



ALMA MATER STUDIORUM
UNIVERSITÀ DI BOLOGNA

DOTTORATO DI RICERCA IN

IL FUTURO DELLA TERRA, CAMBIAMENTI CLIMATICI E SFIDE
SOCIALI

Ciclo 37

Settore Concorsuale: 13/B3 - ORGANIZZAZIONE AZIENDALE

Settore Scientifico Disciplinare: SECS-P/10 - ORGANIZZAZIONE AZIENDALE

FEMINIST APPROACH TO ORGANIZATIONAL CULTURE FOR SUSTAINABLE
WORK AND GREEN REPORTING

Presentata da: Macarena Paz Velasco Rosales

Coordinatore Dottorato

Silvana Di Sabatino

Supervisore

Marcello Russo

Co-supervisor

Maria-Gabriella Baldarelli

Ardita Todri

Esame finale anno 2025

Abstract

The Feminist approach to organizational culture for sustainable work and green reporting advocates for reshaping organizational culture to promote equity, sustainability, and inclusivity in workplaces and businesses. In the fields of Environmental and Social Accounting and feminist accounting, this perspective emphasizes transparency, social responsibility, and a holistic view of businesses, supporting initiatives such as sustainable reporting for local enterprises, encouraging accountability, community-oriented growth and addressing unequal practices in the workplace.

Starting from a bibliometric analysis of feminist research in management and accounting, this thesis draws from three feminist accounting topics to bridge the gap between theory and practice.

The first topic features an exploration of Social Environmental Accounting topics in LATAM undergraduate education to emphasize the potential of holistic business views that promote critical thinking and sustainable practices.

The second topic deepens into female participation in organizations and their career advancements, a central topic of feminist accounting. By measuring gender differences in a performance review process, we aim to understand the factors that provoke performance gender differences for employees.

The last one is a case study that follows the path of the Spiaggia Sostenibile project, aimed at designing the first sustainable reporting for beach establishments in Rimini, highlighting how small-scale local efforts can contribute to broader sustainability goals.

Integrating critical theory, empirical research, and practical applications allows the accounting field not only to measure but also to become a tool to transform realities for the benefit of equity and sustainability.

Acknowledgements

I would like to express my sincere gratitude to Professor Maria-Gabriella Baldarelli for her constant support and guidance throughout this thesis and for the valuable advice and life lessons she shared along the way. I am also deeply thankful to Professor Ardita Todri for her attentive supervision, valuable assistance with the numerical analysis, and ongoing encouragement. I would also like to thank Professor Marcello Russo, whose support at the beginning of my academic journey made this path possible, and who has always shown kindness and thoughtful support.

Special thanks to Lino Sbraccia and Simone Graffetti, consultants of the *Spiagge Sostenibili* project, for the opportunity to be part of such a meaningful initiative.

I am grateful to my family and friends for their continued support during this process.

Table of Contents

| | |
|---|----|
| 1. INTRODUCTION..... | 11 |
| Feminist Perspective for Management and Organizational Research | 11 |
| Research Objectives..... | 12 |
| A Brief History of Feminism | 14 |
| Methodology | 15 |
| Feminism in Research..... | 16 |
| Feminism in Business and Management Research..... | 22 |
| About the use of feminis* and related terms..... | 29 |
| Impacts of Feminism Research on Accounting | 30 |
| Discussion..... | 42 |
| 2. SOCIAL AND ENVIRONMENTAL ACCOUNTING EDUCATION IN LATAM: FOSTERING SUSTAINABLE ACCOUNTABILITY FOR BIODIVERSITY AND POVERTY | 45 |
| Introduction..... | 45 |
| Theoretical Background..... | 46 |
| Definition Of SEA and the New Accounting..... | 46 |
| Importance of SEA in Educational Programs | 48 |
| Factors Influencing the Inclusion of SEA in Educational Programs. | 49 |
| Topics For SEA in Accounting Education..... | 49 |
| Research of SEA Education in LATAM | 50 |
| Methodology | 51 |
| Results..... | 53 |
| Discussion..... | 55 |
| 3. FEMINIST ACCOUNTING AND ORGANIZATIONAL PROCESSES: ASSESSING A PERFORMANCE REVIEW PROCESS FOR POSITIVE OUTCOMES IN FEMALE CAREER ADVANCEMENTS | 56 |
| Introduction..... | 56 |

| | |
|---|------------|
| Theoretical Background..... | 57 |
| Gender discrimination and Stereotyping as a possible explanation | 58 |
| Personal preferences or the “opting out”..... | 61 |
| The influence of organizational processes | 63 |
| The Role of Organizations | 71 |
| Female participation enhances gender equality. | 73 |
| Empirical Setting | 74 |
| The Performance Review Process..... | 75 |
| D&I Related Company Initiatives..... | 76 |
| Methodology | 77 |
| Study Design | 77 |
| Research Model and Tests..... | 78 |
| Research Approach for the Regression Model..... | 81 |
| Research data..... | 83 |
| Research Data Measurement..... | 84 |
| The Data | 85 |
| Research Estimation Tool | 87 |
| Results..... | 87 |
| Descriptive Statistics | 87 |
| Statistical Tests..... | 91 |
| Logistic Regression Model Results..... | 95 |
| Results..... | 106 |
| Discussion | 108 |
| Limitations | 109 |
| 4. SUSTAINABILITY REPORT IN BEACH ESTABLISHMENTS: A CASE STUDY OF SUSTAINABLE ACCOUNTING PRACTICES | 110 |

| | |
|--------------------------------|-----|
| Introduction..... | 110 |
| Theoretical Background | 111 |
| The Project | 113 |
| New Beach Concession Law | 113 |
| Project Stages | 114 |
| Stakeholder’s Map | 115 |
| Client Survey | 117 |
| Best Practices Findings | 120 |
| Discussion | 121 |
| 5. CONCLUSIONS | 122 |
| 6. REFERENCES | 124 |
| 7. APPENDIX | 147 |
| Annex 1 | 147 |
| Annex 2 | 147 |
| Annex 3 | 150 |
| Annex 4 | 150 |
| Annex 5 | 155 |
| Annex 6 | 155 |
| Annex 7 | 156 |
| Annex 8 | 157 |
| Annex 9 | 157 |
| Annex 10 | 157 |
| Annex 11 | 158 |
| Annex 13 | 163 |
| Annex 14 | 165 |
| Annex 15 | 167 |

| | |
|---------------|-----|
| Annex 16..... | 167 |
| Annex 17..... | 173 |

LIST OF FIGURES AND TABLES

TABLES

| | |
|---|----|
| Table 1: documents by year with the term feminis*, with subject Economic, Econometry and Finance or Business and Management in journals. | 22 |
| Table 2: Top 5 cited articles in management topic in Scopus..... | 23 |
| Table 3: Top 5 cited articles in economy in Scopus. | 23 |
| Table 4: Percentage of documents available in Scopus with the term feminis* by subject and type of source..... | 24 |
| Table 5: Clusters for Documents in Economy. Min co-occurrence for 10, 5 min. Cluster size. | 26 |
| Table 6: Quantity of documents found in Scopus for each term in Business. | 30 |
| Table 7: Documents found on Scopus for the search “Feminist accounting.” | 31 |
| Table 8: Terms related to “Feminist accounting.” | 32 |
| Table 9: Terms paired with the word accounting and hits for the search of each term in Scopus..... | 34 |
| Table 10: Document Type retrieved for “feminis*” and “accounting” and related terms in business..... | 35 |
| Table 11: Number of publications by decade for “Feminism” and “Accounting” and related terms available in Scopus. | 36 |
| Table 12: co-occurrence clusters for selected documents with the term “feminis*” and accounting in Business subject. | 38 |
| Table 13: Clusters from the decade of the 2010’s Feminist Accounting and related terms search in Scopus. | 40 |
| Table 14: Summary of findings in Scopus for Feminist accounting and related terms in keywords for the decade of 2020s. | 42 |
| Table 15: Number of Programs per Subject | 52 |
| Table 16: Universities considered in the study..... | 52 |
| Table 17: Detail of Ethics Courses | 54 |
| Table 18: Qualitative and quantitative research variables description | 84 |
| Table 19: . Qualitative and quantitative research variables measurement..... | 85 |

| | |
|---|-----|
| Table 20: Gender-based organizational statistics | 86 |
| Table 21: Descriptive statistics of Entity Rating by gender | 87 |
| Table 22: Descriptive statistics of Competency Evaluation by gender | 88 |
| Table 23: Descriptive statistics of Goal Evaluation by gender..... | 88 |
| Table 24: Distribution and Heterodastacy of Evaluation variables data | 89 |
| Table 25: Descriptive Statistics of Gender of the manager by employee gender..... | 89 |
| Table 26: Descriptive statistics of same gender as the manager, by employee gender | 90 |
| Table 27: Job grades distribution by gender | 91 |
| Table 28: Average job grade by gender | 91 |
| Table 29: Statistical tests for evaluation variables by gender in 2024..... | 92 |
| Table 30: Evaluation and gender of the manager Statistical test results, by gender..... | 92 |
| Table 31: Evaluation and same gender of the manager Statistical test results, by gender ... | 93 |
| Table 32: Job grade statistical test, by gender | 93 |
| Table 33. Gender (female vs male) Cohen`s d effect size | 95 |
| Table 34: Gender (male vs female) Cohen`s d effect size | 96 |
| Table 35: Model Fitting Information | 97 |
| Table 36: Pseudo R-Square..... | 97 |
| Table 37: Goodness-of-Fit | 98 |
| Table 38: Classification | 98 |
| Table 39: Likelihood Ratio Tests | 99 |
| Table 40: Gender (male vs female) Cohen`s d effect size | 101 |
| Table 41: Gender (female vs male) Cohen`s d effect size | 102 |
| Table 42: Model Fitting Information..... | 103 |
| Table 43: Pseudo R-Square..... | 103 |
| Table 44 Goodness-of-Fit | 103 |
| Table 45: Classification | 104 |
| Table 46: Likelihood Ratio Tests | 104 |
| Table 47: Standard Deviations of evaluation of stakeholders by beach establishment owners. | |
| Source: Author's elaboration..... | 116 |
| Table 48: Average evaluation of stakeholders by beach establishment owners | 117 |
| Table 49: Parameter Estimates | 167 |

| | |
|--|-----|
| Table 50. Statistically significant parameter estimates..... | 170 |
| Table 51: Parameter Estimates | 173 |
| Table 52 Statistically significant parameter estimates..... | 175 |

