

# Glass Ceiling and the Aspirations of Lady CPAs in Public and Private Organizations

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## ABSTRACT

This feminist qualitative research that made use of exponential non-discriminative snow-ball sampling was conducted using “open-ended questions on questionnaire” to explore the deeper insights of women Certified Public Accountants (CPAs) in private and public offices.

The themes that emerged from the data collected include: 1) confidentiality in pay that reduces transparency in determining level in the organizational hierarchy, 2) confidence and assertiveness of lady CPAs could contribute to professional skepticism which is crucial in detecting fraud and errors, and 3) flexible working hours not enjoyed. It was also confirmed that programs and policies for the well-being of women employees are available and in place, both in private and public organizations. Another issue that emerged is that the theory of glass ceiling still exists after a long time since it was first introduced. Aspirations and dreams of lady CPAs are varied, ranging from trivial to significant. The significant aspirations include hopes for gender and leadership diversity, mentoring, and mobility.

**Keywords:** *Glass Ceiling Theory, mentoring programs, exponential non-discriminative snowball sampling, gender and development*

## INTRODUCTION

Glass ceiling represents the disguised obstacles to the professional growth of a sector of society, usually women. Obstacles exist because of biases associated with age, race, political or religious affiliations, and/or gender. It is a popular metaphor which Espano (2018) observed to be caused by women, accepting the wrong notion that they are slow in making work decisions, are better to be off the limelight, and must be responsible for the care of the children and family. They continue to be guided by

the traditional beliefs concerning their professional behavior and career choices thus, preventing them from trying new, more challenging, and better paying positions in the corporate hierarchy.

Philippine female CPAs are “apparently doing quite well” professionally, according to Torres (2018). He cited statistics showing that three of the seven members of the Board of Accountancy (BOA) are women and two of the big six accounting firms are headed by female CPAs. It is significant to note that the result of the 2018 CPA Tracker Survey of the BOA showed that sixty-four percent of new CPAs are females (How to break the glass ceiling in accounting, March, 2019). Torres’ (2018) positive outlook mirrors the World Economic Forum report that the 2017 Global Gender Gap placed the Philippines among the 10 countries in the world which are “gender-equal”. The prior year (2016) was equally significant because the same Forum’s Global Gap showed that the Philippines was No. 1 in Asia and 7th in the world.

The International Labor Organization (ILO) in 2017 likewise confirmed in its study that the ratio of women to men in executive jobs in the Philippines is the highest in the world. This report also showed that the Philippines maintained its status of being the most gender-equal country in Asia with an index score of 0.790. The Philippines was also ranked first for women in business in the Grant Thornton’s 2018 survey. It disclosed that the country’s female population holding senior positions was at a far higher rate than the global average.

Adding credence to Torres’ positive argument is the achievement of Normita Lansang Villaruz in 2015. A managing partner of Villaruz, Villaruz and Co., she was recognized for outstanding leadership and entrepreneurial excellence in the Asia Pacific Entrepreneurship Awards in the most promising category. This puts another feather on lady CPAs’ caps. Another glorious moment for them was when the editorial notes of the publication “The Accountant” entitled Women Empowerment in the Philippines was featured in the International Accounting Bulletin in March 2017. A litany of other sterling performances continues to grace the news and research reports. Torres (2018) even considers these findings on the success of lady CPAs in the Philippines as clear indications of the extent of the power of women in the accounting profession. Statistics however, change from time to time depending on the very volatile world economic episodes and therefore, could not be used as basis to draw inferences specifically on gender status.

Despite the gains made by women in the job market in recent decades, the access of women to the upper levels of the business hierarchy remains limited. Vast literature reviews seek to explain the barrier to female advancement widely known as the “glass ceiling”. Challenges continue to hound the modern CPA. Burao (2016) wrote that the business landscape is reshaped by globalization, advances in technology, demographic and political shifts, and by transformational innovation and disruptive business models that pose a difficult situation for accountants. He suggested that there is a need to prepare and equip them adequately in addressing these issues. The BOA had seen the need to increase the continuing profession development units (CPD) for CPAs starting in 2017 to meet these challenges. This CPD increase however, is not popular among professionals who consider it costly and time-consuming.

Women CPAs appear to be most affected by the struggle for professional development. Despite the general unpopularity of the CPD requirements, Tan (2015) revealed that during the period 2010- 2013, majority of active CPD participants were young, female CPAs. This is a manifestation of the professional state of women CPAs in organizations.

