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Research paper

The Perception of Glass Ceiling Towards Women's Career Advancement for the Accounting Profession in Indonesia

Aisyatur Ridha *, Lindrianasari

Binus University, Indonesia
**Corresponding author E-mail: aisyatur.ridha@binus.ac.id*

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Abstract

Gender equality is a key focus of the Sustainable Development Goals (SDGs), as stated in Goal 5, which aims to end discrimination against women and ensure that women can participate and have equal opportunities to become leaders. According to the Global Gender Gap Report 2022, Indonesia ranks 92nd out of 146 countries, with a Global Gender Gap Index (GGGI) score of 69.7%. This study aims to: (1) Evaluating glass ceiling perception towards women's career advancement for accounting profession through survey; (2) Providing empirical evidence whether women experience glass ceiling perception in the workplace; and (3) Providing empirical evidence confirming whether the perception of glass ceiling towards women in the workplace are recognized by men. The method used in this study was quantitative, utilizing primary data collected through a questionnaire distributed to respondents. Hypothesis testing was conducted using logistic regression analysis. Four variables tested were bias, marital status, parenthood, and external. Based on the results, it was found that bias, marital status, parenthood, and external variables had a significant influence on the perception of the glass ceiling towards women's career advancement for the accounting profession in Indonesia. This conclusion has been drawn according to data collected from 106 respondents, who are currently working in the accounting field in Indonesia.

Keywords: *Gender Equality; Sustainable Development Goals (SDGs); Glass Ceiling; Bias-Centered; Accounting.*

1. Introduction

The representation of women at the top management level in companies remains lower than that of men. This condition is not aligned with the 2030 Agenda for Sustainable Development, which outlines 17 Sustainable Development Goals (SDGs). Gender equality is explicitly emphasized in SDG 5, which aims to eliminate all forms of discrimination against women and ensure equal participation and leadership opportunities for women (UN, 2015).

According to the Global Gender Gap Report 2022, Indonesia is ranked 92nd out of 146 countries, with a Global Gender Gap Index (GGGI) score of 69.7% (Indonesia M. O., 2022). This score indicates that Indonesia has achieved only 69.7% of overall gender equality. Compared to other ASEAN countries, Indonesia ranks 7th out of 10, highlighting the need for significant improvements in gender equality initiatives. Gender equality has been shown to influence company performance. In countries with high levels of gender equality, such as those in Scandinavia, the presence of Women directors positively affects the performance of boards of directors. In contrast, in countries with lower levels of gender equality, such as China, India, and Japan, the presence of Women directors does not significantly influence board performance (Belaounia, Tao, & Zhao, 2020).

One of the major barriers preventing women from attaining top management positions is the glass ceiling. The glass ceiling refers to vertical discrimination that disproportionately affects women in organizations. It describes a condition in which qualified individuals experience career stagnation at lower levels due to discriminatory practices, often based on gender. Glass ceiling is both conscious and unconscious attitudes and organizational practices that restrict women's access to senior management positions (Jackson & O'Callaghan, 2009; Bendl & Schmidt, 2010; Zeng, 2011).

Previous studies define the glass ceiling as a form of gender-based discrimination that hinders women's professional career development and limits equal opportunities for advancement (Cotter et al., 2001). It also represents social and organizational pressures that prevent women from reaching top management positions, even when they possess strong professional experience and high qualifications (Hull & Umansky, 1997; Yagüe-Perales, Pérez-Ledo, & March-Chordà, 2021). Furthermore, the glass ceiling restricts women to achieve higher career and levels of responsibility due solely to gender-related factors (Li & Leung, 2001).

