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Article

Investigating The "Glass Ceiling" Phenomenon In Accounting Profession: Evidence From Saudi Arabia Companies

Maysoon Khojah and Haya Alkaltham
[1]College of Administrative and Financial Sciences, Saudi Electronic University, Riyadh-11673, Saudi Arabia

ABSTRACT: Background: - Despite the need for gender equality by 2030, there are still measures that need to be taken to empower women in economic, political, and administrative fields. The "glass ceiling" is a well-known issue affecting women's advancement in many sectors globally, including senior management positions in accounting and finance firms in Saudi Arabia.
Purpose: - The purpose of this study is to identify and analyze the factors that contribute to the glass ceiling's effect on the advancement of Saudi women in senior management positions in accounting and finance companies in the Saudi market while finding proposed solutions to enhance their representation.
Research Design and Methodology: – The study employed a descriptive approach and a questionnaire to collect data from a sample of 200 individuals, analyzed using the SPSS program.
Findings: – The research found that scientific factors, leadership skills, social factors, and personal factors all contribute to the glass ceiling, resulting in the underrepresentation of women in senior management and accounting positions in financial and accounting companies in the Saudi market.
Practical Implications: – The research is of practical importance because it addresses the factors contributing to the glass ceiling and the underrepresentation of Saudi women in senior financial and accounting management positions in companies.
Originality/Value: – This study's originality and value lie in its important recommendations for overcoming the challenges of the glass ceiling, making it of interest to researchers and academics studying this topic.

Keywords: Saudi Arabia, GLASS CEILING, INVESTIGATING, ACCOUNTING AND FINANCE PROFESSION

INTRODUCTION

While progress has been made towards gender equality, there is still much work to be done in order to meet the 2030 goal. Gender equality is not only a basic human right, but it is also essential for creating a world that is peaceful, prosperous, and sustainable. Empowering women in all areas of the economy, politics, and administration is one of the key steps that needs to be taken. However, the underrepresentation of women in top management positions, commonly referred to as the glass ceiling, is a persistent problem in many industries and countries. The glass ceiling refers to the invisible barriers that prevent women from advancing to top management positions in organizations, often due to gender bias, stereotypes, and lack of access to networks and opportunities.

Previous studies have shown that overcoming the glass ceiling is crucial for achieving gender equality and creating more diverse and inclusive workplaces. Bold commitments and actions are necessary, particularly through strengthening laws, regulations, and institutions that promote gender equality, as well as ensuring adequate funding for gender statistics.

This study attempts to investigate the factors contributing to the Glass Ceiling and underrepresentation of Saudi women in accounting top management positions within the accounting and financial firms. Despite recent reforms in the country's legal and economic systems aimed at promoting women's empowerment and gender representation in leadership positions, studies by Alsalloom (2015), Abalkhail (2019), and H ALHARBI (2022) revealed that women's representation in accounting top management positions remains significantly low, particularly in financial and accounting firms.

Insights from the literature by Ud Din et al. (2018), Brown et al. (2021), and Cohen et al. (2020) connect this phenomenon to a variety of variables including cultural norms, discrimination, a lack of opportunity, gender prejudices, and limited access to training and development programs. However, most of these studies were conducted outside of the Saudi Arabian context, and little empirical study has investigated the effect of these elements in the accounting and financial sectors with reference to Saudi female accountants. As a result, the study intends to analyze the role of these factors in limiting Saudi women's growth in the accounting and financial sectors.

The gaps identified in the existing literature, combined with the current status of Saudi female accountants in organizational leadership positions, justify investigating the root causes of under-representation in Saudi Arabia accounting and financial industry. Thus, the findings of this study could help develop policies and initiatives in Saudi Arabia to promote gender

equality and women's advancement in the accounting and financial sectors, which aligns with the Kingdom Vision 2030 goals of empowering women and driving economic growth.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The commercial sector has undergone significant transformation in recent decades due to changing fertility rates, immigration, educational opportunities and access, technological advancements, and various levels of economic development. These developments have enabled women to become more powerful and gradually increase their participation in economic activities, including the corporate sector in various Middle Eastern and North African nations. However, despite progress, the political, economic, and social changes in the region are causing unrest and impacting the roles of both sexes. Women seek to balance their social and economic contributions, further their professions in the fiercely competitive corporate sectors, and break past the "glass ceiling" that prevents them from rising to positions of leadership.

This literature review examines the status of women in the Saudi market, with a particular focus on their representation in financial and accounting firms in top positions.

2.1. Factors Contributing to the Glass Ceiling for Women

The concept of the glass ceiling is a figurative representation of an intangible barrier that hinders individuals belonging to a particular demographic from advancing in the social hierarchy. (Aoun,2019).

The concept of the glass ceiling refers to the unseen obstacles that prevent many women from reaching high-level positions in their careers. This phenomenon draws attention to the challenges that women face when applying for administrative or executive roles, and it also affects minorities, regardless of their qualifications and achievements. The term "glass ceiling" was first coined by Marilyn Laden during a speech she delivered in 1978 in New York City, where she discussed the barriers that women encounter when trying to achieve their goals (Silva et al., 2018).

The term "glass ceiling" was coined by Marilyn Louden as a result of comments made by other women during a discussion session about the obstacles, they faced in achieving their career goals. Louden recognized that the barrier was cultural, rather than personal, and that social norms and upbringing often made women feel inferior and prevented them from advancing in many professions. Despite society's attempts to convince women that their lack of talent limits their opportunities for success, Louden understood that the glass ceiling was a result of systemic discrimination. However, according to some researchers, the term was actually created by Catherine Lawrence in 1979 during a discussion at the annual conference of the Women's Centre for Freedom of the Press in Washington. Lawrence went on to found and direct an engineering firm in Colorado, USA (Silva et al., 2018).

Although there are no clear-cut objective standards to prove the existence of a "glass ceiling" in an organization, various studies like Callejo, M.B, et Al., (2016) & Tandrayen, Ragoobur, et Al., (2015) suggest that the term can describe a series of subtle but persistent barriers that qualified women confront as they strive for senior management roles. These barriers are reinforced by conscious and unconscious discriminatory practices and attitudes. Additionally, women face personal obstacles, such as concerns about juggling family demands with the responsibilities of a leadership position, and cultural obstacles, including stereotypical views of women, negative attitudes of men towards women, and restrictions on women in certain jobs (Alqahtani,Tahani, 2019). Religious barriers, such as extremist interpretations of religion and the requirement for women to wear the veil, can also be a factor. A study was applied to a sample of 355 individuals, where 355 males and females participated in answering the questionnaire, and it was carried out by Al-Masdy in 2019. The findings of this study on the effect of glass ceiling factors on women's motivation in Egypt revealed that cultural factors, including globalization, education, and awareness, were independent variables that could lead to social and political barriers, such as familial and social upbringing, beliefs, customs, political involvement, the law, and women's decision-making capacity. The study also found that personal and cultural challenges and inadequate training and rehabilitation had a negative moral impact on women's motivation to succeed and their capacity for decision-making. These findings demonstrate the complex and multifaceted nature of the glass ceiling effect and the need for comprehensive solutions that address the various cultural, personal, and systemic factors that contribute to this phenomenon. (Al-Masdy, et al, 2019).

