

Shattering the Glass Ceiling: Career Barriers and Opportunities for Women in Malaysia's Auditing Sector

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Abstract

Despite women comprising over 55% of chartered accountants in Malaysia, only 13%-22% attain partnership level. This discrepancy highlights the presence of the "glass ceiling," an invisible barrier preventing women from advancing in their auditing careers despite their qualifications, skills, and achievements. Our study explores this phenomenon through the lived experiences and perceptions of women in the auditing profession. We conducted semi-structured interviews with nine audit staff (current and former) from both the Big Four and non-Big Four firms. Analyzing the findings through the framework of inequality regimes theory, we identified three key themes that contribute to career stagnation: (i) work-life balance, (ii) individual challenges, and (iii) occupational minority status. Specific barriers include marriage, demanding work schedules, self-determination challenges, professional qualification requirements, occupational minority status, and language barriers.

Keywords: Job Progression, Glass Ceiling, Women, Big Four

1. INTRODUCTION

Malaysia is ranked 102nd out of 146 nations in the World Economic Forum's Global Gender Gap 2023 Report, which is a minor increase from its 2022 ranking of 103rd. Malaysia fares better than just Myanmar, a country afflicted by continuous conflicts in the ASEAN area. The Philippines is the top-ranked ASEAN nation, coming in at number sixteen on the world ranking. Other nations in the group include Singapore (49), Laos (54), Vietnam (72), Thailand (74), Indonesia (87), Cambodia (92), and Brunei (96). 123rd place goes to Myanmar (World Economic Forum, 2023).

The underrepresentation of women in senior managerial roles in the corporate sector has drawn the attention of scholars, organizations, and governments worldwide, including Malaysia. Despite the fact that more women are joining the workforce, they are still underrepresented in top positions. For example, the Malaysian government established a policy goal in 2011 that states that by 2016, women must hold at least 30% of decision-making roles in the commercial sector (Nik Anis, 2011). However, as of 2023, only about 22% of board members are women (Bursa Malaysia, 2023). This problem is still present in the auditing industry. As of November 30, 2023, women accounted for 55% of the 39,390 members of the Malaysian Institute of Accountants (MIA) (Malaysia Institute of Accountants, 2023). Only 13%–22% of women in the auditing industry occupy partnership responsibilities, despite being the majority of the workforce (Hassan, 2018; Al-Dhamari & Chandren, 2017; Haron et al., 2014; Malaysia Institute of Accountants, 2023). These figures highlight the obstacles that prevent women from advancing in this sector as professionals. These obstacles, which are sometimes referred to as the "glass ceiling," remain and impede the advancement of competent and skilled women in spite of their abilities and successes (Wirth, 2001).

The glass ceiling limits diversity, inclusiveness, and creativity, which impedes economic growth in addition to maintaining gender and racial inequity. It keeps gifted people from realizing their full potential, which reduces

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output and wastes money. Furthermore, according to McKinsey & Company (2015) and the European Commission Directorate-General for Research and Innovation (2012), it perpetuates negative preconceptions, which in turn promote discriminatory behavior and attitudes.

In Malaysia's auditing industry, fewer women accountants hold top managerial positions (Hassan, 2018; Malaysia Institute of Accountants, 2023). This study aims to explain why. It focuses on the glass ceiling, which prevents individuals from moving up the professional ladder or, in certain situations, forces women to leave. In order to answer the research question, we employed a qualitative approach to interview nine women with backgrounds in auditing.

The remainder of the paper is organized as follows. The following section details the background of the study and discusses prior studies. Sections 3 and 4 present the research design and discuss the findings. Section 5 concludes the study.

2. BACKGROUND AND PRIOR STUDIES

It has been known for a long time that the auditing field is biased against women, with men generally dominating the field (see for example: Broadbent & Kirkham, 2008). This difference between men and women is mostly caused by long-standing social norms, historical gender expectations, and working environments that support male dominance. Even though there has been progress in promoting diversity and inclusion, there are still not enough women in leadership roles in the auditing business (Ciancanelli et al., 1990). Even though there are ongoing efforts to fix gender inequality, the audit profession still has problems with it, especially when it comes to job advancement, pay, and getting into senior roles (Haynes, 2017). Pay gaps and a lack of leadership chances are two big problems that make it hard for female to move up in their careers (Wooll, 2021).

