

# Gender equality: a perspective of accounting academia in rural area

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## Abstract

**Purpose** – The study aims to answer the question, "How does the gender equality portrait of accounting academics in rural areas?". **Method** – This research, using gender transcendental phenomenology, encompasses four phases of convergence, namely epoche, reduction of phenomena, imaginative variation, and synthesis between meaning and essence. The primary source of research data, in the form of statements and gestures, was obtained through observation and in-depth interviews. Interviews were conducted with 8 female accountants in academia informants who work and study. **Findings** – The research showed that gender equality has not realized its specificity for female accountants in academia in the accounting education environment at rural colleges. The "voice" of female accountant academia is divided into two sections: women who feel gender equality and women who experience gender discrimination in the organizational environment. **Implications** – The theoretical implication of this research is to add to the study of gender equality in the accounting environment, especially for accounting educators and students in rural areas. The practical implications of this research are that the environment should be more sensitive so that this phenomenon does not become more cultural and restrict the movement of glass glasses to work.

**Keywords:** accounting, equality, female, gender, rural.

## Introduction

The effort to address global issues in the post-pandemic era prompted the formulation of Agenda 2030, a set of global plans related to human well-being and the environment summarized in the 17 Sustainable Development Goals (Filho et al. 2018). One of the agreement's main objectives is achieving gender equality in various social settings. Indeed, quantitatively, the dominant portion of certain types of gender involvement (call it men) is beginning to be restricted (Almer et al. 2022; Dong 2024; Menicucci and Paolucci 2024). This is evident in regulations in several European countries that specifically appoint women to board of directors' positions (Menicucci and Paolucci 2024). This is evident in regulations in several European countries that specifically appoint women to the board of directors' positions (Dong 2024). However, in some cases, including in the implementation of the accounting profession as a liberal profession, differences in the treatment of women belong to issues that are still heard (Szewieczek, Filus, and Górecka 2017; Baldo, Tudor, and Faragalla 2018; Malo and Mkhitarayan 2022). Accountant as a growing and growing profession within an organization is not independent of the climate of such an organization.

Ironically, by 2025, various corrections and criticisms about gender equality in the environment could still be found even as simply on Google search engine cases of gender discrimination with its easy access. It is not surprising that gender equality becomes the fifth



crucial issue, and in the 2030 SDGs, that is expected to be soon achieved. The eye cannot take the complexity of gender equality. As Khoshbahari, Hosseinipour, and Pourkazemi (2022) stated, the issue of equality or gender oppression is no longer a minority phenomenon. However, it can be equated with black apartheid discrimination because it involves comprehensive domination over a particular historical, cultural, political, or economic subordination. Gender equality relates to the term "glass ceiling," which is analogous to an invisible barrier for women to certain positions (Smith, Crittenden, and Caputi 2012; Roman 2017; Maddrell, Thomas, and Wyse 2019; Fathy and Zidan 2020; Martin 2021; Khoshbahari, Hosseinipour, and Pourkazemi 2022; Malo and Mkhitarayan 2022; Popoola and Karadas 2022; Adamovic and Leibbrandt 2023). As times progressed, this analogy no longer obstructed women in a particular position in the physical sense but, more than that, restricted the ideas and thinking of the female race. Women can sometimes reach high positions, but such achievements are limited to "symbols" or even "pioneers" (Szewieczek, Filus, and Górecka 2017; Baldo, Tudor, and Faragalla 2018). The existence of women is manifested as a gentle and sentimental figure that often needs to be directed. Fakihi (2006) described it as a practice of subordination to women. This results in women's position and immediately gives them the full opportunity to make the best decisions for the environment, even themselves.

This gender correlation and accounting environment is needed to explore the existence of accountants in the social order, especially in the context of inequality issues, so as not to be a tool to undermine the domination of control of certain groups (Haynes 2017). Almer et al. (2022) stated that the gender disparity experienced by female accountants lies in the lack of female auditors as partners. In addition, there is a difference in assignment costs between male and female auditors, especially when there are differences in salaries experienced by women when they reach senior positions (Siboni et al. 2016). Lodh and Nandy (2017) even found the fact that during the pandemic, there were budget cuts due to the financial crisis, causing universities to limit financial support for women and people with disabilities. Furthermore, Schadewitz and Spohr (2022) linked the lack of female involvement to a decline in goodwill in several companies. Menicucci and Paolucci (2024) support that the percentage of female directors positively and significantly impacts corporate governance. The increase in women's leadership motivates female auditors to pursue high-level careers (Dong 2024). As stated by Jeny and Vasut (2017), studies on gender and accounting across all major sectors have found that accounting tends to have masculine values, suppresses feminine qualities and fails to involve the emotional dimension, which indicates that gender inequality is occurring.

So, gender is not just a biological classification of gender between women and men, but more than that shows a universal hierarchy, power, and disparity between men and women (Siboni et al. 2016; Lodh and Nandy 2017; Din, Cheng, and Nazneen 2018; Blamey 2021; Almer et al. 2022; Schadewitz and Spohr 2022; Bohorquez, Ordóñez, and Sánchez 2023; Dong 2024; Menicucci and Paolucci 2024; Sánchez, Alfaro, and Sánchez 2024; Quintero et al. 2024; Bosch et al. 2025; Mehnaz and Yang 2025). Specifically in the educational environment, the characteristics of accounting as a masculine science are judged to influence the behavior of subjects involved in the environment so that men tend to be more competitive and ambitious in achieving goals (Huikku, Myllymäki, and Ojala 2022). This situation is exacerbated by the socio-cultural climate of the village people with a mentality that seems to assert the role of women in the world of education and make education something marginal (Quintero et al. 2024). As if it were an unresolved problem, the gap between the district and the big city was not independent of economic factors. If women in urban areas are given extensive opportunities to pursue education, the economies of lower-ranking rural communities make education not a top priority for women (Sánchez, Alfaro, and Sánchez 2024; Quintero et al. 2024). As a result, it is not uncommon for people to be skeptical when women can reach a higher education level, and eventually, similar thinking becomes cultural thinking in society



(Siboni et al. 2016; Din, Cheng, and Nazneen 2018; Quintero et al. 2024; Sánchez, Alfaro, and Sánchez 2024). Gyeke and Owusu (2013) state that gender disparities can result in social constructions transmitted through culture and preserved over time.

