

Threats and Opportunities: Perceptions of Female Accounting Students Towards Career Development on a Company's Board of Commissioners

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ABSTRACT

This study shows that gender diversity in the board of commissioners can provide benefits in the form of diversity of ideas and perspectives and improve decision evaluation through additional information from another viewpoint. Women's involvement in the company's leadership level is considered necessary in the context of effective corporate governance. Based on this phenomenon, this study aims to identify threats and opportunities to the perceptions of female accounting students in developing an interest in pursuing a career on a company's board of commissioners and exploring students' perceptions of information technology in the era of digitalization. To do so, the study adopts a phenomenology, data are collected using semi structured interviews and documentation. The results showed that the role of women in the board of commissioners has positive potential in strategic decision-making by preserving diversity and diverse perspectives. The challenges identified involve the availability of information about vacancies, environmental factors, and work experience, while the opportunities are related to educational background and dominance in information technology. Therefore, dominance in information technology was recognized as an essential aspect for prospective corporate board commissioners. Expectations for the future include the development of women's roles and the support of gender equality at all levels of corporate leadership to positively contribute towards addressing the gender gap, particularly in accounting.

Keywords: board of commissioners; corporate governance; gender diversity; student's perception.

INTRODUCTION

The role of women in decision making is not unusual anymore (Mauliyah and Sinambela, 2019). The accounting study program is one of the most popular study programs for students today. There are quite a lot of careers in accounting, including public accountants, corporate accountants, government accountants, teaching accountants and non-accounting professions (Handayani et al., 2023). In the modern era, women have the same right to express opinions for the success of an organization.

The importance of women's involvement in corporate leadership levels has become a major concern in the context of effective corporate governance. The board of commissioners as one of the highest supervisory organs in a company, plays a key role making strategic decisions and determining the direction of the company. Boards with a higher proportion of women showed better financial management in the periode after the financial crisis because women tend to make the right financial decisions with low risk (Ward and Forker, 2017). Expect that the diversity of board members can efficiently supervise to reduce abuses of authority committed by managers (Adams and Ferreira, 2009). Diversity in the board of directors and commissioners brings benefits in the form of a variety of ideas and perspectives. The existence of gender differences can also improve the comprehensive evaluation of decisions due to additional information from various points of view. The heterogeneity within an institution will

increase the effectiveness in dealing with organizational transformation. This makes board variations more responsive to dynamic changes in uncertain markets (Erhardt et al., 2003). Kusumastuti et al. (2007) found women to be more cautious, risk averse, and conscientious. This attitude can support the role of commissioners. The commissioner is tasked with overseeing the running of the company so that it is in accordance with the company's objectives. According to research by Adams and Ferreira (2009) there is evidence to suggest that women have a more effective ability to monitor manager behavior than men.

This is achieved through active participation in discussions, better communication with employees, and women's ability to display superior independent thinking. Despite this, women's representation on board of commissioners is still relatively low, suggesting a significant gender gap in corporate leadership structures. According to the explanation provided by Ferry (2016) there is information that in Indonesia there are no official guidelines on corporate governance that discuss gender diversity. Although there is no regulation that specifically regulates it, Indonesia achieves a high level of gender diversity by implementing a two-tiers system, where there are board positions and commissioners. The presence of women in accounting, which was previously considered an area more suitable for men and synonymous with masculine traits, as well as the need to adopt to new types of accounting and be able to master technology in the digitalization era, has become a very important aspect. Now, it is evident that the accounting profession is not only limited to men with innate masculine traits. Many female accountants, who also have feminine characters, have successfully taken on roles equal to their male counterparts. Nevertheless, female accountants are expected to be able to fulfill the demands of masculine attitudes without ignoring their feminine nature in carrying out professional responsibilities (Sawarjuwono and Atmadja, 2005). The low involvement of female accountants in the highest decision-making in the company is also often influenced by factors of learning experience, self-confidence, and outcome expectations in the career development process, and is based on Bandura's social cognitive theory. As in accordance with Social Cognitive Career Theory that career development also integrates psychological, social, and economic factors in a comprehensive framework (Kelly and Hartley, 2010). Female accountants must also consider various factors, including financial value or salary, professional training, recognition in the professional world, social norms, work atmosphere, consideration of labor market conditions, and also compatibility with their personality (S. Rahayu, 2003). Another factor is labor market considerations, which relate to job security, ease of accessing job vacancy, career flexibility, and promotional opportunities.