FIGURES

| | |
|---|----|
| Figure 1: Documents by subject; “Feminism” in Title, abstract or keyword, up to 1970. ... | 17 |
| Figure 2: Documents available in Scopus with the term "feminism" from 1970 to 1979.... | 18 |
| Figure 3: Documents available in Scopus with the term "feminism" from 1970 to 1979 by subject..... | 18 |
| Figure 4: Bibliographic coupling of documents in journals from 1970 to 1980 | 19 |
| Figure 5: Bibliographic coupling for documents found in Scopus in journals with the term "feminis*" from 1980 to 1989..... | 20 |
| Figure 6: Co-citation map for the term feminis* in the subject of Economy. | 25 |
| Figure 7: Zoom in co-citation map for feminis* in Economic subject..... | 25 |
| Figure 8: Zoom in the Co-occurrence word map for the keyword feminis* in the subject of Economy in Scopus.. | 26 |
| Figure 9: Co-occurrence map for keywords in documents with the word feminis* in the subject of Economy in Scopus..... | 26 |
| Figure 10: co-citation map for documents in business subject with the term feminis*. | 27 |
| Figure 11: co-occurrence map for keywords in documents in the subject of Business with the term feminis*..... | 28 |
| Figure 12: Co-word map for keywords in documents with the term feminis* in Business subject. Min co-occurrence of 20.. | 29 |
| Figure 13: Co-citation map for “feminist accounting” and related terms in the subject of Business in Scopus. | 33 |
| Figure 14: Bibliographic coupling for “feminist accounting” and related terms in Business Subject in Scopus. | 33 |
| Figure 15: Evolution of publications for the terms “feminis*” and “accounting” and related terms in selected documents in business subject available in Scopus..... | 36 |

| | |
|--|-----|
| Figure 16: Co-citation analysis for the term “feminist” and “accounting” in Business Subject. Done with VOS viewer. | 37 |
| Figure 17: co-occurrence for feminist and accounting and related terms in selected documents in business. | 38 |
| Figure 18: Co-occurrence map for terms "feminis*" and "accounting" and related terms in selected documents in business in Scopus. Period before 2010. | 39 |
| Figure 19: Keywords for selected documents in the decade of 2010, for "feminis*" and "accountitng" and related terms in Scopus. | 39 |
| Figure 20: Co-occurrence map for keywords for selected documents with terms "feminis*" and "accounting" and related terms in business. | 41 |
| Figure 21: Employee lifecycle and associated practices | 64 |
| Figure 22: Company’s PM&D Cycle. Source: | 75 |
| Figure 23: The research framework..... | 77 |
| Figure 24: Project Stages..... | 115 |
| Figure 26: Keywords in clusters for Economy subjects in documents with the word feminis*. | 150 |
| Figure 27: Cluster for Keywords in documents with the term feminis* with minimum co-occurrence of 10 in Business subject..... | 155 |
| Figure 28: Cluster for keywords in documents with the term feminis* with minimum co-occurrence of 20 in Business subject. Minimum cluster size 10..... | 156 |

1. INTRODUCTION

Feminist Perspective for Management and Organizational Research

Sustainability and social justice are central issues that concern all levels of human organization and have begun to affect decisions in both public policies and organizational practices. The effects of climate change, the intensified exploitation of natural resources, and the persistence of social and gender inequalities have created a multifaceted crisis that requires new responses. This reality has led humanity to rethink and question traditional approaches to resource management and the ways of accounting, which, in the past, prioritized economic growth at the expense of social equity and environmental sustainability.

Within this scenario, feminism emerges as a perspective that delivers an integrative vision with feminist principles, such as equity, care, self-reflection, and inclusivity. Feminism can be used as a basis to counteract the prevailing worldview, opposing the biased vision towards masculinity on which the world economic base has been built, reduced to a mono-focal profit-based vision, and a *homo economicus* who acts selfishly based on his sole interest in a logical way. The feminist approach, therefore, challenges traditional practices, transforming not only gender relations but also the way organizations assume their environmental and social responsibility.

Although the advancement of this vision has been timid in the mainstream economy, management, and research, Feminist Accounting and other recent perspectives of social accounting offer tools to build an ethical and inclusive accounting adapted to the challenges of our time. These lenses make organizations' social and environmental aspects visible by accounting for things different than economic outcomes, promoting fairer and more transparent practices in managing resources, and improving organizations' relationship with society. Incorporating feminist principles allows organizational management, particularly in accounting, to remove the excessive focus on economic results by broadening the organizations' scope by considering and accounting for their social and environmental impacts.

This research starts from this transformative perspective to explore how feminist principles, especially feminist accounting, can be integrated into the management of organizations,

prioritizing sustainability, gender equity, and transparency, becoming an adequate and necessary response to today's global challenges.

Research Objectives

Feminism has been one of the most significant social movements that has greatly influenced and shaped the social structure by challenging traditional views; it has come in waves with different focuses and intensities. In management research, this influence started in part by questioning the participation of women in the workplace; feminist scholars questioned gender biases embedded in economic systems and, therefore, in organizations, questioning the patriarchal values upon which organizational practices and corporate culture were built. Researchers such as Acker (1990) introduced concepts like the “gendered organization,” highlighting how workplace norms often privileged masculine ideals of competition and hierarchy over collaboration and inclusivity, internalizing and reproducing gender roles.

Even though its profound social implications, there is a certain resistance to feminism, not only in academia but also by the general population; most of the population refrains from calling themselves feminists: in Ipsos International's Women Day 2023, 68% of the respondents felt that there was gender inequality in terms of social, economic, or political rights in their country. Still, only 41% of the respondents defined themselves as a feminist. Even though, as suggested by Moore (Moore, 1992), the reasons why many individuals do not feel represented by feminism could be political, the feminist lens shows a high potential and alignment with today's values and needs. Feminist thought promotes and encourages more caring, innovative, inclusive, and effective organizational structures, practices, and cultures that prioritize employee well-being and diverse perspectives, shaping the future of management and organizational practices and research.

This dissertation aims first to understand the trajectories of feminist research within management studies, with a particular focus on accounting research, using bibliometric analysis. Secondly, it seeks to comprehend how feminist perspectives in accounting can critically question and enrich the understanding of organizational practices, outcomes, and their broader societal impacts.

This dissertation starts with a brief history of feminism, followed by a bibliometric analysis of feminism in documents available in Scopus. It deepens the results available on

management and economic subjects and focuses mainly on the research trajectories of feminist accounting.

The second chapter is dedicated to accounting education; feminism in accounting is drawn to new ways of understanding the world and stresses accounting power in changing or maintaining predominant discourses. Feminist accounting is interested in education because biased views of the economy and social structures permeate through it, which contributes to maintaining the status quo. Social Environmental accounting proposes a novel view of accounting: accountability and what is accounted for is central to developing future sustainable businesses and prepares future accounting professionals for their challenges by providing them with critical thinking skills.

The third chapter is related to gender in organizations, lack of participation, and women's career advancement. Women's participation in labor markets is central to feminism; feminism questions the scarce influence that women have had in shaping economic discourses and culture in organizations. Feminism is concerned about women's development and career progression because higher participation and influence may also help change predominant discourses. Performance review is an important organizational process in an employee's career progression; performance reviews support decisions related to individuals, such as promotions, compensation, and development, while providing information to employees about what is important for the organization or what is accounted for regarding their performance. Organizations should ensure performance review processes are guided by equality principles and work to tackle individual and organizational biases; organizations should aim to target inequalities within to influence changes on the outside. Organizations that engage in causes of social responsibility should not miss the chance to redesign their practices for change.

The fourth chapter encompasses a case study of sustainable reporting in family-owned beach establishments in the City of Rimini. It seeks to portray the overall benefits of sustainable reporting for SMEs and how small-scale local efforts can contribute to accomplishing broader sustainability goals.

The fifth chapter encompasses final discussions and conclusions.

A Brief History of Feminism

In 1789, the French National Constituent Assembly promulgated *the Declaration of the Rights of Man and the Citizen*, which represented an advancement of social justice and equality but lacked the recognition of women's rights. Inspired by its contradicting nature, Olympe de Gouges, one of the first recognized feminists, published her Declaration of the Rights of Woman and the Citizen, which claimed gender equality in legal and political rights.

Like De Gauges, other emerging feminists began advocating for gender equality, highlighting how inequality was perpetuated through cultural, economic, and social structures. British writer and philosopher Mary Wollstonecraft published in 1792 "A Vindication of the Rights of Woman," claiming that the differences between men and women were only due to differences in education, leading women to be passive and dependent. This encouraged her to demand equality in marriage, education, and economic independence for women.(Bergès, 2022; Cole, 2011)

In the mid-nineteenth century, the movement known as the suffragists emerged; women who advocated peacefully and non-confrontationally for their political rights, particularly their right to vote. In 1948, Elizabeth Cady Stanton and Lucretia Mott organized the first women's rights convention in New York, leading the way for the struggle to spread to Europe and beyond (Songstad, 2023). Only in 1893 New Zealand become the first country to allow women's suffrage in general elections, marking an essential step in the global pursuit of women's suffrage.

After the First World War, numerous countries progressively acknowledged women's right to vote. During the war, women took jobs in factories, transportation, and other roles that were traditionally considered masculine (Biles, 1985). Women's participation challenged social hierarchies and demonstrated women's capabilities beyond domestic responsibilities. (Hughes-Johnson et al., 2021). This paved the way for new social ideas to emerge, with suffragism being one of the movements that gained momentum during this period. The commotion caused by World War II augmented the push for universal suffrage, resulting in women achieving the right to vote in nearly every nation worldwide. (Tripp, 2023). This shift paved the way for the suffrage movement and future advancements in women's rights.

A milestone in the Feminism movement was the book *The Second Sex* (de Beauvoir, 1949) by the French philosopher Simone de Beauvoir, who explores and questions the existence of women, suggesting that being a woman is a social construction, or in her own words, “One is not born, but rather becomes, a woman.” With this phrase, Beauvoir implies that biological sex and gender are not the same and that the lack of gender equality and freedom of women up to that point was derived from a social construction and, hence, should not be a consequence of sexual differences.