Sambas is one of the districts in West Kalimantan province with 183 villages. As a district directly bordered by the state of Malaysia, one of the regional government's efforts to raise the human development index (HDI) is to stimulate the education sector by maximizing the functioning of colleges. Colleges in this field of educational power play a significant role in stamping a generation of intellectual supporters of the region's progress. Accounting is one of the fields of science at universities in the district of Sambas, which produces many graduates, indicated by the number of accounting graduates at one of the universities each year, namely 90 students from the last 374 accounting students recorded (PDDikti 2025). Furthermore, when it comes to higher education institutions, university is an integral part. The percentage of students from villages in the Sambas district seeking science in the Sambas district itself belongs to a vast number toward 3,65% in 2024 (Fadhlurrahman 2025). The cost of living is also a personal consideration for the population when choosing a college in the Sambas district. Interestingly, the number of women who have completed higher education in the district of Sambas continues to rise, namely 8,901 (Fadhlurrahman 2025). This is evident from comparing the number of students, especially in accounting science, in which women dominate, with a ratio of 1:5 between male and female students (PDDikti 2025). Given the characteristics of the rural mindset, as mentioned above, this fact becomes interesting to study further. Have women now been given extensive opportunities to thrive, or are the theories of inequality still relevant to the conditions of society today?

This study is interested in examining gender equality in accounting academia. Previous research focused on research objects on public accountants and internal accountants in various entities, both public (Szewieczek, Filus, and Górecka 2017; Baldo, Tudor, and Faragalla 2018) and private (Din, Cheng, and Nazneen 2018; Blamey 2021; Almer et al. 2022; Schadewitz and Spohr 2022; Dong 2024; Menicucci and Paolucci 2024; Sánchez, Alfaro, and Sánchez 2024; Mehnaz and Yang 2025). Mehnaz and Yang (2025) in their research on several female accountants, found that women in the accounting profession face challenges in obtaining equal opportunities and inclusion due to the dominance of gender stereotypes, patriarchal systems, and the impact of the role of mothers. Meanwhile, in the public sector, based on research conducted by Baldo, Tudor, and Faragalla (2018), the representation of women in leadership positions in government organizations tends to be lower when compared to men. Meanwhile, to the best of the researcher's knowledge, gender equality research on academic accountants is still relatively limited and is a challenge for exploring new future research, as expressed by Siboni et al. (2016); Haynes (2017). So far, there have been several studies related to gender equality in accounting academics, accounting educators (Bohorquez, Ordóñez, and Sánchez 2023; Quintero et al. 2024) and students (Lodh and Nandy 2017) as research objects. However, research that combines the perspectives of accounting academics (accounting educators and students) in the rural areas of Sambas, West Kalimantan, is something new that has been tried and offered in this study.

In addition to the various career and educational challenges that they may face, women must also overcome the stigma of the surrounding community, which is undeniably still common in rural areas (Din, Cheng, and Nazneen 2018; Quintero et al. 2024; Sánchez, Alfaro, and Sánchez 2024). The patriarchal and masculinist culture that develops in society is one of the challenges to women's involvement (Din, Cheng, and Nazneen 2018). The role of society, especially the state, in guaranteeing equality for women is considered successful in eliminating the gap that has so far occurred (Siboni et al. 2016). Previous studies tend to be dominated by studies on the existence of gender discrimination in the professional environment of organizations (Smith, Crittenden, and Caputi 2012; Baldo, Tudor, and



Faragalla 2018; Maddrell, Thomas, and Wyse 2019; Fathy and Zidan 2020; Martin 2021; Khoshbahari, Hosseinipour, and Pourkazemi 2022; Malo and Mkhitarian 2022; Popoola and Karadas 2022; Adamovic and Leibbrandt 2023). However, no one has explored the phenomenon of gender equality in the academic environment in rural areas. Thus, this research can fill the gap in gender studies that are inclusive and not only focused on one object. The novelty of this study lies in the study of gender equality in the scope of accounting academics in the rural areas of Sambas, West Kalimantan. This is because, in rural areas, women who have careers or are studying can be said to face double challenges. In addition to the various career and educational challenges that they may face, women must also overcome the stigma of the surrounding community, which is undeniably still common (Siboni et al. 2016; Din, Cheng, and Nazneen 2018; Quintero et al. 2024; Sánchez, Alfaro, and Sánchez 2024). This gap has an impact on the inequality of women's roles. Further, it perpetuates the stigma that women are born to have limitations in specific roles in education and work environments. For female academic accountants, the disparity experienced has a psychological effect and may impact their motivation for self-actualization (Blamey 2021). Organizational performance has been proven to be better when increasing the gender diversity of workers, especially decision-makers, namely managers and executives (Schadewitz and Spohr 2022; Menicucci and Paolucci 2024). According to Siboni et al. (2016), employers' restrictions on women's involvement can cause companies to lose financial and social opportunities. Equality of women's involvement in education and work is the best example for young women to aspire high, dare to dream, and raise hopes that they are worthy of playing a role because of their abilities, not worrying about the assumption "because they are women."