In addition, there are other factors, namely student perceptions of the board of commissioner profession. Perception is something that concerns the relationship between humans and their environment, how the person concerned understands and can interpret the stimulus in the environment, then the person processes the results of his observations so that meaning arises about the object on him (Handayani et al., 2023). The presence of women in the board of commissioners is not only important to reflect gender justice, but is also recognized as improving company performance by bringing diverse perspectives and creative solutions in decision making.

Handoko and Lindawati (2020) career on the board of commissioners refers to all jobs handled or held during a person's working life. Thus, career shows the development of an individual in the level of position or rank that can be achieved during the period of work in an organization. Based on the work handled, the career of the board of commissioners referred to in this research is the career development of master of accounting students in achieving the position of board of commissioners in organizations

with responsibility for providing advice and supervision to companies (in Indonesia, this is based on the Indonesian Financial Services Authority Regulations No.33/POJK.04/2014). This committee consists of several committees that help achieve certain tasks, including the audit committee, risk monitoring, rewards and remuneration. For individuals, with career planning and development, employees can know their career goals and direction (Harunnurasyid and Widyanti, 2018)

Based on the responsibility in this career, this research analyzes it on the phenomenon of challenges and opportunities that can affect one's career, student as future leaders must have the potential to form a more inclusive and diverse leadership of businesses and organizations. Information technology has changed the way they are informed, communicate, and make decisions within the company (Primasatya et al., 2023). In the context of this research, we will discuss how female accounting students perceive information technology that accountants must master in the era of digitalization.

Therefore, an in-depth understanding of the perceptions, motivations, and barriers faced by female accounting students in pursuing a position on the board of commissioners can provide valuable insights to address the gender gap at the corporate leadership level. This study aims to analyze the challenges and opportunities faced according to the perceptions of female accounting students in developing an interest in a career in corporate boards of commissioners. In addition, this study will also explore how students perceive information technology that accountants must master in the era of digitalization.

Several previous studies have investigated students' perceptions of information technology and how they face the challenges caused by the digitalization era (Primasatya et al., 2023). However, these studies are not specific to female accounting students' perceptions of career interest in the company's board of commissioners. Therefore, this study will examine female accounting students' perceptions of career interest in the company's board of commissioners and their perceptions of career interest in the company's board of commissioners and how they face the challenges caused by the digitalization era in the context of accounting with reference to some of the literature reviews and phenomena previously described.

Social Cognitive Career Theory (SCCT)

Social cognitive career theory by scientists Lent, Brown and Hackett in 1994, explains how individual, environmental, and socio-cognitive factors influence career interest formation, career goals, and career behavior. In the perspective of social cognitive career theory, a person's career maturity lies in the strength when he exposes interests and opportunities that match his own understanding (F. S. Rahayu dan Abivian, 2020). Based on the emphasis that learning experience, self-confidence, and expectations of results in the process of career development are important things that a person must have to the desired career. The aim of the research is to analyze the perception of an accounting student of career interests in the board of corporate commissioners and his perceptions of a career interest in a board of company commissioners. Lent et al. (2002) Then every individual who wishes to have career development up to achieving the board commissioner's position is required to have academic interests and basic career skills developing, educational and career choices made, academic success and career in a student's master's degree in accounting.

