

Exploring the Digital Space in Investigating the Gender Representation of Indonesian Professional Accountant Institutions

Qonita¹, Satia Nur Maharani², Sri Pujiningsih³

¹Universitas Negeri Malang

Jl. Semarang 5 Malang 65145

E-mail: ¹qonita330@gmail.com

Abstract

This study aims to determine and analyze how gender representation is framed from media positions, subject-objects, and readers' positions based on *Critical Discourse Analysis Sara Mills*. The preparation of the writing of this research uses a critical paradigm qualitative method. Data were retrieved from the website and online news from the Financial Services Authority, which focuses on programs segmented by women, for data collection in this study using participant observation or independent people as data validity by analyzing how the gender representation of professional accounting institutions is displayed based on Sara Mills' Critical Discourse Analysis. The research findings show that the subject's position in the discourse is presented as a female figure who is educated, successful in the public sphere, and can positively influence society. However, the representation of women in other programs is still low and is dominated by men.

Keywords: Gender, CDA Sara Mills, Representation, Feminism, Social Media.

1 INTRODUCTION

Emergence *Gender Role Theory* in the 1980s concerned expectations of how men's and women's social roles should influence people's perceptions of the workplace. Development *Gender Role Theory* This raises an issue widely discussed in the 2000s regarding the effects of the *glass ceiling*, a transparent barrier that prevents women from rising to a higher position in an organization or company (Pratama & Cinintya 2019). Gender disparities occur not only in carrying out a job but also at the college level. Siboni's other research result *set al.*, (2016) stated that the proportion of women attending university has increased in recent years. This is also reinforced by accounting studies, that in the current era, more women than men choose accounting majors to continue their careers in the future. However, the fact is that there are more accounting professors or professors of accounting who are male. How is this possible? There are two possible explanations. The first is an undesirable or undesirable position because it is excluded by women. The second explanation can be divided into two categories: excluded due to lower performance or excluded due to bias or *stereotypes*.

Concerning the field of accounting, Llewellyn & Walker (2000) says, "...practices of accounting and accountability are deeply implicated in gender relations". Where this opinion develops in the accounting field is divided into two parts: accounting and finance belong to women. The psychological characteristics of women are more suitable in accounting, such as patience, thoroughness, numeracy skills, memory, and mental resilience when dealing with money and numbers (Palmer et al., 2013). The second view says that men are superior in various fields compared to women. In all matters of business and science, men are seen as more capable than women. The third view says that differences in performance, behavior, and working patterns between men and women cannot be generalized (Narsa, 2006).

The above statement is supported by studies focusing on gender stereotypes, such as Siboni research *et al.* (2016), that women are underrepresented at senior levels in all walks of life. Women who reach senior positions are often paid less than men in the same situations. Subsequent research by Flynn et al. (2015) found that women in the accounting profession in Ireland are rare in large organizations, and only a few are at senior levels. Kyriacou's research (2016) examined women's

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representation level at the Professional Institute of Accounting in Greece. This study's results show that more professionals still need to represent female professional accountants.

Therefore researchers are interested in exploring digital space through financial institution websites as data collection for research objects. The basis for this research was taken from the results of Siboni et al. (2016), which stated that in accounting studies, currently, more women than men play a crucial role for professional accounting firms in maintaining, developing, and advancing accountants in the female gender. If not, professional accounting firms will likely experience seriousness in terms of practicing accountants with the knowledge needed by clients (Johnson et al., 2008). Gender in accounting is an essential topic to research. Accounting is not just an applied science or an exact science but also a social science. Accounting as a social science is expected to be able to solve social problems, one of which is the issue of gender inequality. In addition, gender is directly related to the profession's sustainability; if there is gender inequality, then the work will not run well. Gender issues are not only a national issue but also an issue discussed in international circles. So, the accounting profession also has a social responsibility to solve these problems because the accounting profession is a global profession. Research on gender in the field of accounting is expected to be able to provide solutions or resolve problems related to the issue of gender inequality (Larasari & Dwita, 2020). Public accounting firms have received a lot of criticism for failing to promote women in higher office structures (Whiting et al., 2015). Researchers are interested in researching Financial Services Authority institutions because these institutions provide education and empower women greatly in encouraging economic improvement and development. So do the gender of women who have the same access and representation in occupying financial activities. Therefore, this study uses Sara Mills' Critical Discourse Analysis (CDA) which focuses on aspects of feminism and how women are presented in subject-object positions in text, images, or news. This research is also to see whether financial institutions in Indonesia associated with gender have the exact representation in occupying economic activities in Indonesia.

