

SDGS- GENDER EQUALITY

徐嘉 潘紫妍 張立宗 吳柏諺 黃俊淼

OVERVIEW

- **Vocabulary.....P.3**
- **Artical.....P.4-P.12**
- **Summary.....P.13**
- **Gender equality in account...P.14-P15**
- **Example.....P.16**

VOCABULARY

- **Gender parity**
- Gender-based violence**
- Maternal health**
- Women's empowerment**

- **Percy Amendment**
- Comprise**
- Legislature**
- Integrate**

ARTICLE

Gender equality is a human right, but our world faces a persistent gap in access to opportunities and decision-making power for women and men.

Globally, women have fewer opportunities for economic participation than men, less access to basic and higher education, greater health and safety risks, and less political representation.

ARTICLE

Guaranteeing the rights of women and giving them opportunities to reach their full potential is critical not only for attaining gender equality, but also for meeting a wide range of international development goals.

Empowered women and girls contribute to the health and productivity of their families, communities, and countries, creating a ripple effect that benefits everyone.

ARTICLE

The word gender describes the socially-constructed roles and responsibilities that societies consider appropriate for men and women. Gender equality means that men and women have equal power and equal opportunities for financial independence, education, and personal development. Women's empowerment is a critical aspect of achieving gender equality.

ARTICLE

It includes increasing a woman's sense of self-worth, her decision-making power, her access to opportunities and resources, her power and control over her own life inside and outside the home, and her ability to effect change. Yet gender issues are not focused on women alone, but on the relationship between men and women in society. The actions and attitudes of men and boys play an essential role in achieving gender equality.

ARTICLE

Typically, families with limited means who cannot afford costs such as school fees, uniforms, and supplies for all of their children will prioritize education for their sons. Families may also rely on girls' labor for household chores, carrying water, and childcare, leaving limited time for schooling.

ARTICLE

Education is a key area of focus. Although the world is making progress in achieving gender parity in education, girls still make up a higher percentage of out-of-school children than boys. Approximately one quarter of girls in the developing world do not attend school.

ARTICLE

But prioritizing girls' education provides perhaps the single highest return on investment in the developing world. An educated girl is more likely to postpone marriage, raise a smaller family, have healthier children, and send her own children to school. She has more opportunities to earn an income and to participate in political processes, and she is less likely to become infected with HIV.

ARTICLE

Women's health and safety is another important area. HIV/AIDS is becoming an increasingly impactful issue for women. This can be related to women having fewer opportunities for health education, unequal power in sexual partnership, or as a result of gender-based violence. Maternal health is also an issue of specific concern. In many countries, women have limited access to prenatal and infant care, and are more likely to experience complications during pregnancy and childbirth.

ARTICLE

This is a critical concern in countries where girls marry and have children before they are ready; often well before the age of 18. Quality maternal health care can provide an important entry point for information and services that empower mothers as informed decision-makers concerning their own health and the health of their children.

SUMMARY

- **Global Gender Disparities in economic and political empowerment**

Throughout the world, women and girls perform long hours of unpaid domestic work. There is also a lack of rights regarding property.

- **Gender gap in the United States**

Women hold less than one fifth of elected congressional seats. The earning power is approximately 20% lower than men.

- **Global progress and disparities**

Scandinavian countries lead in closing the gender gap with resource, opportunities. The greatest gender gaps are identified primarily in the Middle East, Africa, and South Asia .

GENDER EQUALITY IN ACCOUNTING

- **At major universities, there are more female students than male students in accounting departments. Similarly, there are more female professionals in accounting firms. However, in practice, there are more male certified public accountants (CPAs) than female ones.**
- **Accountants are required to undergo professional training and execute auditing work with rationality and independence. In theory, audit quality should not be affected by gender equality.**

GENDER EQUALITY IN ACCOUNTING

13

Gender Pay Gap

At equivalent positions and work backgrounds, there is also a gender pay gap in the accounting profession between male and female individuals.

Career Advancement and Leadership Opportunities

Although the proportion of women in the accounting field has increased, the representation of women in senior management and leadership positions remains relatively low

Work-Life Balance

In the accounting industry, work pressure is often high, This may pose greater challenges for women, as they may need to balance work and family responsibilities such as caregiving for children or family members.

EXAMPLES

The World Economic Forum (WEF) released the Global Gender Gap Report 2023, which assesses a country's gender equality based on four factors: women's economic participation and opportunities, educational attainment, health outcomes, and political empowerment. The report indicates that gender equality has returned to pre-pandemic levels, but the overall gender gap only narrowed by 0.3% compared to 2022. It estimates that it will take another 131 years to truly eliminate gender disparities. According to the report's survey of 163 countries, women make up 41.9% of the workforce, but only hold 32.2% of senior management positions, and their representation in the tech industry's learning and employment is even lower than 50%.

WORK DISTRIBUTION

吳柏諺	Vocabulary
張立宗	Article
潘紫妍	Summary
徐嘉	Examples in accounting
黃俊森	Examples

The background features three vertical bars on the left: a wide light pink bar, a narrower teal bar, and a narrow light beige bar. The right side of the image is white with two rectangular areas of a light pink dot grid pattern, one in the top right and one in the bottom right.

THANK YOU