The SCCT also integrates psychological, social, and economic factors into a comprehensive framework (Kelly and Hartley, 2010). The Social Cognitive Career Theory (SCCT) is a career development model that describes how individual input, contextual abilities, and social cognitive variables influence

job interest formation, career goals, and behavior (Zola et al., 2022). There are socio-cognitive variables Kusumastuti et al. (2007) found that women are more careful, avoid risks, and careful. This attitude can support the role of a commissioner. The Commissioner is in charge of overseeing the company's progress in order to conform to the purpose of the company. According to Adams' research and the role of women in decision-making is no longer strange (Mauliyah and Sinambela, 2019). Adams and Ferreira (2009) has evidence that women have a more effective ability to monitor manager behavior than men.

Gender Equality Theory

Gender not only serves as a separator between men and women in a socio-cultural context, but emphasizes more on analytical concepts (Susanto and Kholis, 2020). Gender stereotypes create a general view that male characteristics tend to be more work-focused, objective, independent, aggressive, and have more ability in managerial responsibilities (Komori, 2008). On the other hand, women are considered more passive, gentle, consideration-oriented, sensitive, and have a lower position in organizational responsibilities.

Gender involves expression, identity, and role, encompassing the development of masculinity and femininity (Hafsah, 2021). Although there are biological differences between men and women, these differences do not cause inferiority to one another, but rather complement each other. Feminism emerged as an awareness of the oppression and exploitation of women in various contexts of life, with the aim of achieving gender equality in all aspects of society (Sa'idah et al., 2003). Indonesian feminism, associated with Kartini as a heroine and initiator of women's emancipation, emphasizes the importance of providing higher education rights to women. However, emancipation also poses a dilemma, as women are still faced with a social structure that requires them to play a role in the domestic area while working in the public sector. Female workers may experience unpleasant behavior, but gradual changes in managerial positions can help address gender inequality.

This research supports the theory of gender equality, which views that all genders have equal rights in carrying out activities, including leading organizations and adapting to the development of technology and digitalization. The ultimate goal is that women are not considered left behind in the development of society.

Leadership Theory

There are two main concepts in the understanding of leadership: as the ability to mobilize or influence others, and as a tool to persuade them to do something willingly (Daft, 2016). Despite these differing views, some researchers consider leadership to be something inherent in certain traits, such as personality, ability, and aptitude. Research shows that ethical leadership is correlated with work and political experience, suggesting that the more interaction in the world of work or politics, the more the ability to lead a team increases (Jamieson et al., 2021). The traits of effective leaders include aspects of nurturing, training subordinates, communicating effectively, setting high work standards, identifying subordinates' abilities, and empowering them in decision-making. The nature of leadership involves leaders, followers, and the authority of social or personality power that can influence followers' activities and thoughts. Leadership style has an impact on job satisfaction for both men and women (Saleem, 2015). This theory supports the idea that both men and women can be leaders in the digitalization era, and good collaboration can be realized through working together to achieve goals.

METHODS, DATA, AND ANALYSIS

Based on the research objectives, analyzing the challenges and opportunities faced according to the perceptions of accounting students in developing interest in a career on the company's board of commissioners, and exploring how students perceive information technology. This research uses qualitative research methods with a phenomenological approach. The phenomenological approach is an approach in qualitative research that aims to study the nature of human events that are directly experienced in the context of the real world - rejecting the use of any concepts or categories that might distort the basis of direct experience to understand these events (Yin, 2015). The phenomenological approach centers on incomprehension related to the human experience of a particular phenomenon. Data collection procedures in phenomenological studies include obtaining descriptions of experiences from various key people, conducting interviews, making observations, and gathering information about lived experiences from other sources such as diaries, journals, and notes (Yin, 2015).