2. RESEARCH METHOD

1. Research design

This research was conducted using a qualitative study based on a critical paradigm. According to Gunawan (2013), the fundamental paradigm aims to fight for researchers' ideas to substantially change society. In a critical view, research is no longer producing neutral and apathetic scientific papers. However, it is intended to change social institutions, ways of thinking, and community behavior in a direction that is believed to be better. This research approach uses critical discourse analysis by Sara Mills. Sara Mills' critical discourse analysis focuses on how women are represented in texts, whether in novels, pictures or photographs, and news. Therefore, what Sara Mills is doing is often called a discourse with a feminist perspective. This study aims to see how the representation of women is displayed in accounting professionals, in this case, exploring the Financial Services Authority in 2021-2022.

2. Data Collection Techniques

a. Observation

Observations are made by systematically recording events and objects seen as well as other things needed to support the research being carried out, namely focusing on the feminist aspect of Sara mills. The researcher collects as much data or information as possible in the initial stage. Data is taken on websites and social media in the form of *Instagram*, *youtube*, and news on financial services authorities with a focus on images, photos, and text analysis that focuses on narrowing feminist themes or on pictures that segment women. In this study, the researcher used a type of participant observation. Namely, the researcher used an independent party or person to participate in observing as a reader of the research object. According to (Eriyanto, 2001), the subject-object concept means we must criticize how events are displayed and how the parties involved are

positioned in the text. The position here means which actor is used as the subject that defines and performs the storytelling and who is shown as the object, the party whose presence is illustrated and described by others. The second concept that concerns Mills is the position of the reader. For Mills, the text results from negotiations between writers and readers. Therefore, the reader is not considered solely as a party that only receives the text but participates in transactions, as seen in the text. Observations were made not during the events under study. Researchers observe events or events in the years 2021-2022.

b. Research Document

This study complements and supporter the use of the observation method. The documents used in this research are books about Sara mills to strengthen the theoretical basis for research, online news sites about programs segmented by women in financial services authorities, and journals that focus on aspects *Critical Discourse Analysis of Sara Mills*.

3. Stages of data analysis

1. collects pictures, photos, video footage, and news about women's representation. Images uploaded on social media and comments about women's gender representation may be transcribed in written form without changing the content.
2. Archives and transcripts are used on tables according to text categories. The coding technique used is as follows:
 - The first digit (1,2,3 etc.) is the serial number of women's representation in the seminar as speaker, audience, and moderator.
 - The second digit (I, II, III, etc.) is the serial number of the fragment and comments from the uploaded seminar or dedication program. This code is in the form of a sentence fragment/statement delivered by the speaker regarding the representation of women in the seminar program.
3. The data that has been arranged systematically in tables will then be analyzed using Sara Mills' discourse analysis theory by looking at the elements of the position of the media, the part of the subject-object, and the role of the reader or listener.
4. After the analysis, it is then interpreted regarding how female accountants are represented in these segmented programs.
5. The results of the analysis and interpretation with the informants as a form of data validation were then reported as research results, and conclusions were drawn.

