



DIFFERENCES IN PERCEPTIONS, EXPERIENCES, AND JOB SATISFACTION BETWEEN THE GENDERS IN THE CAMBODIAN ACCOUNTING PROFESSION

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ABSTRACT

This study investigated gender-based disparities in workplace perceptions, experiences, and job satisfaction among accountants in Phnom Penh, Cambodia. Utilizing a cross-sectional, quantitative methodology, survey data from 102 respondents were analyzed. Results indicated no significant differences in workplace experiences or satisfaction levels between genders. However, gendered differences emerged in how professional qualities and workplace environments influenced job satisfaction. For male accountants, job satisfaction was significantly related to professional qualities, whereas female accountants associated it more with workplace environments. These findings underscore the importance of inclusive workplaces and provide a basis for further exploration into systemic inequalities.

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1. INTRODUCTION

Gender stereotypes and inequalities continue to shape global workforces, deeply influencing perceptions and professional opportunities. In Cambodia, these dynamics are manifested within its cultural and economic landscape. While economic progress and globalization have broadened professional opportunities for Cambodian women, cultural norms and gender stereotypes still persist, particularly in traditionally male-dominated fields such as accounting and finance.

The Cambodian accounting profession is an intriguing study due to its intersection of global influences and local traditions. Although the profession has seen increased female participation, representation at higher levels remains limited. This study explored these dynamics by examining the workplace experiences, perspectives, and job satisfaction of male and female accountants in Phnom Penh, Cambodia.

2. LITERATURE REVIEW

2.1 Gender stereotypes

Gender stereotypes refer to societal presumptions about the traits and roles of men and women. These stereotypes are pervasive in workplaces and considered commonplace (Maki, 2013; Office of High Commissioner United Nations Human Rights, 2014). In the accounting profession, Zacharia (2019) argues that its stereotypical characteristics—logical and computational skills with minimal emotional involvement—are aligned with traditional male roles. This perception often discourages women from pursuing careers in accounting and contributes to the underrepresentation of women in senior accountancy roles.

Gender stereotypes are deeply ingrained societal biases, often influencing perceptions and expectations about the roles and behaviors of men and women. These stereotypes persist not only in workplaces, but also in educational institutions, serving as an early exposure point for individuals (Atena & Tiron-Tudor, 2020; Sovič & Hus, 2015). Research from China revealed occupational gender stereotyping among college students (Gou & He, 2015). However, Sovič and Hus (2015) found that stereotypes emerge even earlier, during elementary education. Their analysis of English textbooks used in Slovenia demonstrated gender disparities in character representation and behaviors, with male characters depicted as free-spirited and female characters conforming to social norms, further reinforcing maternal stereotypes. Although female enrollment in accounting programs has increased globally, challenges persist. Zacharia (2019) noted that 57% of women in England and Wales considered accounting a male-dominated field, perpetuating stereotypes that undervalue empathy and emotional awareness, traits commonly associated with women (Roseberry, 2021).

Women also face prescriptive stereotypes, which dictate behaviors that they are expected to avoid in order to be seen as aspirational. These stereotypes manifest in discriminatory practices, including hiring decisions based on physical attractiveness, harsher punishments for workplace errors, and bias against perceived sexual impropriety (Bobbitt-Zeher, 2011; Flynn et al., 2015). Gender stereotyping extends into academia, where women face significant challenges. Although female participation in undergraduate and graduate programs has increased, their representation in senior academic positions remains limited (Kimery et al., 2004). Women are often concentrated in junior roles, such as instructors or assistant professors, while men dominate higher-ranking positions (Kimery et al., 2004). Furthermore, Gerdeman (2019) noted that women may hesitate to share their ideas in group discussions, even when they possess subject matter expertise, limiting their academic achievements.

Entry-level discrimination may further exacerbate inequalities. Recruiters have admitted to offering higher salaries to male accountants for entry-level roles (Hardin et al., 2002). While both genders may possess similar qualifications, men often have better professional experiences due to higher mobility, international exposure, and stronger networks (Qasem & Abdullatif, 2014). Women's limited mobility and higher family-related responsibilities restrict their availability for extended work hours, directly impacting job roles (Qasem & Abdullatif, 2014).