During the 1960s, a new wave of feminists arose, advocating for equality in civil rights like employment, reproduction, and education. In 1963, Betty Friedan published *The Feminine Mystique* (Friedan, 1963), which explored how women, particularly middle-class women, had shaped themselves to fit society and the media’s roles. Friedan revealed how this limited them from developing their full potential in other spheres of life, leaving many feeling trapped and frustrated (Horowitz, 1998).

This, along with the emergence of new organizations like the National Organization for Women in 1966 and the growing implementation of equal rights regulations—such as the 1957 Rome Treaty for European countries, the Equal Pay Act in the U.S. in 1963, and the UN’s creation of the Convention on the Elimination of All Forms of Discrimination Against Women in 1979—marked the second wave of feminism (Thompson, 2002).

Methodology

This introductory section uses bibliometric analysis to understand the state of the art and trajectories of feminism in research. Bibliometric analysis has become a rapidly growing method in business literature that allows, among other things, to understand the structure and trends of a research area through existing research literature (Donthu et al., 2021). In this thesis, this technique was used to understand the development of feminist research in management and economic research, and particularly its trajectories in feminist accounting. The analysis was made using VOS, through VOS viewer, as a more comprehensive mapping technique for the purpose of this analysis (Van Eck et al., 2010).

Three analysis methods were used: co-citation, bibliographic coupling, and co-word analysis. As explained by Donthu et al.:

- Co-citation analysis allows mapping the relationship between publications that are cited together. It is recommended for understanding the foundations and structure of a research field through its seminal publications, and it is also used for thematic clustering of publications. It reveals the past of the research field.
- Bibliographic coupling allows mapping the relationship between references found in publications. Studying a broad spectrum of the field and the latest developments is recommended. It represents the present of the field.
- Co-word analysis allows for the mapping of the relationship between author keywords. It is recommended that thematic clusters of publications be elaborated on and future research trajectories be understood.

According to Donthu et al. (2021), an appropriate volume of publications will account for more than 500 documents, meaning that the scope of the analysis is sufficiently broad.

The database must be reviewed and cleaned for appropriate connection to the study context (Zupic & Čater, 2015). We are aware that regarding the issues of feminism, it might not apply to only limit our analysis to mainstream journals since the discussion of these topics is generally done in critical journals.

Feminism in Research

Feminist thought started slowly influencing fields in academia, mainly focusing on debating and discussing the general phenomenon and some gender inequalities.

The first results found on Scopus with the term “feminism” in all fields are letters that date back to 1910. The first articles available in Scopus were published in 1914 in a special edition titled Women in Public Life in the 56th volume of the journal The Annals of the American Academy of Political and Social Science. This issue contains topics related to the feminist movement, suffrage, and the representation and participation of women in civic life.

Scopus publications for the term “feminism” made before the 1970s account for 26 documents. These publications come from journals (excluding purely medical papers) in the areas of social sciences (31%), Medicine (24%), Arts and Humanities (18%), Psychology (15%), multi-discipline (6%), Economy, Econometrics and Finance and Biochemistry, Genetics and Molecular Biology both with 3% or one paper respectively Figure 1.

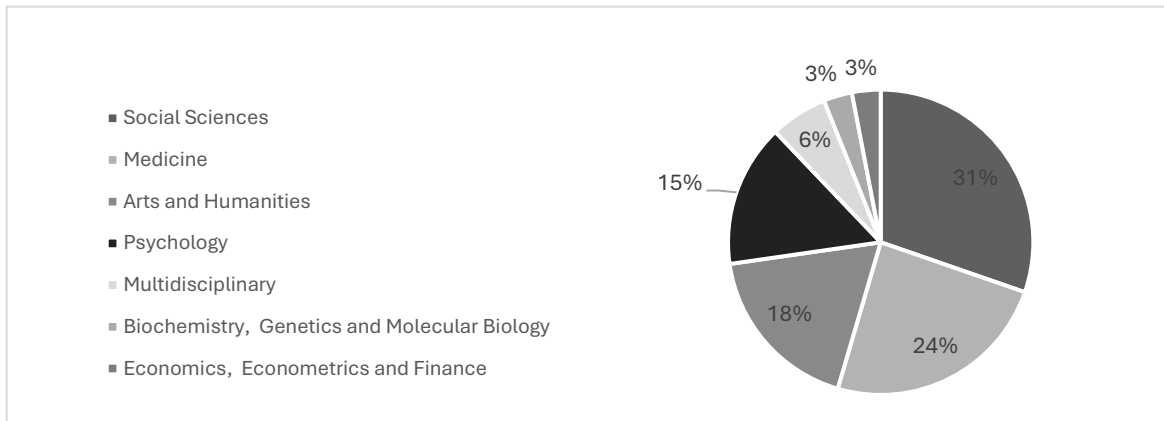


Figure 1: Documents by subject; "Feminism" in Title, abstract or keyword, up to 1970. Source Scopus.

Most of these publications were focused on the phenomenon and, hence, were more descriptive and had little influence on one another; at this time, efforts were scattered, or there was no actual knowledge of feminist potential. In this search, the most cited paper, The Construction of a Belief-Pattern Scale for Measuring Attitudes toward Feminism (Kirkpatrick, 1936), cited 45 times, corresponds to the most prolific author on the matter in this search, references six documents related to methodology but not feminism.

When reviewing the other 26 documents in journals up to 1970, bibliographic coupling shows no connection between documents. There is only one document in Economy, a review of a book that links feminism and socialism (Carver, 1919) : *Walsh's The Climax of Civilization: Socialism and Feminism* (Walsh, 1862).

Since the term feminism may exclude the term feminist, another search was performed using the term "*feminis**"; similar conclusions were drawn regarding the most cited author, the number of documents in Economy, and the main subject of research.

Over time, feminism in research reached not only discourses but started offering empirical background to feminist claims (McCormack, 1989), and its principles were employed as a lens to understand and reconceive the world. Starting from the decade of the 60s, aligning and probably boosted by the second wave of feminism, the search in Scopus shows scholars' growing interest in the topics of feminism. A search in Scopus of the term "feminis*" in all fields and types of documents goes from 2 publications in 1969 to 71 in 1979- Figure 2 . The search focused only on journals shows the same trend. Figure 3 shows how the subject of the documents retrieved by the search in Scopus increased. The first ten documents on the topic of Business, Management, and Accounting appear; these documents mainly focus on feminism as a phenomenon without exploring the impacts of gender in the subject or applying a feminist perspective. (Annex 1).

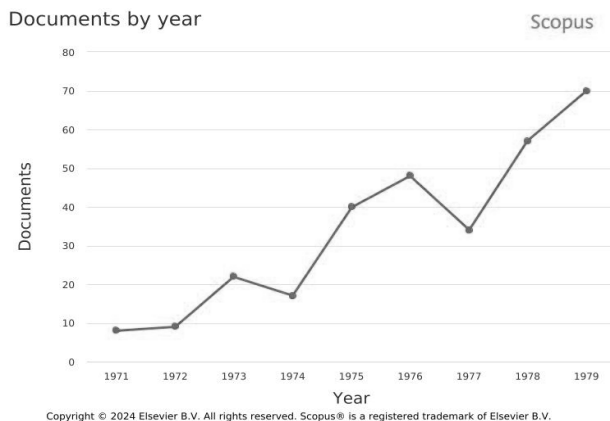


Figure 2: Documents available in Scopus with the term "feminism" from 1970 to 1979. Source: Scopus.

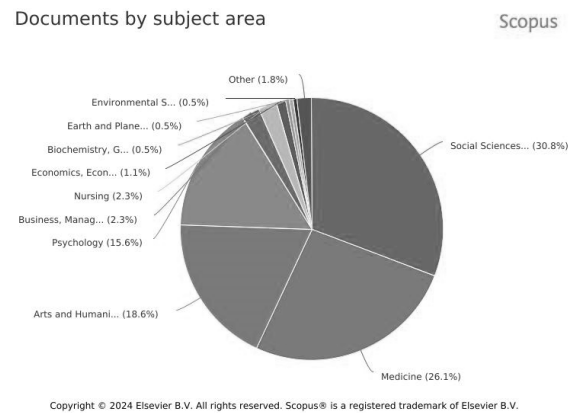


Figure 3: Documents available in Scopus with the term "feminism" from 1970 to 1979 by subject. Source: Scopus

The 70s also witnessed the birth of several journals that referred to feminist issues; many have continued to exist and are multidisciplinary in nature. A sample of them: Women's Studies (1972), Feminist Studies¹ (1972), Frontiers² (1975, University of Colorado), Sex Roles (1975), Signs³ (1975), Psychology of Women Quarterly (1976), and Women's Studies International Forum⁴ (1978), Sex Roles (1975).

Multidisciplinarity became inherent to feminist theory, enabling it to reach a broader audience while remaining centered on its core issues (Richardson, 2010). According to

¹ <http://www.feministstudies.org/aboutfs/history.html>

² <https://frontiers.utah.edu/about/>

³ <https://signsjournal.org/about-signs/history/>

⁴ <https://www.sciencedirect.com/journal/womens-studies-international-forum>

Richardson, a precursor to feminist journals was the 1978 special issue of *Signs* titled “Women, Science, and Society.” This issue addressed three central topics: the role of women in scientific fields, gender bias within the sciences, and the professional status of women in scientific careers.

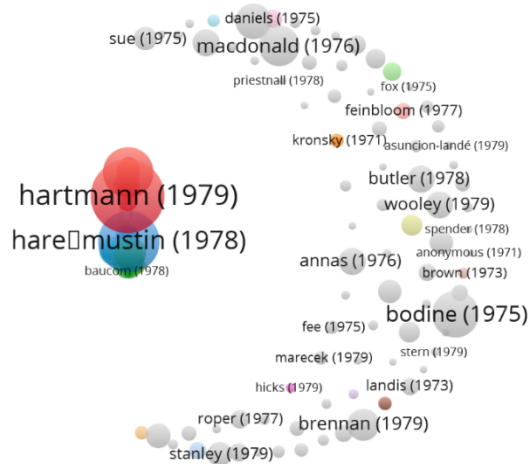


Figure 4: Bibliographic coupling of documents in journals from 1970 to 1980, source: Scopus. VOS Viewer Graph

However, the search in Scopus does not indicate that, up to that point, feminist researchers had been consciously building a cohesive field. Among the 305 papers retrieved using the term “feminis*” from journals published between 1970 and 1980, with a minimum citation count of five, only 145 documents were obtained. Out of these, only 57 (18.7%) were interconnected through bibliographic coupling (see Figure 4). These papers cover common themes such as behaviors, attitudes, and perceptions related to feminism, women, and gender roles; critiques of feminism, partly associated with racial issues; and psychological therapy from a feminist perspective, among other topics. Most of these documents do not significantly impact theorizing within feminism, nor do they contribute to the foundational development of feminist theory or the practical application of its principles in research.