In addition to these problems, there are other important things that make it hard for women to be equal in the audit field. Personalities like self-confidence, the ability to negotiate, and a desire to advance in a job have been shown to affect how well someone does in their career. Women often feel pressured by society to fit into standard gender roles. This can make them less confident and less likely to push for promotions or leadership roles (Kleiner & Nguyen, 2020). This can make it harder for them to move up in fields like auditing that are controlled by men (Moss-Racusin et al., 2012).

The glass ceiling is also caused in large part by organizational issues. Not only are there clear rules like mentorship programs and standards for promotions, but there are also unspoken rules like "old boys' clubs" and informal networks that keep women out of key decision-making groups (Tharenou, 1999). For example, male often have easier access to mentorship and sponsorship opportunities, which are often needed to build leadership skills. This makes it harder for women to move up (Hewlett et al., 2011). Also, even though some companies offer work-life balance policies like flexible hours and family leave, people often don't use them because they're afraid it will hurt their careers (Kamenou, 2008).

Cultural norms make things even more complicated, especially in places like Malaysia. When it comes to business in Malaysia, networking and race play big roles. Race and networking are especially important for moving up in the audit field (Che Ahmad et al., 2006). Malay, Chinese, and Indian people make up Malaysia's three largest ethnic groups. Asmuni et al. (2015) note that the Chinese population has traditionally been more involved in business than the other ethnic groups. This is because the Chinese have long been at the forefront of the country's commercial sectors and in fact, the Chinese business owners still do better than people of other races when it comes to business success (Syed et al., 2017). This difference in race has big effects on the auditing field, since Chinese-owned businesses often want auditors who are from the same cultural and linguistic background (Che Ahmad et al., 2006). Because of these preferences, Chinese auditors are most common in Malaysia, especially in family-run businesses that put a lot of value on cultural alignment (Asmuni et al., 2015).

Participation in professional accounting bodies (e.g. MIA; MICPA) also shows similar patterns based on race. Studies have found that Chinese professionals are more interested in joining accounting bodies than their Malay and Indian counterparts (Susela, 2010; Abdul-Aziz, 2022), resulting Chinese professionals are the majority in their field. Non-Chinese face more challenges in the field because of the reliance on shared culture and linguistic traits, such as the use of Chinese dialects and English for business communication. These barriers make it harder for non-Chinese professionals to move up in businesses that are mostly owned by Chinese people or that follow Chinese cultural practices.

The audit profession has traditionally been recognized as biased towards a specific gender, with a majority of audit firms being predominantly staffed by male (Broadbent & Kirkham, 2008). This phenomenon is mostly linked to a multitude of variables, including historical gender norms, societal expectations, and workplace culture. Even while the audit sector has made strides in fostering diversity and inclusion, women are still disproportionately underrepresented in leadership roles within the auditing industry (Ciancanelli et al., 1990). Despite efforts to address gender inequities, the audit profession continues to battle with difficulties linked to gender equality (Haynes, 2017). Female auditors frequently face obstacles to progressing in their careers, experiencing disparities in compensation and restricted access to senior positions (Woolf, 2021).

Previous studies have outlined various characteristics contributing to this barrier. Abidin et al. (2008) examined challenges encountered by women in the accounting profession, revealing reasons for their departure from organizations. The study identified organizational culture, family responsibilities, and gender stereotypes as primary obstacles impeding career progression for Malaysian women accountants. Around half of the respondents highlighted reduced promotion prospects for women and feeling less supported by spouses compared to male counterparts. Stress, better opportunities elsewhere, and limited career growth were cited as reasons for leaving employment at an audit firm.