2.2 Gender inequality

Gender inequality encompasses systemic differences in legal, social, and cultural rights between men and women (Flynn et al., 2015). Key indicators of workplace gender inequality include wage gaps and employment rates (Choi & Ahn, 2024). A study by Bennett (2021) revealed that while 70% of women acknowledged the existence of the gender pay gaps, only 30% of men agreed. While gender pay gaps in the United States for entry and middle-level accounting positions have gradually become smaller, recent reports reveal that they still range from 12% to 17% for some senior positions (Piscopo, 2023). Despite making up over half the workforce and earning nearly 60% of advanced degrees, women remain underrepresented in management positions and earn less than their male counterparts (Gerdeman, 2019; Silva et al., 2016).

Employment rate disparities further highlight inequality. Women in Asia-Pacific regions have lower employment rates, with a gap of 7.5 percentage points largely driven by an increase in male employment (Asian Development Bank, 2013). Women also dominate secretarial roles, and in Cambodia, less than 33% of management positions are held by women (Hale & Begum, 2019; Asada-Miyakawa, 2021).

Barriers to leadership roles are significant. Industry norms can shape how people view whether women's qualities are aligned with what are typically seen as traits of successful leaders in that field. These norms also affect how much conflict exists between her leadership role and society's gendered expectations, which impacts how she experiences bias (Stephenson et al., 2021). Although the number of women in public accounting is increasing, their representation in senior positions remains limited (Fernandez, 2020). Organizational structures, discrimination, and the "glass ceiling" contribute to these disparities, alongside individual aspirations for work-life balance (Keiran, 2017). Women also face bias regarding their ability to maintain successful client relationships, which employers view as an essential leadership quality (Saturnino, 2017).

2.3 Gender inequality in professional settings

Gender inequality continues to plague professional environments, particularly in leadership positions. Although nearly half of all accountants are women early in their careers, their representation drops significantly in senior roles. In 2017, women studying accounting comprised 49%, but only 25% occupied leadership positions (Stefanidou, 2020). Fernandez (2020) found that employee perceptions of gender-based managerial effectiveness often influenced hiring decisions, with male candidates favored for management roles. Female managers are stereotyped as conservative, ethical, and risk-averse, traits reflected in their financial reporting practices (Ho et al., 2015).

Silva et al. (2016) highlighted further gender disparities in accounting management roles, particularly at the master's level, where men outnumber women. Although women dominate entry-level and middle-level accounting positions, their presence in higher-ranking roles decreases dramatically. However, the 2021 American Institute of Certified Public Accountants survey revealed that the percentage of partnership positions held by women increased from 23% in 2019 to 39% by 2021 (Myers, 2023). . Men, meanwhile, continue to dominate senior accounting roles in large companies due to their greater flexibility and fewer household responsibilities (Silva et al., 2016; Oladipo et al., 2023).

2.4 The value of women in leadership

While challenges persist, women have proven their ability to add value to organizations. Companies with larger numbers of women in leadership roles tend to be more efficient and profitable (McKinsey & Company & LeanIn.Org, 2023; Eagle Education. & Training Ltd., 2021). Increased female representation in leadership roles can boost an organization's market value significantly (Workplace Gender Equality Agency, 2019). Employers must recognize the benefits of retaining women in management, address challenges that drive women to leave firms, and create welcoming environments to promote gender diversity and effective talent management (Franzel, 2014).

2.5 Societal and economic factors

Societal norms and economic challenges further exacerbate gender inequality. In Cambodia, for instance, traditional perceptions dictate that home responsibilities belong to women, while men enjoy greater societal freedom (Chin, 2019). Despite increased participation in the economy, women benefit less from employment compared to men. The Ministry of Women's Affairs of Cambodia (2014) reported that 70% of women are self-employed, earning only 81% of men's wages. Occupational segregation remains extensive, with women concentrated in lower-skilled jobs such as garment factory work and domestic roles.

The garment sector in Cambodia serves as a stark example, with women comprising 90% of the workforce in 2017 (Chin, 2019). Industrialization has challenged traditional family roles, but women continue to face barriers in accessing higher-skilled occupations (Chin, 2019). Measures to address these challenges must include reshaping societal expectations and increasing opportunities for women in professional and leadership roles.