Retrieval of documents in Scopus for the decade of the 80s shows that feminism started to be applied to even more research subjects; in this decade, journals related to environmental and earth sciences also contained feminist concerns. In this decade, even more journals on feminist issues were born; that is the case of *Hypatia* (1986), *Gender and Society* (1987), and the *Australian Feminist Science Journal* (1985).

962 documents of the 1,863 documents were retrieved in the search from Scopus with the term *feminis** in journals, with a minimum number of citations of 5. Bibliographic coupling shows that 671 (36%) are linked to each other. Figure 5 shows the bibliographic coupling for this search.



Figure 5: Bibliographic coupling for documents found in Scopus in journals with the term "feminis" from 1980 to 1989. Made with VOS Viewer.*

During this period, the foundations for the proliferation of feminist philosophy emerged, providing feminist sciences and research with a solid epistemological base grounded in debates and critiques of dominant scientific models (Richardson, 2010). Feminist researchers and thinkers increasingly questioned women's lack of participation and representation in science, questioning the impact of this misrepresentation on research. They argued that science had an androcentric origin (Keller, 1995) and they criticized and analyzed communication and how sexism invaded science through its discourses (Irigaray, 1987). These scholars were also critical of this implication for scientific questions (Harding, 1986). Indeed, a search in Scopus with the term "feminist theory" in abstracts, titles, and keywords sustained the beginning of feminist theory in science, passing from 6 documents until 1970 to 108 in the decade of the 1980s.

Feminist researchers questioned assumptions that had laid the foundations for mainstream science research, especially in the social sciences. (Driscoll & Mcfarland, 1989) argued that the role of the researcher within an investigation was entirely ignored, criticizing the assumption of the objectivity of the researcher and questioning the effect of the role of authority or hierarchy of a researcher within research; mainstream science, according to them, overlooked the impact of the context-researcher-researched relationship on the results of a study. They were also critical of the objectification of participants and considered that current science disregarded the relationships between individuals. These authors also

advocated including private life as a research context, diminishing the focus on the public sphere, and broadening the scope and meaning of research.

The authors also suggest that feminist research should value women's experiences to find new ways of doing science beyond trying to make sense of them from the traditional perspective. This also contributed to the valorization of qualitative methods, which facilitates understanding the context and the researcher-researcher relationship.

At this point, scholars began to consider the idea that feminism could become a transformative force; specific research methodologies dismissed for their subjective nature by mainstream research began to attract increased interest. This changed how research was conducted and how findings were assessed, resulting in a new appreciation of diverse perspectives. (Keller, 1995).

All these advances of the 1980s allowed feminism, as Richardson (2010) argues, to move from ideology to theory.

However, ongoing debate remained over the unifying definitions for feminist research, theory, practice, method, and methodology. Some researchers, such as (Harding, 1987), questioned the need for a unique feminist method, arguing that flexibility was considered essential to feminist theory development. Similarly, other authors thought a structured feminist methodology was unnecessary, claiming that one of feminism's fundamental scientific contributions is the adaptable, evolving methodologies that respond to context (Driscoll & McFarland, 1989; McCormack, 1989). Flexibility has allowed feminist scholars to challenge and redefine research continuously, becoming central to feminist approaches.

This absence of shared structure and lack of consensus and cohesion on feminist methods may help explain why the integration of feminist research into science has been inconsistent. Feminist contributions have often been fragmented, lowering their impact on scientific fields.

Evelyn Keller, in the preface for the 10th anniversary of the book *Reflections of Gender and Science* (1995), comments on the lack of unification of feminist theory(s) in science in the past 10 years and how researchers accommodated the application of theory to the specifications of their different disciplines, undermining the idea of a common transformative force.

Feminism in Business and Management Research

As shown in Table 1, available documents in Scopus in journals with the term “feminis*” in Business and Economic journals start increasing in the decade of the 90s.

| Decade | Q of documents |
|--------|----------------|
| 70's | 15 |
| 80's | 58 |
| 90's | 369 |
| 00's | 679 |
| 10's | 1.418 |
| 20's | 1.348 |

Table 1: documents by year with the term feminis, with subject Economic, Econometry and Finance or Business and Management in journals. Source: Scopus*

In 1989, Driscoll & McFarland analyzed the research methodologies used in the studies published in the special issues on women in economics journals to understand the impact that feminist methodologies have had in economic research; they found that none were written by a feminist economist. They also found that even though the studies published in radical paradigm journals mainly used qualitative methodology, they ignored the reflective process of research. Also, the papers published in journals with a neo-classical and institutional paradigm primarily relied on econometric methods, which, according to the authors, cannot capture the complexity of the real world (Driscoll & McFarland, 1989). These authors criticized the lack of interest in the issues of economics and women and recognized the little impact the feminist perspective had on the economic sciences' research methodology.

A search by the term feminis* in Scopus from 1980 to 1989 in the subjects of business and economics delivers 35 and 26 documents, respectively. The threshold does not comply with the quantity for Donthu et al., (2021) standards to perform any bibliometric analysis. Business documents come from 26 different journals. Twelve journals on this list have SJR scores <1, and 4 have no record. The economic documents come from 14 different journals; 8 have an SJR score <1, and 2 have no score record.

This suggests that, up to this time, most publications related to feminism indexed in the Scopus database come from less widely recognized sources, which align with Driscoll & McFarland's findings.

The top 5 cited documents per field can be found in Table 2 and Table 3. For business, the main topics are gender in organizations, female participation, and career choices. In economy, the topics of the top 5 documents cited are female participation, feminist economy, and intersectionality.

| Title | Author full names | Year | Source title | Cited by |
|---|----------------------------------|------|--------------------------------|----------|
| Organization, Gender and Culture | Mills, A. J. | 1988 | Organization Studies | 162 |
| Gender and organizations: A selective review and a critique of a neglected area | Hearn, Jeff; Parkin, P. Wendy | 1983 | Organization Studies | 135 |
| All in a days leisure’: Gender and the concept of leisure | Wearing, Betsy; Wearing, Stephen | 1988 | Leisure Studies | 86 |
| Do female representatives make a difference? women full-time officials and trade union work | Heery, Edmund; Kelly, John | 1988 | Work Employment & Society | 69 |
| A causal model of college women’s career choice | Fassinger, Ruth E | 1985 | Journal of Vocational Behavior | 57 |

Table 2: Top 5 cited articles in management topic in Scopus. Source Scopus.

| Title | Authors | Year | Source title | Cited by |
|---|-------------------------|------|---------------------------------------|----------|
| Global feminization through flexible labor | Standing G. | 1989 | World Development | 466 |
| Hearts and spades: Paradigms of household economics | Folbre N. | 1986 | World Development | 267 |
| Racial Ethnic Women’s Labor: The Intersection of Race, Gender and Class Oppression | Glenn E.N. | 1985 | Review of Radical Political Economics | 201 |
| The ‘Family Wage’: Some Problems for Socialists and Feminists | Barrett M.; McIntosh M. | 1980 | Capital & Class | 109 |
| Do female representatives make a difference? women full-time officials and trade union work | Heery E.; Kelly J. | 1988 | Work Employment & Society | 69 |

Table 3: Top 5 cited articles in economy in Scopus. Source: Scopus

3.889 documents were retrieved when searching in Scopus filtering results for the term feminis* in Tittle-Abs-Key, in journals with subjects in Economics, Econometrics, and Finance or Business and Management and Accounting, without period filter, after cleaning for duplicates. Nine hundred thirty-six documents are found when searching for the term in books or book series in these subject areas; the first publications of books and book sections that appeared in this search date back to 2003; therefore, using Scopus- recognized as one of the best databases for business research—may not effectively capture the origins and early development of feminism in business research. We found out that the book “*Beyond the Economic Man*” edited by Ferber and Nelson in 1993, which is described as the first book

that attempts to examine economic principles from a feminist perspective, is not available as such. However, the book's articles appear as references for other articles in the database.

The book *The Economic Man* is a collection of essays criticizing the economic framework constructed around neoclassical androcentric principles (England, 1993). These principles are embodied by the concept of *homo economicus*—a rational, autonomous, individualistic figure who makes decisions in a supposedly objective manner, detached from social context. This model excludes the role and contributions of women and families as valued economic participants. The book highlights the limited inclusion of women, especially within the economic field (Ferber & Nelson, 1993). It suggests an alternative, inclusive approach to economics grounded in “imaginative rationality” (Nelson, 1993a), which acknowledges social and contextual factors in economic decision-making. As expected in a feminist-centered text, the book includes a critical discussion chapter: Robert M. Solow questions the idea that science is purely a social construct. At the same time, Rebecca M. Blank examines the implications of labeling alternative economic approaches as “feminist” (Blank et al., 1993).

Replicating the analysis for all the documents with the term *feminis** in the business and economic subject, without source or period filter, we got 3.759 and 2.568 documents, respectively. Articles are the predominant source type, whereas sources from books (and book chapters) account for over one-quarter of business and more than one-third of the Economy. Table 4 shows the percentage of type of source by subject.

| Type/Subject | Economy | Business |
|--------------|---------|----------|
| Article | 55,26% | 68,58% |
| Book | 6,70% | 4,39% |
| Book chapter | 24,30% | 17,27% |
| Others | 13,75% | 9,76% |

Table 4: Percentage of documents available in Scopus with the term *feminis** by subject and type of source

For Economy, 76 journals out of 289 contain 80% of the documents in articles found. Of these journals, 32% have an index $SJR > 1$. In business, 138 of 464 journals contain 80% of the articles with the term *feminis**; 36% of them have an $SJR > 1$. In this case, it is also true that most of the publishing is done through articles, but most of these articles belong to Journals that are not widely recognized.