The study aims to answer the question, "How does the gender equality portrait of accounting academics in rural areas?" To answer this question, an exploration of the issue of gender equality will be conducted, and the issue will be studied in a transcendental phenomenological manner. This study contributes theoretically to accounting literature. First, this study enriches research on gender equality in the accounting education environment, especially for accounting educators and accounting students in rural areas. As far as the researcher knows, research on gender equality in the accounting education environment is limited to accounting educators and students and is conducted separately. Second, this study adds to the literature on gender disparities in accounting that still occur (Siboni et al. 2016; Lodh and Nandy 2017; Din, Cheng, and Nazneen 2018; Blamey 2021; Almer et al. 2022; Schadewitz and Spohr 2022; Bohorquez, Ordóñez, and Sánchez 2023; Dong 2024; Menicucci and Paolucci 2024; Quintero et al. 2024; Sánchez, Alfaro, and Sánchez 2024; Bosch et al. 2025; Mehnaz and Yang 2025). The practical contribution of this study is the importance of attention from all parties to the phenomenon of gender disparities that still occur and are experienced by women in rural areas. It is because organizations and countries will be better if women's representation is not limited (Siboni et al. 2016).

## **Literature review**

### *Gender equality*

A glass ceiling is a view that women can be accepted as company employees but have difficulty being promoted, especially in senior-level management positions. Women can see the opportunity above but cannot reach it (Smith, Crittenden, and Caputi 2012; Roman 2017; Fathy and Zidan 2020; Khoshbahari, Hosseinipour, and Pourkazemi 2022; Malo and Mkhitarian 2022; Popoola and Karadas 2022; Adamovic and Leibbrandt 2023). Glass ceilings are a barrier that limits the continuation of women's careers to higher positions. In reaching that position, there is an invisible obstacle that a woman must pass through (Szewieczek,





Filus, and Górecka 2017). Pheko (2014) notes that in the twentieth century, there was an increase in the number of women in management positions. However, the increased chances of such women are real, and they cannot fully exploit their potential (Dong 2024; Menicucci and Paolucci 2024). This is because most women managers' report the challenges they face in their roles and when they try to access higher positions of authority within the organization (Blamey 2021; Mehnaz and Yang 2025). Some researchers have used the glass ceiling metaphor to explain women's low proportional presence at the top management levels (Smith, Crittenden, and Caputi 2012; Roman 2017; Fathy and Zidan 2020; Khoshbahari, Hosseinipour, and Pourkazemi 2022; Malo and Mkhitarian 2022; Popoola and Karadas 2022; Adamovic and Leibbrandt 2023).

Glass ceilings allow women to be in the weakest positions in the hierarchy of authority as well as prevent women from entering the top positions of authority. Some experts explained this phenomenon by saying that glass ceilings are based on appropriate organizational attitudes or biases and can be seen as a natural consequence of gender stereotypes (Smith, Crittenden, and Caputi 2012; Roman 2017; Fathy and Zidan 2020; Khoshbahari, Hosseinipour, and Pourkazemi 2022; Malo and Mkhitarian 2022; Popoola and Karadas 2022; Adamovic and Leibbrandt 2023). This research suggests that guided employees are more likely to have promoting expectations and are more susceptible to being promoted. Despite such benefits as guidance, some believe that the role of a manager as a mentor in an organization can result in different treatment of men and women and can hinder the performance of women managers (Almer et al. 2022). For this reason, although both men and females need mentors, women must overcome greater obstacles when acquiring mentors than men. Consequently, women cannot take the same advantage of mentoring relationships. Other challenges that have been proposed include sexual discrimination (Din, Cheng, and Nazneen 2018; Bohorquez, Ordóñez, and Sánchez 2023; Sánchez, Alfaro, and Sánchez 2024). The underlying cause of sexual discrimination may be gender stereotypes. This stereotype affects people's judgment and how events are interpreted (Pheko 2014).

#### *Gender bias attitude reaction*

Cislak, Formanowicz, and Saguy (2018) explain that gender bias or gender inequality is marginalization, subordination, violence, stereotypes, double workload, and the historicity of women. Marginalization is a form of restriction against women. Women are marginalized due to negative assumptions about women's conditions. This condition is experienced by women in the family environment, employment opportunities, access to education, politics, and economics (Din, Cheng, and Nazneen 2018; Quintero et al. 2024; Sánchez, Alfaro, and Sánchez 2024). As a result, women tend to have difficulty getting jobs. If they finally get the chance, women earn less salary even though they are above men in competence and quality (Almer et al. 2022). Subordination is the division of roles between men and women based on an assessment of gender (Cislak, Formanowicz, and Saguy 2018). Therefore, women's stereotypes are seen as weak, graceful, whiny, less logical, and more emotional, as well as other feminist assumptions (Blamey 2021; Mehnaz and Yang 2025). Violence is even an assumption that a husband has the right to teach his wife so that the husband has the right to beat his wife (Hammond and Oakes 1992; Romi, Chavez, and Roberts 2020; Baldarelli et al. 2023).

Smith, Crittenden, and Caputi (2012) stated that four stages of attitude reactions arise due to the glass ceiling phenomenon: denial, resignation, resilience, and acceptance. The denial stage is the stage of denial of the phenomenon of gender discrimination (Jeny and Vasut 2017; Quintero et al. 2024). This stage shows women's belief that gender discrimination currently does not exist or is just a myth. Furthermore, resignation is based on an attitude that shows women deciding to give up or fail to pursue a career due to social and organizational



barriers (Smith, Crittenden, and Caputi 2012). Resilience refers to statements showing women's belief that they can advance and achieve high career positions (Roman 2017; Malo and Mkhitarayan 2022; Popoola and Karadas 2022). Meanwhile, acceptance shows women's satisfaction with their current career position (Smith, Crittenden, and Caputi 2012; Williams 2022). The attitude at this stage indicates that there is "justification" for not forcing oneself into career development.