3. RESEARCH QUESTIONS

The primary objective of this research was to identify and analyze evidence of gender stereotypes within the accounting profession in Cambodia and to examine how these stereotypes impact the working environment and employee satisfaction. The study was guided by three key research questions:

- a) What qualities are considered essential for being a good accountant in Cambodia?
- b) What differences, if any, do the two genders experience in their everyday workplace environments?
- c) Do job satisfaction levels differ between genders? If so, how do they differ?

3.1 Research hypotheses

Based on the literature review, the following hypotheses were formulated:

H_{A1}: There is evidence that the two genders experience accounting work environments in Cambodia differently.

H_{A2}: There are differences in accounting job satisfaction levels between genders in Cambodian workplaces.

H_{A3}: There is a positive relationship between qualities of a good accountant and accounting work environments, contributing to job satisfaction in Cambodian workplaces.

H_{A4}: There is a positive relationship between qualities of a good accountant and accounting work environments, contributing to job satisfaction among Cambodian male accountants.

H_{A5}: There is a positive relationship between qualities of a good accountant and accounting work environments, contributing to job satisfaction among Cambodian female accountants.

3.2 Conceptual framework

The conceptual framework of this study examined gender perspectives on essential qualities of accountants, workplace experiences, and job satisfaction levels.

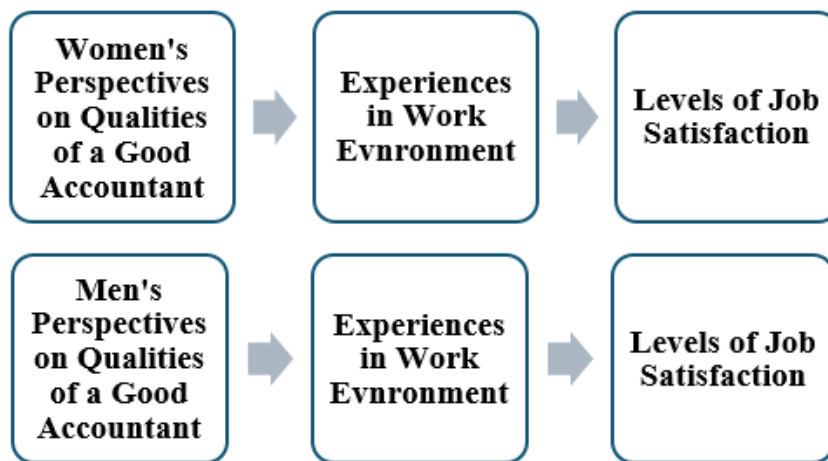


Figure 1: Conceptual framework

Perspectives on accountant qualities. Women and men may have distinct perceptions of what constitutes a "good accountant." These qualities could range from work dedication, honesty, attitude, and loyalty to overall contributions in their professional roles.

Workplace experiences. Understanding gender-specific experiences is crucial. Do women and men feel respected by colleagues and employers? Is there fair competition and comfort in the workplace? A productive work environment fosters mutual respect and motivates employees to achieve professional growth (TargetStudy, 2018).

Job satisfaction. Employee satisfaction is multifaceted and includes fair compensation, opportunities for personal growth, and acknowledgment of work contributions. Employers or organizations that focus on the work life balance of their employees will ensure their commitments and loyalty (Aruldoss et al., 2022). Do employers value the efforts of their workers equally across genders?

4. METHODOLOGY

4.1 Research design

In this study, a quantitative descriptive method was chosen to examine participants' perceptions and attitudes related to gender stereotypes and workplace experiences. A cross-sectional study approach focused on surveying participants' perspectives on the qualities of a good accountant, their workplace experiences, and their job satisfaction levels.

Demographic factors, such as age, gender, work experience, and job position were used to compare participant responses. This comparison aimed to identify disparities in experiences, perceptions, and job satisfaction between genders.

4.2 Population and sampling frame

The target population comprised accounting professionals working in Phnom Penh, Cambodia. While the exact number of accountants in the city was unavailable, the Cambodia Socio-Economic Survey 2019/2020 estimated that there were about 102,000 professional workers in Phnom Penh, with 56% male and 44% female (NIS, MOP, Kingdom of Cambodia, 2020).