The number of documents found for economy and business without any filters satisfies the threshold established by Donthu et al. A co-citation analysis and a co-word analysis are done to understand similarities and disparities in the trajectories of research in these subjects.

In the co-citation analysis for economic documents, 141.651 references are available. With a minimum number of 20 citations, 53 documents are left. As shown in Figure 6 and Figure 7, seven clusters appear; one is entirely unrelated to the other clusters and comprehends only one document. Annex 2 shows the list of documents and associated clusters. It is possible in this list to individualize clusters related to feminist theory and feminist methodology in the economy and political economy, as well as other feminist topics such as gender identity in the labor market and entrepreneurship and the economics of caring.



Figure 6: Co-citation map for the term feminis* in the subject of Economy. Done with VOS Viewer.

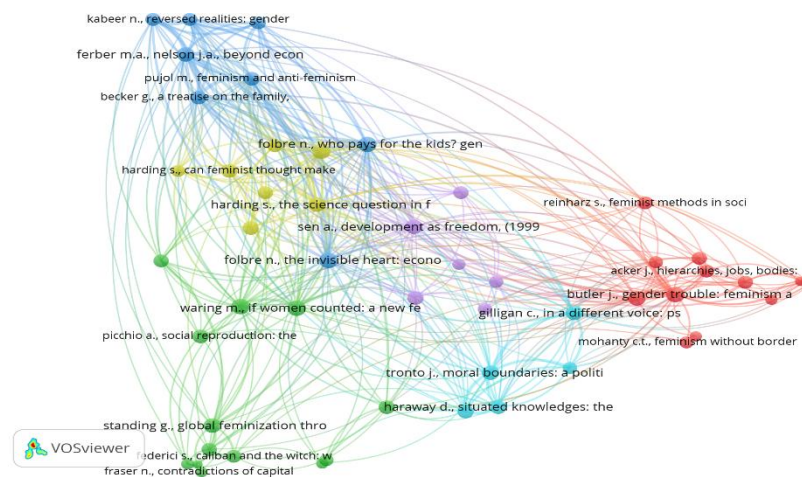


Figure 7: Zoom in co-citation map for feminis* in Economic subject. Done with VOS Viewer.

When performing a co-word analysis for documents with economy subject, 4.685 keywords appeared; the map was developed using a minimum co-occurrence of 10; for this, 84 words meet the threshold. **Annex 3** shows the keywords configuration by cluster (min. cluster size: 5). With these keywords, 6 Clusters emerge, and the main topics and the word with the higher

link strength can be found in Table 5. The co-occurrence map can be found in Figure 9 and Figure 8.

Table 5: Clusters for Documents in Economy. Min co-occurrence for 10, 5 min. Cluster size.

| Cluster Number | Topic | Word with higher Link Strength |
|----------------|---|--------------------------------|
| 1 | Gender and intersectionality | Gender |
| 2 | Feminist Economics | Feminist Economics |
| 3 | Feminist Theory, leadership, and entrepreneurship | Women |
| 4 | Gender and work | Women's status |
| 5 | | Feminism |
| 6 | Theory and epistemology | Economic Theory |

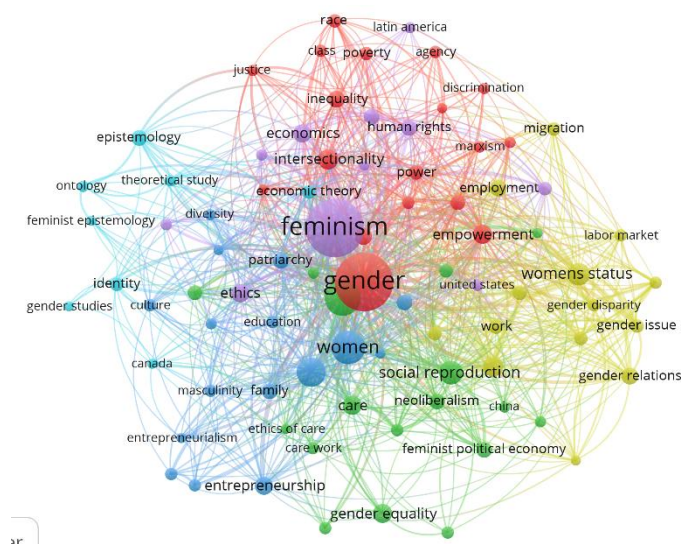


Figure 9: Co-occurrence map for keywords in documents with the word *feminis** in the subject of Economy in Scopus.
Done with VOS Viewer

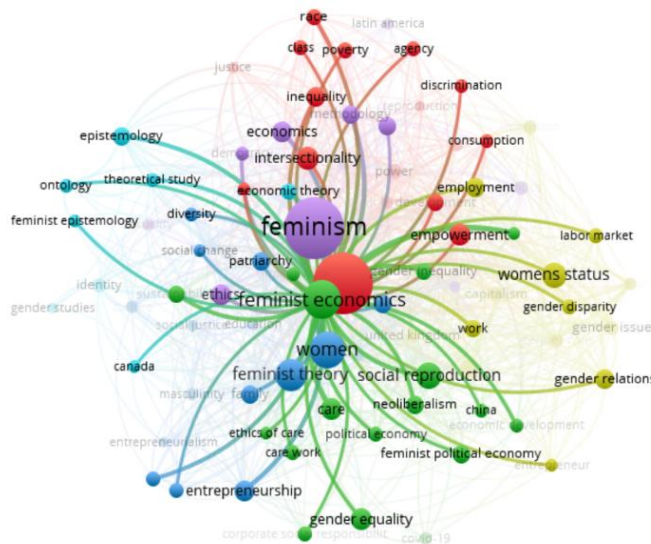


Figure 8: Zoom in the Co-occurrence word map for the keyword feminis* in the subject of Economy in Scopus. Done with VOS Viewer.

Therefore, for the co-word analysis, we also found clusters related to feminist economic theory and the influence of feminism in economics, besides other feminist-related topics such as gender and labor, entrepreneurship, and leadership.

The same analysis was done for the documents in the business subject; for the co-citation analysis, 202.724 cited references are available, with a minimum number of citations of 20, 122 meet the threshold. Annex 4 shows the list of references with associated clusters. Clusters are related to gender roles, gender in organizations, and feminist economics with related topics such as the economics of caring, neoliberalism, and postfeminism. There are no clusters strictly related to feminist theory and feminist application in management and business studies.

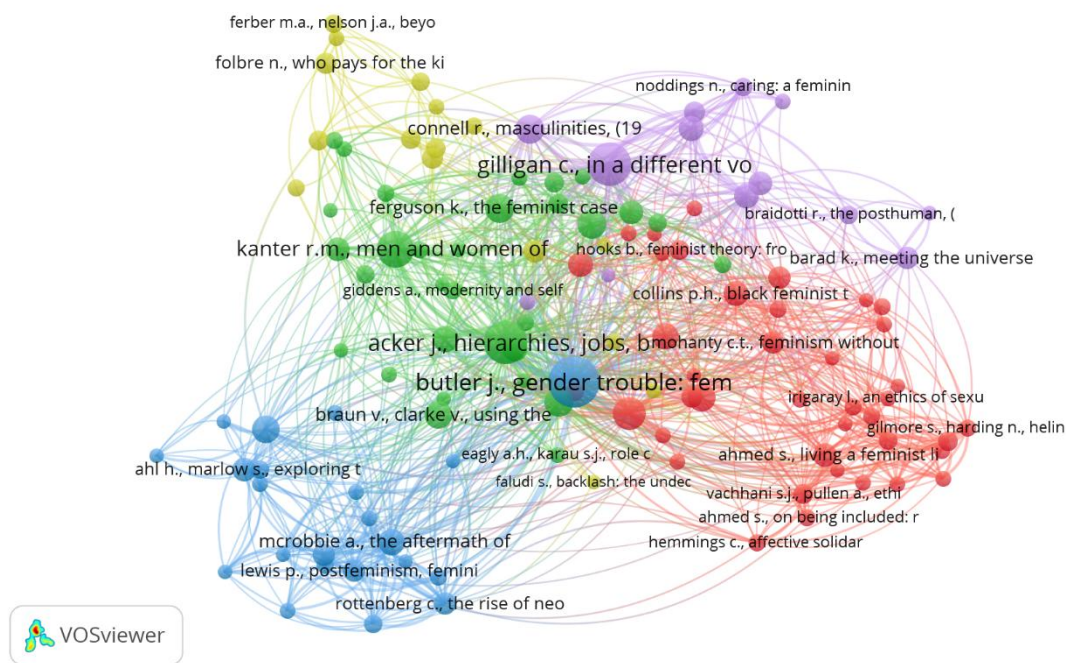


Figure 10: co-citation map for documents in business subject with the term *feminis**. Done with VOS viewer.

For the documents found on business subject, from the 7.606 keywords used, 228 meet the threshold of minimum word-co-occurrence of 10. Using the same parameters as before, we got 9 clusters. Figure 11 shows the whole co-occurrence map. displaying a higher richness

in the considered topics for this subject when compared to Economy. In Annex 6, a list of the keywords that appeared in economy but did not appear in business can be found; these keywords suggest topics that are more related to economy. In this sense, the Business and Management documents are more diverse than the ones found in Economic subject. One could hypothesize that feminist ideas have had a more significant impact or at least a bigger influence on business topics. However, there is no cluster related to the construction of a feminist theory or methodology applied to organizational and business research.

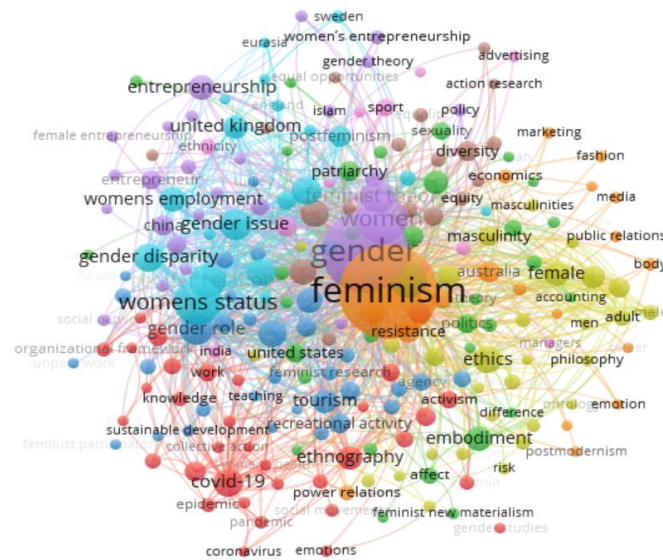


Figure 11: co-occurrence map for keywords in documents in the subject of Business with the term feminis*. Done with VOS viewer.

