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### Gender Disparities in Accounting Education: Systematic Review using PRISMA

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#### Abstract

**Introduction:** Educational equity is a fundamental principle in any society. Investigating the academic performance of students based on gender helps assess if there are disparities in access to quality education, resources, or support systems. Accountancy is one of the most in-demand courses in the Philippines because of the employment opportunities and career progression in the field. The licensure examination for certified public accountants has long-been considered as one of the most difficult state board examination in the Philippine history. Studying the academic performance of accounting students by gender group in a developing country like the Philippines holds significant importance due to its potential to contribute to various aspects of education, society, and gender equality since prior research has tended to focus on developed nations like America and Europe.

**Purpose:** The present article aims to present findings from relevant literature to enhance educational equity by investigating factors influencing academic performance which can help identify barriers that certain gender groups may face in pursuing accounting education. This knowledge can offer evidence-based policy recommendations to higher education institutions and regulatory bodies aimed at improving accounting teaching-learning, academic performance, production of licensed accountants, and overall improvement in the accountancy profession.

**Method:** The review was conducted using PRISMA Statement (Preferred Reporting Items for Systematic reviews and Meta-Analyses) which allows for rigorous search for articles on gender disparities in classroom learning in accounting education. The resources include Google Scholar, Scopus and Web of Science journal databases. Several eligibility and exclusion criteria were determined including the time period from 2020 to 2024 to properly include recent studies and development; data should be from empirical study which means that article review, chapter in book, and conference proceeding are excluded. In addition, in order to avoid confusion in

understanding, non-English publications are also excluded.

**Findings:** This review finds that gender disparities in accounting education in the Philippines persist despite higher female enrollment rates, driven by intertwined socio-cultural, economic, and institutional factors. Cultural norms, economic constraints, and unequal access to mentorship and leadership roles contribute to differentiated educational experiences and career trajectories between men and women. Addressing these gaps requires coordinated action among policymakers, academic institutions, and professional bodies to promote gender-sensitive curricula, equitable resources, and inclusive networks. Such reforms align with Sustainable Development Goal 5 (Gender Equality) by eliminating systemic barriers and ensuring equal opportunities, thereby strengthening the diversity, competence, and resilience of the accounting profession.

**Recommendations:** To address the persistent gender disparities in accounting education, it is recommended that gender equity principles be fully integrated into higher education policies, licensure requirements, and professional standards. Institutions and professional bodies should develop structured mentorship and leadership programs, particularly targeting underrepresented genders in senior accounting roles. Accounting curricula must be redesigned to incorporate gender-sensitive content, inclusive language, and equity-focused ethical training to normalize diversity in the profession. Equitable access to education should also be enhanced through expanded scholarships, financial subsidies for licensure review programs, and fee assistance for economically disadvantaged students. Moreover, national campaigns and institutional initiatives should actively challenge stereotypes and reshape cultural narratives that limit career opportunities for certain genders. Finally, continuous monitoring through gender audits and data-driven research should be institutionalized to track progress toward achieving SDG 5 and to inform evidence-based interventions.

**Keywords:** Gender Disparity, Accounting Education, Academic Performance, Accounting Students, PRISMA

#### 1. Introduction

The discourse on gender has become a major issue in the Philippines since the passage of gender and development budget policies enshrined in the General Appropriations Act (GAA) of 1995. The GAA serves as the national budget of the Philippine government in effecting its programs, projects, and activities in the ensuing year. The provision for gender-based budgeting policies has been dubbed as “The Women’s Budget” since then and it requires a minimum of five percent (5%) of the national budget of the Philippines. In explanation, all government units are mandated to set aside at least five percent of its budget for gender and development activities. Since the passage of this law, there is a concerted effort for government units to conduct gender-based activities in the Philippines most of which are directed in empowering women and advancing the opportunities for them. In the article published by salaryexplorer.com, salaries of women are relatively lower by fifteen percent (15%) compared to men among all career fields for 2024 in the Philippines. While there are already recognized influx of women labor among previously male-dominated career fields like that of the area of accounting and finance, a male accountant earns Php32,200 per month compared to a female accountant who is earning at P28,100 monthly on the average. The compensation’s

average difference remains at fifteen percent (15%) for the accountancy profession. According to the Career Executive Service Board (CESB) Occupancy Report as of December 31, 2023 published by the Philippine Statistics Authority (PSA), 54.9% of the Third Level positions in government agencies in the Philippines are occupied by men. Third Level positions in the Philippine government are those who belong in the third level of the civil service system occupying executive and managerial positions (Civil Service Decree of the Philippines, 1975).