Perceptions of the glass ceiling are commonly explained through three theoretical perspectives: bias-centered, structural-centered, and cultural-centered (Hull & Umansky, 1997; Oakley, 2000). Bias-centered suggests that glass ceilings emerge due to bias among men leaders against promoting women to higher positions. Structural-centered perspectives highlight organizational systems that favor men by providing greater access to networking, mentoring, and career enhancing opportunities, thereby reinforcing glass ceiling effects. Cultural-centered perspectives emphasize limited social interaction and support between men leaders and women employees, which negatively affect

women's promotion prospects (Oakley, 2000; Kim, 2004). In addition, several demographic factors may influence perceptions of the glass ceiling, including ethnicity, hierarchical position, marital status, parenthood, and industry type.
This study is necessary to examine perceptions of glass ceiling and their impact on women's career advancement in the accounting profession in Indonesia. Prior research by Cohen et al. (2020) focused exclusively on women respondents who working in public accounting and women who working in private company & having Chartered Public Accountants (CPA) license. Similarly, Khodijah et al. (2024) examined women employees who working in both public accounting firms and private companies. These studies reveal a research gap, as they do not incorporate men perspectives. Therefore, this study aims to address this gap by examining perceptions of the glass ceiling among both men and women employees towards women's career advancement in the accounting field in Indonesia. By incorporating gender-comparative perspectives, this research seeks to provide a more comprehensive understanding about the perception of glass ceiling influence women's career advancement in the accounting field.

2. Method

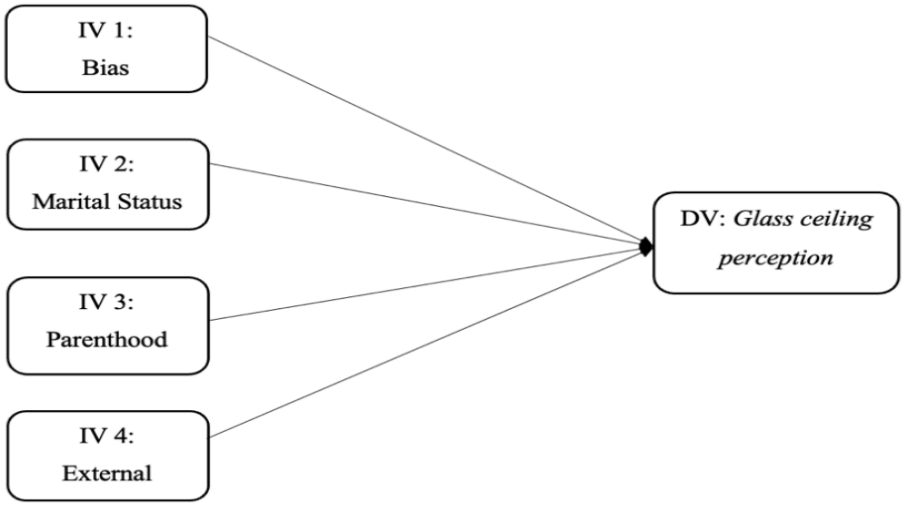
This study will use a quantitative method through primary data from a questionnaire. The logistic regression method is used to test the hypothesis in the following manner:

$$\text{Glass ceiling} = \beta 0 + \beta\text{Bias} + \beta\text{Marital Status} + \beta\text{Parenthood} + \beta\text{External} + \varepsilon$$

Next, an impact test (t-test) will be performed to try to determine how far independent variables influence the variance of the individual dependent variables:
1) If the significance value is <0.05, then the hypothesis is accepted. This shows that independent variables have individual effects on dependent variables
2) If the significance value is >0.05, the hypothesis is rejected. This shows that independent variables have no individual effect on dependent variables.

