

The Influence of Gender Diversity on Accounting Education and Performance Outcomes Enhancing Students' Capacity to Engage in Ethical Decision-Making by Placing an Emphasis on Core Values in Accounting

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Abstract: In this article, we investigate how the presence of students of different genders in the classroom influences the learning of students and their future careers in accounting. **Problem Statement** There are still disparities between the sexes in the profession of accounting, and this has caused some people to question how important it is to foster an environment in the classroom that is gender equitable. This study's objective is to investigate how the gender ratio in accounting influences accounting students' academic and professional performance. Quantitative analysis is employed in this study to investigate whether or not male and female accounting majors achieve similar educational and career success levels. In addition, the viewpoints and experiences of students are obtained via the use of questionnaires and interviews.

According to the study's findings, gender diversity in accounting education is good since it promotes the development of a broad variety of perspectives, collaborative problem-solving, and innovative thinking. According to the findings, groups that include members from a diverse spectrum of genders tend to do better overall. Innovating and finding solutions to problems are more likely to come from diverse communities. **Conclusions** In light of the findings, it has been proposed that diversity and inclusion policies be implemented in accounting training courses to increase the involvement of women and other underrepresented groups. In conclusion, increasing the percentage of women taught in accounting courses offers several benefits, not just for the students but also for the sector as a whole. These benefits include increased rates of learning and innovation.

Keywords: Gender Diversity, Accounting Education, Performance.

1. INTRODUCTION

The necessity of having a diverse workforce comprised of employees of all genders is growing in various fields, including accounting (Arumugam et al., 2015). Even though there has been some advancement in women's participation and representation in the accounting profession, many obstacles and injustices still need to be addressed (Al-Hashimy, 2019). To advance diversity and equality in the field of accounting, it is necessary to have an understanding of how gender influences learning and professional accomplishments (Al-Hashimy, 2022b, 2022c, 2022d; Al-Hashimy, Said, et al., 2022). There have been several studies that have investigated gender diversity in a variety of contexts; nevertheless, there is a need

for more studies to discover how it influences accounting curriculum and student outcomes (Al-Hashimy, 2022a; Al-Hashimy, Alabdullah, et al., 2022; Hussein et al., 2023). There is still a shortage of research on how gender impacts students' abilities to learn and thrive in the area of accounting, even though steps have been made toward increasing the number of women who work in accounting (AL-Hashmy et al., 2022; Hussain, Alabdullah, Ahmed, et al., 2023; Hussain, Alabdullah, & Kanaan Abdulkarim, 2023). In addition, gaining an awareness of the factors that contribute to gender disparities in accounting education may pave the way for eliminating barriers and promoting equal possibilities for everyone (JAMAL et al., 2023). Research on the correlation between gender diversity and performance outcomes may serve as a source of inspiration for developing strategies to increase individual and organizational success (Al-Hashimy et al., 2023). The following research questions will serve as the foundation for this inquiry since they were produced bearing in mind the problems discussed before.

1. How does the presence (or absence) of women affect student recruitment, retention, and graduation rates?
2. How can we determine what factors contribute to the gender gap in accounting courses and then take steps to close the gap?
3. What kinds of impacts does gender diversity have on accounting results, such as work happiness, possibilities for advancement, and the overall success of the company?
4. How far can gender diversity be promoted, and how much of an inclusive environment can be developed in accounting practices and programs?

The fundamental objective of this study is to investigate the ways in which gender roles manifest themselves in the profession of accounting. To be more explicit, the researchers expect that this study will:

1. Investigate the effects on recruiting, retention, and graduation rates that having a larger percentage of female students in the accounting major might have.
2. Find out what factors contribute to the gender disparity in the subject of accounting, and then propose some remedies to the issue.
3. Investigate the ways in which the absence or presence of women in accounting impacts important performance metrics such as job satisfaction, chances for advancement, and overall business expansion.
4. In the discipline of accounting, you should provide some ideas to improve gender equality and develop an environment that is friendly.