In the Malaysian business environment, a strong business network is crucial for a company's success, and ethnicity significantly influences this landscape (Che Ahmad et al., 2006). Malaysia comprises three major ethnic groups: Malay, Chinese, and Indian. As noted by Asmuni et al., (2015), the Chinese in Malaysia demonstrate higher business activity compared to other ethnic backgrounds, stemming from their historical dominance in the nation's commercial sectors. Presently, Chinese entrepreneurs continue to dominate business sectors and often operate more successfully than Malays and Indians (Syed et al., 2017). Thus, in the context of Malaysian auditor choice, ethnicity holds considerable weight in the selection of external auditors, as highlighted in earlier research on the Malaysian audit market by Che Ahmad et al. (2006). Chinese-owned companies often justify their auditor choices based on shared values, cultural, and linguistic commonalities, emphasizing the preference for auditors from the Chinese ethnicity. Subsequently, the auditing sector in Malaysia is predominantly occupied by those from the Chinese background. This aligns with the notion that similar cultural and linguistic norms often lead family-controlled businesses to prefer Chinese auditors (Asmuni et al., 2015). The Chinese ethnic group also reported to actively participate in professional accountancy associations (Susela, 2010; Abdul-Aziz, 2022). Hence, other groups (Malay, Indian, and others) are considered minorities in the field.

Malaysia's unique communication practices, where its people tend to use their mother tongue languages alongside English in the business sector instead of the national language, i.e., Bahasa Melayu, pose unique challenges for occupational minorities. Some ethnic groups face language and cultural barriers, hindering their progress, especially in companies predominantly owned by Chinese.

3. RESEARCH DESIGN

3.1 Data collection method

The study primarily employed semi-structured interviews aligned with a qualitative, phenomenological approach as the primary method of data collection. This choice was made to effectively explore the depth of participant experiences. The decision between structured and semi-structured interviews was deliberated, recognizing that structured interviews, defined by predetermined questions, limit spontaneity and emotional exploration. Semi-structured interviews allow flexibility to delve into intriguing topics as they arise, facilitating more profound insights into participants' perspectives. These interviews were chosen for their support of one-off sessions, straightforward procedures for acquiring qualitative data, preparatory time for the interviewer, participant freedom, and facilitation of two-way communication.

The research established a protocol for interviews, integrating informed consent, demographic data collection, and open-ended questions designed to elicit comprehensive information about the subjects under investigation. The purpose of the interview questions was to prompt descriptions and reflections, while the interviewer's role was focused on observing, listening, and encouraging participant engagement. Contact with participants was initiated via telephone calls, emails, and social media platforms, and consent was obtained before scheduling interviews, which varied in format (virtual, in-person, phone call) to accommodate participant preferences, confidentiality, and comfort.

3.2 Participants selection

Participant selection was based on purposive sampling and snowballing methods, aiming to include individuals capable of contributing valuable information regarding the research's focus. Phenomenological research guidelines suggest a sample size of 3 to 10 individuals to ensure depth and relevance in understanding the phenomenon under investigation (Creswell, 2013). Nine audit staff (current and former) from both Big Four and non-Big Four firms participated in our semi-structured interviews. They were purposefully chosen to delve into their career progression experiences, aligning with the research's aim. As insisted by interviewees, we conducted various interview formats, namely face-to-face, phone calls, and virtual meetings, to collect insights from the selected participants.

3.3 Research analysis method

The chosen research analysis method for this study is the generic qualitative approaches. The research aims to investigate the reasons behind the underrepresentation of women in senior management roles within audit firms and to explore the strategies employed by women to overcome the glass ceiling. IPA serves as an apt choice for this research due to its emphasis on comprehending the lived experiences of research participants. Within IPA, the researchers scrutinize the intricate details of participants' lived experiences, focusing on the events' significance and the participants' interpretations thereof (Smith, 2011).

To effectively portray and interpret the experiences of minority women in Malaysia's auditing domain, the researchers must approach the study with sensitivity, objectivity, understanding, and set aside any preconceived assumptions. This approach is essential to prevent biases and assumptions from hindering the researchers' comprehension and appreciation of the participants' experiences.

Employing IPA offers the researchers the opportunity to uncover underlying themes and recurrent patterns within the data. These emergent themes and patterns may shed crucial light on the unique experiences encountered by minority women in the Malaysian auditing profession.

We acknowledge the impossibility of completely eradicating biases or entirely setting aside personal experiences. However, a deliberate awareness of biases was maintained, and strategies were planned to manage potential biases. For instance, the interview questions were intentionally open-ended to avoid influencing participant responses. The researchers comprehended the role of IPA researchers and their engagement with the phenomenon under scrutiny. During the interviews, to the best of our ability, we refrained from sharing any personal or professional experiences with the participants, maintaining a neutral stance based on their responses.