The Philippines is experiencing a shortage in accountants, a predicament that will likely worsen given the declining number of students taking accounting-related courses coupled with other emerging trends that seem to be taking a chunk out of the talent pool of traditional accounting firms (Monzon, 2024). There are about 200,000 accountants in the Philippines as of early 2024, a number that falls short of the need of the accounting industry given that the profession just celebrated its 100 years in the country. The Philippine Institute of Certified Public Accountants (PICPA) said local accounting firms already hit a tipping point and began hiring non-certified public accountants to fill the widening gap that started since 2018 (Gonzales, 2023).

Interest in researching gender issues and how they impact accounting education is growing. As noted by Haynes (2008), the last two decades have witnessed an increase in literature applying the concepts of gender or feminist perspectives to accounting. There are numerous claims in the current body of literature that the gender characteristics of university accounting students' performance are stressed and exacerbated. Nonetheless, it is noteworthy that the empirical findings regarding this matter have not been uniform. Since prior research has tended to focus on developed nations like America and Europe, examining the academic performance of male and female accounting undergraduate students in the Philippines is a worthwhile and pertinent topic. It aims to add to the gender discourse in accounting by providing evidence from a developing nation like the Philippines.

Educational equity is a fundamental principle in any society. Investigating the academic performance of male and female accounting students helps assess if there are disparities in access to quality education, resources, or support systems. By identifying disparities in academic performance, the study can provide informed policy decisions to address any educational inequities, adjustments to curriculum, modifications on the mode of instructions and appropriate interventions to accounting students in reference to their gender-related study learning habits. Gender disparities can indeed have an impact on classroom learning among accountancy students, as they can affect various aspects of the educational experience.

## 2. Research Gap

There are several studies that seeks to understand the declining enrolment in the accounting course and low passing percentage on the licensure examinations for accountants. Some studies point out the lack of interest in studying accounting among high school graduates because of the known gender-pay gap, opportunities for employment, and the perceived difficulty of the course as possible factors of the enrolment decline. On the other hand, some literature contends that digital transformation in education also transformed the interest of students to pursue

courses related to digital technology, social media, information technology and the like as employment opportunities for these courses are promising for the last decade.

In the Philippines, the licensure examination for accountants has been long-considered as one of the most difficult state-board examinations in the history. Several studies have been conducted analyzing what factors of success and indicators will ultimately predict the ability of a student to pass this state-board examination for certified public accountants. No single study could predict what variables directly impact the certainty of passing the examination but it has been argued that it is a collection of factors whether personal, institutional, social, or environmental. Philippine colleges and universities started to map out and implement interventions in teaching-learning activities, curriculum revision and updating, industry practice benchmarking, and other relevant strategies to increase production of certified public accountants. Despite all these efforts, there is still an impending need to study other aspects of learning including psychological and social ones like gender disparity so that all targeted interventions will be made to address the full learning of accounting students that would later be translated to passing the state-board examinations.

Gender disparity as defined by the European Institute for Gender Equality (EIGE) is the difference in women's and men's access to resources, status, and well-being, which usually favor men and are often institutionalized through law, justice, and social norms. The emerging studies and legislations in the Philippines favoring women development and continuous budget allocations for their benefit could post differing perspectives on both genders. It is evident to note that for most body of knowledge provided by existing literature studies, gender disparity has negatively impact women accountants working in listed companies, auditing and accounting firms. Gender differences in academic performance are not related with general cognitive abilities but with individual differences in specific reasoning abilities (Calvin *et al.*, 2010). Since gender does not impact mean general cognitive ability, gender differences in academic performance may be due to a range of behavioral, psychological and/or social factors (Van Langen, Rekers-Mombarg y Dekkers, 2006; Spinath, Spinath and Plomin, 2008). In this way, communities may maintain gender stereotypes related to subjects, skills, and employment status, wherein women are perceived as having lower spatial and numeric reasoning ability. By virtue of this, it is imperative to note that gender does not tell who will excel or struggle on a specific career field but it is the behavioral, psychological and/or social factor such as gender disparity that could explain these phenomena.

