

Gender-Based Obstacles in the Accounting Profession: A Study of Women's Experiences in Bangladesh

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Abstract: This study presents an original empirical investigation of barriers and constraints against women's presence in the accounting profession in Bangladesh from both organizational and socio-cultural perspectives. While the accounting literature has explored the global context of gender issues, there is limited research contextualized in the institutional and cultural configuration of Bangladesh. The research objectives are to identify the key determinants of women's entry and progress into the accounting profession, investigate organizational and socio-cultural constraints, and provide recommendations to foster gender inclusivity and equality in the accounting field. A quantitative descriptive design was chosen for this study. The data were collected among 123 female accounting professionals and students in different parts of Bangladesh using a structured questionnaire. Statistical analyses involved SPSS and included descriptive statistics, reliability tests, and correlation analysis for key variables. Findings indicate that organizational constraints lie in discrimination in promotion, with a mean of 3.15, glass ceiling with a mean of 3.02, and job stress with a mean of 3.01. Socio-cultural factors are revealed in stereotypical attitudes with a mean of 3.28 and family responsibilities with a mean of 3.13. The organizational and socio-cultural constraints were related positively with a strong correlation. However, despite the presented constraints, women feel encouraged by their professional interest for 40.7% and by following the education for 19.5%. The findings also address the necessity of HR policies, training programs, flexible work arrangements, and social media campaigns to encourage women's leadership roles in accounting.

Keywords: Women Accountants; Gender Barriers; Organizational Challenges; Socio-Cultural Constraints; Bangladesh

I. Introduction

The accounting profession is a critical pillar of Bangladesh's financial and governance frameworks, supporting transparency, accountability, and public confidence in corporations. The need for qualified accounting professionals has prompted an increase in female recruitment, but the representation in management and leadership remains strikingly low (ICAB, 2014; The Daily Star, 2017). Accounting is historically a male-dominated sector that emphasizes masculine characteristics such as analytical rigor, authority, and decision-making. While women's access to formal education and the labor market has expanded for the past two decades due to state intervention indicating gender equality and development but it has not been reflected in professional practice (Broadbent & Kirkham, 2008; Haynes, 2017).

In Bangladesh, the cultural and institutional dynamics still limit women's professional advancement in accounting. For example, irrespective of the rapidly increased female participation at entry levels, few women secure top jobs, and many do not stay over an extended period (Rahman, 2012; Nazneen, 2023). Furthermore, the accounting profession is still a challenging sphere for many women endeavoring to establish a career as an accountant due to the constant family responsibility burden (Adapa & Sheridan, 2021; Khan, 2025).

The literature shows a similar professional and demographic trend in other jurisdictions. For example, patterns in Malaysia and Mauritius indicate equal or even graver systemic barriers to gender equity in accounting. Thus, these formal and informal barriers are reinforced by socio-cultural factors and family expectations. Women are still considered primary house caretakers; hence, most are unable to venture into labor-intensive or client-based jobs, making it difficult for them to climb the professional ladder (Abidin et al., 2008; Ramdhony et al., 2021; Mamun & Haq, 2023).

Nevertheless, the accounting sphere remains an appealing area for women due to its relative job security, respectable professionalism, and earning capacity. A massive number of female respondents demonstrate a professional interest in venturing into the career due to the profession's transformative nature; hence, the phenomenon merits research. This study contributes to the body of knowledge by focusing on the Bangladesh accounting profession's micro-niche (ACCA, 2020; Lewis & Humbert, 2010). Only a few empirical evolutionary studies have been conducted on the sub-Saharan accounting sphere. Moreover, the extant literature is based on global trends and is essentially qualitative descriptive, creating a research gap on a more detailed understanding of Bangladesh women's professional challenges through quantitative data (Khlif & Achek, 2017; Mehnaz & Yang, 2025). This study fills that gap by empirically investigating both organizational and socio-cultural barriers through statistical analysis, providing evidence-based insights into women's experiences.