## **OBJECTIVES OF THE STUDY**

Based on published statistics, commentaries, and experiences shared by women CPAs in the industries and institutional policies and programs that are in place to cater to the professional needs of employees, these researchers explored the deeper insights of select practicing lady accountants and tried to elicit their reflections on family, profession, and aspirations. The following were particularly looked into:

1. The professional career condition of women CPAs employed by public and private enterprises;
2. Existing institutional policies and programs that cater to professional needs of women;
3. Experiences encountered by women CPAs in the workplace; and
4. Professional aspirations of women CPAs in this age of technological, political, and economic climate.

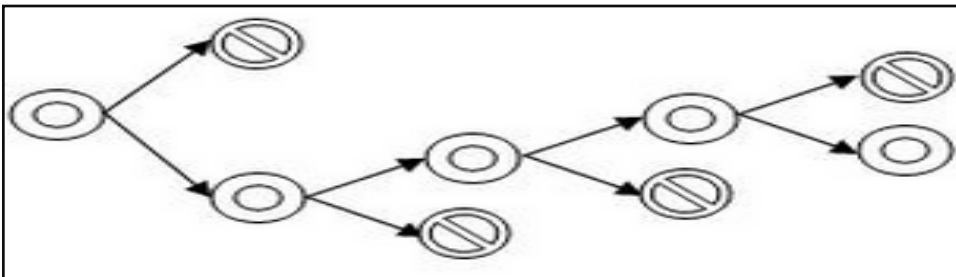
## SIGNIFICANCE OF THE STUDY

The arguments that surfaced after conducting this qualitative study could fill in the lacuna in the body of information available and the knowledge needed to determine the current state of women CPAs as to professional growth and aspirations. This study could also give meaning to government initiatives on alleviating the difficult situation lady career women, particularly CPAs are into.

The corporate community could also gain access to the hidden asperities as well as the expectations of its female CPA population. Most importantly, the realities in the lives of this small group of professionals could inspire others, learn from their experiences, and hold on to their own professional aspirations.

## METHODOLOGY

This qualitative study, supported by Creswell's (2014, 2012) and Silverman's (2016) methodology frameworks was conducted on 34 lady CPAs employed in private and public institutions. "Open-ended questions on questionnaire" (Creswell, 2012) was used to collect primary data following the snowball sampling method (illustrated below).



**Figure 1.** Exponential non-discriminative snowball sampling used in this study illustrated

The illustration above, also known as chain-referral sampling is a non-probability method where existing study subjects recruit future subjects from among their acquaintances. It is one of the most popular framework in business research especially when data is sought to be collected from employees of a specific company who, in turn help recruit other subjects. Data presentation and evaluation was through thematic analysis.

The validated researcher-constructed instrument used contained “multiple-answer questions” (Nielsen, 2016) which was preferred for this qualitative study over the “single answers” because people normally want to be accurate and several answers apply to them. Moreover, people have a tendency to mark several answers even when asked to mark only one.

The feminist qualitative theoretical perspectives (Creswell, 2014) which view as problematic women’s diverse situations and the institutions that frame those situations provided rationale for the use of qualitative approach.

Data presentation and evaluation was through thematic analysis.

## RESULTS AND DISCUSSIONS

### 1. State of Women CPAs’ Professional Career

**Table 1**  
Respondents’ Reflections on Their Professional Condition  
(quoted verbatim)

Respondent	Is there gender pay inequality in your organization? In what way?	Is flexible working hours fairly implemented? Please explain	What can you say about advancement opportunities?	Are you satisfied with the company’s opportunities for trainings?
A	None that I know of	We need to haggle for good schedule.	Satisfied	No complaint
B	Pay is confidential, hence no transparency.	No problem with schedule	No problem	No problem
C	As far as I know, pay is based on level/position and not on gender.	Gender-neutral	No problem	Gender-neutral
D	None	Equal for both genders	Satisfied	Not given much attention
E	None	Not applicable	Satisfied	I am not aware
F	I am not aware	Not needed	No answer	No comment
G	Yes, in the prior years.	None	I had a bad experience.	No answer