A research study done by Al Hayday in 2022 on the challenges faced by Saudi women in leadership positions across various industries revealed that the most significant hurdles were structural barriers, lack of resources, and limited administrative empowerment. The study sample consisted of 46 individuals, to address these challenges, several suggestions were proposed, including increasing social awareness to improve the perception of women's roles in Saudi society, enhancing curricula to highlight women's various roles beyond traditional domestic and social ones, and investing in media, education, mosques, and other institutions to promote positive beliefs and attitudes towards women's roles in society. Additionally, providing on-site nurseries for working mothers and adopting a national plan for government institutions to support family-friendly workplaces were recommended measures to empower women in the workforce and create a healthy work-life balance. (Al Haydah, 2022).

Dsa et al. (2023) conducted a scientific study on women's experiences in the workplace, revealing that many women in various professions feel compelled to work harder than men solely because of their gender. The study sample comprised 70 individuals. This pressure is exacerbated by unreasonable expectations from management, which are often lower for male employees than for their female colleagues. Moreover, strict social norms can make it challenging for women to pursue

careers, notably in male-dominated fields. These findings underscore the gender-based obstacles that women encounter in the workplace, which can hinder their career growth and progression (Dsa et al., 2023).

According to Terefe et al., (2019), despite significant progress in the representation of female professionals over the last twenty years, women continue to be underrepresented in managerial roles. This underrepresentation is not solely attributable to external barriers that women face, but also stems from their unique aspirations for managerial positions. This contributes to the continued lack of gender diversity in leadership positions.

2.2. The Glass Ceiling and Women's Underrepresentation in Financial and Accounting Jobs:

Numerous studies like Haynes, (2017) & Cohen et al. (2020) have investigated the underrepresentation of women in senior and partnership roles in the accounting industry. Despite a relatively high proportion of women working in the field, men continue to dominate higher management positions such as directors, managers, and partners. This is evidenced on the glass ceiling phenomenon in accounting and financial auditing in Poland, which found that women's role in family life, as well as the glass ceiling effect, contribute to this trend. The Action sections of this study will delve into the role of women in family life in greater detail. The same research suggests that due to women's preferences, their contribution to family life, and the mandated "male" management style, the glass ceiling widens as management roles increase in rank. Similarly, a study by Adapt, which included 35 accountants working in small and medium regional accounting firms in Australia, identified the industry's structure, particularly in small and medium businesses were financial constraints limit flexibility, as a reason for women's underrepresentation. The authors theorize that women receive less recognition, freedom, and incentives, which may contribute to their underrepresentation. Additionally, the study revealed the existence of gender stereotypes about women's competence, with male accountants perceiving women as "too soft" and "emotional," which they believe are not suitable for high positions (Mkhitaryan, 2022).

Instead of having choice, women are now leaving professional public accounting firms in search of more meaningful work. They argue that motherhood is hindered by pregnancy-related obstacles created through delayed promotions, reduced awards, and client portfolio shifts. When a woman becomes an accountant and has children, she attempts to maximize work and family time by making choices. The importance of "sex and parental status for promotion to partner level" should be emphasized. It is challenging to distinguish between fatherhood and career progress as they are closely linked to social expectations of working mothers in terms of perceived competence, commitment, organization, and capacity to devote the necessary time which are intricately tied to family life and modern organizations. In comparison to their male counterparts, female accountants are less able to handle job stresses and as a result are less able to defend specific interests, as indicated. Female caregivers suffered with fewer promotion opportunities as a result. There is a possibility that women begin to be disregarded and their value and presence gradually decreases to mitigate the impact of their departure. When pregnancy becomes public, it is not always viewed favorably, especially during busy seasons. When their cases were found, they were given low-priority clients to mitigate the impact of inability to fully attend to responsibilities. In some instances, their cases were reallocated to schedules. Additionally, Chinese women who were mothers were claimed to suffer discrimination through unequal opportunities for promotion and disrespectful treatment after maternity leave (Simon, et al, 2022).

Women are less competitive because of cultural constraints, notably a lack of role models, duties outside of work, and a lack of mentoring attitudes, which are three reasons why women lag behind men in terms of advancement. Additionally, research has identified several factors, such as parenting responsibilities, long work hours, and gender discrimination, that lead to female CPAs leaving public accounting firms before achieving partner position (Simon, et al, 2022).

According to Gorla (2018) Various methods are used in studies linking the glass ceiling to professions, particularly accounting. The research notes that women are unfairly judged, fired from jobs, and paid less than men, suggesting a discriminatory effect. Evidence demonstrates a decreased tendency for men to assign women to difficult tasks, demonstrating the glass ceiling effect. Men and women in accounting, particularly, follow different career paths, with higher pay standards for men. While women are expected to have and prioritize children, social expectations for men point to a continuous career path with quick career growth. Evaluating the differences in the career development obstacles faced by male and female accountants in Ireland, it suggests that women encounter challenges that men do not. Furthermore, women who have forgone family life are more likely to be developing their careers. The challenges women face, in accordance with their educational experiences, familial and social duties, and lack of communication, are caused by these factors. Examining how Generation X accountants developed their careers determines whether the younger generation encountered the glass ceiling effect. The findings indicated that challenges still exist for female accountants of Generation X, and from their perspective, male domination in accounting is still prevalent. The study captures the prevailing male perspective on women's entry into professional accounting bodies during vocational training years. The study found that in the late 19th and early 20th centuries, women participating in professional accounting bodies and looking for accounting work experienced various forms of discrimination (Gorla, et al, 2018).

In their 2021 study, Bahamdan and colleagues examined the quality of education for girls in Saudi Arabia in the context of the expansion of the women's labor market and the attractiveness of the teaching profession. The sample is consisting of 150 items, The authors highlighted significant policy decisions that have been made to regulate women's work in the Kingdom, such as the regulation of night work, safeguards against workplace abuse, changes to work systems, and limitations on certain types of work. In addition, the authors noted that certain industries and job opportunities are restricted to Saudi citizens of both sexes, while the workplace environment for women is organized in a feminized and localized manner. Bahamdan et al. also reported that some professions in closed commercial centers are exceptions to the localization policy,

with a 70% Emiratization rate. Finally, the authors highlighted that work in certain sectors, such as tourism and national heritage, is restricted to Saudi men and women only.