The gender-pay gap and glass-ceiling which do not favor women accountants still persist according to available literature but studies which tend to examine the impact of gender disparity on academic performance of accounting students have not been properly investigated and studied. In view of this, it is imperative to explore if gender disparity exists and assess the extent to which it persists in the academe level to explain how these disparities continue to evolve despite the several legislations made by government, interventions and measures instituted by appropriate regulatory bodies. It is only by knowing and understanding the level of gender disparity in accounting education is and the impact that it creates to students, their eventual passing

the licensure examinations and their work as licensed accountants that we could be able to offer evidence-based recommendations to policy-makers on improving teaching-learning, procedures and regulations.

### 3. Methodology

#### 3.1 Review and screening process

The review was conducted using PRISMA Statement (Preferred Reporting Items for Systematic reviews and Meta-Analyses) which allows for rigorous search for articles on gender disparities in classroom learning in accounting education. Key words such as 'gender disparity', 'gender', 'accounting education', and 'classroom learning' are used in search for journal articles. The resources include Google Scholar, Scopus and Web of Science journal databases. Several eligibility and exclusion criteria were determined including the time period from 2020 to 2024 to properly include recent studies and development; data should be from empirical study which means that article review, chapter in book, and conference proceeding are excluded. In addition, in order to avoid confusion in understanding, non-English publications are also excluded.

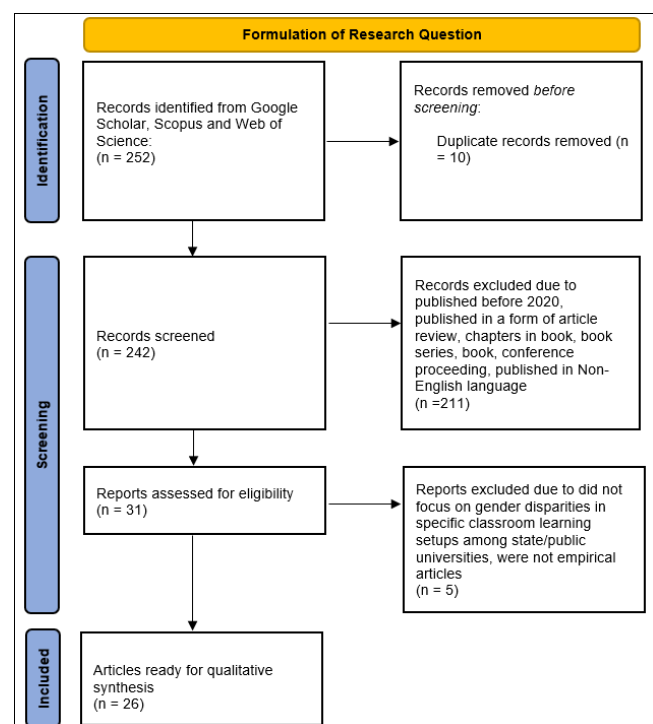


Fig 1: Flow diagram of the study (Adapted from: Page MJ, *et al.* 2021)

#### 3.2 Data abstraction and synthesis

The data were extracted by reading through the abstracts of each article first, followed by evaluation of the full text articles for in-depth analysis of the focus on the research area, appropriate themes, and sub-themes of the article. Qualitative synthesis was performed using content analysis to identify proximity on the gender disparity in learning, academic performance, and accounting education (see Fig. 1).

#### 3.3 Gender diversity in the accounting field

For organizations looking to prosper in today's linked and quickly changing world, recognizing the value of diversity and inclusion is not only morally required but also

strategically essential (Chukwu *et al.*, 2023). Even though women have historically been underrepresented in the accounting and auditing fields, things are changing. According to Muhammad *et al.* (2023), women are making noteworthy advancements and lending their knowledge to influence financial practices and laws. The historically male-dominated areas of accounting and auditing have gradually begun to welcome more women. However, women faced societal constraints that limited their access to education and professional possibilities, despite these challenges, pioneering women began making gains into the profession (Dey *et al.*, 2023). Pursuing a career in accounting was often viewed as unconventional, and women faced resistance from family, peers, and society at large. Even as women obtained the necessary qualifications, they encountered barriers in securing employment and career advancement (Maheshwari and Nayak, 2022). Women are not only entering the field in larger numbers but are also making strides in leadership positions. There has been a gradual dismantling of the glass ceiling, with women assuming roles as partners, executives, and leaders within accounting firms (Post *et al.*, 2022). It has long been believed that men predominate in the accounting field, with few women entering the field, however new research indicates that the number of women entering the field is rising (Broadbent 1998, Hines 1992, Komori 2008, Worthington & Higgs, 2001). This could be partially explained by the likelihood that there is no significant difference in academic achievement in accounting between males and females.