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Respondent	Is there gender pay inequality in your organization? In what way?	Is flexible working hours fairly implemented? Please explain	What can you say about advancement opportunities?	Are you satisfied with the company's opportunities for trainings?
H	I am assertive enough to get what I need.	Not applicable	Fair	No problem
I	None. Salaries depend upon academic rank	Yes	No comment	No answer
J	None	Yes, we enjoy flexible working hours.	No comment	No answer
K	None. The company offers a salary level based on position.	Satisfied	No comment	No comment
L	None	No answer	Promotion is based on merit and potential for future leadership.	Not an issue
M	Our company doesn't discriminate.	Only supervisors and up are entitled to flexible working hours.	Advancement and promotion are based on merit.	The company encourages trainings and schedules seminars for its employees.
N	Everyone is paid according to his skills and contribution to the company.	Only for higher positions	Everyone has a chance for advancement and promotion.	Training is available if it will increase productivity.
O	None. Pay is based on performance.	Not needed	No comment	No comment
P	None. Pay is based on skills, not on gender.	No idea	Fair treatment	All employees have equal opportunity to undergo training.
Q	Satisfied	For supervisors only	Satisfied	Have not availed of training

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Respondent	Is there gender pay inequality in your organization? In what way?	Is flexible working hours fairly implemented? Please explain	What can you say about advancement opportunities?	Are you satisfied with the company's opportunities for trainings?
R	No complaint	Not applicable	Equal opportunities	Equal opportunities
S	No experience yet	not needed in my work	I am a newly-hired employee. No comment.	I have availed of a training.
T	I am not aware of any.	I do not need flexible schedule.	I am contented.	I am waiting for one.
U	Pay is confidential.	Some are on flexitime. I do not know if it is official.	I just feel everybody in the office are contented.	I do not know the policy.
V	No comment	I am not sure.	I was told the company is fair in that aspect.	I have not been given the opportunity.
W	There is no pay discrimination.	I see some who have no regular time schedule but I am not interested.	As far as I am concerned, I am happy in my present condition.	I know there are trainings but I have not experienced it.
X	I have not heard anybody complaining.	I think it is confidential.	I am contented with the situation.	I am expecting to attend a seminar.
Y	We are not talking about it in the office.	I think that is only for some people.	I was promoted without asking.	My company has a regular training schedule.
Z	I do not know but I think my pay is fair.	I can see the boss coming to office irregularly.	The employees seem to be satisfied.	Many are enjoying this benefit.
AA	My employer which is a big company is generous with pay.	Everyone is entitled to flexible working hours. We can log in at work between 4am to 6pm.	Pay is good but promotion is slow .	Only the orientation training
BB	I do not know.	I have a regular schedule. I do not notice the rest.	I have not been promoted since I started 2 yrs ago.	I have not attended one.

Respondent	Is there gender pay inequality in your organization? In what way?	Is flexible working hours fairly implemented? Please explain	What can you say about advancement opportunities?	Are you satisfied with the company's opportunities for trainings?
CC	Yes and it is obvious.	I think only the guards know.	No comment	There is no clear policy.
DD	Yes	I am not aware.	I think advancement is not good. Many employees are moving out.	I have not attended a single training.
EE	The pay is good but I am not sure if there is discrimination.	None	No comment	We pay for our own training expenses.
FF	I am not sure.	None	Equal opportunity for everyone.	Only when needed for the job

**Themes Generated:**

Respondents B and U. One of the themes that emerged from the gathered reflections is confidentiality of data on pay. RA No. 10173 also known as Data Privacy Act of 2012 protects all forms of information that are personal, private, or privileged. It covers all persons, whether natural or juridical, with particular emphasis to companies or juridical entities involved in the processing of protected information. Since this law allows private companies to withhold information on the pay of its employees from other parties, except from government entities that may require full disclosure for public functions as required by law. Professionals have no basis of comparing their employment benefits with that of their peers from the same company or from other companies.

Respondent H: *"I am assertive enough to get what I need".*

The respondent believes that assertiveness is the key to getting what one needs. There must be some truth to that. Confidence and assertiveness could help an accountant, particularly an auditor to deal with "professional skepticism" at work (Chandler, 2012). Professional skepticism is at the heart of what auditors do – without it, the audit has little value. This quality is an attitude that



includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud, and a critical assessment of audit evidence (Bagshaw, 2018).

Respondent A: *“We need to haggle for good schedule”*

This reflection manifests that some CPAs struggle to enjoy the convenience of a flexible working hours.

Access to flexible working arrangement appears to have a gender bias (Handley, 2017). Accounting firms could do something to establish a culture of trust that allows employees to embrace flexibility.