### *Feminist theory*

The goal of feminist theory is to create balance in gender interactions (Hammond and Oakes 1992; Hoskin 1992; Moore 1992; Lehman 2019). This movement emerged in the 1890s, starting from the concern that women and men were in unequal societal relationships (Hoskin 1992). The movement is related to the theory of gender equality and aims to strengthen women's rights. In this case, feminism means the separation of women's rights based on equal rights between women and men. The emergence of feminism cannot be separated from the long history of women's struggle for freedom in the West. Women are often considered to have no place in society, are ignored, and do not play a role as determinants or decision-makers (Hammond and Oakes 1992). Some schools of thought in feminist thought include radical feminism, postmodern feminism, anarchist feminism, socialist feminism and liberal feminism (Lehman 2019).

This trend emerged in the mid-1970s when this school offered the ideology of "women's separatist struggle." Historically, this school of thought emerged as a reaction to the culture of sexism or social domination based on gender in the West in the 1960s, mainly against sexual violence and the pornography industry (Lehman 2019). Radical feminism emphasizes the understanding that male oppression of women is a fact in the current social system (Hammond and Oakes 1992; Romi, Chavez, and Roberts 2020). Hopwood (1987) states that postmodern feminist thinking is classified as an anti-absolute and anti-authority idea. The emergence of this understanding was caused by the failure of modernity and the different classifications of each social phenomenon because of its opposition to the universality of scientific knowledge and history (Hammond and Oakes 1992; Cooper 2001; Grosz 2010). They argue that gender is meaningful in terms of identity or social structure and more than that.

Anarchist feminism is more of a political ideology that aspires to a socialist society and considers the state and men to be the source of problems that must be resolved as soon as possible (Ferguson 2017; Lehman 2019; Pandey 2021). Meanwhile, socialist feminism fights to abolish the system of ownership over women (Hopwood 1987). The institution of marriage that legalizes men's ownership of property and husbands' ownership of wives is abolished, like Marx's idea of a classless society without gender discrimination (Ackerly and True 2010; Jeny and Vasut 2017; Baldarelli et al. 2023). In liberal feminism, men and women are created in the same position and status as men, so there is no need for domination from one party, especially men (Hammond and Oakes 1992; Grosz 2010; Ferguson 2017; Pandey 2021). Because both men and women have their special characteristics, both are the same, so both have the same rights (Pandey 2021).

### *Gender equality in accounting based on liberal feminist theory*

Liberal feminism places women as individuals with complete freedom (Hammond and Oakes 1992; Grosz 2010; Ferguson 2017; Pandey 2021). This school of thought states that liberty and equality are rooted in rationality and the separation between the private and public worlds (Hammond and Oakes 1992). Based on liberal feminist theory, women must prepare to compete within the "free competition" framework and have an equal position with men (Grosz 2010; Ferguson 2017; Pandey 2021). According to liberal feminism, although



women have power in terms of education and income, women must continue to demand equal rights, and it is time for women to be free to do what they want without depending on men. Liberal feminism seeks to make women aware that they are an oppressed group. The work done by women in the domestic sector is campaigned as unproductive and places women in a subordinate position. Women began to be increasingly led out of the house, have careers freely and are no longer dependent on men (Cooper 2001; Romi, Chavez, and Roberts 2020; Baldarelli et al. 2023; Ghio and Moulang 2024). This perspective emphasizes that an ideal society is built on the involvement of all individuals regardless of gender. It means that there is an affirmation that women need to be given equal opportunities without superior-inferior barriers that diminish their abilities in specific roles. The basic assumption of liberal feminism is rooted in the view that freedom and equality are absolute things that women must have (Jeny and Vasut 2017).

The gender gap in the accounting environment is reflected in the minimal representation of women as accountants in the public and private sectors, especially in senior positions or as organizational leaders. The stereotype causes this limitation that accounting is a man's job (Din, Cheng, and Nazneen 2018), women who have become mothers are considered a burden in the workplace (Blamey 2021), women tend to prioritize the emotional side (Bohorquez, Ordóñez, and Sánchez 2023; Quintero et al. 2024), and the belief that women will find it challenging to manage their time because they have household duties in addition to their work as accountants (Mehnaz and Yang 2025). Research by Schadewitz and Spohr (2022) shows that companies with fewer women on the board of directors experience decreased goodwill. In line with this research, Menicucci and Paolucci (2024) found that the percentage of female directors positively impacts the company's ESG framework. It means that the greater the percentage of women as directors, the better the corporate governance is considered. Ultimately, this increase in female leadership will impact increasing clients for female auditors (Dong 2024). When viewed from the perspective of liberal feminist theory, the findings in this study indicate that the balance of roles between female and male accountants can create better performance than if only dominated by one gender. It is stated by Bosch et al. (2025) that the gender combination of women and men in a group tends to produce projects that are more acceptable to clients.

## Method

This research is part of qualitative research, which explores phenomena based on informant consciousness, namely women accountant academia using transcendental phenomenological studies to obtain a picture of the reality of gender equality. It is a characteristic of qualitative research with a transcendental phenomenological approach (Noviriani, Ludigdo, and Baridwan 2015; Lusiono and Noviriani 2019; Noviriani 2021). The purpose of research in this paradigm is to understand the body and then interpret the reproduction, not to explain or predict a relationship as the goal of the positive/functionalist paradigm. As Burrell and Morgan (2017) expressed, this paradigm explains behavioral stability from the view of an individual. This paradigm focuses on understanding the subjectively created world as it is. The point is to understand and explore gender equality in accounting academia; it is inappropriate for this research to use a positive paradigm that predicts relationships and influences between variables. A suitable paradigm is an interpretative paradigm that can dig into the experiences of each informant experiencing such situations by conducting direct two-way interaction. The transcendental consciousness explored is consciousness based on the perspective of liberal feminist theory. In this case, this research examines the consciousness of academic accountants based on their experiences to form the phenomenon of gender equality.