The components of the clusters can be found in Annex Figure 26. The clusters are too populated to adventure general topics for them, so the keywords are reduced by increasing the minimum number of co-occurrences of the word to 20; 90 words meet the threshold. The co-word map is shown in Figure 12; the list of terms can be found in Annex 7. Four clusters were developed, some containing keywords similar to those used in the economic document's analysis. More words associated with gender role theory appear (female, male, masculinities, etc.); another interesting new addition of words is the ones related to sports: leisure, sports, tourism, or recreational activity.

Figure 12: Co-word map for keywords in documents with the term *feminis** in Business subject. Min co-occurrence of 20. Done with VOS viewer.

Though the epistemology of the word coincides with the term feminis* used as the main subject of the search in Scopus, it is also important to analyze how the composition of the word can affect the threshold of the result. As seen in Table 3, the term feminism* is a valid search term to frame the study of feminist theory in research (feminism and feminism). Still,

it does not necessarily apply to all the research that refers to women or is related to feminism in research.

Therefore, for this objective, a more comprehensive term would derive from the root word *fēmina*; as seen in Table 3, the term *feminist** exceeds, and almost doubles, the number of documents derived from the term *feminism**.

Table 6: Quantity of documents found in Scopus for each term in Business.

| Subject: Business | Feminism | Feminist | Feminis* | Femini* | Femin* | Femi* |
|-------------------|----------|----------|----------|---------|--------|-------|
| 1980-1989 | 12 | 27 | 35 | 100 | 100 | 100 |
| No period filter | 1.390 | 3.017 | 3.759 | 5.991 | 5.997 | 6.015 |

Though some researchers consider feminism a part of gender research (Söderlund & Madison, 2015), this study considers gender research as a part of feminism; gender research was born from the unequal relationship among women and men, in time including other minorities, and it's intrinsically rooted with feminism; feminist research implies research on gender (masculine, feminine, neutral) as a fundamental category that organizes and structure social relations (Harding, 1986). Hence, the term gender could be used to find feminism-related topics.

Harding also claims that women's experiences are a central topic in feminist research, so the words associated with womanhood should also be included if the objective is to analyze the trajectory of feminist issues. The results of Table 6 could also suggest that some researchers may have been interested in researching topics related to feminism, but not necessarily categorizing it as such.

A search by the term *feminism** would return documents directly associated with feminist theories. In contrast, a search using the term *femin** would return documents related to topics associated with feminist research, though not exhaustively. One may think of the issues developed in intersectionality, like class or race, and their individual treatment.

Impacts of Feminism Research on Accounting

As seen before, feminism has diversely influenced business and management topics. In management studies, accounting has become essential for its ability to shape discourses,

point out what is important (Burchell et al., 1980), change organizations (Hopwood, 1987), and shape society, creating the possibility of change (Lehman, 2019).

However, how accounting is used and which story is told are also important topics studied in accounting research. Watts & Zimmerman (1978) analyzed how social groups were influencing accounting standards to align with their interests to maximize their benefits and Miller & O’Leary (1987) suggest that accounting has been used by power structures to shape individuals by making them more efficient and more manageable, thus perpetuating existing structures; this indicates a bidirectional influence of accounting over society and of society over accounting.

The importance of accounting in management and its influence on shaping the world cannot be denied. Critical accounting research has nurtured the question of the status quo and the traditional practices and assumptions of accounting. A series of what-ifs arise while opening the possibility of contemplating new worlds. Several scholars have already challenged the influence of neoclassical theories in the framing of accounting (Bebbington et al., 2020; Gray, 2002; Gray et al., 2014).

An initial search is done to construct a database of documents containing “feminist accounting” in their title, abstract, or keywords. Initial results of the search show that feminist research in accounting is not frequently addressed with the term “feminist accounting”, the list of the four documents found in accounting journals is presented in Table 7.

Though the search is done considering every kind of publication, only documents published in journals are retrieved. Another important aspect is that the first document appeared in 1998. Though Moore (1992) comes to comparable results, he suggests that this does not imply that no feminist research has been done; he suggests that some feminist researchers may have decided not to frame their research as feminist for political reasons.

Table 7: Documents found on Scopus for the search “Feminist accounting.” Author’s elaboration.

| Author | Title | Source | Year | Citations |
|---------------------------|---|--|------|-----------|
| Haynes, K. | Reflexivity and academic identity in accounting: intersubjective reflexive identity work as a feminist academic | Accounting, Auditing and Accountability Journal, | 2023 | 0 |
| Khalifa, R., Scarpato, S. | Gender Responsive Budgeting: A tool for gender equality | Critical Perspectives on Accounting, 79, 102183 | 2021 | 11 |

| | | | | |
|---------------------------|---|---|------|----|
| Dillard, J., Reynolds, M. | Green owl and the corn maiden | Accounting, Auditing and Accountability Journal, 21(4), pp. 556–579 | 2008 | 42 |
| Gallhofer, S. | The silences of mainstream feminist accounting research | Critical Perspectives on Accounting, 9(3), pp. 355–375 | 1998 | 40 |

To broaden the spectrum of the analysis in feminist accounting, a list of paired synonym terms is used. The list of terms can be found in Table 8: terms were searched on title, abstract, or keywords in the business subject area in any publication; 70 papers were found.

Table 8: Terms related to “Feminist accounting.” Author’s elaboration.

| Term |
|---------------------|
| Feminist Accounting |
| Feminism Accounting |
| Female accounting |
| Gender accounting |
| Wom?n Accounting |

Co-occurrence of the author’s keywords, corresponding to 223 words, with a minimum occurrence of 5, retrieves only three words: gender, accounting, and woman. This suggests a low similarity between the terms and topics covered in the papers.

The results of the co-citation analysis sustain this lower cohesion of the topics (which measures the relatedness by the number of times they are cited together), with a minimum number of citations of five; this retrieves only 14 documents. As shown in Table 13, some prominent scholars of the topic appear, but the relations obtained from this retrieval and the influence of these papers on the general subject could be more substantial.

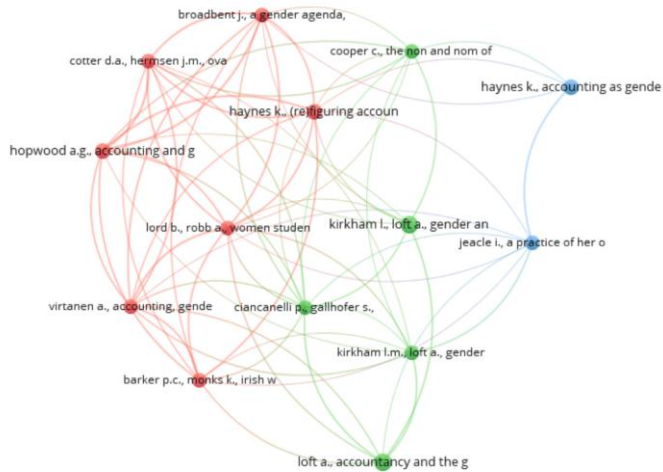


Figure 13: Co-citation map for “feminist accounting” and related terms in the subject of Business in Scopus. Done with Vos Viewer.

The bibliographic coupling (relatedness is measured by the number of references they share) of documents shown in Figure 14 indicates the connection between the documents and higher citations. The date of the first document of this set is 1988; therefore, methodologically, this map fails to address the trajectory of the literature; however, most of the documents shown pertain to the period between the 90’s and 2010s. A list of the clusters can be found in Annex 8.

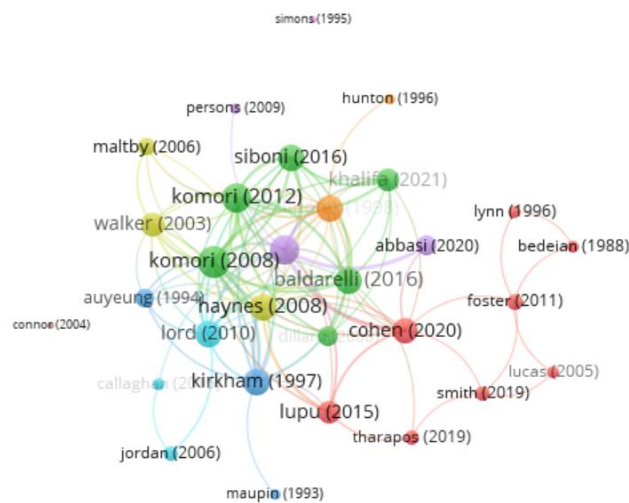


Figure 14: Bibliographic coupling for “feminist accounting” and related terms in Business Subject in Scopus. Done with VOS Viewer

Since the number of documents (70) does not meet Donthu et al. (2021) guidelines criteria (>500), an even broader term is used for the analysis. The previous keyword analysis showed that the terms are used individually, so related terms to “feminism” will be paired with the word “Accounting” through the boolean “and” a list of the terms can be found in Table 9; the search code used can be found in Annex 9.

Table 9: Terms paired with the word accounting and hits for the search of each term in Scopus. Author’s elaboration.

| Search term | Hits for each term |
|-----------------------------|--------------------|
| “Accounting” and “Feminis*” | 74 |
| “Accounting” and “Feminism” | 30 |
| “Accounting” and “Feminist” | 61 |
| “Accounting” and “Female” | 630 |
| “Accounting” and “Wom?n” | 664 |
| “Accounting” and “Gender” | 1.110 |

1.547 documents were retrieved through this search after reviewing for duplicates, matching the volume criteria standards. 1.110 documents are retrieved when the search is done only by the terms “Gender” and “accounting.”