The phenomenological approach suits the purpose of this study because it focuses on problems based on facts obtained through interviews and document studies. This method allows researchers to gain a deep understanding of the perceptions and experiences of research subjects (Rusli, 2021). This method was chosen because it aims to explore in depth the perceptions of accounting students regarding their interest in a career on the company's board of commissioners and how they face the challenges posed by the digitalization era in the accounting context. Descriptive qualitative research methods allow researchers to gain a deep understanding of the perceptions and experiences of research subjects. Informants come from Master of Accounting students of the Faculty of Economics and Business, Universitas Airlangga who are interested in a career on the company's board of commissioners who have met the informant criteria. Data will be collected through in-depth interviews with 6 accounting master students. In this study, the selection of informants is an important step that must be done with careful consideration. The six accounting master students were selected as informants in this study to collect information and data regarding the challenges and opportunities faced by female accounting students in pursuing a career on the company's board of commissioners. They were selected as accounting master students representing a population that has specific and in-depth knowledge of accounting. They are considered to have a good theoretical and practical understanding of current issues in accounting, which are relevant to the research topic. In addition, they were chosen because they have diverse backgrounds and experiences, both in terms of previous education and work experience. Data collection was also obtained through documentation from various relevant previous research sources. In addition, this research will also consider the role of women accountant groups in facing the challenges and opportunities posed by the digitalization era.

RESULT AND DISCUSSION

In the interviews conducted with 6 (six) informants, some of the questions asked included introduction and context, general views, interests and motivations, experience and education, gender barriers, understanding of technology, personal challenges and opportunities, and future expectations. The purpose of the interviews was to gather information and data from the informants. From the results of these interviews, there are several perceptions regarding the challenges and opportunities of accounting students towards a career interest in the company's board of commissioners.

Table 1. Results of interviews: challenges

Challenges	1st Informant	2nd Informant	3rd Informant	4th Informant	5th informant	6th Informant
Gender equality as a woman	Yes	No	Yes	Yes	No	Yes
Competition in technological advancement	Yes	Yes	No	No	No	No
Career development as a board commissioner	No	Yes	Yes	Yes	Yes	Yes

Source: data analysed (2024)

Table 2. Results of interviews: opportunities

Opportunities	1st Informant	2nd Informant	3rd Informant	4th Informant	5th Informant	6th Informant
Have an understanding of the role of the board of commissioners	Yes	Yes	Yes	No	No	Yes
Has an accounting education background	Yes	Yes	Yes	Yes	Yes	Yes
Ready to embrace the digitalization era	Yes	Yes	Yes	Yes	Yes	Yes

Source: data analysed (2024)

The 1st informant is a master's accounting student at Airlangga University and an accountant in a private company. Although he initially had no interest in accounting, he decided to major in accounting because he was selected in the taxation department. The 1st informant understands the role of the board of commissioners in a company obtained from corporate governance courses. The 1st informant believes that the involvement of women in high-level leadership positions, including on the board of commissioners, is important because it can bring new perspectives and accelerate the resolution of company problems. The first informant is interested and motivated to pursue a career at a higher level, including becoming a member of the board of commissioners, and sees gender barriers as a possible challenge. The informant realizes the importance of mastering information technology in the context of the board of commissioners in the digitalization era and feels ready to face these challenges. Informants see personal challenges that may be faced in achieving a career on the board of commissioners but also see opportunities by having sufficient experience and knowledge. Finally, respondents hope that the role of women on the board of commissioners will develop and that there will be rules that encourage gender equality at the company's leadership level.

The interview results obtained from the 2nd informant show that the informant has a fairly good understanding of the role of the board of commissioners in a company. The 2nd informant mentioned that as the company's controller, women are responsible for providing supervision. Regarding women's involvement, the 2nd informant mentioned that the presence of women on the board of commissioners is expected to provide a balance in providing supervision. In the context of experience and education, informant 2 revealed that her accounting education background could help her achieve a leadership position on the company's board of commissioners. In addition, informant 2 highlighted the importance of mastering information technology in the context of the board of commissioners in the digitalization era. The personal challenges and opportunities faced by informant 2 in achieving a career on the board of commissioners involve personal challenges that may be faced, such as competition and technological sophistication. However, informant 2 indicated he has specific expectations regarding developing gender equality at the company's leadership level. She expects women to contribute to the company's

board of commissioners in the next few years. Informant 2 highlighted that there is gender equality in the company, and women are allowed to get equal rights, both in terms of salary, career path and opportunities to develop.