The primary source of research data, in the form of statements and gestures, was obtained through observation and in-depth interviews. Interviews were conducted with five female accountant educators/lecturers and three accounting students at a college in the district of Sambas. A brief description of the informants can be explained in Table 1. To guarantee the confidentiality of the informant's identity, the researchers used a pseudonym as a substitute for the original name of the informer. It is permitted in his special research on qualitative research so that the informant can explicitly describe the experiences he has experienced without feeling concerned if his answers will affect his current position (Heaton 2022). All informants have working time ranging from 3 (three) to 9 (nine) years. The time frame was chosen to provide researchers with up-to-date experiences on gender equality. Marriage status is also a special consideration when recruiting informants for further analysis. It is not to be ruled out if gender discrimination is closely linked to a woman's marital status, where women get the label "mommy track," which is the assumption that the career hopes of a woman will end when she has become a mother (Flynn, Earlie, and Cross 2015).

Table 1 informant description

Informant's code	Working/study years	Career/study department	Marital status
SS	4 Years	Head of department within 2 period	Unmarried
TK	5 Years	Head of technical management unit	Married, 2 kids
MH	4 Years	Lecturer/ex head of department	Married, 2 kids
MT	3 Years	Head of department	Married, 1 kid
DL	9 Years	Lecturer	Married, 3 kids
IJ	4 Years	Accounting student	Unmarried
WN	4 Years	Accounting student	Unmarried
IM	4 Years	Accounting student	Unmarried

Source: primary data (processed, 2025)

There are several systematic stages of data analysis in transcendental phenomenology (Creswell and Creswell 2018). As proposed by Kuswarno (2007), the method of transcendental phenomenology encompasses four phases of convergence: *Epoche*, reduction of phenomena, imaginative variation, and synthesis between meaning and essence. *Epoche*: the epoche is the disconnection with the experience and knowledge we believed before. Epoches bring us into the pure inner world, thus facilitating the understanding of ourselves and others. *Phenomenological reduction*: when the epoche is the initial step to purify the object from early experience and prejudice, then the task of phenomenology reduction explains in language order how the object looks. The reduction will bring us back to how we experience things—restoring the original assumptions and their natural properties. *Imaginary variations*: after the reduction of phenomenology, imaginative variations emerged to search for possible meanings by exploiting imagination, reference frameworks, separation, and reversal, as well as approaches to phenomena from different perspectives, positions, roles, and functions. The goal is to provide a structural description of an experience. *Synthesis of Meaning and Essence*: the final stage in the research of transcendental phenomenology is the intuitive integration of the basics of textual and structural descriptions into one statement that describes the truth of phenomena.

This research negates the knowledge that they must find the pure reality of gender equality. In this case, the fact is much attempted to come from the perspective of the informant who experienced it. The reality found is arranged into a meaningful unity by seeking the connection of theories and models to justify the research. An illustration of the stages of research data analysis is shown in Figure 1.





Figure 1 stages of research data analysis

Source: Kuswarno (2007)

## Results and discussion

Informant perceptions in the context of gender equality in rural areas show variations in results. Based on the research results, overall data exposure can provide a strong basis for compiling informative and structured categories, themes and propositions. Analyzing data, identifying key findings, and detailing everything will facilitate understanding and drawing conclusions from the information explained. Data were obtained through interviews and observation, especially of research informants. It was done during the data analysis stages in transcendental phenomenology. Gender equality based on the perspective of accounting academics can be seen in Table 2.

Table 2 accounting academia perspective description

Accounting academia perspective	Findings
Have felt gender equality	Women and men get the same opportunities. There is no difference in treatment in the surrounding environment.
Gender equality has not been felt	Women are considered to have feminine traits that are not suitable for achieving specific career or educational positions. Environmental stereotypes that women are natural mothers. A woman's marital status determines her career position. If a woman has children, she is considered no longer flexible to work.

Source: primary data (processed, 2025)

Next, the data is grouped based on the similarity of meaning so that it can identify patterns that emerge in the perception of accounting academics. The next step is to carry out a more detailed categorization, separating the data based on specific categories (Figure 2).

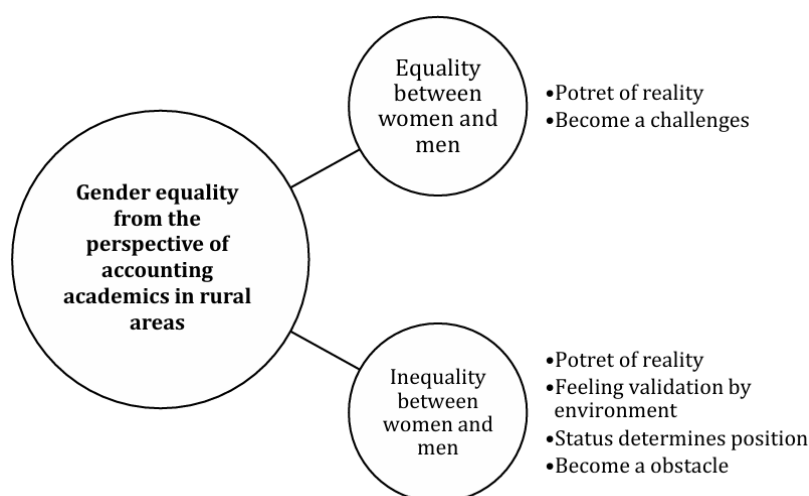


Figure 2 perception categories of accounting academia

Source: primary data (processed, 2025)



Based on the categories found in Figure 2, the themes expressed regarding the perception of accounting academics in rural areas regarding gender equality refer to two views: first, the perception that states that women and men have equal standing. Second, some informants feel that gender equality has not been realized. In this case, the potential and competence of women are still measured by the stereotype that women should not achieve certain positions in their careers or educational environments. It is inseparable from the gender bias factor that the main task of women is to do housework. So, if women also carry out other tasks besides that (either working or studying), women are considered to have dual obligations and must still prioritize housework.