To ensure diversity, potential participants were categorized as senior accountants (with more than three years of experience) and junior accountants (with less than three years of experience), with equal representation of men and women in each category. Banks, financial institutions, and small businesses were targeted to distribute survey questionnaires, with a focus on accountants and finance professionals in roles such as cashiers, auditors, or financial controllers. Only full-time employees (40+ hours per week) were eligible, while part-time workers and interns were excluded. A total of 102 respondents were selected using a convenience sampling approach.

4.3 Data collection methods and procedures

Two data collection methods were employed. Firstly, online surveys. Using a Google Form, the survey link was sent to potential participants. Secondly, paper copies. Survey questionnaires were distributed through supervisors at selected organizations.

4.4 Research instrument and validation

The survey questionnaire was carefully developed to ensure relevance and clarity. Questions employed by previous researchers (Maradona et al., 2024; Aruldoss et al., 2022; Choi & Ahn, 2024) that had been validated using Cronbach's alpha or other suitable measures were used to draft the survey items. Some items from well-tested standardized employment questionnaires (Birkelund et al., 2022; Yang et al., 2024) were also included—and in some cases slightly modified—to suit the study's context and test its hypotheses. The draft survey was then reviewed by three experienced researchers, and their suggestions were adopted to provide additional assurance.

The questionnaire comprised three sections. Collecting demographic information such as age, gender, education, position, and organization. Measurement items including a set of 30 Likert scale questions ranging from Strongly Disagree (1) to Strongly Agree (5). Additional comments provide an open-ended space for participants to share feedback.

Participants could complete the questionnaire within 10 minutes, minimizing the risk of fatigue and inaccurate responses (Chudoba, 2021). To accommodate respondents, the questionnaire was bilingual, available in Khmer and English.

4.5 Data analysis techniques

Descriptive statistics were employed to analyze demographic characteristics, such as age, gender, years of experience, and organizational roles. T-test analysis was used to compare the average responses of male and female participants, assessing statistical significance. Larger t-values indicated that differences were unlikely due to chance. Regression analysis was used to test the relationship between qualities of a good accountant and accounting work environments and their influence on job satisfaction among male and female accountants.

4.6 Ethical considerations

The study was conducted with great care to avoid accusations or offensive implications. Participation was voluntary, with an emphasis on privacy and confidentiality. After reviewing the survey questions and data collection plan, the Master of Business Administration Committee granted permission and ethical approval for the study before data collection began.

5. RESULTS

The study involved 102 participants working in accounting and finance in Phnom Penh. Data were collected through surveys, and the responses were analyzed using descriptive statistics, t-tests, and regression analysis to explore the relationships between various factors.

5.1 Demographic information

Demographic information about the study’s respondents is shown in Table 1. They were predominantly young professionals, with 84.31% aged between 21-30 years who lived and worked in Phnom Penh, the capital city of Cambodia. The majority held a bachelor's degree (78.44%) and 62.74% were female. This demographic composition reflects a youthful and educated workforce in the Cambodian accounting profession.

Table 1: Demographic profile of respondents

Demographic Characteristics	Frequency	Percentage
Gender		
Male	38	37.26
Female	64	62.74
Age		
21-30	86	84.31
31-40	16	15.69
Education Level/Degree		
High School or below	4	3.92
Associate degree (2 year)	4	3.92
Bachelor	80	78.44
Masters	10	9.80
Other	4	3.92
Work Experience		
Less than 2 years	16	15.68
2-5 Years	56	54.90
5-10 Years	26	25.50
More than 10 Years	4	3.92

5.2 Perspectives on qualities of a good accountant

Survey responses from both genders highlighted the key qualities of a good accountant: detail-oriented, confident, honest, and emotionally detached at work. These traits were supported by data, with mean scores exceeding 4.00. However, differences in opinion on willingness to work long hours were seen, with female accountants rating this quality significantly higher than their male counterparts, as may be seen in responses to Q9 in Table 2 below.

Regarding female accountants, findings were largely consistent across genders, except for statement Q14. Male accountants (Mean = 2.79) seemed doubtful that women are willing to work long hours, while female accountants (Mean = 3.38) were more confident in their willingness.