The objectives of this study are as follows: a) explore demographic and motivational factors influencing females' participation in the accounting sector; b) identify major organizational barriers curtailing their advancement; c) investigate socio-cultural barriers

affecting their engagement; and d) recommend strategies for advancing women's inclusion and leadership through systematic change.

Conclusively, the study significantly contributes to the discourse on gender equality across professional sectors. Gender equality in employment and decision-making is essential not only from a social perspective but also for sustainable financial development and governance in Bangladesh.

II. Literature Review

Overview of the Accounting Profession in Bangladesh

The accounting profession in Bangladesh is critical to enhancing public awareness, promoting corporate governance, and ensuring financial oversight and accountability in both public and private spheres. The Institute of Chartered Accountants of Bangladesh and the Institute of Cost and Management Accountants of Bangladesh are responsible for upholding the professional standards and ethics in the professional realm of accounting (ICAB, 2014). The number of qualified accountants in the nation has risen over the last two decades, but there are still few women. There has been little improvement, and the profession still reflects a male hegemonic tendency – the power to hold women is still the norm in leadership and decision-making spheres (The Daily Star, 2017; Rahman, 2012).

Literature substantiates the realities underscored by the studies that institutional obstacles and traditional social expectations have restricted women's entry to the upper echelons of accounting companies. The scholars reveal that, though globalization and International Financial Reporting Standards have offered opportunities, managing gender diversity in accounting has remained a hard nut. They argue that institutional restructuring is critical to bringing women's contributions to the forefront (Nazneen, 2023; Khan, 2025).

Participation of Women in the Accounting Profession

Although around the world, the woman's participation in accounting has increased rapidly, the progress has not been uniform. Many researchers who have investigated the historical look of the accounting profession have found that the accounting profession has been male-dominated and framed through gendered backgrounds that identified accounting with rational knowledge, technical rationality, and masculinity (Broadbent & Kirkham, 2008; Haynes, 2017; Bohorquez & García-Sánchez, 2021). In emerging economies, women's professional participation has been affected by education reform, economic transition, and sometimes liberalization of the labor market (Mare & Maralani, 2006).

Although upon rising educational qualifications and awareness of professional possibilities, women have been more engaged in accounting work in Bangladesh, their involvement in audit-based and leadership-based fields is still limited (The Daily Star, 2017; ICAB, 2014). Research additionally confirms that social expectations on marriage, motherhood, and homemaking continue to guide women's career choices (Nazneen, 2023; Rahman, 2012).

Moreover, the profession's hierarchical structure and intensive workloads, as well as inflexible societies' understanding of capabilities and competitiveness, constantly reproduce inequality. Outside evidence confirms similar trends across the world. In Malaysia, female accountants face various levels of bias and exclusion in small and medium-sized firm settings, while in Mauritius, recruitment obstacles hinder their promotion to management positions. These trends are indeed similar to the patterns (Adapa & Sheridan, 2021; Ramdhony et al., 2021). Bangladeshi women accountants encounter – women have to overcome both organizational and social barriers to advance in the profession.

Factors Motivating Women to Choose the Accounting Profession

In addition to these difficulties, several factors attract women to pursue an accounting career. Research shows that women are attracted to this profession because of its stability, social prestige, and many career growth opportunities (Abidin et al., 2008; ACCA, 2019). In addition, financial independence, intellectual stimulation, global mobility, and the ability to work abroad have also attracted many women to join the field (Ely et al., 2011).

With the increased awareness and opportunities for accounting education and professional development, more and more women, especially in the developing world, have started to access the field (Khlif & Achek, 2017; González et al., 2020). Moreover, digital accounting in Bangladesh and the ability to work from home have encouraged women to opt for accounting due to its compatibility with family life responsibilities (Lewis & Humbert, 2010; Mamun & Haq, 2023). Finally, the western qualifications, such as ACCA, CPA, or ICAB, have also enhanced the position of non-traditional accounting professionals among young women graduates (ACCA, 2020; ACCA, 2021; ICAB, 2014).