This study is divided into several discussions to make it easier for readers to understand the discussion of research results, as will be explained in the following section:

#### *Part 1: portrait of gender equality in accounting academia*

Gender-related discrimination is an issue that can be said to be no stranger in society. These gender differences in the treatment of women occur not only in particular social life but also in the workplace or organizational environment. The results of quantitative studies indicate that gender equality has been achieved and is running well (Flynn, Earlie, and Cross 2015). However, in a real academic environment, her equality has not been realized because women are still viewed according to her stereotypes, as SS and TK say:

"I, right now. Puff. It is sad, it is all around us. Girl, the girl's late, blah blah. It is not because of a real skill; it is because of the stereotype of women." (SS)

"For one example, the accreditation forms are just the three of us (all women) who 'see.' The others are busy. You often do not want to do this. So, then I caught him holding some. Maybe it is because we are still new (juniors), so you can learn." (TK)

Furthermore, IJ and WL, as accounting students, gave their views:

"When working in a group of tasks and one group, there were men who underestimated us (women) at the time of writing the paper because we were considered not so skilled in doing the task." (IJ)

"Discrimination perceived during college is one in recruitment for an organization or something like that where the gender ratio is often the main consideration that women find it difficult to obtain leadership positions." (WL)

Women's stereotypes relating to characteristics such as delay and attention to detail are considered ideally suited to work in accounting (Ounlert 2016). The accounting profession is identical to a job that requires rigor; therefore, with its stereotype, women tend to be responsible for cutting documents "behind screens" rather than making decisions or interacting with stakeholders (Haynes 2017). In this case, a man with the dominance of his logical thinking ability is judged fit to act as a decision-maker. Informants realized that they experienced discrimination based on gender. They also realized that it was not justified and should not have happened. According to them, the role of individuals in an organization or group should be based on ability, not gender. However, TK seemed to oppose the statement through his arguments:

"... the essence, discrimination against women must exist. The work is beaten down because it is considered a damn woman. But they do not know the power of women, especially those who have had children. Women can do work not only in the office but also at home."

According to the informant mentioned above, women have an inestimable power because of their dual roles as mothers and office workers. As Fakihi (2006) put it, women have a double burden, which causes them to work harder by sweating a lot harder. This means that getting married and having children does not always cause women's performance to decline



(Blamey 2021; Mehnaz and Yang 2025). Even Flynn, Earlie, and Cross (2015) mentioned that married women with too many children did not make it worse than other women; their difference lies only in the status of mothers. Furthermore, a short sentence was uttered by SS:

"Like women in the world of work whose atmosphere is like that."

Gender discrimination is not beyond the perspective of women's environment. Ounlert (2016) mentions that different cultures can contribute to the gender process in the accounting profession. This means that culture or social norms in an environment can shape the treatment of women in that environment (Din, Cheng, and Nazneen 2018; Quintero et al. 2024; Sánchez, Alfaro, and Sánchez 2024). An environment that believes that women cannot occupy authoritative positions because of their stereotypes will indirectly create *gelas-gelas kaca*, which is an invisible restriction on women's roles. This sustained internalization eventually shapes the organizational culture and affects the individual's mindset. Contrary to the statement above, according to MH, gender discrimination only occurs at the leadership level. For female accountants in academia who are not structural officials, then the treatment of women and men is equal:

"But for the position of lecturer now it doesn't feel Mom, no matter how it feels lecturer male or female hahaha" (MH)

Meanwhile, DL had a different experience. In his organization, this informant does not feel the reality of discrimination against women:

"So far, what I feel between women and men is the same, especially in our place, women and males have the same opportunities, conditions, and rules. So, there is no such thing as a man's special treatment. Women's deadly work here, too. Hahaha" (DL)

As an accounting student, I was also experienced by IM. In short, IM replied:

"For the moment, there is no..."

The second informant's statement indicates that gender discrimination does not always occur in every organization and position. Differential treatment of women at the leadership level is a form of glass ceiling that creates restrictions on women's employment. As Almer et al. (2022); Schadewitz and Spohr (2022) state, the limitation of women's roles, especially in senior or leadership positions, requires an organizational policy-making role.

On the other hand, DL states that she does not experience the reality of gender discrimination. According to DL, women and men have gained equality in the workplace. The tasks and responsibilities assigned are not based on gender. Her statement, "Women's deadly work here" reflects this. It can be due to two reasons: First, the practice of gender discrimination in such organizations does not happen. Secondly, the informant manages to overcome it so as not to make a phenomenon a perceived thing. As stated by Flynn, Earlie, and Cross (2015), women who believe that they have not experienced gender-related barriers in career development indicate that they succeeded in adapting to accounting jobs that tended to be masculine.

Marginalization practices, subordination, double burdens, and stereotypes in the educational environment indicate that female academics experience gender bias. The limitations on women's involvement indicate it and, conversely, the tendency to specialize women in specific jobs. This exclusivity is based on the stigma that women are weak, less logical, and tend to rely on feelings. As if that were not enough, marital status and having children also add to the stigma of women's powerlessness to focus on developing their careers and reaching the highest peak of their careers. If highlighted from the performance, there is no difference between the competence of male and female workers in terms of organizational performance (Khalife and Chalouhi 2013; Nong, Phuong, and Son 2024). It shows that individual abilities do not depend on gender and the feminine-masculine character they have.



## Part 2: validation of woman feelings by the environment

A woman cannot be separated from the truth of the delicacy of her feelings. As the results of the quantitative study, accountant academia tends to overcome barriers that arise from within the organization but not with feelings within them (Flynn, Earlie, and Cross 2015). Most participants agree that women are more involved in decision-making. The emotional involvement of this woman's actions is reflected in the following informant's statement:

"But when the wrong work, often the wrong status of the woman. Father would have liked that woman to work. We make it complicated, or the situation that makes the woman complicated." (SS)

According to SS, if a woman makes a mistake in her duties, the mistake is based on her female status. In other words, there is a generalization that mistakes happen because a woman does the job. Slowly, this becomes a justification for the community, the organization, and the woman herself. If a female accountant in academia does a specific job and makes a mistake, the cause is his female status. Further, MT said briefly:

"Hihihi... just thought of yesterday. I am the father of yours, hahaha."