Table 2: Qualities of good (female) accountants

Item	Statement	Men		Women	
		Mean	SD	Mean	SD
Q9	An accountant should be willing to work long hours.	2.84	1.28	3.50	1.01
Q13	Women are very detail oriented.	3.32	0.99	3.69	1.02
Q14	Women are likely to work long hours.	2.79	1.07	3.38	0.93
Q15	Women always do their work honestly.	3.11	1.13	3.63	1.03
Q16	Women are likely to accept jobs with a flexible schedule than job with strict schedule.	3.37	1.20	3.88	1.00

5.3 Experience in the work environment

The study found that both genders reported positive experiences in their work environments. Male participants felt that their work environment contributed more to personal and professional growth compared to female participants as shown in Q24 in Table 3 below. However, both genders agreed that their workplaces encouraged good behavior, respect, and fair competition.

Table 3: Experience in the workplace environment

Item	Statement	Men		Women	
		Mean	SD	Mean	SD
Q24	My workplace environment enables me to grow as a person.	4.53	0.60	4.13	0.93

5.4 Job satisfaction

Job satisfaction levels were high among both male and female participants. The highest level of satisfaction was related to their contributions to their organizations. However, slight differences in perceptions of fair compensation were noted, with males feeling slightly more satisfied than females. The analysis revealed no statistically significant differences in how the two genders dealt with their work environments or their levels of job satisfaction. However, there was a positive relationship between qualities of good accountants and job satisfaction, particularly among male participants. For female participants, job satisfaction was more influenced by work environment than by the qualities of a good accountant.

6. DISCUSSION

The results of testing the study's five hypotheses are shown below in Table 4.

Table 4: Results of hypothesis testing

Hypothesis	Description	Results
H ₁	There is evidence that the two genders deal with accounting work environments in Cambodia differently.	Not Supported
H ₂	There is evidence of differences in accounting job satisfaction levels between the two genders in Cambodian workplaces.	Not Supported
H ₃	There is a positive relationship between the qualities of a good accountant and accounting work environments toward job satisfaction in Cambodian workplaces.	Supported
H ₄	There is a positive relationship between the qualities of a good accountant and accounting work environments toward job satisfaction among Cambodian male accountants.	Supported
H ₅	There is a positive relationship between the qualities of a good accountant and accounting work environments toward job satisfaction among Cambodian female accountants.	Supported

6.1 Hypothesis testing results

6.1.1 H₁: Differences in work environment experiences

The study found no significant differences between male and female accountants in how they dealt with their work environments ($p = .48$). Both genders reported positive experiences, although male accountants perceived their work environments as more conducive to personal and professional growth compared to female accountants. This finding may be attributed to the global gender equality movement, which promotes fairness and inclusivity in the workplace.

6.1.2 H₂: Differences in job satisfaction levels

The study revealed no significant differences in job satisfaction levels between male and female accountants ($p = .94$). Both genders reported similar levels of satisfaction, which can be linked to their positive experiences in the work environment. The pleasant work environment likely contributed to their overall job satisfaction.

6.1.3 H₃ and H₄: Relationship between qualities of a good accountant and job satisfaction

The study found statistically significant positive relationships between the qualities of good accountants and job satisfaction for both genders ($p = .03$), though its influence was stronger for male accountants ($p = .019$). This suggests that possessing the qualities of a good accountant and working in a supportive environment ($p = .00$) positively influence job satisfaction. A positive work environment enhances job satisfaction, particularly in high-pressure roles like accounting.

6.1.4 H₅: Relationships among work environment, job satisfaction, and female accountants

Interestingly for female accountants, there was no significant relationship between qualities of a good accountant and job satisfaction ($p = .38$). Instead, job satisfaction among female accountants was more influenced by their work environments ($p = .00$). This highlights the importance of a supportive and inclusive work environment for female accountants (Olafsdottir & Einarsdottir, 2024).

6.2 Comparisons to previous research studies

Both male and female accountants experienced high job satisfaction when working in an environment conducive to their needs. These findings aligned with those of prior studies, which indicated that workplaces with an equitable gender representation promote greater satisfaction and commitment among employees, irrespective of their gender (Olafsdottir et al., 2024).

Additionally, the study found that accountants of both genders generally perceived their compensation as fair. This outcome contrasted with research from Korea that showed male employees earning 8.4% more than their female counterparts, which in turn negatively impacted female workers' job satisfaction compared to males (Choi & Ahn, 2024).