Barriers Faced by Women in the Accounting Profession

Organizational Barriers

Organizational barriers are arguably the most enduring impediments to the progress of women in accounting. These factors include gender bias in recruitment and promotion, unequal pay, long working hours, lack of flexible work arrangements, and limited access to mentorship and leadership development (Broadbent & Kirkham, 2008; Ragins & Sundstrom, 1989). It has been proven that a

masculine organizational ethos weakens women's voices and opinions, which is especially detrimental to women's leadership aspirations and decision-making roles (Haynes, 2011; Khlif & Achek, 2017).

According to studies in Malaysia, Mauritius, and Bangladesh imply that obscured performance rating systems and unavailability of sponsorships limit women's progress (Abidin et al., 2008; Adapa & Sheridan, 2021; ICAB, 2014). Glass ceilings are also a well-established circumstance, which refers to women's constrained progress regardless of their qualifications and performance (Ely et al., 2011). A lack of female mentors in accounting companies has been said to contribute to professional solitude and lower women's possibilities of achieving senior management roles (Ibarra et al., 2013). Moreover, workplace stress, the absence of family-friendly policies, and the undervaluation of soft skills exacerbate gender inequality (Haynes, 2017; Puşcaş, 2024). These professionals have little or no supportive policies, and some of their essential soft skills are rarely rewarded. Ensuring transparent advancement systems, gender-sensitive HRM practices, and equivalent mentoring and professional development opportunities will help reduce the consequences of these issues (ACCA, 2020; Ebrim et al., 2024).

Socio-Cultural Barriers

It is against this backdrop of socio-cultural knowledge that women's participation and progression in accounting careers are shaped, mainly in developing societies such as Bangladesh. In most of South Asia and Africa, for example, the idea of separate gender spheres determines that women are still primarily responsible for domestic and care labor (Rahman, 2012; Nazneen, 2023). Consequently, accounting as a professional commitment that requires multiple travels, late-night shifts, and relocation when work opportunities arise, is compartmentalized as unsafe for women or the wrong use of time (Mamun & Haq, 2023).

Bangladeshi women accountants report being observed or criticized when working environments are perceived as male-dominated or because of the actual act of meeting clients, as this means traveling with men (Khan, 2025). In other developing contexts, female technical competencies and leadership capabilities are continuously questioned due to gender stereotypes that inform discriminatory business environments (Obeid, 2016; Siboni et al., 2016).

Accounting remains gendering and gendered. It is a masculine field shaped by exclusivity, and marginalized identities must constantly modify their practices to be accepted (Haynes, 2017). Thus, egalitarian initiatives must not only secure institutional leverage but neutralize discrimination by acknowledging and replacing cultural expectations that suit gendered divisions of political labor (Nazneen, 2023).

Strategies for Overcoming Barriers and Promoting Gender Equity

The modern literature suggests that full equity in accounting will remain unachievable until the necessary change is systemic for the organizations and the society as a whole. More precisely, clear criteria should be applied for the recruitment and promotion criteria, ensuring pay equity, and fostering inclusive leadership cultures are essential (ACCA, 2021; Adapa & Sheridan, 2021). Mentoring and sponsorship programs have proven effective in supporting women's professional development and building networks for career progression (Ibarra et al., 2013; Ely et al., 2011).

The environmental policies should aim at creating a workplace and community atmosphere equally comfortable for all the citizens: promoting flexible work arrangements, childcare support, and safe workplace environments (Lewis & Humbert, 2010). Professional associations ICAB and ACCA should introduce equalizing audits, awareness campaigns, and revision of the leadership planning focusing on empowering women within the profession (Churikova, 2020; ACCA, 2019).

At the societal level, the initiatives should be directed towards the educational reforms and promotional actions attracting more women into STEM and business programs (Mare & Maralani, 2006; Mehnaz & Yang, 2025). The spread of educational opportunities and access to mentorship programs shapes the unhealthy-fashioned perceptions of what a woman is and can do (Khan, 2025).

Therefore, the holistic approach to the promotion of women in accounting focuses on the actions of educational communities, professional associations, environmental affordability, and the complete change in the societal vision of the role of women.