Social pressure can hurt one's actions (Bandura 1986). In this case, the social will indirectly influence the subconscious (Beatson 2019; Alamin et al. 2020). The following informant's statement suggests that he can reflect on the statement.

"It is good to be a man, yes, because the woman says she is playing feelings. It does not taste good." (MH)

"I attended classes with the status of a woman like every day staying mixed with society and cultivating a strong attitude to conduct college, strong and independent to complete tasks in college." (IJ)

"...the woman says she's playing feelings...". The passage is an illustration of how social perspectives affect self-efficiency. Unconsciously, the informant has limited his confidence in his abilities due to social stereotypes that there are standards or gaps in the role of women. High self-efficacy is reflected in the courage to stand up and challenge themselves in the face of tasks. The higher self-efficiency, the more persistent the individual is trying. Behind it, someone with low self-efficacy tends to doubt their abilities before starting a job. The individual avoids the challenge by assuming that they will not be able to pass it. Behind it, in some cases, a female accountant in academia is forced to sacrifice herself to do a job that is not her responsibility. As MT put it:

"If rejected as yes, it feels like it is for the common good, for progress. So, even though it is not our job to do it instead of mess, the ends of it are not our job."

Meanwhile, the "environment" reaction experienced by accounting students is more on the perception that a woman is not required to pursue higher education, as stated by some of the following informants:

"It is not about 'why college does not necessarily get a decent job, not least is a woman still in a well in the kitchen' that is often heard in the community." (IJ)

"Because of their lack of confidence and our sincere intention to undertake higher education for preparation for a brighter future. Because college is not about what work and where it is but about us but what benefits we can give after that." (IM)

This experience may be said to refer to the term self-sacrifice, which means a person's sacrifice by giving something of his own, like something he values, part of his body, or his own life aimed at the benefit of others but more to the detriment of himself (Carbonell 2015). Self-sacrifice arises from rejecting something that does not go as it should, so it decides to perform tasks beyond responsibility. This behavior is not apart from the feminist side of women that is validated by the environment, as described in MH's statement:





"I have had an experience, in a meeting with the leadership, there was a whispering 'Let the mothers come, the female bias becomes the mind.' If you can see that we have a lot of women in our office now, Mom..."

They realize that women's emotional side tends to be more visible than men's. However, this has developed into a stereotype and is an environmental stigma that the emotional side will hinder women in their work. It is contrary to the liberal feminist theory that women's abilities are not based on their nature (Hammond and Oakes 1992; Ferguson 2017; Pandey 2021; Ghio and Moulang 2024). Ultimately, validating the organizational environment toward women's feelings affects the effectiveness and self-sacrifice of female accountants in academia (Din, Cheng, and Nazneen 2018; Quintero et al. 2024; Sánchez, Alfaro, and Sánchez 2024). They have low self-efficiency but, on the other hand, high sacrificial will. It is not something that should be, given that the accountant academia has skills that can advance their careers. Still, their low self-effectiveness is due to the feminist stereotype that women full of feelings, whatever their minds are, have limited abilities in certain positions or tasks that "district" them from restricting the abilities they can pass.

The gender bias that arises through feminist stereotypes is formed not only in academic environments (universities) but in the broader environment, especially for women in rural areas (Quintero et al. 2024). The feminist label attached to female academics in rural areas illustrates that women are not only doubted to achieve career or educational positions, but they are also considered unworthy of pursuing careers and higher education. According to rural communities, a woman is in the kitchen, doing housework to care for the household (Ferguson 2017; Pandey 2021).

### *Part 3: status determines position*

As mentioned in the previous section, gender discrimination is closely linked to a woman's marital status, in which a woman gets a "mommy track" label, which is the assumption that the career of a woman becomes limited when she has become a mother (Flynn, Earlie, and Cross 2015; Blamey 2021; Mehnaz and Yang 2025). On the other hand, when a woman is unmarried and has children, she still has plenty of time to maximize her potential and concentrate fully on career achievements. Such an assumption makes the job given to a female accountant academia not based on her ability but more on her "status".

"I agree. That is a lot of times. Come on, she is still single. Sometimes, it is called "she's okay, she's easy, still alone, free." (SS)

This is a statement that snuck salt in the wound. It is sad to oversee the job, not because you are capable but because of your status. However, being alone is not busier than being with a family, not being free without responsibility, and not being family is to be impaired.

"My experience, I was not involved in the show. In fact, often yes decisions are not entirely mine." (MH)

"...like sowing salt on a wound..." SS's statement is enough to describe his disappointment. In fact, behind his single status, the informant's background indicates that he deserves consideration and belongs to one of the potentially above-average lecturers. MH's expression above emphasizes the position of a female accountant in academia with family status in the organization. According to Haynes (2017), changing the status of an accountant to a mother does not immediately reduce her potential and abilities. Still, better organization can be more flexible by adjusting the rhythm and working hours. Research by Haynes (2017) is for women public accountants with long work hours. It should be for accountant academia whose flexible working hours and status changes are not a barrier to women's careers.

This reality has a direct impact on women's self-esteem. Academic women accountants feel that the trust given to them is based on status, which is indeed a sensitive thing for some



people, as SS says: "So it is not pride that is in charge of the work." This fact further clarifies the gender disparity among female academics in rural areas. Women's involvement in a job is not based on their abilities but on their status. Women with single status are considered to have flexible time so that they can easily handle work even though sometimes the work is not their responsibility. On the other hand, women with decent abilities but who are married and have children will be considered to no longer have much time to be able to work. It is one form of gender bias that women have dual roles besides working. They are required to take care of household chores.