In many regions, including the Middle East, gender stereotyping plays a crucial role in shaping career choices. A study by Nabil, Srouji, and Zer (2022) [22] explored gender stereotyping in Jordan and the relationship of this on the students' decision to pursue a major in accounting. They found that patriarchal values and societal perceptions of accounting as a male-dominated profession significantly discouraged women from pursuing this field. This reflects slow social changes and highlights the persistent challenges women face in the accounting profession.

Hardies *et al.* (2020) examined gender discrimination in the Belgian public accounting profession, focusing on female audit partners. The study revealed that female partners often had to generate higher fee premiums compared to their male counterparts to compensate for gender biases. Moreover, female partners were less tendency to be assigned to valued clients, and these patterns of discrimination were more pronounced in considered male-dominated offices, indicating structural biases within the profession.

##### 3.3.1 Academic performance across gender

Scholars studying accounting education have looked at a number of variables that affect how well students learn accounting, including gender, age, major, nationality, and GPA from high school (Al-Rashed, 2001; Al-Twaijry, 2010; Bealing *et al.*, 2009; Hijazi *et al.*, 2008; Mohrweis, 2010; Nelson *et al.*, 2008; Paisey & Paisey, 2004; Papageorgiou & Halabi, 2014; Yousef, 2013, 2019). Numerous studies on gender and education have been generously published to examine trends in the learning outcomes of males and females. The significance of gender in the literature on management education has been acknowledged by earlier studies (Alanzi, 2015; Du, 2011; Fallan Opstad, 2014; Nguyen *et al.*, 2005; Sheard, 2009). Few studies, meanwhile, have tried to compare the academic

achievement of male and female students. Okafor and Egbon (2011) <sup>[25]</sup> discovered that student performance in Nigeria is equivalent for male and female students. However, this does not indicate that the country is free from gender issues. It was clarified that women in Nigeria are typically in charge of taking care of the household chores while also maintaining high academic standing. Despite their independence and freedom, men function at par with women. Guney (2009) also demonstrated that the performance of male and female students is comparable. There was a performance gap between male and female pupils, according to Nouri and Domingo (2019). Previous studies, like Lipe's (1989), discovered that men outperformed women in accounting classes. According to Mutchler *et al.* (1987), accounting areas have historically been dominated by male students in Western countries. This was summarized by Koh and Koh (1999).

In spite of the fact that male students' mean performance was higher than female students' for every subject, a Nigerian study found no statistically significant differences between the performance of male and female students in all introductory financial accounting courses. The fact that female performance in Nigeria tends to compare favorably with male performance may have something to do with women's contemporary realization that access to employment prospects through education will garner them respect from males. A gender gap in performance will persist in nations where gender equality in education is still a problem. Many countries have the notion that a woman engages in passive pursuits like reading books and blogging, whereas sons are expected to be physically active. Male students are more independent and autonomous than female students, especially in conservative societies; this allows female students to devote more time to their studies (Harb & El-shaarawi, 2007). According to Miglietti (2020), female students actively seek clarification when they are having trouble grasping a topic related to accounting. Gender is one of the elements that explain academic achievement, according to a number of research (e.g. Bagamery, Lasik & Nixon, 2005; Black & Duhon, 2003; Gracia & Jenkins, 2002). Gender diversity is beneficial to accounting education because it fosters the growth of a wide range of viewpoints, cooperative problem-solving, and creative thinking (Al Hashimy *et al.*, 2023).