In his 2019 study, Fahd Al-Sharif examined the progress of women's empowerment in Saudi Arabia through the lens of education programs and reforms. Al-Sharif highlighted the historical stigmatization of education for women, which was once considered a negative influence that could corrupt women and prevent them from fulfilling their roles as wives and mothers. However, King Faisal sought to break free from this restrictive religious perspective by opening public schools for women. In addition, Queen Efate Al Thunayan established the first private school for women, Dar Al Hanan, as well as the Tail Model School for boys and girls. To honor Queen Efate Al-Thunayan's legacy, the King Faisal Foundation founded Efate College for Girls in 1999. Despite these initiatives, Al-Sharif noted that it was necessary to place schools under the control of the Lama Council and the Presidency of Girls' Education to ensure that the curriculum aligned with dominant conservative viewpoints.

The development process of any country requires the active engagement of all human resources, including women. The Kingdom of Saudi Arabia is working towards including women in the development process by providing them with the necessary tools and resources to achieve high levels of education and expertise. Saudi Arabia participated in the inaugural conference on Arab women held in Cairo, where significant proposals were made by many of the first ladies of certain Arab nations for their governments to implement. However, men have questioned women's qualifications to rise to the position of supreme leadership, which has prevented them from doing so, reflecting the nature of women's work in Saudi society. Despite the progress made in women's rights, they are still underutilized in leadership positions, especially in high management roles. Al-Hamid noted that the issue of Saudi women's participation in the development process has shifted towards the leadership role they can play in various services and sectors. This shift is due to the advancement of Saudi women's leadership capabilities and their ability to participate in the development process. Aoun's 2019 study on female senior administrative leaders in Saudi higher education compared to the United States of America supports this shift in focus (Aoun's 2019).

With the introduction of the Kingdom's Vision 2030, increasing opportunities for women's participation in development and the labor market has become a top priority, with the aim of raising the percentage from 5% to 25%. Saudi Arabia seeks to empower women, enhance their participation in decision-making, and give them the necessary authority to contribute positively to society, in order to achieve justice and equal opportunities for both sexes. Thus, the goal is to break the glass ceiling, to assume high-quality positions for women, and to dedicate their attention to administrative growth. In addition to Saudi Arabia's efforts to remove barriers and enhance women's participation in decision-making to achieve greater independence and confidence (Awaji's 2021).

In order to apply the research, it is necessary to formulate some hypotheses that the research tries through procedures, data collection and analysis to know the true or false of these hypotheses. Factors that contribute to the formation of the glass ceiling and the lack of representation of women in positions of senior accounting management in financial and accounting companies; Thus, the hypotheses are described as follows: -

***H1**: There is a significant relationship between the scientific and skill factors and the lack of representation of Saudi women and their holding of senior management positions.*

***H2**: There is a significant relationship between the social factors and the lack of representation of Saudi women and their holding of senior management positions.*

***H3**: There is a significant relationship between the personal factors and the lack of representation of Saudi women and their holding of senior management positions.*

METHODOLOGY

3.1 Research Approach

In the framework of this research, the descriptive approach will be used, because it is the appropriate approach for this type of research. The questionnaire will also be used as a means of collecting the main data after verifying its validity and reliability. Where the study will depend on the questionnaire to collect quantitative and qualitative data. The questionnaire will include closed questions to test the study's hypotheses and validate its claims, as well as open-ended questions to gather detailed information and insights from the participants. The initial version of the questionnaire will be developed based on a review of previous research on the study topic.

3.2. Research Design

The study's population consists of all employees in the accounting departments of financial and accounting companies in the Saudi market. However, a random sample of 245 individuals will be selected at a 95% confidence level and a 5% level of significance. The questionnaire link will be randomly distributed to the study sample. The descriptive approach will be utilized as it is well-suited to the nature of the study and will help in analyzing the data by examining the impact of glass ceiling determinants on the extent to which Saudi women hold senior management positions in financial and accounting companies. After administering the questionnaire to the study sample, the data will be collected and analyzed using the SPSS program, which will enable the statistical testing of the study's hypotheses through the following methods:

- Frequencies and percentages to identify the characteristics of the study sample.

- Arithmetic averages: to measure the average of the respondents' responses to the items of the questionnaire used in the field study, where each paragraph of the questionnaire is arranged according to the level of the arithmetic averages.
- Standard deviations: to measure the deviations of the respondents' responses for each paragraph of the questionnaire used in the study from the values of its arithmetic mean.
- Relative importance: to determine the degree of importance of each paragraph of the study when commenting on the arithmetic averages of the variables.
- Cronbach's alpha coefficient to verify the stability of the items of the questionnaire used in the study.
- ANOVA Analysis and T test to identify whether there are statistically significant differences between the trends of the study sample for each paragraph of the questionnaire used in the study.

3.3. Study population

The study population consisted of the administrative leaders in the financial and accounting departments of the financial and accounting companies in the Kingdom of Saudi Arabia, as the subject of the study discusses the factors of the glass ceiling and the lack of representation of women in senior administrative and accounting positions in the financial and accounting departments of financial and accounting companies.

3.4. Study sample

The study sample was determined by taking a simple random sample of the administrative leaders in the financial and accounting departments of the financial and accounting companies in the Kingdom of Saudi Arabia, as the subject of the study discusses the factors of the glass ceiling and the lack of representation of women in senior administrative and accounting positions in the financial and accounting departments of financial and accounting companies, and therefore it will be a sample The study is about 245 items.

3.5. Questionnaire application procedures

The questionnaire was uploaded to Google, and the link was sent to the companies like (KPMG, PwC, EY & Neoleap) that were identified to be answered, as the sample size was determined to be 245 individuals. A reminder was sent several times to complete the required number, but whoever answered the questionnaire through the link had 219 items out of the total number of 245 items. After examining the answers, 19 questionnaires were excluded due to not completing all the answers that were supposed to be answered. Thus, the number of questionnaires reached 200, which amounts to 81.6% of the total number of original questionnaires, which is considered a normal percentage suitable for the implementation of statistical analysis.

ANALYSIS AND RESULTS

The following methods were utilized to analyze and interpret the results of the scientific research:
Frequencies: This method was used to organize the data or vocabulary to represent the number of observations.
Frequency tables: The researcher constructed a frequency table to display all the values of the statistical variable and their corresponding number of repetitions.
Percentage: This method is widely used and involves calculating the share of each category out of every hundred individuals in the total. The proportions are expressed as percentages, with each category adding up to 100%.

Frequencies for demographic factors.

Table (4- 1) Statistics for demographic factors

		Gender	Age	Social Status	Do you have Children	Education	Income	General Working Experience	Financial\ Accounting Experience	Functional Degree
N	Valid	200	200	200	200	200	200	200	200	200
	Missing	0	0	0	0	0	0	0	0	0
Mean		1.7550	1.9500	1.5300	2.7050	2.2250	2.1600	2.0200	1.8850	3.6700
Median		2.0000	2.0000	1.0000	3.0000	2.0000	2.0000	2.0000	2.0000	4.0000
Mode		2.00	2.00	1.00	3.00	2.00	2.00	2.00	1.00	4.00
Std. Deviation		.43117	.62406	.64900	.54724	.62154	.91024	.90759	.90879	1.56953

Frequency Table

Table (4- 2) Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	49	24.5	24.5	24.5
	Female	151	75.5	75.5	100.0
	Total	200	100.0	100.0	

The table indicates that the sample includes both genders, with males comprising 24.5% and females 75.5%. This difference in gender distribution is attributed to the research's focus on exploring women's perspectives more extensively, while also considering the opinions of some men on the topic.