The difference in performance produced by male and female workers is not due to differences in competence and abilities (Foschi 2009; Khalife and Chalouhi 2013; Abraham 2023; Minehan and Wesselbaum 2024; Nong, Phuong, and Son 2024). However, it is inseparable from the environmental pressure factors a woman faces through relatively greater gender discrimination (Jeny and Vasut 2017; Romi, Chavez, and Roberts 2020; Dong 2024). This factor gradually impacts a woman's emotional condition and self-acceptance.

#### *Part 4: gender equality as a challenge or obstacle?*

The reality of gender equality experienced by female accountant academia ends in two attitudes: making this phenomenon a challenge to face with persistence and refusing to give up or put such discrimination as a career barrier.

"I was charged for this is 'by order', difficult even if it is. So, yeah, it has done. It is like, we are trusted but not fully trusted..." (MT)

"If I am personally dependent on ourselves. Do not let us surrender to the circumstances. We are capable and right, so you have done it." (DL)

"...Very excited because I'm a woman doesn't mean I can't." (IJ)

In the end, the attitude of the three informants above is a picture of the steps that female accountant academia can take on education when faced with differences in treatment in the workplace; it is not independent of the internal conditions of the woman, namely self-effectiveness, the self-sacrifice of her job and her marital status. In addition, external factors play a role in the reality of gender discrimination, i.e. the validation of women's feminist feelings and the growing and developing cultural tendencies or habits that women are "different" from men.

Referring to the four dimensions of women's attitudes in responding to the glass ceiling issue in the workplace, as stated by Smith, Crittenden, and Caputi (2012), the three female accounting academics have different attitudes. Martha shows resignation, which describes an attitude of giving up on pursuing a particular career position due to organizational obstacles. The statement "...we are trusted but not fully trusted..." emphasizes that women are not given complete trust to work in high positions. According to Smith, Crittenden, and Caputi (2012), one indicator of women's resignation is when they feel that women are rarely given full appreciation. In the end, this attitude of resignation will lead to acceptance. Women will no longer feel satisfied and sufficient to pursue a particular career position because they assume it is more suitable for men. The doctrine of masculinity believed by these women causes them to feel that, unlike men, women have unlimited obligations to career development. So, there is a refusal from women to work long hours and choose to live a balanced life between career and family rather than dedicate themselves fully to their jobs (Smith, Crittenden, and Caputi 2012; Williams 2022).

On the other hand, despite facing various career challenges, women have an optimistic attitude toward developing and reaching a high position, as felt by DL and IJ. The optimism they show is inseparable from their self-confidence that they are capable, and one thing that cannot be denied is the support of the surrounding environment. It can be formed and become a manifestation of women when they feel they are allowed to lead, are trusted to do



meaningful work, and get full support from family and colleagues. This attitude will eventually become a denial when gender equality has truly been realized (Napier, Suppes, and Bettinsoli 2020). Women can achieve the same career goals as men at that time without the shadow of gender discrimination (Ghirardi et al. 2023).

In the view of liberal feminism, the lack of opportunities for female academic accountants in rural areas shows that, in fact, masculine culture in the accounting environment still occurs and causes gender inequality (Faragalla et al. 2023). These findings illustrate that female academic accountants have not been fully "freed" from the influence of gender bias. However, for some female academic accountants, there is no difference between women's and men's roles in work (Iyer, Raghunandan, and Rama 2005). Therefore, the hope of liberal feminist theory to be able to disrupt masculine culture without any inferior parties has not been fully realised. The results of this study also show that from the perspective of female academic accountants, masculine ideology in gender relations in the accounting environment is still a "barrier" to creating gender equality and justice where men and women have the same rights, obligations, roles and opportunities.

These results show that genuine gender equality is not yet fully realized for some academic female accountants. For advanced organizations, this is a phenomenon of the past that is no longer relevant to today's conditions, but it is still commonplace for developing organizations. Therefore, because it is of concern to all of us, the accountant academia women (and men) as well as the leadership and the associated parties, that we are not enough to "discuss" access to sustainable development (SDGs), but above all is how the steps we are taking to realize gender equality as the fifth goal because women and men have equal abilities and potential is the same.

## Conclusions

The research resulted in the findings that gender equality has not realized its specificity for female accountants in academia in the accounting education environment at rural colleges based on a liberal feminist perspective. Based on the results of a qualitative study, the "voice" of female accountants in academia is divided into two sections: women who feel gender equality and women who experience gender discrimination in the organizational environment. The reality of gender discrimination in female accountant academia emerges from the organizational environment but is not independent of internal influences. Academic women accountants feel that feminist stereotypes (domination of feelings, sacrifice, and family status) are indeed "functional" in limiting their career development. On the other hand, female accountants in academia in the advanced college community stated that there was no difference in treatment between women and men. This indicates that gender equality has not been achieved evenly in the university's educational environment.

The theoretical implications achieved in this study extend the findings of researchers who have proved that equality between women and men in the accounting profession is yet to be fully attained. Meanwhile, the managerial implications of this research are that gender equality has not yet been fully realized and should be of concern to both the women experiencing it and the organizational environment. In this case, a female accountant in academia should not have made it a barrier to self-development. In addition to practical implications, the organizational climate plays a role in achieving gender equality because the environment is where inequality occurs. Therefore, the environment should be more sensitive so that this phenomenon does not become more cultural and restrict the movement of glasses to work.

The limitations of this study lie in the fact that the number of research informants is still limited. Further research can expand the research approach by combining several approaches (e.g., quantitative and qualitative), increasing the number of informants by



conducting inter-regional studies, and using more complete test tools. Further research can extend the study of accounting academia in other regions by extending the study using various techniques as well as research analysis.

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