Women
driving transformation in Türkiye.



About ACCA.

We are ACCA (the Association of Chartered Certified Accountants), the only truly global professional accountancy body.

Since we were founded in 1904, we've been breaking down barriers to the accountancy profession. Today we proudly support a diverse community of over **266,100** members and **546,500** future members in **179** countries.

We're redefining accountancy. Our cutting-edge qualifications, continuous learning, and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise, and ethical judgement to lead and drive sustainable value in organisations and economies worldwide.

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About this paper.

Capitalising on the momentum of increased female representation at board and senior leadership levels in Türkiye, ACCA and KPMG invited 94 women leaders and professionals to share experiences, challenges and opportunities related to leadership and navigating change in the region's evolving business landscape.[1]

The high level of engagement – through our roundtable discussions and associated survey – demonstrates the growing importance of these topics, and a collective willingness to help shape more inclusive, supportive and sustainable leadership cultures in Türkiye.

Drawing on further desk-based research and analysis, this report explores insights into:

- the challenges that women face in leadership roles
- the role of mentorship in career development
- how leaders are looking to grow and develop.

The primary audience for this report includes those seeking to advance their careers or support fellow colleagues, employers and policymakers.

1 The binary terms used in the report – women and men/female and male – reflect the way governments collect official data on gender.

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Executive summary.

This report aims to improve the understanding of current barriers impacting women's career progression in Türkiye, identify practical actions that organisations can take to foster more inclusive leadership environments, and encourage meaningful dialogue around sustainable change and equal opportunities at work.

Organisations that invest in reskilling women now will lead the next decade. The leaders of the future will not be those who 'know everything' – but those who continually learn, remain curious, and develop alongside their teams.

A summary of key recommendations:

Undertake sponsored networking initiatives

Strong professional networks play a critical role in helping women build confidence, access new perspectives, and develop relationships that can support career advancement. By connecting women with internal and external communities, organisations can help create sustainable support systems that foster mentorship, sponsorship, and leadership readiness.

Review policies and communications – using sectoral and geographical benchmarking

Organisations should track appointments, critical projects, pay, promotions, and attrition alongside representation to ensure there is an equitable decision-making culture.

Increase visibility – strategically amplify role models and success stories

Many women involved in this research mentioned barriers related to the perception of gender, and lack of confidence to speak up and put themselves forward. By amplifying the work each organisation does to improve its leadership culture – women are more likely to feel empowered and grow within organisations.

Introduction.

Women leaders are sometimes expected to deliver business results, drive cultural change, improve inclusion, and act as role models – all at the same time.

The breadth of these expectations can create undue pressure and raise scrutiny. Women may also underestimate their own potential, while organisations do not always provide opportunities that help them recognise and develop it.

We define the term ‘women in leadership’ as: **ensuring women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life**.[2] This definition recognises that genuine leadership equity requires both structural change and a sustained commitment from both organisations and society.

In practice, this means women having equal access to progression, decision-making power, sponsorship, and senior roles. It also means creating organisational environments in which women can reach these roles and succeed in them. Such environments not only promote fairness but also contribute to better business outcomes – diverse leadership teams are consistently linked to increased innovation and organisational resilience.

2 UN Sustainable Development Goals, Goal 5.5 United Nations: Gender equality





Key challenges.

Türkiye is ranked 135th out of 148 economies in the Gender Gap Index by the World Economic Forum (WEF, 2025).

Future-ready leadership means more than giving women a seat at the table – it's empowering them to make decisions, lead transformation, and develop the next generation.

Figure 1: In your opinion, does your organisation actively foster inclusive leadership environments?



As shown in Figure 1, **77%** of roundtable participants stated that their organisation actively fosters inclusive leadership environments. The challenge is embedding equality into organisational processes, decision-making rights, and accountability – moving from ambition to implementation. Progress in board representation remains gradual – women held 19.4% of board positions at Borsa Istanbul (BIST)-listed companies in 2025, up from 18.7% in 2024 (2025, IWD Türkiye).

Our research identifies a wide range of perceived barriers to women's career advancement in Türkiye, including:

Structural

The exclusion of women from certain networks and opportunities

Authority mismatch – expecting women to manage organisational turbulence without full strategic and financial control

Limited access to professional development – risks supporting existing inequalities

The absence of institutionalised women's leadership development policies within organisations

A lack of support for fertility and women's health – women may miss opportunities because their circumstances are misunderstood or unsupported

Unconscious bias

Perceptions that women focus more on detail than the overall direction

Being judged as **too emotional or jealous** – leading to unequal access to leadership roles

The perception that women will eventually take a step back from their careers because of **childcare responsibilities**

Cultural

Difficulty asking for help – hesitation and lack of confidence to ask questions

Less patience and credit given to women compared to men at the leadership level

Carrying too many responsibilities and roles – both professionally and personally

Many of these barriers relate to perceptions and are compounded by an increasingly uncertain political and economic environment. In our survey, **22%** of participants identify uncertainty as a concern for the future – while KPMG's Global Female Leaders Outlook 2026 reports that 32% of respondents say diversity, equity and inclusion (DEI) is no longer a priority.