Table (4- 3) Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	From 20 to 29	41	20.5	20.5	20.5
	From 30 to39	131	65.5	65.5	86.0
	From 40 to49	25	12.5	12.5	98.5
	From 50 to 59	3	1.5	1.5	100.0
	Total	200	100.0	100.0	

The table shows the distribution of the sample individuals according to age, and then fills in the data obtained after distributing the questionnaire to the respondents, as it was relied on over a length of 9 in order to obtain the largest particles that range in this field according to the following law:

Range = largest value - smallest value
Range = 59 - 20
Range = 39, and since there are 4 categories, then the length of the category is 9.75. Note that the sample is concentrated in the age category (30-39), as this category is considered to be the category of youth, movement and enthusiasm, and a strong desire to work and seek promotion and shoulder responsibility.

Table (4- 4) Social Status

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Single	111	55.5	55.5	55.5
	Married	72	36.0	36.0	91.5
	Divorced	17	8.5	8.5	100.0
	Total	200	100.0	100.0	

The researcher observed that the majority of the sample size comprises unmarried women, with a percentage of 55.5%. Consequently, their attention and priorities are expected to be centered around their work and professional life.

Table (4- 5) Do you have Children

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes, one child	9	4.5	4.5	4.5
	Yes, two or more children	41	20.5	20.5	25.0
	No, I do not have children	150	75.0	75.0	100.0
	Total	200	100.0	100.0	

The researcher observed that the majority of the sample size consists of women without children, with a percentage of 75%. As a result, their attention and efforts are likely to be directed towards their work and personal growth.

Table (4- 6) Education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	High school	13	6.5	6.5	6.5
	Bachelor	137	68.5	68.5	75.0
	Master/ Ph.D.	42	21.0	21.0	96.0
	Professional certificate	8	4.0	4.0	100.0
	Total	200	100.0	100.0	

The majority of the sample size, totaling 68.5%, comprises women who hold a bachelor's degree. Consequently, most of the participants are highly educated and possess the necessary qualifications to assume senior management roles in the financial and accounting departments. Additionally, 21% of the female participants in the sample have completed postgraduate studies and hold master's or doctoral degrees.

Table (4- 7) Income (Thousand)

	Frequency	Percent	Valid Percent	Cumulative Percent

Valid	From 5 To Less than 10	50	25.0	25.0	25.0
	From 10 To Less than 15	87	43.5	43.5	68.5
	From 15 To Less than 20	44	22.0	22.0	90.5
	More than 20	19	9.5	9.5	100.0
	Total	200	100.0	100.0	

43.5% of the sample had an income ranging from 10,000 to 15,000 Saudi riyals per month, while 25% had an income ranging from 5,000 to 10,000 Saudi riyals per month. Additionally, 22% had an income estimated to be between 15,000 and 20,000 Saudi riyals per month, and 9.5% had an income exceeding 20,000 Saudi riyals per month.

Table (4- 8) General Working Experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	From 1 to less than 5 years	66	33.0	33.0	33.0
	From 5 to less than 10 years	78	39.0	39.0	72.0
	From 10 Years to Less than 20	42	21.0	21.0	93.0
	More than 20 Years	14	7.0	7.0	100.0
	Total	200	100.0	100.0	

Regarding the overall work experience of the sample, 33.0% had experience ranging from 1 to less than 5 years, while 39% had experience ranging from 5 to less than 10 years. Furthermore, 21.0% had experience ranging from 10 to less than 20 years, and 7% had more than 20 years of experience. Thus, it is evident that the category with work experience ranging from 5 to less than 10 years is the largest in the sample size.

Table (4- 9) Financial\Accounting Experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	From 1 to less than 5 years	81	40.5	40.5	40.5
	From 5 to less than 10 years	75	37.5	37.5	78.0
	From 10 Years to Less than 20	30	15.0	15.0	93.0
	More than 20 Years	14	7.0	7.0	100.0
	Total	200	100.0	100.0	

As for the financial/accounting experience, 40.5% of the sample had experience ranging from 1 to less than 5 years, while 37.5% had experience ranging from 5 to less than 10 years. Additionally, 15.0% had experience ranging from 10 to less than 20 years, and 7% had more than 20 years of experience. Thus, it is evident that the category with financial and accounting experience ranging from 1 to less than 5 years is the largest in the sample size.

Table (4- 10) Functional Degree

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Director genera	20	10.0	10.0	10.0
	Department Manager	33	16.5	16.5	26.5
	Head of the Department	39	19.5	19.5	46.0
	Technical	40	20.0	20.0	66.0
	Employee	37	18.5	18.5	84.5
	other	31	15.5	15.5	100.0
	Total	200	100.0	100.0	

Regarding the job grade, the general manager position accounted for 10.0%, while the department director position accounted for 16.5%. The department head position accounted for 19.5%, while the technical position accounted for 20.0%. The employee position accounted for 18.5%, and the remaining positions accounted for 15.5%.

CORRELATIONS

The following table shows the level of correlation between all three axes, and the extent of the strength of interdependence between them:

Table (4- 11) Correlations for all axis

		Total1	Total2	Total3
Total1	Pearson Correlation	1	.772**	.683**
	Sig. (2-tailed)		.000	.000
	N	200	200	200
Total2	Pearson Correlation	.772**	1	.582**
	Sig. (2-tailed)	.000		.000
	N	200	200	200
Total3	Pearson Correlation	.683**	.582**	1
	Sig. (2-tailed)	.000	.000	
	N	200	200	200

**. Correlation is significant at the 0.01 level (2-tailed).

Regression

Below are the regression data and the regression model for the scientific axis and leadership Skills.

Table (4- 12) Model Summary for the scientific axis and leadership Skills.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.849[a]	.721	.699	.28602

a. Predictors: (Constant)

It is clear from the previous table that the R Square coefficient was 0.72, which means the ability of the scientific axis and leadership skills to explain 72% of the independent variable.

Table (4- 13) ANOVA for the scientific axis and leadership Skills

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	38.948	15	2.597	31.740	.000[b]
	Residual	15.052	184	.082		
	Total	54.000	199			

a. Dependent Variable.
b. Predictors: (Constant).

The previous table shows that the significance level for the ANOVA analysis of the scientific axis and leadership skills axis was 0.000, which is less than 0.05.

Below are the regression data and the regression model for the social axis.

Table (4- 14) Model Summary for the social axis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.871[a]	.759	.739	.27356

a. Predictors: (Constant).