Nonetheless, a more dedicated selection is made by reviewing each document in the database and its relevance to feminist research issues. In some of the documents retrieved, the word “accounting” was used as a synonym for clarifying, explaining, or justifying, especially in the abstracts; papers that used the term “accounting” in this sense didn’t refer in any way to “counting” or “reports” or had nothing to do with business, were dismissed; these documents were mainly purely medical, sociological or in some cases, marketing or consumption related documents.

It is important to note that since the boundaries of feminism in research are not entirely defined, it covers a wide selection of topics, and since it has been, from the beginning, multidisciplinary, a more restricted filtering could affect the results of this research.

After this inspection, the total database accounts for 1.385 documents.

Table 10: Document Type retrieved for “feminis*” and “accounting” and related terms in business in Scopus. Author’s elaboration.

| Document Type | Q | % |
|------------------------|-------------|----------------|
| Articles or Editorials | 1206 | 87,08% |
| Book or Book Chapters | 77 | 5,56% |
| Others | 102 | 7,36% |
| Total | 1385 | 100,00% |

The selected documents have an average of 23,51 cites each, with a maximum of 902. Table 10 shows 87,08% of the publications come from articles, making journals the primary source of indexed knowledge for this topic. One thousand two hundred six documents are articles or editorials that come from 384 different journals. The documents in the list have a pondered average SJR of 1.07. The primary source of the documents is the Journal “Critical Perspectives on Accounting,” followed by “Accounting Education” and “Journal of Business Ethics.” A comprehensive list of the leading journals can be found in Annex 10.

One hundred sixty of the Journals account for 80% of the documents available, and from these, 30% have an SJR >1; thus, most of the publications on feminist accounting are done in lower-impact journals.

Before the 90s, attempts to introduce feminist theories into accounting were made mainly in marginalized literature or outside of accounting. Still, during that decade, the interest in the topic of mainstream accounting research burst (Moore, 1992). This is consistent with the number of documents available per year presented in Table 11, which shows the number of publications for “feminis*” and “accounting” and related terms, by decade. Even though there was a notorious increase in publications in the 90s, the number of publications doubled every decade. An even more prominent increase in publications should be expected for the decade of 2020’s. This can also be seen in Figure 15.

Figure 15: Evolution of publications for the terms “feminis*” and “accounting” and related terms in selected documents in business subject available in Scopus

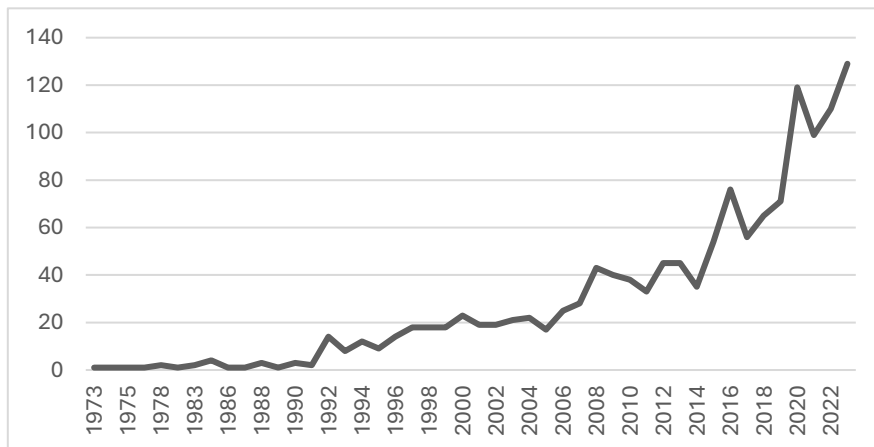


Table 11: Number of publications by decade for “Feminism” and “Accounting” and related terms available in Scopus.

| From | to | Number of docs. |
|------|------|-----------------|
| | 1989 | 19 |
| 1990 | 1999 | 116 |
| 2000 | 2009 | 257 |
| 2010 | 2019 | 518 |
| 2020 | 2029 | 475 |

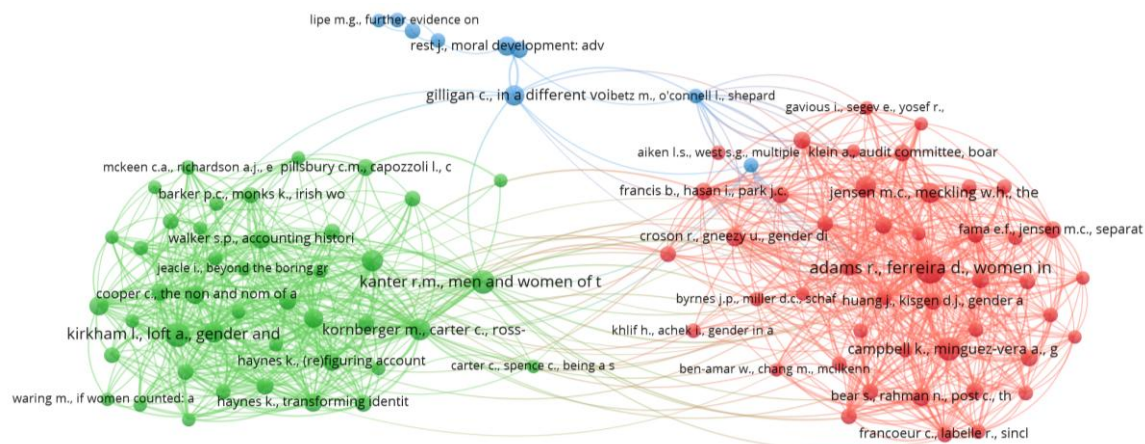
The co-citation analysis retrieves the relatedness among publications, the most influential publications in the field, and the foundational themes on the matter (Donthu et al., 2021). 68.595 references are available; with a minimum number of citations of 10, 98 meet the threshold. Figure 16 shows the co-citation mapping where three clusters can be identified.

Cluster 1’s (red) documents with higher link strength refer mainly to issues of Corporate Governance and Gender (board composition): women’s participation and the effects of this participation in the Organizations. The evidence of the impact is varied and mixed; Adams & Ferreira (2009) found that in US companies, a more gender-diverse boardroom allocates more effort to monitoring, but it can affect the value of the firm, whereas Campbell & Mínguez-Vera (2008) found that female participation in the boardrooms in Spain has a positive effect on the value of the firm; Srinidhi et al. (2011) suggests that their finding, showing that women in the monitoring committee have better-reporting performance, build a case for supporting the fact that female participation increases high-quality earnings and decreases the cost of capital through higher disclosure and CEO accountability.

Cluster 2's (green) documents with higher link strength refer mainly to issues of gender in the accounting profession and accounting research; this includes participation and history of the involvement of women in accounting research and the accounting profession and also critiques of the foundations of the accounting profession as a gendered one. Kirkham & Loft (1993) elaborate on how the “professional accountant” was built by differentiation in gender and differentiation from other professions or careers, supporting its origins as a gendered profession. Kornberger et al. (2010) Study the effects of flexible work arrangements in a Big 5 Company, a practice-oriented to attract and retain female talent, which ended up having the opposite effect. Haynes (2017) reflects on the development of critical accounting, the profession as gendered and a perpetrator of gender inequalities, and the importance of feminist theory in moving forward with the critical research agenda. Ciancanelli et al. (1990) Explore how, even though the participation of women in accounting has increased, this has not reached the higher hierarchical positions.

Cluster 3's (blue) main documents, by link strength, relate to differences that arise from gender in students' performance and ethical or social behavior.

Figure 16: Co-citation analysis for the term “feminist” and “accounting” in Business Subject. Done with VOS viewer. Source: Scopus



In the co-occurrence word analysis, 3.503 keywords were found (after cleaning and reviewing the thesaurus); with a minimum occurrence of 10, 64 meet the threshold. A detailed list of the terms, with their occurrences and link strength, can be found in Annex 11.

The words with higher occurrence are gender, accounting, corporate governance, woman, and accounting education; the words with higher link strength are gender, human, female,

and male accounting. Therefore, expected clusters should be related to corporate governance, accounting education, gender roles or gender differences, and accounting.

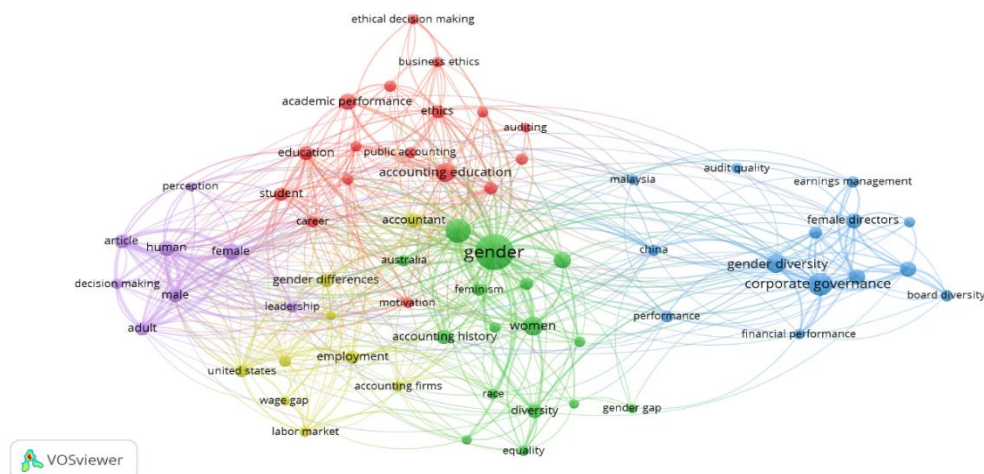


Figure 17: co-occurrence for feminist and accounting and related terms in selected documents in business. Done with VOS Viewer

As seen in Figure 17 five clusters appear: cluster 1 terms are related to education, accounting, and ethics; Cluster 2 keywords are related to accounting history and feminist issues like gender, race, diversity, and equality; Cluster 3 terms are related to corporate governance and board diversity, this cluster appears to be less entangled with the other cluster's terms; cluster 4 has employment-related terms, but also gender role and gender differences; the last cluster, cluster 5 is a very general term cluster, built upon mainly through publisher's keywords.

Table 12 shows the topics of each cluster, the term with the highest associated link, and the related country by co-occurrence.