III. Methodology of The Study

A quantitative descriptive research design was employed for this study to identify the organizational and socio-cultural barriers and constraints faced by women in the accounting profession in Bangladesh. The design is appropriate for interpreting trends, relationships, and perceptions among the women professionals regarding the workplace and cultural barriers.

The population of the study was the women professionals working in the accounting and accounting-related professions, including accountants, bankers, teachers, government and private job holders, and business professionals. Purposive sampling was applied, and the research gathered data from 123 respondents from the major divisions of Bangladesh, such as Dhaka, Sylhet, Chattogram, and others. The sample size is considered large enough because it includes a variety of professionals and demographic locations. Data were collected from July 2025 to September 2025, and 200 questionnaires were distributed using both Google Forms and face-to-face interviews. Nevertheless, 123 responses were considered suitable for analysis.

The study employed primary data collection through a structured questionnaire that consisted of three sections, including demographics, organizational barriers, and social-cultural barriers. The response was measured using a five-point Likert scale

between 1 = Strongly Disagree and 5 = Strongly Agree. The instrument was pre-tested before the final distribution to ensure clarity and consistency.

Data were analyzed using the Statistical Package for Social Sciences and presented using descriptive statistics, including frequencies. Reliability was tested through Cronbach's Alpha, which revealed 0.878 for the organizational barrier and 0.793 for the social and cultural constraints. Correlation analysis was also applied to measure the relationship between the variables and determine the most significant constraints.

The highest needed ethical standards and ethical considerations were maintained throughout the research because participants' participation was voluntary, and informed consent was taken, where participants were informed about the research before participating. The significance of the findings of this study draws the attention of the concerned organization towards the prospective curtailments, allowing them to develop interventions and schemes to bridge the gender gap in the accounting industry.

Data Analysis

Demographic Profile of the Respondents:

Table 1: Demographic Profile of the Respondents

Items	Classes	Frequency	Percentage
Age	Less than 25	6	4.9
	25-35	74	60.2
	35-45	37	30.1
	More than 45	6	4.9
	Total	123	100.0
Marital Status	Single	7	5.7
	Married	111	90.2
	Divorced	2	1.6
	Widow/widower	3	2.4
	Total	123	100
Living status	Dhaka	38	30.9
	Chattogram	10	8.1
	Rajshahi	4	3.3
	Khulna	4	3.3
	Barishal	4	3.3
	Sylhet	60	48.8
	Rangpur	2	1.6
	Mymensingh	1	0.8
	Total	123	100
Educational Status	Secondary/Higher Secondary	00	00
	Graduate	49	39.8
	Post Graduate and above	74	60.2
	Total	123	100
Professional Status	Accountant	23	18.7
	Teacher	17	12.8
	Banker	17	13.8

	Government Employee	7	5.7
	Private Employee	33	26.8
	Business	6	4.9
	Others	20	16.3
	Total	123	100

This study involved 123 female respondents to understand the demographic profile of Bangladeshi women within the accounting profession. In terms of age, the majority of participants were between 25-35 years at 60.2%, 30.1% were aged between 35-45 years, suggesting the profession hosts many mid-career professionals. Most of the participants were married at 90.2%, and just over half lived in Sylhet at 48.8%, 30.9% lived in Dhaka, signifying the urban sector’s demand for professionals. Educationally, 60.2% of the professionals had a postgraduate or higher degree, and 39.8% were graduates. 26.8% were employed in private employment, 18.7% were accountants, and 13.8% were bankers. The aspects show the educational progress and professional achievements of the women while also indicating structural issues that play a role in their careers.

Reliability Test:

Table 2: Reliability Test

Variables	Value of Cronbach’s Alpha
Organizational Barriers	0.878
Social and cultural Barriers	0.793

The result of the test above indicates tight internal consistency in the variables examined in this study. Organizational barriers scores Cronbach’s Alpha value of 0.878 is very useful and ideal since the instrument is reliable and strong, and therefore, one can say its items are consistently stable. Additionally, social and cultural barriers score a Cronbach’s Alpha value of 0.793; the results are reliable since the highest value is useful. Therefore, the survey instrument used to measure these barriers is reliable for measuring the challenges women face in the Bangladesh accountancy profession.