The major data collection method was chosen for this study in line with the qualitative, phenomenology approach was interviews (Cooper & Schindler, 2006). This study adopted semi-structured interviews since it enabled the researcher to thoroughly understand the participant's experiences. Prior to conducting the interviews, it will be helpful to be aware of Cooper and Schindler's (2006) interviewing standards. They indicated that semi-structured interviews are based on, firstly, the interviewer initiates a conversation with the participants. Secondly, the creativity of the interviewer during the interview. Thirdly, the interviewer collects a large and diverse range of data and lastly, ensuring that the opinions are recorded with clarity and elaboration (Cooper & Schindler, 2006). To learn more about participants' experiences when they make job changes, researchers and participants connected through semi-structured interviews (Charmaz & Belgrave, 2012). Interviews are utilized to develop insights on why women are underrepresented in the top management level in audit firms and do the non-Chinese women face any ethnic related glass ceiling because there is little information available on minorities in occupation in Malaysia. The interview questions were adapted from Lahti (2013). The questions were open-ended questions to encourage dialogue and provide in-depth information about the investigation's subjects (Cassell & Symon, 2004).

This study created an interview protocol which including the informed consent form, interview questions and a brief form on which participants indicated their age, ethnicity, marital status and other demographic data in order to assist obtaining a quality data. The purpose of the interview questions was to generate description and reflection, and the interviewer's job is to observe, listen, and encourage participants to engage (Charmaz, 2006).

We initiated contact through email and social applications (LinkedIn, WhatsApp and FaceBook) and the informed consent form for verification were given through email and WhatsApp of the participants respectively. Once the participants have agreed to participate, the researcher requested an appropriate time and day to meet them at their

desired place. The interview with each participant lasted 15 to 30 minutes. One of the interviews taken place in the participant's chosen location, one phone call interview and the rest were virtual online meetings as preferred by the participants where in total 9 interviews were conducted to ensure participant confidentiality and comfort. The researcher checked the informed consent agreement and answered the questions that participants had regarding the study and interviews before beginning each session. Before beginning the recording and asking the interview question, the researcher sought the consent of each participant. The researcher recorded the interviews digitally and transcribed. The researcher transcribed each interview word for word, using broad adjectives to guarantee that the transcripts are anonymous and do not contain any information that might be used to identify the participants.

The participants chosen using the purposive sampling technique and also snowballing method, based on their assessed capacity to contribute information about the phenomena under investigation (Saldana, 2011), making them the most helpful in comprehending the phenomenon (Reid et al., 2005). The researcher found the eight participants through social applications (FaceBook and LinkedIn) and only one participant through snowballing method where that participant is a friend of another purposive sample participant.

4. PARTICIPANTS' BACKGROUND

In this study, nine women from an audit background were interviewed for the purpose of data collection. Due to confidentiality concerns, the nine participants were assigned pseudonyms: Step, Kini, Walah, Juha, Ros, Ram, Azi, Iqa, and Mano. Participants were informed that their content would be rephrased to provide enhanced protection, and direct quotations of their words would not be used. Additionally, participants' scripts were edited for language adjustments. As shown in Table 1, the study encompasses a diverse group within the auditing occupation, featuring individuals with distinct demographics, qualifications, and career stages.

Step, a 29-year-old of Chinese ethnicity with an Accounting Degree and two years of audit experience, previously served as a Senior Associate in a prominent Big Four firm. Single and childless, Step represents a workforce segment focused on professional advancement without family obligations.

Similarly, Kini, a 27-year-old of Malay ethnicity, holds an Accounting Degree and has two years of audit experience as an associate in a medium-sized firm, sharing Step's single status and professional trajectory. Contrastingly, Walah, aged 45, of Malay ethnicity, possesses an Accounting Degree, three years of audit experience, and is married with four children, highlighting the delicate balance between professional and familial responsibilities in auditing careers. Juha, a 24-year-old Malay individual with two years of audit experience, is also single and works as an audit associate in a Big 4 firm, mirroring the commitment to career advancement observed in earlier profiles.