## 2. Institutional Policies and Programs for Professional Growth

**Table 2**

Institutional Policies/Programs that Cater to Needs of Employees  
for Professional Growth (quoted verbatim)

Respondent	What initiative/s does your company have for gender and development? Have you felt its/the impact?
A	Women Empowered Network. Constant sessions through some focal points/groups. This has great impact on my present status which is someone who is just starting.
B	There are various initiatives which do both soft and technical skills (e.g. role modeling, web-based learnings, webcasts, etc. Yes, I am impacted. {sic}
C	D & I sessions (e.g. gender balance) women and men empowerment. Company-wide gap.
D	Diversity and Inclusion Networks are very active.
E	No answer
F	No answer
G	GAD Office. There are lots of activities for students and employees.
H	There are initiatives but there is no felt impact.
I	GAD annual seminars. Impact is felt.
J	The GAD Center here in our company conducts orientation and seminars about gender and development including the rights of women.
K	The company has web-based learnings that focus on gender and development but the focal point of the lessons is that everyone in the company is equal regardless of age, gender or race. It fosters an open work environment.

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Respondent	What initiative/s does your company have for gender and development? Have you felt its/the impact?
L	No answer
M	No answer
N	Company conducts seminars.
O	I have not known {sic} any program/policy on gender development in the company.
P	None
Q	None
R	Yes {sic}
S	Yes {sic}
T	Yes {sic}
U	Yes {sic}
V	No answer
W	None
X	Yes {sic}
Y	Yes {sic}
Z	There are no such programs that I am aware of although it is included in the office policy/harassment policy.
AA	Nothing gender-related other than mandatory maternity, paternity leaves and magna carta for women. Trainings for development are usually to improve technical skills.
BB	Our support team provides trainings for this.
CC	I am not sure.
DD	Recently, in celebration of Valentine's Day, everyone has an opportunity to send an entry for "Love over the years" theme. Whatever your gender is, or relationship you are with, lesbian, bi-sexual, etc. Another one is the "Leader Foundation Training" as I have said, as long as you are available to attend.
EE	None, so far because gender is not an issue at all.
FF	Yes {sic}

### Themes Generated:

Companies are providing a variety of programs for the welfare of women in organizations.

Examples are the following:

Respondent A: Women Empowered Network

Respondent C: Diversity and Inclusion Sessions  
 Respondent D: Diversity and Inclusion Networks  
 Respondents D, I, and J: Gender and Development Programs

For its part, the government passed legislations related to Gender and Development which cater to public and private employees. These are:

1. The Magna Carta of Women which concerns special leave benefits for women
2. Anti-violence against women and their children
3. Anti-sexual harassment law
4. Women in development and nation-building
5. Government agencies directed to adopt the gender-equality guidelines in the development of their respective media policies and promote gender mainstreaming
6. Responsible parenthood and reproductive health act
7. Philippine plan for gender-responsive development

Business Mirror published in March 28, 2018 reported that at least 117 measures have been filed to support the protection of the dignity of women, among which are on maternity leaves, violence and sexual harassment, amendments to the Family Code of the Philippines is also in the offing.

### 3. Opportunities Deprivation Experiences

**Table 3**

Experiences Encountered by Women CPAs in the Workplace that Made the Lady CPA Feel Deprived of Opportunities for Professional Growth (quoted verbatim)

Respondent	Experiences
A	In my company, there was one group wherein the manager only accepts males as team members (although I was an exception when he invited me to be part of the group and it greatly surprised other individuals in the department.
B	N/A
C	None in the last 5 years that I was working with my present employer
D	N/A
E	N/A

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Respondent	Experiences
F	No experience
G	Pls see my essay.
H	No such experience
I	No answer
J	There is no instance where a male or gay CPA is treated better in promotion or others because we are promoted based on qualifications such as educational attainment and work experiences.
K	No. instance was noted.
L	I never felt deprived of opportunities for [professional growth / advancement as a woman CPA.
M	there is none
N	I have no experience wherein the company gives better benefits for male or gay CPA.
O	I don't have any experience wherein a male or gay CPA is treated better.
P	None. Being a CPA offers a lot of opportunities to grow as a professional. Discrimination in a workplace doesn't stop a CPA to feel deprived by the opposite sex..
Q	None
R	None
S	I haven't experienced such instance yet. Everyone in our workplace is treated equally.
T	None
U	I haven't experienced it yet.
V	None
W	None
X	None
Y	None
Z	Ever since I passed the board exam and became a CPA, I wasn't treated unfairly due to my gender. So I have no such experience.
AA	I haven't experienced anything related to this.
BB	I haven't experienced any.
CC	Never in a situation like this.
DD	None. Most of my teammates were women and I don't feel any deprivation over men.
EE	no answer
FF	no answer