Descriptive Statistics:

Elements that motivate women to pursue careers in the accounting profession

Table 3: Motivating Factors for Entering into the Accounting Profession

Elements	Frequency	Percentage
Education	24	19.5
Interest in the profession	50	40.7
High Income	18	14.6
Status	13	10.6
Flexible Time	18	14.6

The analysis of factors motivating women to pursue a career in the accounting profession makes it possible to identify diverse influences. For a relatively large share of the total, which equals 40.7%, the most critical factor was an interest in the profession, which indicates a genuine passion for it. At the same time, 19.5% set that the education, and 14.6% mentioned high income with the ability to work and live personally. Besides, 10.6% stated that the reason is status, which suggests that an accounting expert is recognized and respected. Therefore, women are interested in a wide range of mutually exclusive factors.

Organizational Barriers Faced by Women in the Accounting Profession:

Table 4: Organizational Barriers Faced by Women in the Accounting Profession

	Mean		Std. Deviation
	Statistic	Std. Error	Statistic
Gender-bias	2.3740	.07605	.84347
Discrimination in hiring	2.5285	.06035	.66929

Discrimination in promotion	3.1545	.06735	.74693
Glass ceiling	3.0163	.07021	.77865
Long working hours	2.6829	.06461	.71652
Flexible time	2.9024	.05820	.64547
Need for relocation	2.8130	.06960	.77194
Unhappiness with the environment	2.6992	.06824	.75677
Job stress	3.0081	.06054	.67138

Several key challenges are highlighted by the data on the organizational barriers that women encounter within the accounting profession. Specifically, discrimination in promotion and the “glass ceiling” are among the most significant, with means of 3.15 and 3.02, explaining the uphill struggle women have in ascending to key positions. Job stress is also relatively high, scoring 3.01, which demonstrates the profession’s pressure and mental strain. Flexible time with a 2.90 mean is another challenge to point out due to the lack of appropriate work-life balance opportunities. Relocation needs and unhappiness with the work atmosphere are also chief barriers, averaging at 2.81 and 2.7, respectively. Furthermore, long working hours and gender bias, with means of 2.68 and 2.37, respectively, point towards the broader systemic drawbacks that hinder women’s advancement in the profession. Overall, the data displays multiple challenges in the accounting field that women face, calling for organizational change to address them holistically.

Social and Cultural Barriers Faced by Women in the Accounting Profession:

Table 5: Social and Cultural Barriers Faced by Women in the Accounting Profession

	Mean		Std. Deviation
	Statistic	Std. Error	Statistic
Stereotype attitudes	3.2846	.06584	.73015
Family responsibilities	3.1301	.08241	.91400
Personal life	2.6098	.07268	.80606
Motherhood	2.8862	.06345	.70366
Lack of a female mentor	2.6992	.07909	.87717
Lack of a role model	3.0081	.07347	.81478

Overall, the socio-cultural barriers are severe, based on the analysis of the means. First, stereotypical attitudes are reported to be challenging with the help of 3.28. Second, family obligations are reported at an average of 3.13, and motherhood means of 2.89, which also derives from the primary obstacles due to the societal trend of making women perform both professional and role activities, making their careers suffer. Third, the absence of a female mentor with a mean of 2.70 and a non-role model with a mean of 3.01 illustrates that the profession lacks a specific support system. Personal life with a mean of 2.61 means that accounting is not a career option that women can strive for due to health concerns and other factors that professional teachers cannot balance. Therefore, the socio-cultural issue is vitally severe.