A consistent message throughout our research is: **women in Türkiye are worried that organisations may regress to 'traditional leadership' models – limiting opportunities for women at a time when they are most needed**.

'My biggest concern is not women's capability, but the risk that economic uncertainty and rapid technological change may push organisations to prioritise short-term stability over diverse leadership.'

Roundtable participant



Creating an inclusive leadership environment.

Greater awareness and a shift in mindset are needed.

First, an inclusive leadership environment must enable women to occupy senior leadership positions. A more inclusive culture should support women's transition from primarily support functions into more strategic and core business leadership roles. In our research, **65%** of women believe that equality in the C-suite would support organisational growth objectives.

However, organisations often create high-profile governance roles, advisory positions, or special board seats for women to demonstrate their commitment to inclusion – but without supporting them with requisite operational resources. ACCA's research suggests that board representation alone is not enough. In 2024, we found that women remain underrepresented at higher levels of the global finance and accountancy profession, and business more broadly.[3]

Our research also suggests that workplace cultures and systems in Türkiye should evolve to become more inclusive – rather than women adapting to existing systems. Organisations cannot afford to lose diverse perspectives when navigating complex challenges, such as artificial intelligence (AI), sustainability, and economic transformation.



3 Representation for women in accountancy

Women's health.

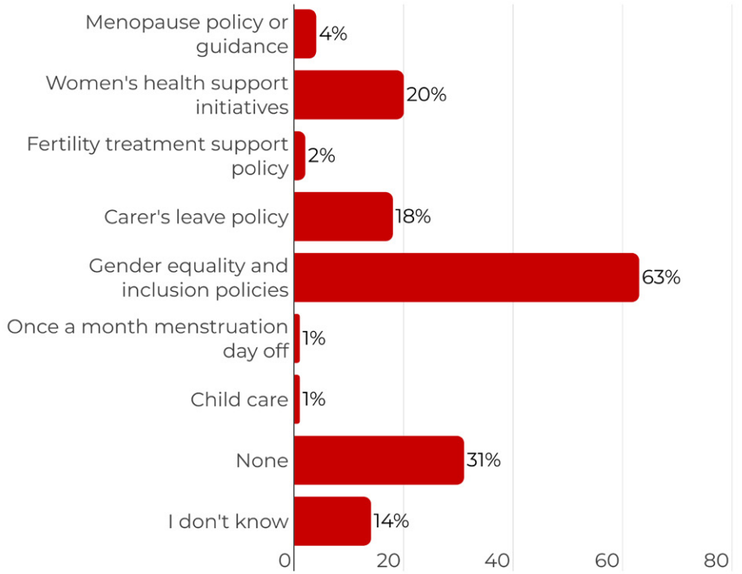
Women want to be able to express their ambitions, aspirations and career goals.

Organisational processes should therefore be structured around equal opportunities and fair conditions. Support policies should not be treated simply as employee benefits – but as part of the infrastructure that enables sustainable performance.

Figure 2 shows that **31%** of roundtable participants say there is no support policy. This raises an important question: can organisations achieve sustainable success without appropriate support?



Figure 2: Roundtable participants were asked to select what women's health policies existed within their organisation.



There are misconceptions around the purpose of women's health policies. For example, a fertility policy isn't about encouraging people to have children – instead, effective organisational policies can help reduce the health, financial and career penalties experienced by people who need reproductive healthcare.

Policies that help women enter, remain in, and progress through, employment affect workforce infrastructure. Globally, 657 million women navigate menopause while employed, and the International Labour Organisation's (ILO) research connects menopause with productivity and talent retention.

Menopause, fertility, reproductive health, and caring responsibilities can coincide with the period when many women are building expertise, managing teams, and occupying senior positions. Policies that remove barriers to progression can therefore improve retention, participation, progression, and organisational capability.

The final test of a policy is whether people know about it, can use it with confidence, and do not face a career penalty for doing so. **Clear scope, awareness and effective use are as critical as the policy itself.**

'In our roundtable discussions, 97% of participants saw women's health as an organisational responsibility.'