2.1. Research variables

In the glass ceiling perception research, there is 1 Dependent Variable (DV) namely Glass Ceiling Perception, and there are 4 Independent Variables (IV) namely bias, marital status, parenthood and external which shown in diagram below:



2.2. Respondents

In this study, the researcher distributed a questionnaire in connection with the perception of the glass ceiling on women's career advancement in the accounting profession in Indonesia. Referring to quantitative method research by taking data through a questionnaire conducted by Khodijah et al. (2024) with total respondents was 133 women who working in accounting firm and private company in Indonesia. The questionnaire submitted refers to the research of Cohen et al. conducted in 2020. In terms of obtaining more detailed conditions, modifications were made by adding questions to the questionnaire on bias, marital status, parenthood and external variables to obtain more detailed information regarding the existence of a glass ceiling experienced by respondents in connection with the career advancement of women in the accounting profession.

$$n = N / (1 + Ne^{2})$$

Where n is the sample size, N is the population size, and e is the acceptable margin of error. In this study, the total population of active Public Accountants in Indonesia is 10,524 (IAI, 2024), and the margin of acceptable error is 0.10, resulting in a target sample of 99 respondents.

Respondents targeted to fill out the questionnaire are those who have the following criteria:
1) Women & Men Respondents
2) Profession in accounting field
3) Have been working for minimum 3 years at the current company
4) Current position as Staff / Officer / Senior Staff / Senior Officer / Supervisor / Assistant Manager / Equivalent

Respondents are given questions related to glass ceiling perceptions, marital status, parenthood and current employment industry. Questions related to glass ceiling perceptions, marital status and parenthood would be coded using code 1 for the answer "yes" and code 0 for the answer "no". For the question related to employment industry would be coded using code 1 for the answer external industry and code 0 for the answer non-external industry.

Questions were asked to measure bias, marital status, parenthood, and external variables which neutrally defined (women are treated differently, not women are treated worse) to avoid the potential effect of directing respondents to specific answers.

3. Result and Discussion

3.1. Frequency distribution of research variables

Based on the results of the variable frequency distribution of the glass ceiling, bias centered score, marital status score, and parenthood score in this study, the following results were obtained.

Table 1: Variable Distribution of Glass Ceiling

Glass Ceiling	Frequency	Percentage
No	80	75,5%
Ya	26	24,5%
Total	106	100%

Based on Table 1, it can be seen that most of the respondents did not believe glass ceiling phenomenon in the company, which was as many as 80 people or 75.5% of the total respondents. Meanwhile, as many as 26 people, or 24.5% of respondents, believe a glass ceiling. These findings show that although the majority of respondents does not believe the existence of glass ceiling in the company, there are still almost a quarter of respondents who feel the existence of glass ceiling.

Table 2: Distribution of Bias Centered Variable

Total Bias Centered Score	Frequency	Percentage
0	20	18,9%
1	15	14,2%
2	29	27,4%
3	23	21,7%
4	19	17,9%
Total	106	100%

Based on the results of the descriptive analysis presented in Table 2 the total bias centered score was obtained through the summation of four questions with a dichotomous answer choice (0 = no, 1 = yes), so that the higher the points obtained, the higher the chance of a glass ceiling. Thus, the score that respondents may obtain is in the range of 0 to 4. The distribution of the total bias centered score showed that the most respondents were on bias centered score 2, which was 29 people (27.4%) of the total respondents. Furthermore, as many as 23 people (21.7%) had a bias centered score of 3, followed by 20 people (18.9%) with bias centered score of 0, and 19 people (17.9%) with bias centered score of 4. The number of respondents with bias centered score of 1 was the least, namely 15 people or 14.2%. These findings indicate a variation in respondents' perceptions of bias centered, with a considerable tendency to be in the middle category (scores 2–3).

Table 3: Distribution of Marital Status Variable

Total Wedding Score	Frequency	Percentage
0	17	16%
1	12	11,3%
2	25	23,6%
3	26	24,5%
4	26	24,5%
Total	106	100%

Based on the results of the descriptive analysis presented in Table 3, the total marital status score was obtained through the sum of four questions with a dichotomous answer choice (0 = no, 1 = yes), so that the higher the points obtained, the more likely it is that there is a chance of a glass ceiling. Thus, the score that respondents may obtain is in the range of 0 to 4. The distribution of total marital status scores showed that the most respondents were at scores 3 and 4, respectively, as many as 26 people (24.5%) of the total respondents. Furthermore, 25 people (23.6%) were at a score of 2, followed by 17 people (16%) with a score of 0, and 12 people (11.3%) with a score of 1. These findings illustrate that the majority of respondents tend to have a marital status score in the medium to high category (score 2–4).

