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Gender Perception in Accounting Lives

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Abstract- Not all women can be independent in living their lives, this could be because women experience dependency, fear of independence and have a deep desire to be cared for and protected by others. As explained earlier, socio-cultural influences cause women to be educated, nurtured and raised by conditioning them as weak creatures, thus creating dependence. Cinderella complex is a form of psychological phenomenon that is not widely known by the general public. Cinderella Complex talks about the independence that psychologists experience in women. One of the increasing roles of women in society can be seen from the variety of jobs currently occupied by women. The field of science is not beyond the reach of women, as evidenced by the large number of auditors, financial managers and financial staff for professions that are normally synonymous with the work of men occupied by women. This research is a descriptive study, so there are no dependent and independent variables, the variable in this study is the cinderella complex variable for female workers who majored in accounting at Mahardhika College of Economics in Surabaya. The Cinderella complex for female students majoring in accounting at Mahardhika College of Economics Surabaya is in the medium category, which means that the fear of independence is not too heavy. The complex aspect of cinderella that has the biggest obstacle is the passive aspect of making decisions and developing oneself and the one that has the smallest contribution is the tendency to rely on others.

Index Terms- behavioral accounting, cinderella complex and female workers.

I. INTRODUCTION

In this life, man consists of two sexes, male and female. Men are better known as leaders, protectors, role models, strong and character in the world of work, while women are better known as gentle, fragile, affectionate, want to be protected, shy and obedient. In social life the position of women is not the same as men, although efforts have been made for a long time. Socio-cultural factors place women lower than men. In accordance with the times, the role of women today is quite large in various aspects of life. One of the increasing roles of women in society can be seen from the variety of jobs currently occupied by women. The field of science is not beyond the reach of women, as evidenced by the large number of auditors, financial managers and financial staff for professions that are normally synonymous with the work of men occupied by women. In fact, not all women can be independent in living their lives, this could be because women experience dependence, fear of independence, and have a deep desire to be cared for and protected by others. As explained earlier,

socio-cultural influences cause women to be educated, nurtured and raised by conditioning them as weak creatures, thus creating dependence (Anggriany and Astuti, 2003).

Cinderella complex is a form of psychological phenomenon that is not widely known by the general public. Cinderella Complex talks about the independence that psychologists experience in women. One of the causes of the Cinderella Complex tendency is gender differences in society. This difference in gender treatment leads to differences in the nurture between women and men, as well as the culture of male domination of women in family and society. The difference in parenting is evident when the family and environment provide more comfort for women than men. Families and the environment educate men to learn to deal with their own problems and not whiny, while women are left whiny and tend to get help from others when facing problems (Dowling, 1981). Based on the description of the Cinderella Complex above, the researchers are interested in further researching the Cinderella Complex on the staff of financial in Surabaya.

II. LITERATURE REVIEW

Behavioral Accounting

Accounting is a science that is always developing. The development of accounting is in line with the development of the business world today. In its development, accounting has a role in producing financial and non-financial information that is used by users in the business decision making process. Accounting can not be separated from aspects of human behavior and organizational needs for information that can be generated by accounting. Behavioral accounting is the relationship between accounting and social science. Behavioral accounting is one area of accounting that connects human behavior with information systems whose scope includes financial accounting and management accounting. Behavioral accounting discusses how human behavior influences accounting information and business decisions and how accounting information influences human behavior and business decisions (Supriyono, 2016). The cultural aspect of accounting is also called behavioral accounting. Various cultures can influence the role or outcome of interactions between accounting information and consumer or presenter behavior. Relating to the relationship between human behavior and accounting systems in the fields of financial accounting, auditing and management accounting. This is also considered a specialized field of accounting (Siegel et al, 1989). Behavioral accounting scope is the application of behavioral science concepts to the design and preparation of accounting systems, studies of human reactions to the format and content of financial statements, how to process

information for decision making, the development of reporting techniques to communicate behavioral information to its users and the development of strategies to motivate and influence behavior, aspirations and goals of people who manage organizations (Supriyono, 2016).

Cinderella Complex

Cinderella Complex is a popular psychological theory expressed by Dowling based on Honey's psychoanalytic theory, especially women. The Cinderella complex speaks of women's fear of independence. Women tend to be unsure of their own abilities and depend on others, especially those who are stronger than themselves to care for and protect themselves. Cinderella Complex is defined as fear that makes women depressed so that they can utilize their potential, talents and creativity optimally (Dowling, 1981). Cinderella Complex causes women to tend to depend on others who are stronger than themselves and become independent. Most women hate their dependence on others and want independence. Want to be free from the domination of family and men with the status of husband or employer, free to make their own decisions and free to determine what career and profession will be undertaken. The desire to be independent is hampered by feelings of inferiority or lack of trust in one's own abilities (Dowling, 1981). Some of the factors that cause Cinderella Complex in women are care in the family environment (child care for the first six years, child care patterns that are not gender oriented, the need for love that is not fulfilled during childhood and the dominance of parents) and treatment in society (providing excessive assistance and protection to women, stereotyping women as second-class people in society, independence as non-feminine behavior and differences in gender treatment in social life). Some aspects of the Cinderella Complex are low self-esteem, fear of losing womanhood, high external locus of control, passivity in making decisions and developing themselves and a tendency to rely on others (Dowling, 1981).