3. RESULTS AND DISCUSSION

a. Position of Women in the Media: Providing Equal Space

The program held by the Financial Services Authority in the mass media not only targets listeners based on specific gender issues, especially women but can also apply a fundamental gender perspective in presenting quality programs and education to listeners. The image of women in the media can be said to be capable of changing hidden paradigms, such as women who tend to be sexist and have no power in public. Observations in this study show that women's representation in the media is the position of the subject (storyteller) in women's segmented programs. That is, visually, the image of women can influence the paradigm of gender inequality experiences dynamics in the frame of media framing. The observation results are supported by several positive comments that look at how women are framed in media framing, namely as follows:

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Table 1 Validation in media

No	Program Name In Media	Comment
1	Pamphlet on the OJK website, "Comparison of Literacy Index and inclusion by gender"	a. @_rissakhairunnisa: "empowered women, prosperous society." b. @onoyrusida: " <u>women nowadays are more powerful than men.</u> " c. @enikeharina: "the role of women is getting real." d. @silmikaaffah31: "cool, I hope men can also be targeted just like women so they can fight and exchange ideas regarding financial management in RTs."
2	Pamphlet "The role of women as a driver of financial literacy."	a. @gendis_larasati: "women really play a big role in the development of the nation." b. @veralinatobing: "'OJK supports the role of Indonesian women in having the opportunity to contribute positively to improving the nation's standard of living." c. @tha477: "especially since the pandemic, women have become the backbone of the family in educating children and providing for the family."

The table above shows that audiences who give arguments in the media follow the mindset they see in visualizations. The media convey messages and reflect the culture of society. The media provide information simultaneously to heterogeneous and large audiences. Media messages appear semiotic because they usually consist of a mixture of symbols arranged freely and chronologically to create an impression, channel ideas, or bring meaning to the audience. Semiotics helps us see how signs are used to interpret events and can be an excellent tool for analyzing the content of media messages (Watie, 2010). From the point of view of feminism, the media can bring about a change in people's thinking that women are no longer passive and bring ideology to the public to change the manifestation of gender inequality which is still a topic of discussion. In contrast to research (Benschop & Meihuizen, 2002; Kyriacou, 2016), women need more space to provide education in public areas.

The position of the media in this study looks at the extent to which women are framed in the media frame so that the issue of gender equality is better in social media. According to Abdullah (2019), over time, the success of print media with the vision of publishing news about life information is not only found in print media packaging, but furthermore, online media, which contains various data, is currently at the forefront which cannot be escaped from public access. The representation of women in programs segmented with women in the media frame has been well interpreted following the observations that the impressions or ideas from the audience who saw OJK content were able to change the public's view that women are not less competitive than men.

B. Subject-Object Position of Women: Representation of the Position of Feminism

The position of the subject is a condition where the actor is positioned in a discourse. In this case, what is meant is how the actor becomes the narrator (topic) in the lesson. Within the gender framework in the media, inspiring women are placed as the subject of storytelling so that their position tends to benefit because these figures can freely tell themselves and others.

1. Position of subject and object in seminar program "OJK Encourages Women in Strengthening Integrity and Prevention of Corruption."

Figure 1 The position of the female subject



The scene in the image above shows that the subject in the seminar belongs to Mrs. Retno Marsudi as Minister of Foreign Affairs and Mrs. Spohia Wattimena as Chair of the OJK Audit Board. The subject's position can be seen from the delivery of the ideas of the two inspiring women in the discourse. From the results of observations, the two women are shown as a firm figures in giving an appeal that the lower the integrity, the higher the acts of corruption. The characters of the two women are also shown as wise figures in interpreting corruption cases committed by women. This can be seen from the point of view of the subjects who consider that the perpetrators of corruption occur because there is encouragement from the family, namely rationalization, pressure, and opportunity. The two women are also shown as a person of integrity. The results of this observation follow ideas and analogies based on experience regarding cultivating moral values and honesty. The advice given was also very impressive that in the family, a woman as a wife must have a positive influence on her partner to avoid corrupt behavior, ask questions about the origin of the husband's source of money, direct and encourage her husband to refuse or return all kinds of gratuities received by her husband. The ideas conveyed are not only within the scope of the family, but the moral impressions conveyed are very comprehensive to the work and social environment.