Table 4: Distribution of Parenthood Variable

Total Parenthood Score	Frequency	Percentage
0	19	17,9%
1	16	15,1%
2	20	18,9%
3	24	22,6%
4	27	25,5%
Total	106	100%

Based on the results of the descriptive analysis presented in Table 4 the total parenthood score was obtained through the sum of four questions with dichotomous answer options (0 = no, 1 = yes), so that the higher the points obtained, the more likely it is to have a glass ceiling. Thus, the score that respondents may obtain is in the range of 0 to 4. The distribution of parenthood scores showed that the most respondents were at a score of 4, which was 27 people (25.5%) of the total respondents. Furthermore, 24 people (22.6%) were at a score

of 3, followed by 20 people (18.9%) with a score of 2. 19 people (17.9%) had a score of 0, and 16 people (15.1%) had a score of 1. These findings indicate that most respondents tend to have parenthood scores in the middle to high category (scores 2–4).

Table 5: Distribution of Industrial Variables

Industry	Frequency	Percentage
External	57	53,8%
Non-External	49	46,2%
Total	106	100%

Based on Table 5, it can be seen that most of the respondents in this study work in external industries (public category, such as: Public Accounting Firm / Government Auditor / Consultant), which is as many as 57 people (53.8%) of the total respondents. Meanwhile, as many as 49 people, or 46.2% of respondents, came from non-external industries (other than the public category).

3.2. Validity and reliability tests

Based on the results of the validity and reliability of the glass ceiling variables, centered bias score, marital status score, and parenthood score, the following results were obtained.

Table 6: Validity and Reliability Test of Bias Centered Variable

Bias Centered indicator	Calculation	rtable	Cronbach Alpha	Information
Do you believe that your company treats women and men workers unequally in terms of performance evaluation?	0.698	0.1918	0.608	Valid and Reliable
Do you believe that women workers who have high qualifications and skills are limited from being able to reach top management positions in your company?	0.632	0.1918		Valid and Reliable
Do you believe that the opportunity for promotion to the top management level in your company is only given to men employees?	0.711	0.1918		Valid and Reliable
Do you believe gender bias affects the promotion of women workers to top management positions in your company?	0.672	0.1918		Valid and Reliable

Based on Table 6, the results of the validity test for the bias centered variable showed that all indicators had a greater calculated r value compared to the r of the table (0.1918). This means that every bias centered indicator, namely Statement P1, Statement P2, Statement P3, and Statement P4, is declared valid because it can measure the construct in question. In addition, the results of the reliability test with a Cronbach's Alpha value of 0.608 showed that the bias centered variable instrument was reliable. Thus, the bias centered measurement instrument in this study can be used because it meets the requirements for validity and reliability, so that the data obtained is considered consistent and worthy of further analysis.

Table 7: Validity and Reliability Test of Marital Status Variable

Marriage Indicators	Calculation	rtable	Cronbach Alpha	Information
Are you married?	0.661	0.1918	0.644	Valid and Reliable
Do you believe that married women workers who have high qualifications and skills are limited in being able to reach top management positions in your company?	0.730	0.1918		Valid and Reliable
Do you believe that the opportunity for promotion to the top management level in your company is only given to married men workers compared to married women workers?	0.677	0.1918		Valid and Reliable
Do you believe that marital status affects the chances of women workers being promoted to top management positions in your company?	0.714	0.1918		Valid and Reliable

Based on Table 7, the results of the validity test on the marital status variable show that all indicators have a greater calculated r value than the r table (0.1918). Thus, all indicators, namely Statement P1, Statement P2, Statement P3, and Statement P4, are declared valid because they can measure the construct in question. Furthermore, the results of the reliability test showed that the marital status variable had a Cronbach's Alpha value of 0.644. Therefore, the instrument for measuring marital status variable in this study is declared feasible to use because it meets the criteria of validity and reliability, so that the resulting data can be trusted for further analysis.