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**Themes generated:**

Respondent G: *“Passing the CPA Board Exams will open so many doors for me... so I thought. I was already working in an accounting office when I passed the CPA board exam. A few months after passing, I was promoted. I was happy for a while but became restless after some time, typical of a young, single professional. Eager to try new things, I applied and was hired as a part-time accounting teacher. A semester passed and I decided to quit my permanent office job and accepted full-time teaching in accounting which I am doing up to now. Promotions came simultaneous with my raising a family. I was contented on how my career was going that I postponed upgrading my educational qualification because of the demands of family. I chose to put on hold my PhD classes- the cost of my being able to attend to the needs of my growing kids. It came to a point however that my next promotion would need more stringent qualifications aside from the PhD degree. Now I realize that professional success of women CPAs has a price to pay. This was my “glass ceiling”.*

The above reflection is a classic representation of Espano’s myths on the glass ceiling that must be debunked.

**4. Professional Aspirations**

**Table 4**

Professional Aspirations of Women CPAs in this Age of Technological,  
Political and Economic Climate (quoted verbatim)

Respondent	Aspirations
A	To be aware and conscious with regards to gender diversity and condition while still performing effectively
B	I want to have a balance development personally and professionally as a lady CPA. Personally is made possible by a supportive working environment (as advocates work-up balance), while professionally, that is develop the soft and technical skills at work while being exposed to advances in the accounting profession.
C	To be a CFO
D	I would like to continue to explore higher level positions not just in finance but outside as well.
E	Continuously learn and adapt to the challenges on the profession.
F	Specialized training is needed to be more competent.
G	Equal opportunities in terms of trainings and seminars.
H	Less politicking within the institution. More cooperation among members of the institution to improve status.

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Respondent	Aspirations
I	As of the present, I feel secured with my career and the employer I have.
J	As accounting teachers, we aspire to become a great part of our students' success.
K	I aspire to hold a managerial position in the near future.
L	More opportunities in the regional level, ASEAN practice and practice in other countries where there exist Mutual Recognition Agreement (MRAs) for CPAs. Example, MRA with Australia.
M	I like a company that values single moms' hardships in working and raising their children.
N	As a lady CPA, I aspire to grow, develop more skills, and knowledge through seminars and trainings and have a leader who supports and guides me in my career.
O	As a lady CPA, I aspire to enhance my knowledge in the accounting world through work experiences, trainings, seminars and communication with colleagues.
P	To find a work environment that encourages people to grow and develop their skills, to find a mentor/leader that encourages them to believe in themselves.
Q	Employees must be promoted based on their performance, not on their gender.
R	It's all about leadership.
S	Everyone must be treated equally regardless of gender.
T	If employees are represented fairly and equally, they are likely to perform better.
U	Never assume one person is better than another based on their gender.
V	If you want to succeed, stay impartial and free from prejudice.
W	We need to continue to encourage people to go beyond stereotypes.
X	Gender should not be basis when it comes to promotion and opportunities.
Y	Diverse leadership styles should be encouraged.
Z	I aspire to be a woman of values with skills and extensive knowledge of my field and who is able to influence others to be a better version of themselves.
AA	My aspirations are gender neutral and I think the same as other professionals on the field. To stay in a safe and stable company where I can showcase my skills and has a career plan.
BB	My aspirations would be to become an asset to the company I belong to. Gain broad and deep knowledge in accounting. I am also aiming , as aspiring to teach and help students learn about accounting and all the opportunities.

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Respondent	Aspirations
CC	To help clients on the decisions they will make regarding their business.
DD	Given two and a half years' time in practice, I aspire to learn more and have a solid structure in doing accounting in business world. I realized that position is nothing if you don't have the knowledge. So as aspiring influencer, I must have the knowledge and skills to uplift and inspire others.
EE	Yes, with my experience, I can say that there are greater number of women CPA in our company instead of men. It depends upon the chosen field.
FF	To be a manager.

**Themes generated:**

Respondent O: *“As a woman CPA, I aspire to grow, develop more skills and knowledge through seminars and trainings and have a leader who supports and guides me in my career”.*

This reflection enriched the depth of this study in that the respondent had realized early the importance of a mentor. Deaton (2018) and Jardine (2017) suggested the use of mentoring programs to overcome glass ceiling. The sad fact is that only 54% of women have access to senior leaders who act as mentors (Zehnder, 2017 as cited in Warrell, 2017).