It is clear from the previous table that the R Square coefficient was 0.76, which means the ability of the social axis to explain 76% of the independent variable.

Table (4- 15) ANOVA for the social axis

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	43.385	15	2.892	38.648	.000[b]
	Residual	13.770	184	.075		
	Total	57.155	199			

a. Dependent Variable.
b. Predictors: (Constant).

Below are the regression data and the regression model for the personal axis.

Table (4- 16) Model Summary for the personal axis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.876[a]	.767	.748	.27580

a. Predictors: (Constant).

It is clear from the previous table that the R Square coefficient was 0.77, which means the ability of the personal axis to explain 77% of the independent variable.

Table (4- 17) ANOVA for the personal axis

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	45.984	15	3.066	40.303	.000[b]
	Residual	13.996	184	.076		
	Total	59.980	199			

a. Dependent Variable.
b. Predictors: (Constant).

Below are the regression data and the regression model for all axis.

Table (4- 18) Model Summary for all axis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.840[a]	.706	.702	.28669

a. Predictors: (Constant).
It is clear from the previous table that the R Square coefficient was 0.71, which means the ability of the whole axis to explain 71% of the independent variable.

Table (4- 19) ANOVA for all axis

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	38.765	3	12.922	157.209	.000[b]
	Residual	16.110	196	.082		
	Total	54.875	199			

a. Dependent Variable.
b. Predictors: (Constant).

Scale for the scientific axis and leadership Skills

Table (4- 20) Reliability Statistics for the scientific axis and leadership Skills

Cronbach's Alpha	N of Items
.783	15

It is clear from the previous table that Cronbach's alpha index for the validity and reliability of the questionnaire regarding for the scientific axis and leadership skills has reached 0.783, and this means the reliability of the data provided by the questionnaire by more than 70%.

Scale for the social axis

Table (4- 21) Reliability Statistics for the social axis

Cronbach's Alpha	N of Items
.668	15

It is clear from the previous table that Cronbach's alpha index for the validity and reliability of the questionnaire regarding the social axis was 0.668, and this means the reliability of the data provided by the questionnaire at a rate of more than 66%.

Scale for the personal axis

Table (4- 22) Reliability Statistics for the personal axis

Cronbach's Alpha	N of Items
.706	15

It is clear from the previous table that Cronbach's alpha index for the validity and reliability of the questionnaire regarding the personal axis has reached 0.706, and this means the reliability of the data provided by the questionnaire by more than 70%.

Scale for all axis

Table (4- 23) Reliability Statistics for all axis

Cronbach's Alpha	N of Items
.776	3

It is clear from the previous table that the Cronbach's alpha index for the validity and reliability of the questionnaire for the entire questionnaire was 0.776, and this means the reliability of the data provided by the questionnaire at a rate of more than 77%.

T-Test for the scientific axis and leadership Skills

Table (4- 24) One-Sample Statistics for the scientific axis and leadership Skills

	N	Mean	Std. Deviation	Std. Error Mean
ASALS1	200	3.3300	1.15663	.08179
ASALS2	200	3.2200	1.16550	.08241
ASALS3	200	3.4550	1.10639	.07823
ASALS4	200	3.5700	1.04910	.07418
ASALS5	200	3.2000	1.12977	.07989
ASALS6	200	3.0700	1.25418	.08868
ASALS7	200	3.2950	1.14215	.08076
ASALS8	200	3.2900	1.09632	.07752
ASALS9	200	3.4600	1.05545	.07463
ASALS10	200	3.6150	1.02569	.07253
ASALS11	200	3.3300	1.05673	.07472
ASALS12	200	3.4600	1.17272	.08292
ASALS13	200	3.4500	1.15506	.08168
ASALS14	200	3.4200	1.22929	.08692
ASALS15	200	3.1750	1.19647	.08460

Table (4- 25) One-Sample Test for the scientific axis and leadership Skills

	Test Value = 0					
					95% Confidence Interval of the Difference	
	t	df	Sig. (2-tailed)	Mean Difference	Lower	Upper
ASALS1	40.716	199	.000	3.33000	3.1687	3.4913
ASALS2	39.071	199	.000	3.22000	3.0575	3.3825
ASALS3	44.163	199	.000	3.45500	3.3007	3.6093
ASALS4	48.125	199	.000	3.57000	3.4237	3.7163
ASALS5	40.057	199	.000	3.20000	3.0425	3.3575
ASALS6	34.617	199	.000	3.07000	2.8951	3.2449
ASALS7	40.799	199	.000	3.29500	3.1357	3.4543
ASALS8	42.440	199	.000	3.29000	3.1371	3.4429
ASALS9	46.361	199	.000	3.46000	3.3128	3.6072
ASALS10	49.843	199	.000	3.61500	3.4720	3.7580
ASALS11	44.565	199	.000	3.33000	3.1827	3.4773
ASALS12	41.725	199	.000	3.46000	3.2965	3.6235
ASALS13	42.240	199	.000	3.45000	3.2889	3.6111
ASALS14	39.345	199	.000	3.42000	3.2486	3.5914
ASALS15	37.528	199	.000	3.17500	3.0082	3.3418

It is clear from the t-test table regarding for the scientific axis and leadership skills that the level of significance for all the statements of this axis has reached 0.000, which means that it is less than 0.05.

T-Test for the social axis

Table (4- 26) One-Sample Statistics for the social axis

	N	Mean	Std. Deviation	Std. Error Mean
BSA1	200	3.1750	1.08177	.07649
BSA2	200	3.4800	1.11617	.07892

BSA3	200	3.4050	1.16091	.08209
BSA4	200	3.2550	1.15178	.08144
BSA5	200	3.1000	1.11184	.07862
BSA6	200	3.4500	1.16373	.08229
BSA7	200	3.2800	1.17409	.08302
BSA8	200	3.5550	1.11047	.07852
BSA9	200	3.6750	1.09332	.07731
BSA10	200	3.5100	1.12527	.07957
BSA11	200	3.5550	.97557	.06898
BSA12	200	3.4900	1.05139	.07434
BSA13	200	3.4450	1.08761	.07691
BSA14	200	3.5650	1.07309	.07588
BSA15	200	3.8000	.99243	.07018

Table (4- 27) One-Sample Test for the social axis

	Test Value = 0					
					95% Confidence Interval of the Difference	
	t	df	Sig. (2-tailed)	Mean Difference	Lower	Upper
BSA1	41.507	199	.000	3.17500	3.0242	3.3258
BSA2	44.093	199	.000	3.48000	3.3244	3.6356
BSA3	41.479	199	.000	3.40500	3.2431	3.5669
BSA4	39.966	199	.000	3.25500	3.0944	3.4156
BSA5	39.431	199	.000	3.10000	2.9450	3.2550
BSA6	41.926	199	.000	3.45000	3.2877	3.6123
BSA7	39.508	199	.000	3.28000	3.1163	3.4437
BSA8	45.274	199	.000	3.55500	3.4002	3.7098
BSA9	47.536	199	.000	3.67500	3.5225	3.8275
BSA10	44.113	199	.000	3.51000	3.3531	3.6669
BSA11	51.534	199	.000	3.55500	3.4190	3.6910
BSA12	46.943	199	.000	3.49000	3.3434	3.6366
BSA13	44.795	199	.000	3.44500	3.2933	3.5967
BSA14	46.983	199	.000	3.56500	3.4154	3.7146
BSA15	54.150	199	.000	3.80000	3.6616	3.9384

It is clear from the t-test table regarding the social axis that the level of significance for all statements of this axis has reached 0.000, which means that it is less than 0.05.