Moreover, an investigation by Stephenson et al. (2023) examined gender bias faced by women leaders in higher education, faith-based non-profits, healthcare, and law. While workplace bias was a common challenge, the study revealed that its nature and expression varied significantly across these industries, shaped by sector-specific cultural and organizational norms.

In comparison, the findings of the current research suggested that Cambodian women in accounting might encounter little or no workplace bias, and that any bias is minimal and managed effectively within this profession. However, this conclusion may not be generalized to other fields, where gender bias remains a multifaceted and persistent issue.

6.3 Recommendations

This study provides valuable insights into the gender dynamics within the accounting profession in Phnom Penh, Cambodia. The findings highlight the importance of fostering inclusive and supportive work environments to enhance job satisfaction for all employees. Future research should explore gender dynamics in other professions and regions to provide a more comprehensive understanding of gender stereotypes and inequalities in the workplace.

7. CONCLUSION

This study highlights that both genders experience comparable workplace conditions, possibly influenced by the global push for gender equality. Such initiatives have opened opportunities for women to participate equitably in the financial sector, thereby fostering career growth and system stability, which supports economic development (Ozili, 2024). Organizations are encouraged to promote fairness and inclusivity to sustain these trends (De Santis et al., 2021). Another possible explanation for these results lies in the participants' demographics—many were young professionals at the start of their careers, where hiring processes often rely on standardized assessments like qualifications and test scores, minimizing biases

(Birkelund et al., 2022). Growing awareness of diversity has also led to fairer recruitment practices, especially for entry-level positions, where gender neutrality is emphasized. However, as individuals progress in their careers, subtle or systemic gender biases may arise (Meredith, 2022).

Additionally, the research investigated how the qualities of an effective accountant and the work environment influence job satisfaction, both generally and separately by gender. Results revealed a positive relationship between job satisfaction and these factors for both genders (Yang et al., 2024). For male participants, qualities of a good accountant and the work environment were both positively associated with job satisfaction. Interestingly, while female participants also reported a positive link between the work environment and job satisfaction, no connection was found between professional qualities and job satisfaction.

The study suggests that factors beyond professional attributes shape job satisfaction. Traits such as honesty, integrity, loyalty, dedication, and emotional resilience are crucial for professional success (Maradona et al., 2024), but they do not guarantee workplace fulfillment. External elements like workplace environment, interpersonal dynamics, recognition, and career development opportunities significantly influence satisfaction levels (De Santis et al., 2021; Liu et al., 2025). Professional qualities contribute to competence, but their interaction with external factors determines overall satisfaction, which should be evaluated holistically. Consequently, job satisfaction cannot solely be predicted by professional attributes.

8. LIMITATIONS OF THE STUDY

A primary limitation of this study was its small sample size of 102 participants. A broader participant base could provide more conclusive and representative results.

Additionally, the survey revealed an uneven demographic composition, as most respondents were young professionals aged 21 to 30 with less than ten years of work experience. This skewed representation may have influenced the findings, particularly as entry-level work environments often exhibit fewer instances of gender bias than higher management levels. This observation aligns with previous research by Meredith (2022), which noted increased discrimination at senior organizational levels.

Geographical scope further limits the study, as data collection was restricted to Phnom Penh, Cambodia's capital city. Without insights from rural areas and other provinces, the findings may reflect urban-centric perspectives that overlook cultural, social, or economic differences influencing workplace dynamics elsewhere.

Finally, the study's focus on the immediate experiences of participants neglected potential systemic or subtle forms of gender discrimination that emerge as careers progress. Investigating gender dynamics over time across different organizational levels could provide a deeper understanding of evolving patterns in workplace equity.

9. RECOMMENDATIONS FOR FUTURE STUDIES

Future research should aim to address current limitations by including a larger and more diverse sample size from various demographics and regions. Longitudinal studies are recommended to track changes in gender dynamics over time, providing deeper insights into long-term trends. Expanding the scope to examine gender discrimination across different professions can offer broader perspectives on workplace inequalities. Additionally, investigating the role of Khmer cultural

influences on workplace dynamics may help uncover factors contributing to or mitigating gender inequality in Cambodia.

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