' <i>Adl</i> (Justice)
3.	Selfishness	<i>Ihsan</i> (Performing good deeds) and <i>sadeedaa</i> (Righteousness)
4.	Deceptions	<i>Ihsan</i> and <i>Amanah</i> (Maintaining trust)
5.	Aggressiveness	<i>Tawadu'</i> (Sincerity), <i>Tabayyun</i> (Validity check) and <i>Sabr</i> (Patience)

Source: Processed Data, 2022

Besides restrictions on hijab for female accountants, the workplace expected increasing level of performance every year, which is ultimately measured by profit growth no matter how scorecard is designed. To be put straight, such expectation gets accountants, as well as leaders in hustle condition with hope of constant or little increase on disposable income, to the point they abandon their obligations to pray and other forms of reverence to God. It was also under such condition that workplace often set the masculine-based performance measures. This study induces that in spite of dealing with gender diversity, only end result and profit that justified all means, as indicated by Edgley et al. (2016). As the consequences, female accountants that have more ability on feminine-based performance, such as performing quality assurance or mediating approach on communication with client toward applicable regulation, are often put aside under glass-ceiling. That is how materialism leads humans astray from God, as well as put barrier on female accountants to become leaders. In order to negate materialism, leaders need to be fair or '*adl*', as commanded by God (Surah Ar-Rahman (55) verse 7-9). Therefore, this study proposed that performance should be measured and evaluated not merely based on what can be done by specific type of men under Western values (Edgley, Sharma and Anderson-Gough, 2016).

To be just, it is important to recognize that certain essential soft skills, which both male and female accountants possess, including the ability to communicate effectively while maintaining their professional stance and fostering positive relationships with colleagues and clients, should be considered as part of their overall performance. Komori (2008) provides an example of such skills. This fairness in performance aligns with the concept of fair transaction and communication expected from God (Surah Ar-Rahman (55)

verses 7-9). In addition to fair transaction and communication, the principle of '*adl*' also encompasses achieving balance in three key contexts.

Firstly, accountants should be encouraged to establish a work-life balance that allows them to nurture their families. The encouragement of marriage and family-building is supported by the Quran (Surah An-Nisa (4) verse 1; Surah An-Nahl (16) verse 72) and the Hadith Sahih (Hadith Ibnu Majah no. 1846) as part of human life. Accountants who have families should recognize the obligations placed upon them by God to care for their families (Surah At-Tahrim (66) verse 6), and both men and women share in these responsibilities. This study also acknowledges the importance of wives being loyal to their husbands (Hadith Nasa'i No. 3231), while husbands have the responsibility to provide for their families (Surah An-Nisa (4) verse 34). It is emphasized that men and women are considered equal in the eyes of Allah (Surah Al-Hujurat (49) verse 13), as argued by Asasriwarni (2012).

Secondly, a balance between work and prayer should be promoted, with accountants finding time for worship and reverence to God throughout their day, including during work hours. Kamayanti (2013) calls for women to be able to fulfill their roles as female accountants while also being caring mothers and loyal wives. Allocating prayer time during work breaks addresses this call.

Finally, the concept of balance (Surah Ar-Rahman (55) verses 7-9; Surah An-Nisa (4) verse 58) should also be reflected in salary rates within the same position at the workplace. Male and female accountants have equal opportunities to pursue their careers and are bound by the same standards and code of ethics. Consequently, there should be no basis for differentiating between salary rates for men and women at the same level, as highlighted by Whiting (2012). Such differentiation, along

with the outright discrimination mentioned below, is viewed as creating a double standard, which has been cautioned against in Surah An-Nisa (4) verse 46, as interpreted by Zuhaili (1999)

Discrimination toward female accountants does not always come from merit-based performance measure applied on workplace (Kornberger, Carter and Ross-Smith, 2010). It could also be nurtured through patriarchy that existed in society or at least in the workplace (Komori, 2008; Lindawati, 2011; Zhao and Lord, 2016). The patriarchal system often encouraged the supremacy of men, in which women are expected to bow down to. It is reflected on unjust treatment and prejudice toward women, especially those who started facing motherhood on their family (Lupu, 2012; Kokot, 2015; Zhao and Lord, 2016), while men continue to advance. Beside double-standard, such selfishness is considered defiance from performing good deeds among humans or *ihsan*, as well as defiance from expressing righteousness or *sadeedaa* (Surah An-Nisa (4) verse 9). *Ihsan* and *sadeedaa* should be easily encouraged not only on society in general (Surah An-Nahl (16) verse 97; Surah An-Nisa (4) verse 36), but also in workplace, by and toward men and women, with equal perception on both sexes, in order to negate discrimination that represents selfishness from men or women.

In addition, Komori (2008) also provided rare but applicable example for women on how to adapt their mother nature in communicating with client and work colleagues. She suggested female accountants to perform soft communication like they talk with their children, while also maintaining straightforward about the compliance on standards and ethics applicable. Such suggestion about good communication is also in line with *sadeedaa* (Surah An-Nisa (4) verse 9). Addressing the proposition from Haynes (2017) regarding the gendering of men, this study proposed that *sadeedaa* can also be practiced by male accountant acting as caring father talking to their children in communicating with subordinates or counterparts.