Figure 2 The position of the female object



The figure of the object in the discourse above indicates a woman committing acts of corruption. However, we can observe from the scene images that it is not only women who are the

perpetrators. Men are also entangled in these actions. The female figure is shown as a character who obeys fraud. Based on the presentation of female subjects in the media, women are reported as figures who are the driving force for men to commit acts of corruption. Even though the reality existed in the DS case, his three wives were used as a disguise mode for his wealth. From the results of observations, the woman has a weak character and wants to be enslaved by her husband in disguise for the assets she owns. Even though the object being told has a negative feeling, the idea of the storyteller above interprets that the involvement of women in anti-corruption is needed in the family because women are the first teachers of children. This was also supported by a statement from the comments that followed the activity @fadlyaulia "women as one of the pillars of the family must be strengthened with high integrity."

C. The Position of Women in Listeners and Readers: "Women Are Increasingly Real"

The findings from several programs show that readers (researchers and informants) are positioned as women. With positionings like this, readers or listeners will not protest much against existing pamphlets because this aligns with their thoughts and desires. This is also reinforced by someone's interpretation in @megaisimarmt's comment: "*Congratulation and thank you, Nurhaida's mother. You've shown that us (women) can thrive and work for everything we love, want, and need. A true inspiration for us, Mother*". Thus, pamphlets framed on social media can give a strong impression and meaning to other women. Researchers are also carried away with the idea "as we know that women have an important role in poverty alleviation. The more women have access to finance, the more positive their contribution will be to alleviating financial poverty (Friderica W.) By using the word "as we know it," the idea seeks to instill in listeners that their statement has been acknowledged for its truth so that listeners are led to agree with it. Readers also support the female side, Ms. Nurhaida, where she mobilizes us as readers not to be weak achievers and be equal to men. Other researchers and readers also agree that OJK provides equal opportunities to female accountants but only for programs segmented by women. But in terms of organization, such as the board of commissioners and decision-makers, men still dominate them.

4. CONCLUSION

Based on the analysis that has been done, the conclusions in this study indicate that the representation of women in media positions based on Sara Mills' Critical Discourse Analysis on OJK content provides equal opportunities for women as speakers or resource persons. The image of women in the media constructs and communicates its visualization that women can be similar to men and influence society so that the dynamics of the gender gap are starting to side with women.

Based on Sara Mills' Discourse Analysis, the representation of women in the subject position tends to be presented as subjects in programs that are only segmented by women. Other than being segmented by women, programs are still dominated by men as the featured subjects. In fact, the woman presented as the issue is an intelligent figure, *educated*, and firm. This shows that women are offered a discourse with a feminist perspective that can change ideology in society, and women can also be equal to men in terms of job rights and social changes that occur. Women are also shown as figures who can work without constructing. There are no limits for women to be able to work. These findings allow the accounting profession to consider how to display their visualizations to the public to break down gender stereotypes and encourage the advancement of the female accounting profession in embracing equality. In the position of the object (which is told), women in the visual frame are shown as weak, selfish, and still adhering to patriarchal culture and gender stereotypes. This will bring people's thinking that female accountants are shown to be the wrong party and marginalized compared to men.

The representation of women in the position of readers based on Sara Mills' critical discourse analysis shows that researchers and informants agree that women's word in OJK content has provided equal opportunities for women to become speakers, make various achievements, and appear as important figures in women's segmented discourse. However, in terms of organization, other programs, and decision-makers, the position and representation of women still need to be higher than men's. This idea is reinforced by visual evidence of digital footprints that male accountants still dominate in the world of work, which will cause female accountants to face obstacles in the form of *stereotype seven glass ceilings* in the world of work.

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