Previous research

Some studies that have been carried out by previous researchers related to Cinderella Complex are:

1. Zain (2016) the results of his research are based on the perspective of psychoanalysis, Cinderella Complex occurs when women feel inferior not because of the internalization and socialization of gender from their environment. In the perspective of gender development, the Cinderella Complex in women is influenced by local culture that prepares women as weak creatures and unable to become independent creatures.
2. Hapsari, et al (2014) in their study showed that in general the Cinderella Complex in UNS students was in the moderate category. This means that the fear of freedom experienced by female students at UNS is not too heavy. The most prominent aspect of the Cinderella Complex for female students at UNS is that it expects direction from others and what is not prominent is dependency on others.
3. Oktinisa et al (2017) showed the results that researchers found that there were no significant differences in the tendency of the Cinderella complex in terms of parental perception, in general the Cinderella complex tendency

was very low, finding the most authoritative parenting style. childcare.

4. Su and Xue (2010) the conclusion is that more and more people are aware of the Cinderella Complex phenomenon, so that we can find paradigms, especially in women. Its existence reveals the unfair treatment of women so far.
5. Sofia et al (2017) found that there was a decrease in the level of Cinderella Complex in Communication Science students at Mulawarman University after being given a one-hour treatment rule and there was no decrease in the level of cinderella complex in Communication. Students study at Mulawarman University who are not given the one-hour treatment rule.
6. Zahrawaany et al (2019) shows the results that the research hypothesis is accepted, which can be interpreted that there is a significant negative influence between personal maturity and the tendency of the Cinderella Complex in early adult women. This shows the negative influence between personal maturity and the fearful behavior of women to be independent and explore themselves.

III. RESEARCH METHODS

This research is included in quantitative research with a percentage of descriptive research design. The presentation in this study is frequency and percentage (using frequency tables and graphs to provide clarity and understanding of the situation presented (Azwar, 2003). This research is a descriptive study, so there are no dependent variables and independent variables, the variables in this study are variables Cinderella complex in female workers who majored in accounting at the Mahadhika School of Economics, Surabaya. Operational definitions in this study are low self-esteem (related to women's emotions), tendency to rely on others, passive in making decisions and developing themselves, locus of control high external (related to women's emotions) and fear of losing femininity (related to women's cognitive aspects). The sampling technique used in this study was purposive sampling (Arikunto, 2002) with the condition that female workers who majored in accounting, were older than 20 years un and experience the cinderella complex.

Analyzing data is important in research, the data obtained is then processed further to provide information that can be understood. Knowing about the Cinderella Complex specifically, can be done as follows:

- a. Descriptive statistics with SPSS
- b. Calculate the highest score (number of items x highest item value)
- c. Calculate the lowest score (number of items x lowest item value)
- d. Theoretical Mean (number of items x 2.5)
- e. Calculate standard deviation ((highest score - lowest score): 6)
- f. Specify categories (high, medium and low)
- g. Determine the percentage

IV. RESULTS

Cinderella complex descriptive results based on empirical mean aspects in it, can be seen in the table below:

Table 1. Detailed description of cinderella complex

The Cinderella Complex aspect	Category		
	High	Medium	Low
Low self-esteem	11%	72%	17%
Tendency to rely on others	13%	59%	28%
Passive in making decisions and developing themselves	21%	61%	18%
High external locus of control	12%	72%	16%
Fear of losing femininity	11%	73%	16%

Source: processed data

Based on the results obtained show that aspects of the cinderella complex consisting of low self-esteem, tendency to rely on others, passivity in making decisions and developing themselves, high external locus of control and fear of losing femininity in this case to female workers who majored in accounting at STIE Mahardhika Surabaya is in the medium category.

Table 2. Results of a description of cinderella complex

The Cinderella Complex aspect	Hypothetical Mean	Empirical Meaning	Number of Items	Mean Per Aspect
Low self-esteem	17.5	17.2	7	2.45
Tendency to rely on others	17.5	16.6	7	2.36
Passive in making decisions and developing themselves	12.5	12.7	5	2.54
High external locus of control	17.5	17.1	7	2.43
Fear of losing femininity	17.5	17.2	7	2.46

Source: data processed

The Cinderella complex for female workers majoring in accounting at Mahardhika School of Economics Surabaya consists of several aspects, namely low self-esteem, a tendency to rely on others, passivity in making decisions and developing themselves, high external locus of control and fear of losing femininity. The results of calculations per aspect are in accordance with table 2. The results of calculations per aspect produce aspects that have the most constructive passive aspects in making decisions and developing oneself and which has the smallest contribution is the tendency to rely on others.

V. CONCLUSION

Cinderella complex is an unconscious desire to be treated by others, because of the fear of independence that is largely depressed so that women cannot and do not dare to take full advantage of their abilities and creativity. Whereas the Cinderella complex in female workers is psychological dependence that is indicated by a strong desire to be cared for and protected by others, especially men, and the belief that something from the outside will help, this happens to women over the age of 20 years and is being developed. themselves by studying. The Cinderella complex for female students majoring in accounting at Mahardhika College of Economics Surabaya is in the medium category, which means that the fear of independence is not too heavy. The complex aspect of cinderella that has the biggest obstacle is the passive aspect of making decisions and developing oneself and the one that has the smallest contribution is the tendency to rely on others.

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