Table 1: Details of interviewees

Pseudonym, (Age), Ethnicity	Status, No. of children.	Qualification	Audit Experience	Firm type	Role in Audit
Step (29) Chinese	<i>Single</i> 0	Degree in Accounting Professional Qualification	2 years	Big 4	Former Senior Associate
Kini (27) Malay	<i>Single</i> 0	Degree in Accounting	2 years	Medium	Audit Associate
Walah (45) Malay	<i>Married</i> 4	Degree in Accounting	3 years	Big 4	Former Senior Associate
Juha (24) Malay	<i>Single</i> 0	Degree in Accounting	2 years	Big 4	Audit Associate
Ros (25) Malay	<i>Single</i> 0	Degree in Accounting	2 years	Big 4	Audit Associate

Ram (26) Indian	<i>Single</i> 0	Degree in Accounting now undertaking Professional Qualification	1 year	Medium	Audit Associate
Azi (53) Malay	<i>Married</i> 7	PhD Professional Qualifications	4 years	Big 4	Former Senior Associate
Iqa (47) Malay	<i>Married</i> 2	Degree in Accounting	7 years	Big 4	Former Assistant Manager
Mano (55) Indian	<i>Single</i> 0	Degree in Accounting Professional Qualification	20 years	Medium	Partner

Ros, aged 25 and also Malay, aligns similarly with Juha as a single audit associate in a Big 4 firm, representing an increasing trend of young professionals in the auditing field. Ram, aged 26 and of Indian ethnicity, holds an Accounting Degree, has one year of audit experience as an associate in a medium-sized firm, and is single, emphasizing a dedication to professional growth. Azi, a 53-year-old Malay participant with a Ph.D., four years of audit experience, and seven children, exemplifies the challenges of balancing professional roles and substantial family commitments. Iqa, aged 47 and Malay, brings seven years of audit experience as a former assistant manager in a Big Four firm while navigating the complexities of a dual professional and family life, akin to Azi. Lastly, Mano, a 55-year-old of Indian ethnicity and a partner in a medium-sized firm, boasts 20 years of audit experience, reflecting a longstanding dedication to the auditing profession.

Overall, this varied collection of individuals illustrates the multifaceted nature of women in the auditing field in Malaysia, ranging from young professionals dedicated to career growth to seasoned experts managing demanding audit roles alongside familial responsibilities.

5. FINDINGS

Following the interviews, we identified three superordinate themes as depicted in Figure 1. The superordinate themes and the sub-themes are as follows: (i) Work-life balance, (ii) Individual challenges, and (iii) Occupational minorities.