T-Test for the personal axis

Table (4- 28) One-Sample Statistics for the personal axis

	N	Mean	Std. Deviation	Std. Error Mean
CPA1	200	3.3650	1.03786	.07339
CPA2	200	3.6500	1.06450	.07527
CPA3	200	3.5950	1.03262	.07302
CPA4	200	3.6200	1.03487	.07318
CPA5	200	3.6450	1.10684	.07827
CPA6	200	3.4750	1.12949	.07987
CPA7	200	3.5300	1.14264	.08080
CPA8	200	3.4600	1.17272	.08292
CPA9	200	3.3200	1.10167	.07790
CPA10	200	3.3000	1.11635	.07894
CPA11	200	3.7800	.99829	.07059
CPA12	200	3.5350	1.05086	.07431
CPA13	200	3.5550	1.07366	.07592
CPA14	200	3.4650	1.09763	.07761
CPA15	200	3.1050	1.20467	.08518

Table (4- 29) One-Sample Test for the personal axis

	Test Value = 0					
					95% Confidence Interval of the Difference	
	t	df	Sig. (2-tailed)	Mean Difference	Lower	Upper

CPA1	45.852	199	.000	3.36500	3.2203	3.5097
CPA2	48.491	199	.000	3.65000	3.5016	3.7984
CPA3	49.235	199	.000	3.59500	3.4510	3.7390
CPA4	49.470	199	.000	3.62000	3.4757	3.7643
CPA5	46.572	199	.000	3.64500	3.4907	3.7993
CPA6	43.510	199	.000	3.47500	3.3175	3.6325
CPA7	43.690	199	.000	3.53000	3.3707	3.6893
CPA8	41.725	199	.000	3.46000	3.2965	3.6235
CPA9	42.619	199	.000	3.32000	3.1664	3.4736
CPA10	41.805	199	.000	3.30000	3.1443	3.4557
CPA11	53.549	199	.000	3.78000	3.6408	3.9192
CPA12	47.573	199	.000	3.53500	3.3885	3.6815
CPA13	46.826	199	.000	3.55500	3.4053	3.7047
CPA14	44.644	199	.000	3.46500	3.3119	3.6181
CPA15	36.451	199	.000	3.10500	2.9370	3.2730

It is clear from the t-test table regarding for the personal axis that the level of significance for all statements of this axis has reached 0.000, which means that it is less than 0.05.

Table (4- 30) ANOVA for the scientific axis and leadership Skills

		Sum of Squares	Df	Mean Square	F	Sig.
ASALS1	Between Groups	14.359	2	7.180	5.616	.004
	Within Groups	251.861	197	1.278		
	Total	266.220	199			
ASALS2	Between Groups	20.828	2	10.414	8.223	.000
	Within Groups	249.492	197	1.266		
	Total	270.320	199			
ASALS3	Between Groups	29.532	2	14.766	13.589	.000
	Within Groups	214.063	197	1.087		
	Total	243.595	199			
ASALS4	Between Groups	28.993	2	14.496	15.028	.000
	Within Groups	190.027	197	.965		
	Total	219.020	199			
ASALS5	Between Groups	27.115	2	13.557	11.772	.000
	Within Groups	226.885	197	1.152		
	Total	254.000	199			
ASALS6	Between Groups	34.907	2	17.454	12.363	.000
	Within Groups	278.113	197	1.412		
	Total	313.020	199			
ASALS7	Between Groups	24.739	2	12.370	10.376	.000
	Within Groups	234.856	197	1.192		
	Total	259.595	199			
ASALS8	Between Groups	39.289	2	19.644	19.360	.000
	Within Groups	199.891	197	1.015		
	Total	239.180	199			
ASALS9	Between Groups	28.966	2	14.483	14.805	.000
	Within Groups	192.714	197	.978		
	Total	221.680	199			
ASALS10	Between Groups	13.697	2	6.849	6.896	.001
	Within Groups	195.658	197	.993		
	Total	209.355	199			
ASALS11	Between Groups	21.445	2	10.723	10.521	.000
	Within Groups	200.775	197	1.019		
	Total	222.220	199			
ASALS12	Between Groups	18.371	2	9.186	7.088	.001
	Within Groups	255.309	197	1.296		
	Total	273.680	199			
ASALS13	Between Groups	37.667	2	18.834	16.285	.000
	Within Groups	227.833	197	1.157		
	Total	265.500	199			
ASALS14	Between Groups	47.067	2	23.533	18.277	.000
	Within Groups	253.653	197	1.288		

	Total	300.720	199			
ASALS15	Between Groups	46.716	2	23.358	19.321	.000
	Within Groups	238.159	197	1.209		
	Total	284.875	199			

It is clear from the ANOVA analysis table regarding for the scientific axis and leadership skills that the level of significance for most of the expressions of this axis has reached 0.000, which means that it is less than 0.05.

Oneway

Table (4- 31) ANOVA for the social axis

		Sum of Squares	Df	Mean Square	F	Sig.
BSA1	Between Groups	56.759	2	28.380	31.745	.000
	Within Groups	176.116	197	.894		
	Total	232.875	199			
BSA2	Between Groups	49.612	2	24.806	24.643	.000
	Within Groups	198.308	197	1.007		
	Total	247.920	199			
BSA3	Between Groups	25.361	2	12.681	10.287	.000
	Within Groups	242.834	197	1.233		
	Total	268.195	199			
BSA4	Between Groups	37.915	2	18.958	16.519	.000
	Within Groups	226.080	197	1.148		
	Total	263.995	199			
BSA5	Between Groups	38.056	2	19.028	18.027	.000
	Within Groups	207.944	197	1.056		
	Total	246.000	199			
BSA6	Between Groups	30.117	2	15.059	12.393	.000
	Within Groups	239.383	197	1.215		
	Total	269.500	199			
BSA7	Between Groups	39.030	2	19.515	16.339	.000
	Within Groups	235.290	197	1.194		
	Total	274.320	199			
BSA8	Between Groups	36.750	2	18.375	17.349	.000
	Within Groups	208.645	197	1.059		
	Total	245.395	199			
BSA9	Between Groups	32.863	2	16.431	15.789	.000
	Within Groups	205.012	197	1.041		
	Total	237.875	199			
BSA10	Between Groups	58.147	2	29.074	29.549	.000
	Within Groups	193.833	197	.984		
	Total	251.980	199			
BSA11	Between Groups	22.295	2	11.147	13.142	.000
	Within Groups	167.100	197	.848		
	Total	189.395	199			
BSA12	Between Groups	15.968	2	7.984	7.710	.001
	Within Groups	204.012	197	1.036		
	Total	219.980	199			
BSA13	Between Groups	26.915	2	13.458	12.716	.000
	Within Groups	208.480	197	1.058		
	Total	235.395	199			
BSA14	Between Groups	33.906	2	16.953	17.105	.000
	Within Groups	195.249	197	.991		
	Total	229.155	199			
BSA15	Between Groups	10.481	2	5.241	5.565	.004
	Within Groups	185.519	197	.942		
	Total	196.000	199			

It is clear from the ANOVA table regarding the social axis that the level of significance for most of the expressions of this axis has reached 0.000, which means that it is less than 0.05.