The interview with the 3rd informant revealed her journey and thoughts related to a career in accounting and the role of women on the company's board of commissioners. The 3rd informant shared that she initially disliked accounting but gradually found interest and challenges in it. She also discussed the role of a company's board of commissioners in overseeing the effectiveness and efficiency of the company and the importance of relevant education for the position. The 3rd informant highlighted gender barriers in achieving leadership positions, but she believes that women's integrity and abilities can help improve company performance. In addition, she expressed interest in a future career as a corporate board member despite recognizing barriers, such as the view that leaders must be male. Informant 3 also highlighted the importance of mastering information technology in the context of the Board of Commissioners in the digitalization era. From the interview results, it can be concluded that the 3rd informant had an interesting journey in discovering her interest in accounting and a strong view regarding the role of women on the company's board of commissioners. She is also aware of gender barriers but remains optimistic and ready to face them. In addition, the 3rd informant also highlighted the importance of mastering information technology in the context of the board of commissioners in the digitalization era. Through these interviews, we can understand the journey, views and expectations related to the career and role of women in the world of business and finance.

The interview results obtained from the 4th informant show that the understanding of the role of accountants in the company's board of commissioners is estimated as strategic decision-making and assessing risks that will occur in the future. The 4th informant also mentioned the importance of mastering information technology in the context of the board of commissioners in the digitalization era. Some factors that may influence the 4th informant's interest in a career on the Board of Commissioners include limited knowledge of the role of the Board of Commissioners and no practical experience. In addition, views on gender barriers or challenges women may face in achieving leadership positions, especially as board commissioners, are also a concern. In the context of future expectations, the 4th informant expects that the role of women on the board of commissioners will increase in the next few years. The 4th informant also mentioned that having women on the board of directors can balance the limitations of male thinking, and women and men on the board of commissioners can go hand in hand or synergize with each other.

From the interview with the 5th informant, it can be seen that his motivation for choosing an accounting major comes from his family background, which is involved in the financial sector. He also realized the importance of economics in various aspects of business. Despite having a limited understanding of the role of the company's board of commissioners, the 5th informant realized the importance of understanding accounting in that role. When asked about the involvement of women in high leadership positions, the 5th informant thought that qualifications and abilities should take precedence over gender. She also expressed interest in pursuing a career on a company's board of commissioners in the future, seeing the position as prestigious. Despite acknowledging barriers such as limited contacts and experience, the 5th informant believes that her education and work experience in accounting can support her. She also highlighted the importance of mastering information technology in the digitalization era. Although aware of gender barriers, the 5th informant emphasized that these barriers tend to be subjective. She also thinks that mastery of information technology is essential in the context of the board of commissioners. The 5th informant also realizes that personal challenges and self-development will be part of her career journey to a corporate board position. He sees opportunities to

reach that position through work experience and self-development. Regarding future expectations, the 5th informant does not have specific expectations regarding gender equality, but she hopes to achieve the position based on her qualifications and abilities.

In the last interview with the 6th informant, an accountant, he explained that the choice of accounting major was influenced by the suitability of his work in the accounting division of a company. When asked about the role of the board of commissioners, he gave a definition. He emphasized the duty to oversee the board of directors' activities and responsibility for company decisions. He also mentioned that accountants can take positions as members of the board of commissioners. The role of accountants on the board of commissioners, the 6th informant stated that accountants on the company's board of commissioners focus more on accuracy, orderliness, and a role in problem solving to support supervision of the company. When asked about the involvement of women in leadership positions, the 6th informant stated that the participation of women in the board of commissioners is considered necessary because women tend to be more thorough and sensitive, so they are expected to improve the quality of company decisions. The 6th informant also expressed interest in a future career as a company commissioner, with his primary motivation coming from his experience in accounting and a desire to broaden his knowledge and contribute to company supervision. When asked about barriers, the 6th informant mentioned that the unavailability of vacancies and the uncertainty of the position could be barriers. He also admitted that he has no practical experience in a board position, but he said he is prepared to face the challenges of rapidly evolving information technology. Furthermore, the 6th informant discussed the importance of mastering information technology in the digitalization era and confirmed his readiness to face information technology challenges in the Board of Commissioners position. In addressing personal challenges, the 6th informant discussed factors such as the availability of vacancies, family support, and educational readiness as an effort to achieve a career in the company's Board of Commissioners. Finally, the 6th informant expressed her hope that the role of women in the company's board of commissioners continues to grow and become the majority and hopes for gender equality at all levels of company leadership.