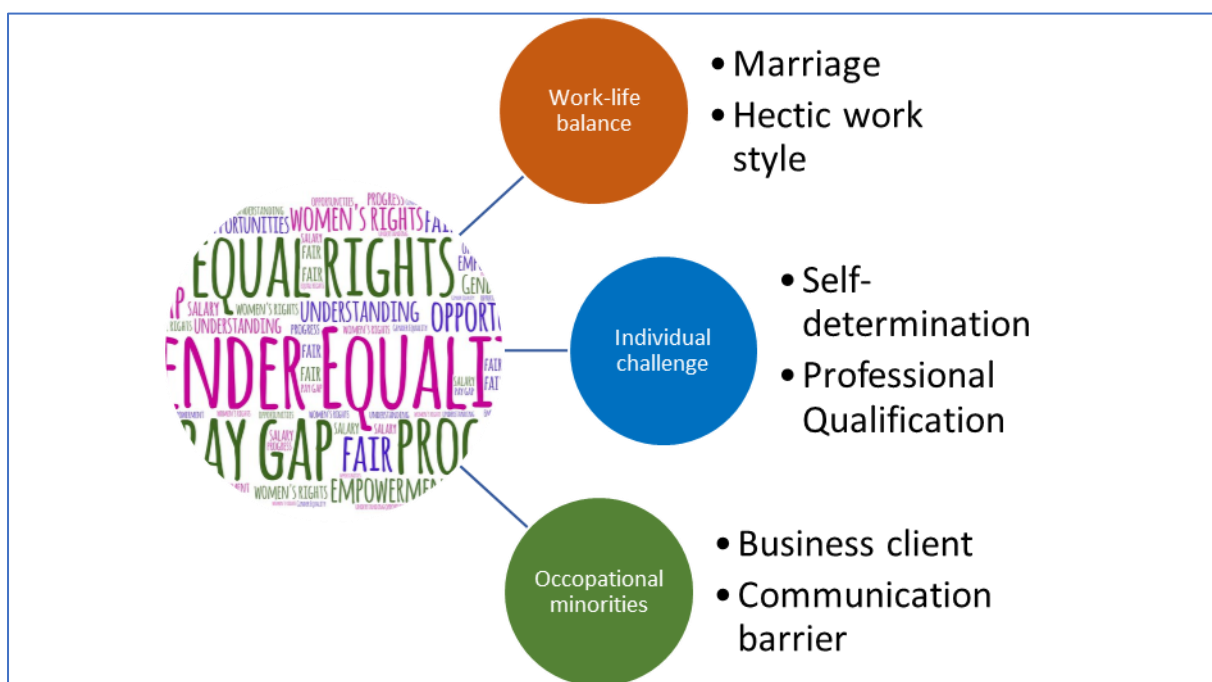


Figure 1. Superordinate and sub-themes

5.1 Work-life balance

The superordinate theme of work-life balance consistently emerged in all nine interviews. Participants grappled with challenges in balancing professional responsibilities and personal lives. "Work-life balance" encapsulates navigating work commitments and familial duties. Two distinct sub-themes were prominent within this theme: (i) Marriage, reflecting work dynamics on marital relationships, and (ii) hectic work style, capturing challenges from demanding work schedules.

Under marriage, Step, a former senior audit associate, highlighted challenges faced by married women due to demanding work schedules. She left the field to spend more time with her mother. Kini, an audit associate, emphasized the impact of marriage on career progression and the importance of a supportive partner. Walah, a former senior audit associate, discussed her transition from singlehood to marriage, managing a child with special needs, and the need for a robust support system. Juha and Ros expressed differing views on continuing in auditing after marriage.

Regarding hectic work style, Step, Kini, and Walah discussed the demanding nature of auditing, especially during peak periods, impacting work-life balance. Azi, a former CEO, highlighted individual choices in managing work and family responsibilities. Iqa discussed challenges faced by married women due to extensive travel and familial support. Mano emphasized the stress and workload issues in the profession.

In summary, participants revealed challenges in balancing work and family life, impacting career decisions, especially for married women. The audit profession's demanding nature, especially during peak periods, remains a consistent concern. Individual choices, family dynamics, and organizational support play crucial roles in women's career trajectories within auditing.

5.2 Individual challenges

Participants' narratives reveal the unique and personal dimensions of their professional journeys, forming the second superordinate theme, individual challenges. This theme encapsulates the role of personal agency and the impact of professional qualifications on participants' trajectories. It comprises two distinct sub-themes: self-determination and professional qualification requirements.

Self-determination emerges as a decisive force shaping career paths in the audit profession. Participants like Step, Kini, Walah, Juha, Ros, Azi, Iqa, and Mano shed light on the role of individual determination in navigating challenges and making career choices. Step and Juha underscore the importance of personal competence and resilience, emphasizing the significance of one's commitment to career progression. Kini and Ros highlight external factors, such as support from partners and the need for flexible work arrangements, influencing career decisions. Azi and Mano emphasize the necessity for effective time management, communication, and strategic planning, stressing that personal decisions drive career paths.

The multifaceted experiences presented by these individuals offer a comprehensive view of women's self-determination in the audit field, emphasizing the varying priorities and approaches among participants.

Professional qualifications serve as essential indicators of expertise and proficiency in auditing. Walah, Juha, Ros, Ram, Azi, Iqa, and Mano elaborate on the pivotal role these certifications play in career advancement. They stress the necessity of obtaining professional qualifications, highlighting how these credentials validate auditors' abilities to meet industry standards. However, perspectives differ regarding the challenges women face in pursuing such qualifications. Some, like Azi and Prof, affirm that pregnancy should not hinder pursuing certifications, while Iqa's experience emphasizes the barriers women may encounter when balancing family responsibilities and the pursuit of professional qualification. The diverse viewpoints underscore the complexity of juggling career aspirations, familial commitments, and the pursuit of professional qualifications within the context of women's experiences in auditing.

In summary, participants' narratives in this superordinate theme emphasize the significance of self-determination in navigating challenges and the critical role of professional qualifications in career progression within the audit profession. The varied perspectives highlight the intricate balance individuals strike between personal aspirations, external constraints, and career growth.