Table (4- 32) ANOVA for the personal axis

		Sum of Squares	Df	Mean Square	F	Sig.

CPA1	Between Groups	58.621	2	29.311	37.077	.000
	Within Groups	155.734	197	.791		
	Total	214.355	199			
CPA2	Between Groups	54.794	2	27.397	31.617	.000
	Within Groups	170.706	197	.867		
	Total	225.500	199			
CPA3	Between Groups	44.614	2	22.307	26.223	.000
	Within Groups	167.581	197	.851		
	Total	212.195	199			
CPA4	Between Groups	29.099	2	14.550	15.576	.000
	Within Groups	184.021	197	.934		
	Total	213.120	199			
CPA5	Between Groups	17.948	2	8.974	7.828	.001
	Within Groups	225.847	197	1.146		
	Total	243.795	199			
CPA6	Between Groups	28.914	2	14.457	12.660	.000
	Within Groups	224.961	197	1.142		
	Total	253.875	199			
CPA7	Between Groups	38.940	2	19.470	17.365	.000
	Within Groups	220.880	197	1.121		
	Total	259.820	199			
CPA8	Between Groups	48.685	2	24.342	21.313	.000
	Within Groups	224.995	197	1.142		
	Total	273.680	199			
CPA9	Between Groups	23.650	2	11.825	10.692	.000
	Within Groups	217.870	197	1.106		
	Total	241.520	199			
CPA10	Between Groups	22.037	2	11.018	9.606	.000
	Within Groups	225.963	197	1.147		
	Total	248.000	199			
CPA11	Between Groups	14.427	2	7.214	7.728	.001
	Within Groups	183.893	197	.933		
	Total	198.320	199			
CPA12	Between Groups	33.868	2	16.934	17.947	.000
	Within Groups	185.887	197	.944		
	Total	219.755	199			
CPA13	Between Groups	42.890	2	21.445	22.652	.000
	Within Groups	186.505	197	.947		
	Total	229.395	199			
CPA14	Between Groups	47.825	2	23.912	24.544	.000
	Within Groups	191.930	197	.974		
	Total	239.755	199			
CPA15	Between Groups	54.073	2	27.037	22.692	.000
	Within Groups	234.722	197	1.191		
	Total	288.795	199			

It is clear from the ANOVA analysis table regarding the for personal axis that the level of significance for most of the expressions of this axis has reached 0.000, which means that it is less than 0.05.

Table (4- 33) ANOVA for all axis

		Sum of Squares	Df	Mean Square	F	Sig.
The scientific axis and leadership Skills	Between Groups	25.970	2	12.985	91.261	.000
	Within Groups	28.030	197	.142		
	Total	54.000	199			
the social axis	Between Groups	28.452	2	14.226	97.640	.000
	Within Groups	28.703	197	.146		
	Total	57.155	199			
the personal axis	Between Groups	21.348	2	10.674	54.430	.000
	Within Groups	38.632	197	.196		
	Total	59.980	199			

It is clear from the ANOVA analysis table regarding the total axes of the questionnaire that the level of significance for all the expressions of this axe has reached 0.000, which means that it is less than 0.05.

Hypothesis testing

First hypothesis test:
Based on what was reviewed in the t-test table with respect to the scientific axis and leadership skills axis, the expressions of this axis completely had a significance level value of 0.000, and thus it is less than 0.05, and also the ANOVA analysis table for the same the axis value of the significance level of the expressions was 0.000, which is also less than 0.05, and this means that for the stable variable, the factors for the scientific axis and leadership skills positively affect the formation of the glass ceiling and the underrepresentation of Saudi women in top management and accounting positions in the financial departments and accounting in the financial and accounting Saudi companies.

Second hypothesis test:
Based on what was reviewed in the t-test table with respect to the social axis, the expressions of this axis completely had a significance level value of 0.000, and thus it is less than 0.05, and also the ANOVA analysis table for the same the axis value of the significance level of the expressions was 0.000, which is also less than 0.05, and this means that for the stable variable, the factors for the social axis positively affect the formation of the glass ceiling and the underrepresentation of Saudi women in top management and accounting positions in the financial departments and accounting in the financial and accounting Saudi companies.

Third hypothesis test:
Based on what was reviewed in the t-test table with respect to the personal axis, the expressions of this axis completely had a significance level value of 0.000, and thus it is less than 0.05, and also the ANOVA analysis table for the same the axis value of the significance level of the expressions was 0.000, which is also less than 0.05, and this means that for the stable variable, the factors for the personal axis positively affect the formation of the glass ceiling and the underrepresentation of Saudi women in top management and accounting positions in the financial departments and accounting in the financial and accounting Saudi companies.

Accordingly, the researcher concludes that there is a statistically significant relationship at the level ($\alpha \leq 0.05$) for the study sample in the factors that contribute to the glass ceiling and underrepresentation of Saudi women and their holding of top management positions in the Saudi accounting and financial departments in the Financial and accounting companies.

DISCUSSION

The objective is to empower women in Saudi Arabia by nurturing their self-reliance and self-esteem, fostering their ability to make independent decisions, and enhancing their leadership and management skills. This is crucial for women to break free from the cycle of social marginalization and enter the realm of production and investment. However, many women leaders in Saudi Arabia still do not believe that women will receive their rightful place in the current financial and accounting leadership positions. Therefore, it is vital for the political leadership to extend their support and attention to Saudi women in all sectors, especially in the financial and accounting field at senior management levels. Providing unprecedented opportunities for women to assume top leadership positions in the financial and accounting departments is essential, given that the glass ceiling has limited women's aspirations and confined them to mere employment opportunities for many years.

What are the factors contributing to the glass ceiling effect on Saudi women's career advancement in accounting and finance top management positions?