Correlation Analysis:

Table 6: Correlation between Organizational and Social-Cultural Barriers

	OB1	OB2	OB3	OB4	OB5	OB6	OB7	OB8	OB9	SCB 1	SCB 2	SCB 3	SCB 4	SCB 5	S C B6
OB1	1														
OB2	.809*	1													
OB3	.181*	.376*	1												

OB4	.414*	.519*	.712*	1											
OB5	.442*	.557*	.536*	.695*	1										
OB6	.053	.031	.433*	.541*	.156	1									
OB7	.310*	.399*	.576*	.638*	.796*	.169	1								
OB8	.125	.282*	.684*	.721*	.653*	.423*	.810*	1							
OB9	.409*	.365*	.431*	.527*	.533*	.440*	.394*	.328*	1						
SCB 1	.043	.105	.284*	.483*	.343*	.547*	.122	.296*	.381*	1					
SCB 2	-.021	.047	.403*	.522*	.126	.619*	.302*	.506*	.377*	.192*	1				
SCB 3	.265*	.279*	.428*	.541*	.550*	.284*	.712*	.657*	.397*	.157	.526*	1			
SCB 4	-.024	.024	.299*	.499*	.220*	.677*	.202*	.384*	.459*	.555*	.737*	.412*	1		
SCB 5	.092	.176	.370*	.477*	.299*	.367*	.284*	.413*	.230*	.340*	.349*	.204*	.430*	1	
SCB 6	.031	.067	.227*	.360*	.341*	.374*	.341*	.359*	.283*	.382*	.318*	.292*	.531*	.589*	1

Correlation analysis revealed multiple relationships existing between the organizational barriers and the socio-cultural barriers that women faced in the accounting profession. Most of the organizational barriers turned out to have a strong positive correlation, with OB2 (discrimination in hiring) exhibiting an especially high correlation with OB3 (discrimination in promotion), and OB4 (glass ceiling) and OB5 (long working hours) all having a correlation greater than 0.5. That would indicate that these barriers are highly related and could, in fact, reinforce each other to influence how women experience their careers.

Notable correlations were also found between social-cultural barriers and organizational barriers. For instance, SCB3 (lack of a role model) has significant positive correlations with OB3, OB4, OB5, OB7 (unhappiness with the environment), OB8 (job stress), and OB9 (need for relocation), indicating that the lack of role models might only exacerbate the professional challenges that women are already facing. SCB2 (lack of a female mentorship) was also found to have a moderate positive correlation with OB6 (flexible time) and OB7 (unhappiness with the environment), indicating that having a mentor might help women better navigate the organizational difficulties.

Additionally, some negative correlations were observed, such as one between SCB1 (stereotypical attitudes) and OB2 (discrimination in hiring) and OB4 (glass ceiling), indicating that certain cultural attitudes might have a complicated, possibly inverse relationship with certain organizational barriers. Overall, this demonstrates the systemic nature of organizational and socio-cultural barriers, indicating that the presence of one can reinforce or amplify others, making the environment for women that much more difficult.

IV. Conclusion

The findings of the data analysis introduce several issues that impede the advancement of women in the accounting profession in Bangladesh. The identified challenges are two-faceted: organizational and socio-cultural. Within the organizational framework, there is discrimination in promotion, glass-ceiling attitudes, as well as high job strain. The latter is particularly significant in the accounting industry, even for men, but it is more detrimental for women. On the other hand, the analysis has also revealed the implications of the absence of flexible work schedules and mentorship in the organizations.

Socio-cultural barriers include attitudes, family, and maternal obligations. In addition, the lack of female role models renders women invisible in the industry and decreases their interest in reaching higher levels. The correlation analysis has confirmed that organizational and socio-cultural barriers are positively correlated, meaning that traditional norms and values make structural discrimination worse.

However, there are positive implications in the data as well. Many female accountants replied that they were brought into the profession by their interests and education, and expected financial independence. There are several policy implications of this study, which are crucial to increase gender equity. Firstly, accounting firms should initiate performance appraisals awarded fairly and involve HR to be more gender-sensitive. Secondly, the professional bodies like ICAB and ACCA must offer less difficult certification pathways and conduct equal opportunities programs to make women more visible.

The policy-makers at the national level should also offer supportive measures, like a sanctified area for nursing mothers, flexible schedules, and arrange appropriate safety. Therefore, women's empowerment in the profession is not only essential to achieve gender equality, but it also has an institutional integrity impact. In addition, the national economy is also dependent on the prosperous manpower provided by appropriately qualified women in Bangladesh.

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