This study raises the issue of the role of women in corporate boards of commissioners, which is becoming an increasingly important phenomenon in the context of corporate governance. To be able to implement good corporate governance, a company must at least have a board of commissioners, a board of directors and an audit committee (General Guidelines for Good Corporate Governance, 2006).

Diversity in the board of commissioners and board of directors can be classified in terms of age, ethnicity, and gender. The diversity of the board of commissioners and the board of directors is also balanced with the diversity of ownership, experience, educational background, and socio-economic status. Diversity that is still interesting to research is related to gender diversity in the company's top management (Thoomaszen and Hidayat, 2020). Gender diversity in the board is believed to influence every policy taken and will provide benefits to the company including many alternative perspectives in decision making, more creative and innovative and successful in terms of marketing to deal with different consumers (Krishnan and Parsons, 2008).

Social Cognitive Career Theory (SCCT) provides a conceptual basis that learning experiences, self-confidence, and outcome expectations play an important role in one's career development. This was reflected in the interviews with female accounting students pursuing managerial positions. Their motivations, interests and outlooks evolve along with their learning experiences and interactions with their surroundings. SCCT posits that learning experiences, self-confidence, and outcome expectations significantly influence career development. This was reflected in the interviews with female accounting students pursuing managerial positions, showing their evolving motivations, interests, and outlooks shaped by their experiences and interactions.

Gender equality theory emphasizes equal rights and opportunities between men and women in an organizational context. It addresses gender stereotypes, such as the perception that men are more focused on work and women are perceived as passive, and highlights the importance of overcoming these stereotypes. Gender Equality Theory is a relevant theoretical foundation, putting forward the concept of equal rights and opportunities between men and women in an organizational context. Emerging gender stereotypical factors, such as the perception that men are more focused on work and women are perceived as passive, are challenges that must be overcome. This research examines how women, particularly accounting students, struggle against such stereotypes and prepare themselves to take on important roles on boards.

Meanwhile, Leadership Theory underlines that leadership is not the prerogative of one gender alone. The involvement of women in the board of commissioners is recognized to bring balance and diversity in decision-making. The accounting students in this study showed motivation and interest in developing their leadership skills in the business world. Leadership theory asserts that leadership is not the prerogative of one gender alone. The involvement of women in the board of commissioners brings balance and diversity in decision-making. The study's informants showed motivation and interest in developing their leadership skills in the business world.

In Indonesia, the proportion of women who occupy top management positions in companies is still very small compared to the number of men. Previous research shows the proportion of women in top management positions in Indonesian companies is still very small compared to men. Research conducted by (Krishnan and Parsons, 2008) shows that the presence of more women in the top management ranks is associated with lower levels of earnings management. The nature of women who are more conservative, more careful, and have higher ethical standards is one of the factors that can cause a negative relationship between the presence of women in top management and earnings management. Thus, it can be expected that women's membership in the board of commissioners will be able to reduce the level of earnings management. Women's gender in the company, especially in executive management such as the board of commissioners and the board of directors in Indonesia, has not been required or determined how many percent of the position of women on the company's board, but some companies are currently starting to slowly give this position to women even though there are no regulations governing the presence of women in the company (Ionascu et al., 2018), (Lückerath-Rovers, 2013), (Marjaya and Pasaribu, 2019), and (Terjesen et al., 2016).