1. 62% of respondents agreed or strongly agreed that men have more professional growth opportunities compared to women. This finding is consistent with the notion of the glass ceiling effect. Studies by Aoun (2019), Alqahtani (2019), Silva (2018), and Callejo (2016) have found that limited access to training and development opportunities, gender-based stereotypes, cultural norms that prioritize men's career advancement over women's, lack of access to mentors and role models, and negative perceptions of women's leadership abilities are prevalent in the Saudi workplace and can hinder career advancement for both men and women.
2. Showed that 64% of respondents agreed or strongly agreed that men are less accepting of women in leadership positions. This finding supports the notion of gender-based barriers to women's career advancement. Studies by Cohen (2020) and Al-Baqami (2022) have found that negative stereotypes about women's leadership abilities and societal expectations of femininity can make it difficult for women to be seen as effective leaders.
3. The table showed that 56% of respondents agreed or strongly agreed that women face challenges in being taken seriously as leaders in the accounting and financial sector. Studies by Cohen (2020) and Al-Baqami (2022) have found that negative stereotypes about women's leadership abilities can make it difficult for women to be seen as effective leaders.
4. 54% perceived lower acceptance of women leaders by men, supporting the existence of gender-based barriers (Alqahtani 2019; Aoun 2019; Dsa 2023).
5. 40% agreed women are not trusted as decision-makers, caused by stereotypes and expectations (Cohen 2020; Al-Baqami 2022).

What cultural and societal norms contribute to the underrepresentation of Saudi women in accounting and finance top management positions?

- 41% of respondents agreed or strongly agreed that women have a limited ability to delegate responsibilities and grant decision-making authority. This finding is consistent with the notion of cultural and societal norms as a barrier. Studies by Cohen (2020) and Al-Baqami (2022) have found that negative stereotypes about women's leadership abilities and societal expectations of femininity can make it difficult for women to be seen as effective leaders.
- Showed that 55% of respondents agreed or strongly agreed that there are gender roles that limit women to the domestic sphere. This finding highlights the need to address cultural and societal norms that can limit women's access to leadership positions. Studies by Tandrayen (2015) and Aragão (2023) have found that cultural norms in Saudi Arabia tend to prioritize men's career advancement over women's, which can limit women's access to leadership positions.
- Showed that 47% of respondents agreed or strongly agreed that women face challenges in balancing work and family responsibilities. Studies by Alqahtani (2019) and Terefe (2019) have found that family responsibilities and societal expectations of women's roles as caregivers can limit women's access to training and development opportunities and hinder their career advancement.
- The table showed that 44% of respondents agreed or strongly agreed that societal expectations of femininity make it challenging for women to maintain their leadership roles in the accounting field. Studies by Cohen (2020) and Al-Baqami (2022) have found that negative stereotypes about women's leadership abilities and societal expectations of femininity can make it difficult for women to be seen as effective leaders.

What strategies can be implemented to promote the representation and advancement of Saudi women in accounting and finance top management positions?
52% of respondents agreed or strongly agreed that there is a need for more creative initiatives to support women's career advancement in accounting, and 68% of respondents agreed or strongly agreed that there is a need to increase opportunities for women in the accounting and financial sector. Studies by Terefe (2019) and Cimirotić and Stojilković (2017) have suggested implementing diversity and inclusion policies, providing mentorship and sponsorship programs, and increasing access to training and development opportunities to promote women's advancement in the workplace. Addressing cultural and societal norms that limit women's access to leadership positions is also important. By promoting diversity and inclusion policies, providing mentorship and sponsorship programs, and increasing access to training and development opportunities, organizations can create a more equitable and inclusive workplace that empowers women to advance their careers in accounting and finance and break down the barriers that have held them back for far too long.

Managerial Relevance and Scientific Implications
The research holds significant managerial relevance as it addresses the factors contributing to the glass ceiling and the underrepresentation of Saudi women in senior financial and accounting management positions in companies. Therefore, it is of great interest to practitioners and administrative leaders across companies of various sizes and sectors, given the presence of financial and accounting departments in any organization.

The study's examination of the factors that lead to the glass ceiling and the limited representation of Saudi women in top financial and accounting management positions in Saudi companies has significant scientific implications. It will be of interest to researchers and academics studying this topic across departments of different sizes at various colleges and universities.

CONCLUSION

The study found that Saudi women face barriers, known as the "glass ceiling," that prevent them from obtaining senior administrative and accounting positions in financial and accounting firms. These barriers can be categorized as scientific, leadership, social, and personal factors, according to the respondents. Empowering Saudi women by developing their self-reliance, decision-making skills, and leadership abilities is crucial for advancing women's social and economic participation. However, many Saudi women still believe they will not attain equal positions of leadership in financial and accounting roles.

The political leadership must extend more support to Saudi women, especially by providing opportunities for women to assume top leadership positions in financial and accounting departments. This could help break down the glass ceiling that has limited women's career aspirations and opportunities for years. The study showed a negative correlation between the glass ceiling barriers - the independent variables - and the representation of women in senior management and accounting roles - the dependent variables. The glass ceiling factors negatively impacted women's job performance. However, women can confront these scientific, leadership, social, and personal factors to achieve their goals.

The study indicates that Saudi women have strong cognitive skills and education, with interest in technical and administrative roles. Personal factors like self-confidence, challenge-seeking, and lack of fear of failure are important for Saudi women's success in financial and accounting fields. Providing equal opportunities for Saudi women to engage in technical and leadership initiatives is important to promote gender diversity and equality in the financial and accounting industry. This could help build Saudi women's skills, confidence, and creativity, breaking down societal barriers that limit women's leadership opportunities and career advancement.

LIMITATIONS AND SCOPE FOR FUTURE RESEARCH

Like any study, this research has limitations, including time restrictions imposed by the university that required the research to be completed within a specific period, and restrictions on the application of the questionnaire within a certain timeframe,

which posed difficulties due to the shortage of time and the fact that data collection occurred during an official vacation, Eid break. These limitations might have hindered the collection of more comprehensive data and opinions on the subject.

Another limitation of this study is the lack of statistics on the number of female employees compared to male employees in finance and accounting firms in Saudi Arabia. The researcher requested this information from the Saudi General Authority for Statistics, but they were unable to provide it. This lack of data may have limited the scope of the study and prevented a more comprehensive analysis of the subject.

Despite these limitations, this study still provides valuable insights into the factors that contribute to the glass ceiling and the lack of representation of women in senior management positions in the financial and accounting industries in Saudi Arabia. However, in future research, it is important to address these limitations by allocating more time for data collection and analysis, ensuring adequate representation of interviewees, and exploring alternative sources of data if official statistics are not available.

This chapter suggested areas for further research to address unanswered questions related to the study's problem, independent and dependent factors, and potential additions. The current study aims to build on previous efforts to explore the factors contributing to the glass ceiling and women's underrepresentation in senior financial and accounting management positions in Saudi Arabia. Specifically, it evaluates these factors and their impact on women in financial and accounting companies in the Kingdom. The study also examines how empowering women can enable the participation of qualified female professionals and align with Saudi Vision 2030.

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