### 3.3.2 Gender disparity: The Philippine setting

Historically, women had more barriers in terms of career opportunities, interests, and choice of occupation than men. However, in recent years, as part of societal globalization, women's roles in society have expanded from home-based jobs to male-dominant jobs, including accounting professions. This can be attributed to changing societal norms, advocates of gender equality, and, for women, their perception, decisions, and prioritization of careers differ from those of previous generations. Gender equality has greatly improved within the decade in the Philippines. Nevertheless, gender inequalities in accounting education persist. Explanations for the underrepresentation of women in specific business areas include reference group effects, cultural barriers, abilities, motives, and social values in general, and the preferences of female students in particular. Such models provide an examination of the current impact of perceived opportunities, abilities, motives, family pressures, and social values on individuals when choosing a career under consideration. Many studies have analyzed past

or future gender disparities for accountants and other professions in the accounting sector. Some studies have focused on differences in income, working time, and financial benefits between men and women.

The shortage of accountants in the Philippines is a problem that is expected to get worse given the drop in students enrolled in accounting-related courses and other new trends that appear to be snatching up talent from traditional accounting firms (Monzon, 2024). As of early 2024, there were only about 200,000 accountants in the Philippines, which is insufficient for the needs of the accounting business considering that the profession has been existing for one hundred years in the country. In order to close the growing gap that began in 2018, local accounting businesses reportedly reached a tipping point and started hiring non-certified public accountants, according to the Philippine Institute of Certified Public Accountants (PICPA) (Gonzales, 2023).

## 4. Conclusion

Accounting cannot afford to be left out of the growing field of gender studies, since these studies will probably have an impact on curriculum revision, enrichment, and future teaching strategies, among other things. While earlier research has tended to concentrate on the developed nations of America and Europe, this review aims to contribute to the gender discourse in accounting by presenting evidence from a developing nation like the Philippines. "Researching gender performance is like building a wall," claims Williams (1991:12). Only a single brick, not the entire wall, is provided by any one study. However, the focus of this study is to add a developing country block to such a complex structure.

This systematic literature review reveals that gender disparities in accounting education in the Philippines are not merely a matter of numerical imbalance but are deeply rooted in interrelated socio-cultural, economic, and institutional antecedents. While statistical data often indicate a higher participation rate of female students in accountancy programs, this apparent parity masks nuanced inequalities in access to opportunities, academic experiences, and professional advancement. Cultural norms and gendered expectations continue to shape students' academic decisions, with societal perceptions influencing both the desirability of accounting as a career and the roles men and women are expected to assume within the profession. Economic factors—such as family income, scholarship accessibility, and the cost of professional licensure examinations—interact with institutional practices, including recruitment, mentorship programs, and faculty representation, to create both enabling and limiting conditions for students of different genders. Furthermore, persistent stereotypes regarding leadership competence, work-life balance challenges, and occupational prestige subtly reinforce career segmentation, whereby men are more likely to pursue roles in auditing and management, while women are often concentrated in compliance and support functions.

The review underscores that addressing gender disparities in accounting education demands an integrated strategy. Policymakers, higher education institutions, and professional bodies must collaborate to dismantle systemic barriers by promoting gender-sensitive curricula, equitable access to resources, targeted mentorship initiatives, and inclusive professional networks. Interventions must also



confront and recalibrate entrenched cultural narratives that limit career possibilities for both genders. In doing so, the Philippine accounting education system can foster a more balanced pipeline of professionals, ensuring that the future of the profession benefits from the full spectrum of skills, perspectives, and leadership potential across genders. From a global perspective, these efforts directly align with the objectives of United Nations Sustainable Development Goal 5 (Gender Equality), which emphasizes the elimination of all forms of discrimination against women and girls and the promotion of equal opportunities in all spheres of life. By embedding gender equity principles into accounting education and professional pathways, the Philippines not only addresses domestic workforce challenges but also contributes to a worldwide movement toward inclusive and sustainable economic growth.

Future research should examine intersectional factors—such as socioeconomic status, geographic location, and institutional type—that compound gender disparities in accounting education. Longitudinal studies are needed to track how these disparities influence licensure outcomes and career progression. Comparative analyses between public and private institutions, as well as cross-country studies within Southeast Asia, could provide broader insights. Additionally, qualitative research exploring lived experiences of underrepresented genders in leadership pathways would enrich understanding and guide targeted interventions.