Career growth, mentorship and sponsorship.

Our research explored the role that mentorship and sponsorship play in developing women leaders. Performance is essential – but career advancement also depends on both internal motivation and external support.

Figure 3: Have you ever had a mentor or sponsor at your current or previous organisation(s)?



Figure 3 shows that **55%** of survey participants have had a mentor or sponsor. Mentorship and sponsorship, however, are not the same. Mentors can help people consider how to progress, develop skills, and navigate challenges. Sponsors advocate for someone and put their name forward for opportunities when they are not in the room. Sponsorship – not just mentorship – drives promotion rates by up to 23% (Catalyst, 2025).

Figure 4: Are you, or have you ever been, a mentor or sponsor at your current or previous organisation(s)?



Figure 4 shows that **66%** of participants have acted as a mentor or sponsor. Although mentorship programmes are often implemented in organisations, they are typically led by human resources (HR) initiatives – rather than becoming embedded in organisational culture.

Communication styles and the advantages of established professional networks make it easier for male executives to become natural sponsors for one another. In contrast, our research suggests that women in Türkiye have fewer equivalent support mechanisms, and that female sponsorship programmes are not yet widespread. Yet women are supportive of male leaders as mentors and sponsors – with roundtable participants believing this plays a critical role in becoming a leader.

‘Mentors can help people consider how to progress, develop skills, and navigate challenges.’



Making mentorship and sponsorship more accessible

Organisations in Türkiye need to improve access to structured and sustainable support systems.

ACCA found that third sector organisations tend to offer mentoring programmes focused on career development, while opportunities appeared more limited. The CFA Institute found that 67% of women cite mentorship as vital to career growth – but only 30% have an active sponsor.

Effective progress will require organisations to move beyond HR-led initiatives and embed mentorship and sponsorship into organisational culture. This involves inclusive leadership practices, stronger institutional support, and more thoughtful mentor–mentee matching processes. At the same time, **creating equal access to sponsorship opportunities for women leaders will be critical in closing leadership and career advancement gaps**.

The ideal mentor

‘In my opinion, the ideal mentor acts as a strategic mirror – reflecting back your strengths, pinpointing your blind spots, and helping you build the confidence to navigate high-stakes decisions independently.’

Roundtable participant

In our survey, **40%** of participants say that good listening skills were important in an ideal mentor, while **43%** emphasised the importance of honest feedback. Although there isn’t a single profile to suit all mentees, successful mentors often share several characteristics:





Good mentors view their mentees’ success as their own. They help cultivate a distinct voice and leadership style – enabling the next generation of women in leadership to make a difference. Alongside technical expertise, mentors should understand the challenges women may face at work, be committed to fostering an inclusive environment, and be willing to share both their successes and failures.

A successful mentoring relationship also depends on a suitable match. An ideal mentor’s experience and approach should align with the mentee’s development needs, as well as acting as a sponsor by advocating for opportunities that facilitate their growth. ACCA’s research found that accurate and thoughtful matching is critical in achieving a programme’s intended outcome. Matching should focus on competencies and development needs – while avoiding assumptions or bias – to help ensure a more productive and impactful mentoring experience.

Resilience, adaptability and learning through change.

Türkiye's economic volatility, currency pressures, and regulatory changes are accelerating the pace of business transformation. Sustainability, AI, and geopolitical developments are also continually reshaping corporate strategies.

Resilience is now ranked among the top three leadership competencies globally (WEF, 2024). **Women do not only need to be more resilient – the leaders of the future will be those who can adapt quickly to change.**

Strong support mechanisms can enable improved resilience. These include professional communities, diverse teams, and solidarity among colleagues. Women leaders have historically played a critical role in sustaining teams and communities through disruption – yet this contribution is rarely formally recognised or rewarded. Our research found that merit-based systems were a critical factor in enabling women to become more visible, influential and sustainable leaders during periods of change and transformation.

Strengthening resilience and adaptability among women leaders requires both personal transformation and organisational cultural change. Honing the abilities to learn continuously, adapt to new circumstances, and unlearn outdated patterns are critical skills in today's evolving business environment.[4]

4 The concept of "unlearning" — letting go of outdated habits, assumptions, and traditional ways of thinking – was discussed as essential for growth and transformation.



Figure 5: We asked participants to select up to three skills they are prioritising to advance their career.