Table 8: Test of Validity and Reliability of Parenthood Variable

Parenthood Indicators	Calculation	rtable	Cronbach Alpha	Information
Do you have a child?	0.694	0.1918	0.696	Valid and Reliable
Do you believe that women workers who have children and have high qualifications and skills are limited to reaching top management positions in your company?	0.728	0.1918		Valid and Reliable
Do you believe that the opportunity for promotion to the top management level in your company is only given to men workers who have children, compared to women workers who already have children?	0.760	0.1918		Valid and Reliable
Do you believe that parenthood affects the chances of promoting women workers to top management positions in your company?	0.711	0.1918		Valid and Reliable

Based on Table 8, the results of the validity test on the parenthood variable show that all indicators have a greater calculated r value than the table r (0.1918). Thus, all indicators, namely Statement P1, Statement P2, Statement P3, and Statement P4, are declared valid because they can measure the construct in question. In addition, the results of the reliability test showed a Cronbach's Alpha value of 0.696, which is above the minimum limit of 0.6. This means that variable instruments for parenthood are relatively reliable, with a fairly good level of internal consistency. Therefore, the instrument for measuring the variables of parenthood in this study was declared to meet the requirements for validity and reliability, making it suitable for use in further analysis.

3.3. Logistic regression testing

Based on the results of the glass ceiling variable logistics regression test, bias centered score, marital status score, parenthood score, and external score in this study, the following results were obtained.

Table 9: Goodness of Fit Hosmer and Lemeshow

Chi-Square	df	Significance	Information
7.045	8	0.532	Goodfit

The results of the Hosmer and Lemeshow test showed a Chi-square value of 7.045 with a degree of 8 and a significance of 0.532. Since the significance value is greater than 0.05, it can be concluded that the logistic regression model used has a good goodness-of-fit.

Table 10: Omnibus Test Results

Omnibus Test	Chi-square	df	Significance
Step	71.164	4	<0.001
Block	71.164	4	<0.001
Model	71.164	4	<0.001

The results of the Omnibus Tests of Model Coefficients showed a Chi-square value of 71.164 with a free degree of 4 and a significance of <0.001. Because the significance value is less than 0.05, it can be concluded that simultaneously the variables of bias centered score, marital status score, parenthood score, and external score used in the model have a significant effect on the glass ceiling variable.

Table 11: Determination Coefficient of Nagelkerke R Square

-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
46.939	0.489	0.728

Based on the results of the determination coefficient of the Nagelkerke R-squared, it shows that the value of the Nagelkerke R Square is 0.728, which means that the logistic regression model can explain the variation of the glass ceiling variable of 72.8% while the rest is explained by other variables outside the model.

Table 12: Hypothesis Testing

Variable	B	SE	Wald	Significance	EXP(B)
Bias	1.137	.336	11.430	<,001	3.116
Marital Status	1.134	.408	7.705	0.006	3.107
Parenthood	1.100	.355	9.606	0.002	3.003
External	2.491	.895	7.741	0.005	12.079
Constant	-11.503	2.440	22.224	<,001	0.000

Based on the results of the logistic regression analysis presented in Table 4.17, several important findings were obtained as follows:

1) The bias centered variable had a regression coefficient (B) of 1.137 with a significance value of <0.001 (<0.05) and an Exp(B) value of 3.116, which means that bias centered has a significant positive effect on the glass ceiling, so that individuals who experience bias centered have a 3.12 times greater chance of experiencing a glass ceiling compared to individuals who do not experience bias centered (H1 accepted).
2) The marital status variable had a regression coefficient (B) of 1.134 with a significance value of 0.006 (<0.05) and an Exp(B) value of 3.107, which shows that marital status has a significant positive effect on the glass ceiling, so that individuals who married have a 3 times greater chance of experiencing a glass ceiling than individuals who have not married. However, the direction of the relationship obtained is not in line with the research hypothesis, which states that unmarried women workers have a higher perception of the glass ceiling. (H2 rejected).
3) The parenthood variable has a regression coefficient (B) of 1.1 with a significance value of 0.002 (<0.05) and an Exp(B) value of 3.003, which means that parenthood has a significant positive effect on the glass ceiling, so that individuals who have children have a 3 times greater chance of experiencing a glass ceiling than individuals who do not have children (H3 is accepted).
4) The external type variable has a regression coefficient (B) of 2.491 with a significance value of 0.005 (<0.05) and an Exp(B) value of 12.079, which shows that the type of industry has a significant positive effect on the glass ceiling, where individuals who work in non-external industries (other than the Public category) have a 12.1 times greater chance of experiencing a glass ceiling compared to individuals working in external industries (Public category such as: Public Accounting Firm/Government Auditor/Consultant) (H4 accepted).

3.4. The effect of bias centered on glass ceiling perception

Bias shows a statistically significant positive effect on the glass ceiling (B = 1.137; p < 0.001; Exp(B) = 3.116). This indicates that respondents who experience bias centered are more than three times as likely to perceive a glass ceiling compared to those who do not. The perception of a glass ceiling is strongly formed when employees perceive unfairness in the performance evaluation process. The first indicator, the belief that the company does not treat women and men equally in performance evaluations, reflects a systemic and often unconscious structural bias. When evaluations are perceived as unfair, the impact is not only to demotivate individuals but also to create a collective narrative that women's career paths are limited by distorted standards and criteria, thus exacerbating the perception of a glass ceiling. Empirical findings and cross-industry surveys indicate that inequality in evaluations and promotions is a key driver of women's career stagnation. The second and third indicators, the belief that highly qualified women continue to struggle to reach top management positions and that promotions are more often given to men, emphasize the role of bias in the selection and promotion process, resulting in a reduced pool of eligible women candidates for promotion to the next level, making the glass ceiling even more pronounced (Hing, et al., 2023). The fourth indicator of the belief that gender bias influences promotion decisions indicates that employees attribute personal experiences or observations of the organization to explicit or implicit discriminatory mechanisms. Recent quantitative and qualitative research confirms that implicit bias continues to influence performance appraisals, visibility task assignments, and promotion decisions, even when

organizations implement formal equality policies. Therefore, the perception of a glass ceiling often arises not from a single incident, but from an accumulation of experiences consistent with a pattern of bias. The low societal commitment to improve gender equality, which impacts women's career advancement, results in the low participation of women accounting graduates in senior positions in various companies (Adapa, Rindfleish, and Sheridan, 2016). By quantifying this effect within the Indonesian accounting context, this study advances existing knowledge by demonstrating that bias remains a dominant predictor of glass ceiling perceptions despite formal equality policies.

3.5. The effect of marital status on the perception of glass ceiling

Based on the results, marital status has a significant positive effect on the glass ceiling (B = 1.134; p = 0.006; Exp(B) = 3.107). women who married are more likely to perceive a glass ceiling compared to unmarried women. This finding suggests that women employees with married status tend to perceive stronger structural barriers to reaching top managerial positions. This result can be explained through social and organizational dynamics in which marital status is closely associated with multiple role expectations, particularly for women. Marriage is often linked to increased family responsibilities, which can influence managerial assessments of career commitment and leadership potential. This finding is consistent with Taparia & Lenka (2022), who argue that married women face greater challenges in balancing professional and family roles, thereby affecting career decisions and advancement opportunities.

In many organizations, married women employees are frequently subject to traditional assumptions that they bear greater domestic responsibilities than their men counterparts. Such assumptions contribute to biased performance evaluations and reduced promotion opportunities, as managers may question the availability, flexibility, and long-term commitment of married women for senior positions. Kawitkar & Vaidya (2023) similarly found that marital status reinforces gender-based stereotypes that limit women's access to leadership roles. The alignment between this study and prior research strengthens the argument that marital status operates as a structural barrier rather than a purely personal characteristic.