The study's unique results highlight accounting students' views, motivations, and expectations toward a career on the company's board of commissioners. Generally, informants had a good understanding of the role of the board of commissioners and recognized the importance of women's involvement in high-level leadership positions. Most showed interest and motivation for such careers despite being aware of gender barriers and challenges.

Based on the interview results, there are several views, motivations, and expectations of accounting students towards a career on the company's board of commissioners. In general, the informants have a fairly good understanding of the role of the board of commissioners and realize the importance of women's involvement in high-level leadership positions. Most informants showed interest and motivation to have a career on the company's board of commissioners in the future, despite being aware of barriers and challenges, including gender barriers.

The main opportunities for informants mostly come from a higher education background in the field of accounting, as well as the desire to contribute to the supervision of the company. Personal

challenges that informants may face include the availability of vacancy information, family support, and work experience. However, informants show readiness to overcome these challenges through education, relevant work experience, organizational experience and self-development. Concretely, the research results highlight the importance of mastering information technology in the digitalization era for corporate boards of commissioners. This is in accordance with the changing trend in corporate governance that increasingly relies on technology. Female accounting students realize that mastering technology is a challenge, but they are ready to face and use it as an opportunity.

An understanding of information technology is recognized as an important aspect in the context of the board of commissioners in the era of digitalization. Informants emphasized that mastery of information technology is the key to facing the rapidly evolving challenges in the business world. In the digitalization era, advances in information technology allow access to information in a short time from different locations. Mastery of information technology is considered important for the board of commissioners, especially to stay current with news developments quickly. This ensures that the companies they lead can keep pace with current events and not miss information that may be crucial. With the adoption of information technology, companies can avoid being "left behind" in information, which is key for effective decision-making. Digitalization also entails upgrading skills to catch up with the times, and this helps in the assessment of market- and consumer-related risks, which in turn affects decision-making. Therefore, in the era of digitalization, mastering information technology is considered an important tool that supports the role of the board of commissioners in carrying out its duties.

The informants' future expectations involve the development of the role of women in the company's board of commissioners. They hope that women will not only be the minority but also the majority in leadership positions. Expectations are also related to the creation of rules that support gender equality at all levels of corporate leadership. Through an in-depth understanding of the perceptions, motivations, and barriers of female accounting students, this research provides valuable insights to address the gender gap at the corporate leadership level. It is hoped that this research can make a positive contribution to efforts to promote gender equality in the professional world, especially in accounting.

CONCLUSIONS AND SUGGESTIONS

Based on the results of the interviews, it can be concluded that the female accounting students have a sufficient understanding of the role of the board of commissioners in the company. They realize the importance of women's involvement in high leadership positions, including on the board of commissioners, as a contribution to bringing new perspectives and accelerating the resolution of company problems. Their motivation and interest in a career on the board of commissioners are influenced by experience in accounting and the desire to expand their knowledge and contribute to company supervision. Consideration of gender equality in the scope of work continues to be a concern, both in the context of local and global organizations. Therefore, it is recommended that companies increase gender diversity in top managerial positions to create a more effective decision-making system. From the data above, it can be concluded that female boards of commissioners of companies in Indonesia still have difficulties in reaching important roles in accounting activities, but there is potential for growth and improvement in gender equality in the accounting profession.

The implications of this research include further understanding of the motivation, perception, and female accounting students' expectations of a career on the company's board of commissioners. These results can serve as a foundation for developing more in-depth education and training programs on

the role of the board of commissioners and how to overcome gender barriers in achieving leadership positions. Suggestions for future research involve informants from various career levels, both those with experience on the board of commissioners and those still on their career journey. Research can also expand the scope to explore further factors that influence gender barriers, such as perceptions and attitudes in the work environment. In addition, research can consider perspectives from various industry sectors to get a more holistic picture of gender equality issues at the corporate leadership level. The involvement of women in the position of the board of commissioners is expected to contribute to corporate decision-making positively. Therefore, further research involving informants from various backgrounds and experiences and involving male perspectives can provide a more comprehensive picture.

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