5.3 Occupational minorities

The interviews consistently highlighted the challenges faced by occupational minorities in the audit profession due to their ethnic backgrounds. Two major sub-themes emerged within this context: Business clients and the communication barrier. The Business clients sub-theme delved into how participants perceived their minority status affecting client interactions and retention. On the other hand, the communication barrier addressed the linguistic barriers experienced by minorities, particularly the significance of Mandarin proficiency for professional advancement in auditing.

In Malaysia, auditors encounter diverse client relationships in a complex business environment. Walah, Ros, Juha, Ram, and Mano (who are all non-Chinese) provided insights into the prevalence of Chinese clients in the audit field. Their observations highlighted the importance of understanding cultural nuances and specific business practices essential for successful audit engagements with Chinese clientele. These auditors collectively acknowledged the need to adapt to and understand the predominantly Chinese client base in Malaysian auditing.

Communication plays a crucial role in Malaysia's diverse business landscape, especially given the prominence of Chinese communities. Experiences shared by Walah, Juha, Ros, Ram, Ramya, and Mano highlighted challenges arising from language barriers, particularly with Mandarin-speaking clients. Their stories emphasized the importance of Mandarin proficiency for effective communication and client relationships in auditing. The discussions reflected interviewees' proactive efforts to learn Mandarin, recognizing its importance for career advancement in a predominantly Chinese business setting.

Azi and Mano's narratives added complexity to the discussion. Azi's lack of encounters with Mandarin-related challenges contrasted with others' experiences, indicating variations in the impact of language skills. Mano's acknowledgment of English's technical importance in auditing differed from the practical necessity of Mandarin for client retention, highlighting the multicultural context and the significance of language diversity in Malaysia's business environment.

In summary, the experiences shared by auditors collectively highlighted the complex relationship between language, culture, and professional advancement in the dynamic realm of auditing within Malaysia's diverse business landscape, particularly concerning interactions with Chinese clients and the necessity of Mandarin proficiency.

6. CONCLUSIONS, LIMITATION AND FUTURE RESEARCH

The research aims to comprehend the underrepresentation of women in top managerial roles in Malaysian audit firms. It employs qualitative methods, to delve into the experiences and perspectives of female auditors. Three overarching themes emerge: work-life balance, individual challenges, and occupational minorities, shedding light on the difficulties these women face and their strategies in navigating the audit profession.

The work-life balance theme addresses the challenges encountered by married women in balancing work and family responsibilities. Participants' accounts reveal the impact of marriage on career advancement, the demanding nature of audit work, and the struggles of managing family obligations while pursuing an auditing career. This theme subtly suggests the presence of a glass ceiling hindering women's progress in the profession. The individual challenge's theme explores women's personal determination and the importance of professional qualifications in their careers. It underscores women's empowerment and the significance of qualifications in shaping their career paths. This theme implies potential barriers to women's advancement, hinting at the existence of a glass ceiling. The occupational minority's theme focuses on the experiences of Malay and Indian women, regarded as minorities in the Malaysian auditing field. It highlights the dominance of Chinese clients in the business landscape and the need for auditors to navigate cultural nuances and language preferences in client interactions. This theme underscores the significance of inclusivity and cultural adaptability in auditing.

To promote practical application, the study proposes initiatives for fostering inclusivity and boosting advancement opportunities for minority women in auditing. This includes creating an inclusive culture that values differences, implementing mentorship programs pairing minority women with experienced professionals, and reviewing auditing firms' policies to eliminate biases. Raising awareness about the challenges faced by minority women and advocating for their inclusion is crucial. Future research suggestions involve conducting longitudinal studies

tracking career trajectories, comparative analyses across regions for broader insights into cultural impacts, exploring intersectionality, evaluating diversity policies, and adopting mixed methods approaches for a holistic understanding of barriers faced by minority women in auditing. In conclusion, the study emphasizes addressing challenges faced by women in auditing and advocates for inclusive practices to create a more supportive and equitable professional environment. The findings and recommendations provide valuable insights and actionable steps toward fostering diversity, equity, and inclusion in the Malaysian audit profession.

ACKNOWLEDGEMENTS

This study was supported and funded by Ministry of Higher Education (MOHE) of Malaysia through Fundamental Research Grant Scheme (frgs/1/2020/ss01/uum/02/6).

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