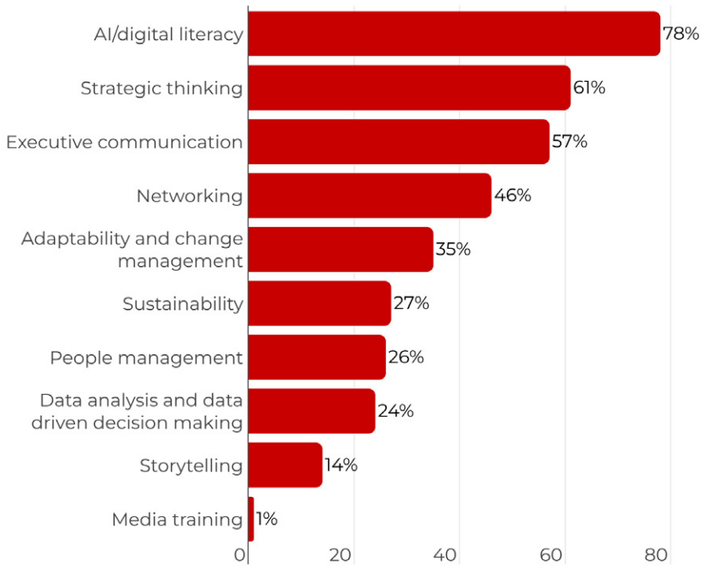


Figure 5 shows that **78%** of participants prioritise AI/digital literacy as their top skill priority. Our research also found that uncertainty driving a return to traditional leadership structures was participants' biggest concern for the future.

This is concerning because women represent only **28%** of the tech workforce in Türkiye (TÜBİTAK, 2023). As digital fluency and AI literacy become increasingly cited leadership differentiators – there's an opportunity for organisations to reset the gender gap, or a risk that it can never be bridged.

Leaders will increasingly be able to make operational decisions with the support of technology. This will place greater emphasis on professional judgement, ethical evaluation, and managing the human dimension.

People will increasingly look for trustworthiness, transparency and consistency in their leadership.

Türkiye's technology and professional services sectors are growing rapidly, with Istanbul emerging as a regional hub. By 2030, the WEF projects 92 million new roles shaped by AI – with human-centred skills such as adaptability, empathy and critical thinking becoming premium leadership assets.

This aligns with our *AI Monitor research*, which highlights the growing importance of human judgement, leadership, governance, trust, and the ability to manage change for finance teams and business leaders.[5]

Leadership, therefore, is no longer a single strength. It combines technology understanding, people management, and the ability to drive transformation. The leaders of the future will need to distinguish themselves through people-centred leadership – rather than technical competence alone.

This creates an important opportunity for female leaders, as qualities traditionally associated with women – such as collaboration, inclusion and the ability to bring together different perspectives – are becoming increasingly critical.



5 ACCA AI Monitor Research



Organisational recommendations.

Undertake sponsored networking initiatives

Empowering women through connection is a key enabler of leadership development. By connecting women with internal and external communities – organisations can help create sustainable support systems that foster mentorship, sponsorship and leadership readiness.

These networks not only contribute to individual success – they also strengthen the broader leadership ecosystem by creating a culture of collaboration, advocacy, and empowerment for current and future generations of women leaders. Men must also be actively involved in this transformation and encouraged to develop greater awareness – especially in addressing barriers to women's advancement.

Review policies and communications – using sectoral and geographical benchmarking

Organisations need to translate their commitments to inclusion into practical action. Understanding existing policies and what might benefit an organisation's workforce can bring sustainable long-term economic benefits.

To assess progress – organisations should track appointments, critical projects, pay, promotions, and employee attrition alongside representation. They will also need to remain critical as female representation may improve while decision-making power and access to core roles continue to lag. Regularly reviewing progress as part of the leadership agenda will help reduce this risk.

Increase visibility: Strategically amplify role models and success stories

Communication is one of the essential foundations of equal opportunity and inclusion. Many women involved in this research mentioned barriers related to the perception of gender, as well as a lack of confidence to speak up and put themselves forward.

By amplifying the work each organisation does to improve its leadership culture – women are more likely to feel empowered and grow within organisations.

Everyone has a role in women's leadership

Ask yourself...

- What am I doing as an individual to support women?
- What am I doing as a leader to support women's development?
- Ask at a decision-making table: 'Who does not have access to this opportunity?'
- Could I recommend one woman for a critical opportunity?
- Could I dedicate one hour each month to supporting a woman with networking or skills development?

Networking is not only about making connections – it also carries a responsibility to turn connections into opportunities.

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Useful reading.



ACCA *Global talent trends 2026*



ACCA *Gender responsive budgeting: Unlocking the potential*



ACCA *Beyond buzzwords*



ACCA *Leading inclusion and diversity in the accountancy profession*



ACCA *Consultation: Securities and Exchange Commission of Pakistan's (SECP)*



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