Sometimes, counterpart of accountants could act sneaky that could bring some pain to the accountant through concealing fraud and potential audit evidence. In relation of above discussion, female accountants are deemed more skeptical and rigid than male accountants (Tremblay et al., 2016). As discussed by

Indraswari et al. (2016), such rigidity could bring out dozens of undesirable audit findings that could threaten position of counterpart's career. For sake of their seat, they have to maneuver by putting preferences on male accountants over female, or silencing female accountants, so the fraud can be concealed. Fraud perpetrators, either men or women (Kontesa et al., 2020), are so sure that they could conceal fraud from humans but are not aware of invisible eye that can see everything. Meanwhile, God has also put impends on those performing perfidy that aimed to benefit on oneself while bringing harm to others (Surah Al-Muthaffifin (83) verse 1-6). Therefore, fraud is counted perfidy, which contradicts and is also considered defiance from obligation to perform *ihsan* or good deeds to others. Besides *ihsan*, God has mandated humans to carry out the trust or *amanah* and to avoid deception (Surah Al-Qashash (28) verse 26). Since fraud is also counted as deception, this study proposed that doing good deeds, as well as carrying and maintaining trust based on faith, could also prevent fraudulent act. Therefore, performing good deeds and maintaining trust supported the gender equality idea from Suhra (2013), that men and women have the same opportunities to succeed their achievement in this world.

During the last discussion, accountants and organization leaders may become assertive, irrespective of their genders, when facing pressure to achieve specific targets or meet overwhelming report release deadlines (Tremblay, Gendron, and Malsch, 2016). Under such circumstances, they tend to rush decisions, especially if they believe they possess adequate knowledge and experience. Unfortunately, this may lead them to reject contradictory information, resulting in biases that could lead to improper decisions or judgments. Prophet Muhammad Shalallahu 'alaihi Wassalam received guidance from Allah on this matter (Surah Al-Hujurat (49) verse 6), emphasizing the importance of performing a validity check or *tabayyun* on information related to the discussed matters (Bashori and Syafri, 2016), otherwise risking falling into great folly. In the context of accounting, accountants and auditors are expected to maintain professional skepticism to ensure they perform their duties with due care (IAPI, 2019). This requirement aligns with the need for *tabayyun* to reduce biases and make more appropriate decisions or judgments.

In addition to ensuring accuracy, both accountants and leaders should also possess qualities of humility and patience (*tawadu'* and *sabr*). Humility helps reduce aggressive behavior towards colleagues and employees, promoting sincerity within the organization and society, as advised in religious texts (Surah Al-Furqan (25) verse 63; Surah Luqman (31) verses 17-19). Patience enables accountants to make sound judgments and leaders to make appropriate decisions, in accordance with divine guidance (Surah As-Sajdah (32) verse 24; Surah Al-Ahzab (33) verse 35).

This concept is illustrated through examples of how female figures lead organizations and manage financial affairs in Japan, showing that women don't need to adopt masculine traits to excel in accounting (Komori, 2008, 2012). Thus, it is proposed that humility and patience can counteract aggressive decision-making and judgment.

In summary, Islamic values can counterbalance masculine norms, aligning with the research of Rahmanti and Sawarjuwono (2020). This content analysis also addresses the call for gender equality expressed by Suhra (2013), emphasizing that both men and women have equal rights and opportunities to contribute positively to society.

Implementing these Islamic values supports gender equality, echoing the idea that men and women are equal in the eyes of Allah (Surah Al-Hujurat (49) verse 13). Faith and piety are the true measures of dignity, as discussed by Mazaya (2014) and Syukur (2011), challenging the notion of male pride. Thus, the findings align with Kamayanti's (2013) non-feminist approach, suggesting that embracing both masculine and feminine traits can liberate accountants from self-imposed limitations (Molisa, 2011).

By encouraging constructive actions without prejudice, including gender-related stereotypes, accountants and leaders can contribute to establishing gender equality in the workplace and household, as proposed by Suhra (2013).

5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION

Previous research on gender inequality in accounting has explored how masculinity has contributed to the stratification of sex and gender differences. This masculinity is characterized by values such as materialism, selfishness, secularism, deception, and

aggressiveness, which have led to injustices and reinforced gender inequality in the accounting profession, favoring men and/or masculine dominance while limiting human potential. To counter this gender inequality, a new study suggests promoting Islamic values that can counteract masculinity and foster gender equality among accountants. These values include unity (*tawhid*), justice (*'adl*), performing good deeds (*ihsan*), righteousness (*sadeedaa*), maintaining trust (*ama-nah*), humility (*tawadu'*), validity checks (*tabayyun*), and patience (*sabr*). By adopting these values, both leaders and accountants can overcome gender stereotypes and prejudices in the workplace and at home, promoting true gender equality, consistent with the works of Kamayanti (2013) and Asasriwarni (2012).

As gender inequality in the accounting profession is deeply ingrained in societal values, the study proposes implementing universal values that encourage accountants to embrace both their feminine and masculine qualities, thereby removing gender barriers and eliminating the "gendering" of accounting processes. Islamic values also emphasize equal opportunities for men and women in the profession while respecting their respective natures. Additionally, the study highlights the need for legislation on anti-discrimination, such as the Law on Domestic Worker Protection and the Law on Elimination of Sexual Violence.

The study is conceptual and relies on Islamic values applicable to accountants and leaders. For it to become an applicable critical methodology in accounting research, future studies must explore and develop its practicality in empirical contexts. Kamayanti (2013) proposes empirical studies in workplaces or households, while Haynes (2017) reminds researchers not to limit their focus to female accountants alone. Treating men and women as more than binary categories in future studies is encouraged, as suggested by Hardies and Khalifa (2018). Furthermore, the study highlights the need to consider the challenges male accountants may face in their careers, which may differ from findings in specific contexts like those observed by Lupu (2012) in France.

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