Respondents A and Y: On gender diversity and diverse leadership styles. The concern of the two respondents have been the focal point of some studies undertaken about this topic. Thornton's priority is the creation and promotion of awareness on the importance of diversity to break the glass ceiling in the accounting profession (as cited in Culture is Business Strategy, March 2019). Studies show that the more gender-balanced leadership teams provide better business result, and higher profitability gains (Bodin as cited in Culture is Business Strategy, 2018). Bodin who is Thornton International Global's CEO cited two things that make the corporate culture in the Philippine firms strong: its gender balance and the presence of millennials. Research and experience show that diverse and gender-balanced businesses deliver better results, are better able to handle the disruption that goes in every sector, and are more resilient.

Respondent L: *“More opportunities in the regional level, ASEAN practice and practice in other countries where there exist Mutual Recognition Agreement (MRAs) for CPAs. Example, MRA with Australia”.*

The respondent's concern has already been addressed by virtue of the ASEAN Mutual Recognition Arrangement for Accountancy Services signed in November 2014. This initiative would provide mobility of accountants in the ASEAN. The Professional Regulations Commission and the Philippine Institute of Certified Public Accountants have already signed the Memorandum of Agreement on the establishment of the ASEAN Monitoring Committee on Professional Accountancy Services of the Philippines last January 11, 2018. The BOA has also come up with an awareness campaign for its stakeholders in the accounting profession. They have been posting information materials online.

### CONCLUSIONS

1. One very relevant concern among lady CPAs is the confidentiality of data on pay and other benefits. This makes it difficult for lady CPAs to determine their status in the corporate hierarchy. The situation might not be alarming especially for neophytes in organizations but in the long run could create a mantle of glass ceiling.

The issue of assertiveness, one of the identified qualities of an accountant, especially an auditor was raised in the reflections. Together with confidence, assertiveness could help accountants deal with professional skepticism, a quality that involves a questioning mind and alertness to detect possible errors or fraud.

Haggling for desired working hours seem to disturb one lady CPA. Although not an issue for some, this condition could aggravate married CPAs' difficult situation especially those with young families.

2. The availability of programs for the welfare and well-being of women cannot be disputed. Several laws have been passed and implemented, and many are in the offing. Private companies tried partnering with foreign gender-focused programs and government has been setting aside specific amounts in its annual budget for GAD activities. However, the refusal of many of the subjects to answer the question can be taken to mean that the objectives of the initiatives are not achieved and the impact not duly felt.
3. The reflections of the participants reinforced that the theory of glass ceiling, which has been the subject of many research studies, one of which was a US legal paper titled "Shattering the Glass Ceiling: A



Legal Theory for Attacking Discrimination Against Women Partners”, authored by Mark Kende in 1994, is still relevant up to this time.

4. Lady CPAs in business and government do not aspire for better treatment from anybody. Nothing in their interviews show a tinge of bitterness on the experiences they have faced. Aspirations ranged from trivial to significant. Significant ones include gender and leadership diversity, mentoring, and mobility.

## RECOMMENDATIONS

Based on the findings of the study, the following recommendations are proposed:

1. Confidentiality in the pay of employees is a way to dissuade employee organizations into taking actions on the basis of pay differences. Labor policies are available online which employees with dissatisfaction or grievance can refer to before formal complaint is filed.

Lady CPAs must develop their confidence and assertiveness qualities which, according to studies stimulate their professional skepticism that facilitate auditing tasks.

Lady CPAs must be aware of the provisions on the Labor Code of the Philippines that protect their rights in the workplace.

2. GAD activities must be focused on the pressing needs of the clients. Regular survey on the needs and dissatisfaction of employees have to be conducted as basis of GAD programs.
3. Discussions on the Glass Ceiling Theory must be incorporated in a topic that could be titled “A Study of the Self” under the “Social Responsibility” or any related subject as a preparation for future lady professionals’ awareness on the challenges or restrictions that originate from the sub-conscious mind. While the conscious mind commands that something must be done, the sub-conscious mind is trained by culture and traditions to obey. A study of the self could train the sub-conscious mind not only to obey but also to prepare for the consequences of obeying. More studies on the legal implications of the glass ceiling theory is recommended.

4. The MRA is a big leap in lady CPAs' career dreams and aspirations to diversify and internationalize. Filipino accounting professionals need to be prepared to face the rivalry which has grown in scope – from local to global competitors. The BOA of the PRC has paved the way by conducting awareness campaign. Assiduous monitoring on the developments in the MRA is recommended.

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