The research aims to increase accounting students' chances of success in the field, shed light on the significance of diversity and inclusion in accounting programming, and give direction to educators, policymakers, and organizations striving to achieve gender parity in the profession.

2. LITERATURE REVIEW

Studies done in the past have shown that there is a significant gender disparity in the teaching staff that is employed in accounting departments throughout the nation (O'Keefe & Courtois, 2019). According to data, women have a lower percentage of participation in accounting degree courses and pursue careers in the area at a rate lower than that of men (Ali et al., 2020). It is possible that the diversity and productivity of the accounting sector may suffer as a result of the gender disparity in enrollment (Perrin, 2022). Unfair Treatment of Male Students as a Whole several studies have shown the presence of sexism in academic settings related to accounting (Jendretzky et al., 2020). Disparities in the educational experiences and outcomes of male and female students have been linked to unconscious prejudice on the part of instructors and in the content of course materials. It is possible that identifying and minimizing these biases would be the key to enhancing learning outcomes as well as improving gender diversity in accounting curricula.

Having pupils of both sexes in the same classroom has been the subject of research from a number of different studies looking at how this affects learning and academic performance (Sedova et al., 2019). It has been hypothesized that having students of different genders in the same classroom might result in improved educational opportunities and outcomes for all students (Alghamdi et al., 2020). Greater knowledge of how the presence or absence of gender diversity influences student performance might be beneficial to efforts to improve accounting education practices (Oosthuizen et al., 2021). A

number of previous studies have investigated how having a more diverse student population in accounting could influence those individuals' academic and professional success. Teams comprising both men and women in accounting may prove to be more productive due to the unique perspectives, ideas, and experiences that each member brings to the table. The findings of this research give evidence that it is beneficial for accounting departments and companies to actively promote gender diversity among their employees.

Research conducted to investigate the factors that influence the proportion of women who choose to pursue careers in accounting has discovered a number of significant aspects (Avargil et al., 2020). To a large extent, cultural preconceptions, career expectations, organizational culture, and institutional support all play a role in the choices made by male and female students in the profession of accounting, as do their experiences there. Recognizing these variables may be helpful in formulating strategies that are more likely to result in an increase in the number of women enrolling in accounting degrees (Maseda et al., 2022). There is currently a limited but expanding corpus of research investigating the effects of initiatives to improve gender diversity in accounting schools. Policies, awareness activities, and mentorship programs might all be potential contributors to making the classroom environment seem more welcoming (Felten & Lambert, 2020). The outcomes of these initiatives could provide some insight into how to improve gender diversity in the workplace successfully and its favourable influence on productivity. The following are examples of persistent barriers that prevent women from fully participating in the accounting profession:

A previous study has identified several obstacles that stand in the way of achieving gender equality in accounting curricula (Tavares et al., 2023). This issue might have been caused by a number of factors, including cultural norms, a lack of powerful female role models in leadership posts, and deeply ingrained gender stereotypes. Recognizing these challenges is essential to the process of developing successful initiatives to increase the number of women enrolling in accounting studies and participating in those programs (AL-HASHIMY, 2018; Hasan et al., 2015; Hussein et al., 2015). The aforementioned study has, in summary, laid the framework for comprehending the influence that gender diversity has on accounting education and performance outcomes, which is an important step toward achieving this goal. They have shed light on the gender gap that exists in accounting curricula, the stereotypes that are present in the discipline, and the potential benefits of building a more varied and inclusive classroom environment (AL-HASHIMY, 2017; Al-HASHIMY & Al-hashimy, 2019; HUSSAIN, 2017). We can use what we already know to enhance the quality of accounting education and its impact on students' performance via the implementation of specific programs geared toward women and girls.

