

Abstrak

Perempuan saat ini memiliki kebebasan untuk bekerja dan meniti karier sesuai keahlian yang dimiliki. Berbeda dengan beberapa puluh tahun sebelumnya, perempuan seolah terjebak dalam peran menjadi istri dan ibu saja. Namun halangan berkarir bagi perempuan tidak lantas hilang begitu saja. Fenomena *glass ceiling* turut berperan dalam menghambat pertumbuhan karier perempuan. Survey AICPA pada 2019 menunjukkan jumlah partner perempuan sebesar 23% dan partner laki-laki sebesar 77%. Adanya ketimpangan jumlah partner perempuan dan partner laki-laki mengisyaratkan fenomena *glass ceiling* masih terjadi pada industri keuangan khususnya akuntan publik.

Indonesia berada pada posisi ke-85 dari 135 negara pada Global Gender Gap Index berdasarkan penelitian yang dilakukan World Economic Forum. Keadaan ini menunjukkan masih terdapat ketimpangan gender yang cukup besar di Indonesia. Isu-isu terkait gender dan *glass ceiling* masih jarang dibahas dalam penelitian akuntansi di Indonesia. Penelitian ini bertujuan menggali lebih dalam faktor-faktor yang dianggap memengaruhi *glass ceiling* pada auditor kantor akuntan publik di DKI Jakarta. Faktor-faktor yang dianggap memengaruhi terjadinya *glass ceiling* antara lain stereotip gender, kultur perusahaan, dan faktor personal. Tujuan penelitian ini yaitu menguji pengaruh ketiga faktor tersebut pada auditor kantor akuntan publik di DKI Jakarta. Desain penelitian dilakukan melalui survei kepada auditor kantor akuntan publik DKI Jakarta dengan jabatan minimal auditor junior sebanyak 179 orang. Hasil pengujian menunjukkan bahwa stereotip gender dan faktor personal berpengaruh positif dan kultur perusahaan tidak berpengaruh pada *glass ceiling*, sehingga yang menjadi faktor munculnya *glass ceiling* adalah stereotip gender dan faktor personal.

Kata kunci: *glass ceiling*, stereotip gender, kultur perusahaan, faktor personal, kantor akuntan publik.

Abstract

Women today have freedom to work and pursue careers according to their expertise. In contrast to the previous few decades, women seemed trapped in the role of being only wives and mothers. However, career barriers for women do not just disappear. The glass ceiling phenomenon also plays a role in inhibiting women's career growth. The AICPA survey in 2019 showed the numbers of female partners were 23% and male partners were 77%. The imbalance in the number of female partners and male partners indicates that the glass ceiling phenomenon still occurs in the financial industry, especially public accountants.

Indonesia is in the 85th position out of 135 countries on the Global Gender Gap Index based on research conducted by the World Economic Forum. This situation shows that there is still a large gender gap in Indonesia. Issues related to gender and the glass ceiling are still rarely discussed in accounting research in Indonesia. This study aims to dig deeper into the factors that are considered to affect the glass ceiling of the auditors of a public accounting firm in DKI Jakarta. Several factors are considered to affect the existence of the glass ceiling such as gender stereotypes, corporate culture, and personal factor. The purpose of this study was to test the effect of these three factors on the glass ceiling in public accountant firm's auditors in DKI Jakarta. Research design is a survey to auditors who work in public accountant firm in DKI Jakarta with a minimum level of junior auditor and the respondents as many as 179 people. The test results showed that gender stereotypes and personal factor have positive effect and corporate culture had no effect toward glass ceiling. So, the main factors emergence glass ceiling are gender stereotypes and personal factor

Keywords: glass ceiling, gender stereotypes, corporate culture, personal factor, public accountant firm.