**Appendix 1**

**Masculinity Values Indicated from Previous Accounting Studies**

| No. | Name of Journal | Title | Findings interpreted | Author(s) | Value-coding |
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| 1. | Accounting, Organizations and Society | Changing gender domination in a Big Four accounting firm: Flexibility, performance and client service in practice | Gender equality was equated with the number of women who stays in the workplace. Therefore, the gender equality program that was designed to challenge the status quo was, in practice, translated into a mechanism that actually reinforced gender barriers, hence the struggle to retain female accountants at higher levels. | Kornberger et al, 2010 | Materialism |
| 2. | Critical Perspectives on Accounting | Approved routes and alternative paths: the construction of women’s rarity in large accounting firms. Evidence from the Big Four France | The preoccupation with homogeneity and the reduction of risks appears to contradict the declared objectives of the human resource policies to value diversity and gender balance, also to mention the fact that more women had better records than men was not taken into account during recruitment. | Lupu, 2012 | Materialism |
| 3. | Critical Perspectives on Accounting | Diversity and professionalism in the Big Four firms: Expectation, celebration and weapon in the battle for talent | Despite the encouragement of diversity, equality and inclusivity as form of heterogeneity, traditional preferences of homogeneity as integral key to professional success contradicted with such encouragement. The spirit into diversity turns into war metaphor instead, with white, able-bodied men as basis for creating benchmark of success. | Edgley et al, 2016 | Materialism |
| 4. | Qualitative Research in Accounting & Management | (Re) presentation of women in Indian accountancy bodies' web sites | Organizations of accounting profession discussed little to no regard of empowerment of women or equality concerns. They remain silent on such issues. | Kyriacou, 2010 | Materialism |
| 5. | Critical Perspectives on Accounting | (En)gendering sustainability | Rather than assuming that increasing numbers of women can fundamentally change the academy, gender as a concept allows us to explore the over-emphasis upon the masculine in the gendering of the good academic accountant. | Young, 2015 | Materialism |
| 6. | Accounting, Auditing & Accountability Journal | Structures and relationships: women partners' careers in Germany and the UK | In seemingly gender-neutral settings of workplace, the homosociality claimed that the inequality did not exist within their group, putting most women out of the league. | Kokot, 2014 | Materialism |
| 7. | Accounting, Organizations and Society | Gender essentialism and occupational segregation in insolvency practice | Networking itself was often perceived by accountants, especially female, as an essentially masculine pursuit. Men are more encouraged to establish this networking relationship than women. | Joyce & Walker, 2015 | Materialism |
| 8. | Critical Perspectives on Accounting | Big four accounting firms' annual reviews: A photo analysis of gender and race portrayals | The annual reviews tend to underrepresent women and people of color. Besides, the job functions and locations in which people are portrayed evidences stereotyping and inequality. | Duff, 2011 | Selfishness and Materialism |
| 9. | Jurnal Akuntansi dan Auditing Indonesia | Women's (Indonesia) experience in the public accounting profession: Why they avoid? | Professions serve to classify and stratify society through monopolies, in which men gain control on profession, excluding women from their league. Exhaustive works that required extensive overtime or out-of-town assignment and target-oriented achievement are measures of success with able-bodied male accountants as benchmark. | Lindawati, 2011 | Selfishness and materialism |
| 10. | Accounting, Auditing & Accountability Journal | Accounting for the male domination through legislative empowerment of upper-middle class women in the early nineteenth century Spain | There is a neglect of non-Anglo-centric accounting gendered practices beyond the predominant professional setting and the controversial roles of women and accounting in power relationships inside the household. The accounting practices represented male domination over women and promoted the view that the role of women was as an ornament and in need of a good husband. | Bernal et al, 2018 | Selfishness |
| 11. | Meditari Accounting Research | Chinese women in the accounting profession | Men are not willing to be led by women due to the influence of Confucian ideas. On the other side, women prioritize domestic responsibilities and regard men as the main bread winners. | Zhao & Lord, 2016 | Selfishness |
| 12. | Critical Perspectives on Accounting | Religion-based resistance strategies, politics of authenticity and professional women accountants | The patriarchal system restrains women with domestic chores and the private household, curbing women career path to be accountant, often linked to Islamic prescriptions on sexual segregation and remains perpetuated. | Kamla, 2019 | Selfishness |
| 13. | Critical Perspectives on Accounting | Accounting for images of 'equality' in digital space: towards an exploration of the Greek accounting professional institute | Male remains dominant within the accounting profession structures, hence the exclusion and marginalization of women. The exploratory study found that women are represented as support roles or “other” roles, instead of active roles as accountants. | Kyriacou, 2016 | Selfishness |
| 14. | Qualitative Research in Accounting & Management | Reflecting on perceived deinstitutionalization of gender‐biased employment practices in accountancy | Gender-biased practices still remain applied in workplaces, such as difference of rate of salary or periods needed to be promoted into higher position. The further program toward gender-inclusive workplace needed cultural movement. | Whiting, 2012 | Selfishness |
| 15. | Critical Perspectives on Accounting | Let's talk about sex (ism): Cross-national perspectives on women partners' narratives on equality and sexism at work in Germany and the UK | There is a discourse that men can easily assume dual-role as father and career men, while women needed to choose between two paths. | Kokot, 2015 | Selfishness |
| 16. | Accounting, Organizations and Society | Syrian women accountants' attitudes and experiences at work in the context of globalization | Accounting and finance firms, under Western influence, created barrier women to access and develop their career as accountant, especially veiled women. | Kamla, 2012 | Selfishness and Secularism |
| 17. | Accounting, Organizations and Society | Negotiating constraints in international audit firms in Saudi Arabia: Exploring the interaction of gender, politics and religion | Accounting firm in Saudi Arabia navigated the issues related to restriction on women by encouraging women to enroll into non-audit division, which appears less prestigious. It was also due to the fact that there still exists clients prohibiting hijab on female accountants. However, this move legitimized exclusion on women from auditing profession. | Sian et al, 2020 | Selfishness and Secularism |
| 18. | Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen | Fenomena Penolakan Auditor Perempuan oleh Auditee Pandalungan | Auditee personnel under target-driven pressure initiated refusal of female auditors, knowing their meticulous approach that can uncover their control weakness. Their concern is that if the identified audit findings could hinder the achievement, the reinforcement will put them out of their seat, hence the need of impression management. | Indraswari et al, 2016 | Selfishness, aggression and deception |
| 19. | Accounting, Auditing & Accountability Journal | Gender on board: deconstructing the “legitimate” female director | In case of female director, women’s presence is then recognized for their competencies, instead of their feminine qualities. Such view serves as channels for symbolic violence to operate, misrecognizing feminine values as tool to perpetuate marginalization on certain individuals or groups of people. | Tremblay et al, 2016 | Aggression |

Source: Data processing results