3. METHODOLOGY

The purpose of this research was to investigate the influence that gender diversity has on the education and professional achievement of accountants using a combination of different research approaches. In order to conduct an exhaustive study into the matter that was being looked at, both quantitative and qualitative methods of data collection were used. For the purpose of this study, a method known as the purposive sample was used to choose the subjects. We established a sample representative of the population as a whole by soliciting responses from accounting students and professionals hailing from a broad variety of demographic subgroups. They came from all around the United States, representing a diverse array of educational institutions and commercial accounting firms. We were able to collect quantitative data by administering a survey to a representative cross-section of the participants. We polled participants about their experiences in accounting courses, their perspectives on discrimination, and their academic and professional achievements. As a component of the qualitative data collecting procedure, in-depth interviews were carried out with a selection of the people who took part in the research so that we could get a deeper understanding of their ideas and emotions. After being compiled from the surveys, the quantitative information was subjected to descriptive statistics, a correlation analysis, and a regression analysis for examination. Through the use of transcription, coding, and qualitative data analysis, this thematic analysis aimed to find recurring themes and patterns connected to gender diversity and its effect on accounting education and performance results. This was accomplished by looking at interview data.

4. RESULTS

The gender difference between male and female accounting majors was found to be rather considerable in a quantitative study on the subject of gender diversity in accounting curricula. This conclusion is in line with the findings of previous research that have shown that there is a lack of female participation in this field. In addition, the qualitative research shed light on the lives of female students, illuminating the presence of latent biases and assumptions that had an influence on

their academic trajectory. The existence of sexism in the area of accounting education was shown by evidence that was both quantitative and qualitative in nature. Students of both sexes had the perception that their instructors treated them in a manner that was distinct from that of their peers; some of these students cited reduced expectations, while others described subtle biases. It has been shown that these stereotypes influence the ambience of the classroom and contribute to disparities in academic success. During the course of the research conducted on the connection between gender diversity in the classroom and academic performance, positive findings were uncovered. In studies with greater gender diversity, students reported higher levels of engagement, collaborative learning, and academic performance overall. This finding gives support to the hypothesis that providing students with access to a broad spectrum of perspectives facilitates more efficient learning.

The quantitative study that was conducted to investigate the effect that gender diversity has on performance in the workplace discovered a positive association between gender diversity in accounting education and performance outcomes in the workplace. Improvements were shown in decision-making, creativity, and problem-solving at companies that promoted gender equality in the workplace. The importance of many points of view in developing fruitful collaboration and achieving organisational goals was brought into even more focus by qualitative research findings.

5. DISCUSSION

The outcomes of this study demonstrate how important it is to have a diverse group of people participating in accounting studies and occupations. The findings align with previous research, showing bias against female students in the classroom and a lack of female representation in the accounting profession. According to the results of the study, fostering gender diversity in the workplace and the school positively impacts one's level of professional and academic achievement. There is an issue that has to be addressed and minimized that involves gender prejudice in accounting education. If schools made more of an effort to build diverse classrooms, there is a chance that the gender gap in accounting would be eliminated, and educational opportunities would be broadened for all kids. Students from all kinds of different backgrounds may benefit from a more welcoming atmosphere in the area of accounting if certain strategies were implemented, such as diversity training, the development of inclusive curricula, and mentorship programs. It also emphasised how beneficial it is to have employees of both sexes working side by side. Recognizing the importance of having access to a diverse set of perspectives, companies should prioritise expanding the number of women working in accounting roles inside their organizations. This may help an organization prosper in the long term by encouraging improved decision-making, more creativity, and more competent problem-solving.

6. CONCLUSION

In conclusion, the findings of this study provide concrete evidence about the ways in which gender balance influences accounting degree courses and the careers of accounting graduates. The findings highlight the critical need to eradicate gender bias and sexism from academic coursework related to accounting. When the accounting profession actively supports gender diversity and develops inclusive learning settings, there is the possibility for improved academic achievement and professional outcomes. This study sheds light on the current gender diversity landscape in accounting education and gives solutions for building a more varied and equitable accounting sector. It also fills a need in the existing body of literature, which it does by filling in a gap.

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