From a theoretical perspective, these findings support role congruity and gender stratification theories, which place that individuals are disadvantaged when social role expectations conflict with leadership norms. In Indonesia's accounting sector, where cultural norms emphasize family responsibilities for married women, marital status becomes an institutionalized source of inequality that contributes to the persistence of the glass ceiling. Practically, the results highlight the need for accounting organizations in Indonesia to re-evaluate promotion criteria and performance appraisal systems to ensure that marital status does not implicitly influence career advancement decisions. Implementing transparent evaluation standards, flexible work arrangements, and bias-awareness training for managers may help reduce discriminatory assumptions and create more equitable career pathways for married employees.

3.6. The effect of parenthood on the perception of the glass ceiling

The parenthood variable also has a significant positive effect on the glass ceiling (B = 1.100; p = 0.002; Exp(B) = 3.003). Employees with children are three times more likely to experience a glass ceiling than those without children. This effect is closely related to the persistence of the motherhood penalty which assumes that women employees with children experience reduced commitment, flexibility, and availability for work. As a result, working mothers are often perceived as less productive and less suitable for promotion, despite having qualifications and performance comparable to their men colleagues. In contrast, men with children frequently benefit from premium fatherhood, whereby parenthood is interpreted as a signal of responsibility and stability, increasing their likelihood of being considered for managerial positions. This unequal evaluation reinforces the perception that leadership pathways are systematically constrained for women, thereby intensifying the glass ceiling effect (Kadek & Diahhadi, 2024).

The findings of this study are broadly consistent with those of Khodijah et al., (2024), who report that women accountants with children are less likely to openly report the existence of a glass ceiling compared to women without children. Rather than contradicting the present results, this suggests that mothers may normalize or internalize career barriers as part of their dual roles. The dual burden of professional responsibilities and domestic work further limits access to promotion and strategic decision-making roles, particularly in organizations that lack flexible work arrangements. Recent empirical studies confirm that mothers face a higher risk of discrimination in promotion processes, which strengthens the perception that glass ceilings are real and difficult to penetrate. From a theoretical perspective, these findings support gender stratification and role congruity theories, which argue that career disadvantages arise when socially prescribed caregiving roles conflict with leadership expectations. In Indonesia's accounting sector, where caregiving responsibilities are culturally feminized and organizational support for work-family balance remains limited, parenthood becomes an institutionalized source of inequality that sustains the glass ceiling. Practically, the results highlight the importance of implementing family-supportive policies in accounting organizations, such as flexible working arrangements, transparent performance evaluation systems, and equal parental leave for men and women. Such measures are essential to reduce the motherhood penalty, mitigate gender bias in promotion decisions, and create more equitable career pathways for accounting professionals with children.

3.7. The influence of external on the perception of glass ceiling

The strongest effect is observed for industry type (B = 2.491; p = 0.005; Exp(B) = 12.079). Respondents working in non-external industries are over twelve times more likely to perceive a glass ceiling than those in external industries such as public accounting firms, government auditing, or consulting. This suggests that institutional structures and professional norms in external may offer clearer promotion pathways and stronger accountability mechanisms. In contrast, non-external may rely more heavily on informal networks and discretionary decision-making, increasing the likelihood of gender bias. This phenomenon can be explained by differences in organizational culture and career governance across industry categories. In external industries, promotion systems tend to be more standardized, transparent, and subject to oversight by professional associations or regulatory frameworks. These institutional controls limit discretionary decision-making and reduce opportunities for hidden gender bias. In contrast, non-external industries often rely on informal networks, subjective managerial judgments, and internal sponsorship, creating conditions in which gender stereotypes can more easily influence promotion decisions.