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Appendix 1. Relevant studies.						
Authors	Country	Sample	Variables	Significant explanatory variables	Theoretical Framework	Methodology
Enget, K., et.al (2020)	USA	400 students	self-efficacy, causal attribution habits, gender	self-efficacy (+), causal attribution habits (+)	Attribution Theory of Motivation, Social Cognitive Theory	Case study
Pilotti, M. (2021)	Saudi Arabia	1,879 female & 1,590 male undergraduate students	HSGPA, EPT, and chosen field of study	HSGPA (+), English proficiency (+)	-	Exploratory study
Mappadang, A., et.al (2022)	Indonesia	872 students	learning attitude, academic interest, learning quality	academic interest (+), learning attitude (-), learning quality (-)	Theory of Reasoned Action	Cross-section survey
Faisal R.,et.al (2017)	Pakistan	200 third year medical students	gender, attendance, locality	locality (rural>urban)	-	Comparative study
Syukur, M. (2021)	Thailand	906 management students	gender, major, origin	gender (female>male), major, origin	-	Exploratory study
Wally-Dima, L., & Mbekomize, C.(2013)	Botswana	418 students	gender	gender (female>male), commitment(+), attitude(+)	Gender Theory	Exploratory study
Gevrek, Z. E.,et. al (2020)	Portugal, USA, Germany	220,333 students (2012 PISA results from 56 countries)	societal gender equities, gender differences	gender wage gap (-)	Expectancy-Value Theory, Social Cognitive Theory, Item Response Theory	Panel data analysis
Marti-Ballester, C. (2019)	Barcelona	3,219 students	academic performance, age, university entrance score, effort, student group, socio-economic background, pre-university business studies, pre-university social studies, technology, repeating students, enrolled in business administration & management, lecturer, class time	intellectual ability (+), subject matter experience (+), effort (+), prior accounting courses (+); scholarships (+ for females), instructor's professional status & class time (- for males)	Human Capital Theory	Decomposition Method
Muhamad, H., et. al (2020)	Malaysia	156 undergraduate students, 115 secondary school students	gender, level of education	accounting job requirement, reputation, behavior of accountant	Social Cognitive Career Theory, Career Motivation Theory, Looking-glass-self Theory, Conflict Theory	Cross-section survey
Aboagye, A. (2016)	Ghana	1200 students and 4 registrars	gender, age, nationality, parents' occupation and education, timing of major choice, departmental factors, intention, cognitive style, personality trait	gender, job security, job opportunities, business exposure, earnings, business people knowledge, parents, teachers, grades, math background	Trait Theory, Theory of Reasoned Action, Theory of Planned Behavior	Cross-section survey (quantitative and qualitative)
Tailab, M. (2013)	Libya	112 students	gender, teaching style, exams, student, textbooks, general factors, academic achievement	teaching assistants, computer laboratories, computer applications, dormitories, teacher-student interaction, textbooks and exams, English proficiency, theory-practical gap	-	Survey
Matz, R., et.al (2017)	USA	1,122,586 course enrollments ( in 249 courses in 13 disciplines)	gender, academic performance	gender, grades	-	Panel data analysis
Kasyoka, A. (2023)	East Africa	undisclosed	self-esteem, study habits, academic performance	study habits (+)	Social Learning Theory, Cognitive Evaluation Theory	Desk research
Hamman, K. et. al (2020)	Florida, USA	258 students	self-efficacy, causal attribution habits, test grades	self-efficacy (+), causal attribution habits (+)	Social Cognitive Theory	Survey
Pulfrey, C., et. al (2011)	Switzerland	115 students	grades, performance-avoidance goals	grade expectations (+), autonomous motivation (mediating)	Self-determination Theory, Achievement Goal Theory	Survey
Bottomley, E., et. al. (2022)	UK	169 students	gender, academic performance, physics identity, perceived recognition, self-efficacy	gender (men>women), self-efficacy (+), perceived recognition (+)	-	Survey
Mutayabarwa, J. & Athuman, M. (2023)	Tanzania	134 students	course background, interest, study positioning, gender, English background, study hours, financial support, study style, school type, understanding level, academic performance	Math background (+), Accounting background (+), Combination (+), interest (+), study positioning (+)	Social Cognitive Theory	Survey
Al Mamun, M. A. (2019)	Bangladesh	202 students	gender of students, gender of instructors, academic performance	student's gender effects (female>male) Management Accounting > Financial Accounting courses (for females)	Stereotype Threat Theory	Survey