Furthermore, non-external industries typically exhibit more rigid hierarchical structures and intense internal competition, which narrows access to senior leadership roles. In such contexts, women employees are more likely to face additional barriers, including limited access to strategic networks, weaker mentoring and sponsorship, and persistent gendered expectations regarding leadership suitability. These findings are consistent with Hurriyati and Yuliana (2024), who emphasize that organizational informality and weak diversity mechanisms increase vulnerability to glass ceiling formation.

The results also align with Cohen et al., (2020), who find that women working in public accounting firms are less likely to report the presence of a glass ceiling compared to those in private or non-external organizations. This study extends their findings to the Indonesian

accounting sector by demonstrating that inclusive organizational cultures, transparent evaluation systems, and formal diversity policies are more prevalent in external sectors, thereby reducing perceived career barriers. From a theoretical perspective, these findings reinforce stratification and role congruity theories by showing that parenthood and external context interact with gender norms to shape unequal career outcomes. In Indonesia's accounting sector, where caregiving responsibilities are culturally, feminized and organizational discretion remains high in non-external industries, glass ceiling is sustained through both social expectations and institutional structures.

4. Conclusion

This study aims to analyze the influence of bias, marital status, parenthood, and external on the perception of glass ceilings among women workers. Based on the results of the logistic regression analysis, the following conclusions can be drawn. First, the bias variable has a statistically significant effect on the perception of the glass ceiling. Higher levels of perceived bias in performance evaluation and promotion processes significantly increase the likelihood that women workers experience a glass ceiling.

Second, marital status has a statistically significant effect on the perception of the glass ceiling, as indicated by a significance value of 0.006. This result demonstrates that marital status plays an important role in shaping women's perceptions of career barriers. The finding suggests that married women are more likely to experience or perceive a glass ceiling, reflecting the influence of social role expectations and organizational assumptions regarding commitment and availability. However, the direction of the relationship obtained is not in line with the research hypothesis, which states that unmarried women workers have a higher perception of the glass ceiling

Third, the parenthood variable shows a statistically significant positive effect on the perception of the glass ceiling. Women workers who have children face a substantially higher likelihood of experiencing career barriers compared to those without children. This finding indicates that family responsibilities remain a major factor reinforcing structural inequality and limiting women's access to senior leadership positions.

Fourth, the external variable has a significant effect on the perception of the glass ceiling. Women who working in non-external industries are more likely to perceive barriers to reaching top management positions compared to those employed in external industry. This highlights the role of organizational structure, transparency, and governance in shaping gender-based career opportunities.

Finally, the findings indicate that perceptions of glass ceilings among women are shaped not only by individual characteristics but also by broader organizational and social structures that are often normalized within the workplace, including by men colleagues and decision-makers. This reinforces the argument that glass ceilings are not merely subjective perceptions but reflect persistent systemic inequalities within the work environment. Overall, this study confirms that bias, marital status, parenthood, and external context significantly influence the perception of glass ceilings among women workers, emphasizing the need for organizational policies and practices that address structural inequality and promote gender-equitable career advancement.

Open Data

This research uses primary data, which can be accessed through the following link:
https://docs.google.com/spreadsheets/d/1PH9BgY31LXyzex4a3qe5Grqz8EDIbbAz/edit?usp=sharing&ouid=100572941846717904456&rtpof=true&sd=true

Author Contribution

The main author who initiated the research topic. Developing a framework of thinking related to the main research: glass ceiling perception for the accounting profession in Indonesia. The main author is compiling a framework for deciding on a hypothesis, building a research method, determining variables and research population, data collection, and data processing. Furthermore, the first author is contributing to the paper's completion because this paper is sourced from a thesis.

The second author provided guidance and direction for the research. Acting as a sparring partner, the second author helped refine the concepts and theoretical framework, ensuring their relevance to real-world conditions. The research topic on the glass ceiling, which was done through quantitative analysis, aligns with the second author's expertise, who also serves as the first author's academic supervisor. In addition, the second author assisted in data evaluation. Another important role of the second author was to ensure that the entire manuscript was well-developed and ready for publication in a reputable journal.

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