Table 12: co-occurrence clusters for selected documents with the term "feminis*" and accounting in Business subject in Scopus. Author's elaboration.

| Cluster | Color | Topics | Term with higher links | Associated Country |
|---------|--------|---|------------------------|--------------------|
| 1 | Red | Accounting, education, and ethics | Accounting education | |
| 2 | Green | The accounting profession from a feminist perspective | Gender | Australia |
| 3 | Blue | Corporate governance and gender | Corporate Governance | China and Malaysia |
| 4 | Yellow | Employment, the accountant, and gender | Employment | USA |
| 5 | Purple | | Human, female | |

(onzález et al. (2021) conducted a bibliometric analysis of gender accounting research; they found that most of the research was oriented to four general topics: education, research,

accountant, and accounting history; very interesting to note is that from this moment we can see the red cluster's link with Australia, and how feminism is related to history and also the participation of women, or topics to previous cluster 2. The green cluster corresponds to the issues presented in the previous cluster 4: employment and gender differences, which are already connected to the geographical region of the United States. The blue cluster relates to the previous Cluster 5, and the gray cluster relates to Cluster 1: education, accounting, and Ethics. The words related to previous cluster 3 were not typically used during this period, denoting that the interest in the effects of gender in corporate governance was low.

The second period, corresponding to the decade of 2010, shows a more diverse universe of keywords; as shown in Figure 19, 7 clusters appear. A detailed list of the keywords can be found in Annex 14.

The red cluster is the cluster related to corporate governance and board diversity that appears in this decade. The other clusters are more mixed than they appear in the general co-occurrence map. For example, Cluster 1 keywords related to accounting education can be found in the purple, bright blue, and green clusters. In the latter cluster, the word “economics” is the term with higher link strengths, but this word is found mainly in the index keywords. Table 13 shows the topics of each cluster.

Table 13: Clusters from the decade of the 2010's Feminist Accounting and related terms search in Scopus.

| Associated General Cluster | Color | Topics | Term with higher links | Associated Country |
|----------------------------|-------------|---|------------------------|----------------------------------|
| 1 | Green | Economy and Education | Economics | |
| 2 | Yellow | Diversity and accounting firms | Gender | |
| 3 | Red | Corporate governance and board diversity | Corporate Governance | Malaysia, China, India, Portugal |
| 4 | Orange | Employment and gender | Employment | |
| 5 | Blue | | Human | |
| 1, 2 | Bright Blue | Accounting, culture, and feminism | Accounting | |
| 1,2 | Purple | Accounting Profession from a feminist perspective | Women | |

For the last period to consider, the decade of 2020, which has not yet finished, there are already a similar number of documents to the previous decade. As shown in Figure 27, five clusters are formed.

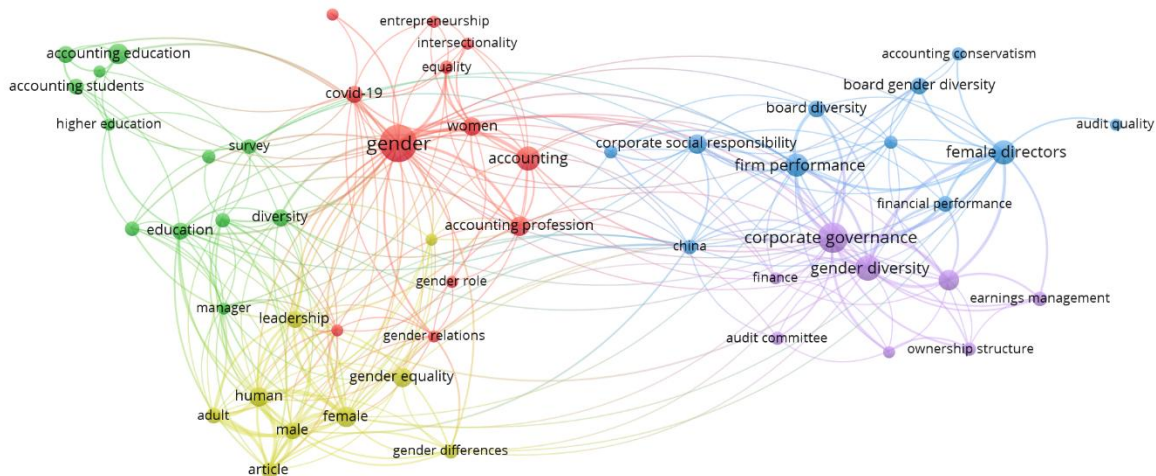


Figure 20: Co-occurrence map for keywords for selected documents with terms "feminis*" and "accounting" and related terms in business. Done with VOS viewer.

Table 14 shows a summary of the main findings of the clusters for the decade of 2020. The other clusters completely absorbed Cluster 4. Meanwhile, the cluster associated with accounting education also focuses on employment and managers, denoting the effect of education on organizational decision-making. Cluster 3 is divided into two similar and entangled clusters: Female directors and firm performance, and Corporate governance and board diversity. These two clusters are moving further away from the other two, as appears in the general keyword co-occurrence map of Figure 20.

It is also important to notice that Cluster 2 does not contain the term “feminist,” instead, we found a feminist-related term: “intersectionality.” The keyword “workplace” was also found in this cluster, bringing accounting closer to organizational issues.

Table 14: Summary of findings in Scopus for Feminist accounting and related terms in keywords for the decade of 2020s in Scopus. Author's elaboration.

| General cluster associated | Color | Topics | Term with higher links |
|----------------------------|--------|---|------------------------|
| 1 | Green | Accounting Education and Employment | Education |
| 2 | Red | Accounting profession from a feminist perspective | Gender |
| 3 | Blue | Female Directors and Firm Performance and corporate social responsibility | Female directors |
| 3 | Purple | Corporate Governance | Corporate Governance |
| 5 | Yellow | Gender and leadership | Female |

A higher interest in corporate governance is drawn by documents associated with China and Malaysia; the accounting profession, including accounting history, is associated with Australia and the USA and is related to documents considering gender differences and employment aspects.

Discussion

Several scholars have already stated the importance of the context when assessing organizational studies because the effects of different organizational practices can vary across organizations with different characteristics; this has also been observed within diversity practices research (Kalev, 2009; Kalev et al., 2006; Tolbert & Castilla, 2017).

It is beneficial to employ the feminist perspective in management studies and specifically the feminist accounting lenses, given that it comes from acknowledging the influence of accounting in shaping the predominant narratives (Lehman, 2019) through what is measured and how gender characteristics have had an effect on the current view of the world through neoclassical theories that were based on the homo oeconomicus (England, 1993) and a masculine perspective that has shaped the way organizations have evolved.

The feminist perspective in accounting discards the opposition of masculine and feminine traits (Ferber & Nelson, 1993; Nelson, 1993b), proposing the integration and complementation of both attributes (Hines, 1992) and, in general, disregarding the binary thinking that was fostered by these theories (i.e., Public-private, economic-social) (Lehman, 2019).

This view is particularly interested in reflexivity, recognizing individuals' importance as part of the social structure, having the ability to shape it, and being influenced by it. Therefore, feminist accounting acknowledges the significance of the researcher in a given study and context because it can affect the research and its results (Haynes, 2006).

Consequently, this stream acknowledges the value of women's experiences and subjectivities in research methodologies (Broadbent & Kirkham, 2008a; Haynes, 2008) and is critical to the lack of female accountants, either in research or in higher managerial positions (Broadbent & Kirkham, 2008b; Haynes, 2017) because of their scarce influence over the predominant narratives.

Organizational studies also suffer from this lack of representation (Martin, 2000), which could also explain the lack of influence of this stream in CSR research (Grosser & Moon, 2019), which may have a higher alignment with feminist values.

The previous analysis shows how feminism in business and economics research has impacted and influenced many diverse areas, from corporate governance to gender equality, including religion, fashion, entrepreneurship, and sports, among many others. In recent years, there has been a higher focus on ethical and socially responsible business practices; this aligns with feminist values by encouraging companies to consider the social impact and promote equity, inclusion, and accountability of their operations.

This analysis shows that even though feminism is not a term widely used by academia, research in all fields has been influenced by feminist topics and perspectives. In this sense, feminism in research appears in a more reflexive, not so critical or confrontational, embedded in current research interests and trends

Feminist scholars have always been critical of the lack of use of the feminist methodology in business and management studies; the analysis of keywords shows that even though feminist topics have touched broader aspects of business research, there is a clear relation between feminist theories on economy, but not business, suggesting a more advanced development of theories methodologies and application into economy.

A particular case is the influence of feminism in accounting; the search in Scopus shows that not all the research related to feminism is cataloged and published as such; overwhelming is the fact that the term "feminist accounting" could only be found in four documents.

Some authors propose to nurture accounting from the feminist critique of economics since mainstream accounting principles have derived mainly from neoclassical assumptions (M.-G. Baldarelli et al., 2023; Reiter, 1995). This could help give more structure and a more solid foundation for feminist research in accounting, helping to define trajectories of future research.

The question of why feminist research in accounting is not indexed as such by authors and publishers remains. The lack of explicit reference to feminism in the published research documents makes the specific field challenging to structure and comprehend, especially for newer researchers and scholars.

2. SOCIAL AND ENVIRONMENTAL ACCOUNTING EDUCATION IN LATAM: FOSTERING SUSTAINABLE ACCOUNTABILITY FOR BIODIVERSITY AND POVERTY

Introduction

The challenges of accounting education have been raised countless times by various authors. The digital era and the introduction of methodologies that automate accounting processes have made accountants' technical skills obsolete in the profession (Mangion, 2006; Pasewark, 2021). Several authors call for the need for training in critical thinking and the development of soft skills that allow the accountants of the future to take a more relevant role within organizations and societies (Mintchik et al., 2021; Terblanche & De Clercq, 2021; Wong et al., 2021). The accountant's role should not only be based on accounting methods, which can be easily automated, but also on their ability to analyze, evaluate, and support informed decisions about changing and challenging scenarios.

The role of the new accounting seems to be interpreted from a more holistic perspective; new definitions such as the one from G. Carnegie et al. (2021) situate accounting not only as a technical practice but also as a social and moral one with a focus on the sustainable use of resources and the accountability of stakeholders to promote the development of people, organizations, and nature, make more sense, and bring it closer to the definitions of non-mainstream accounting such as the SEA.

Global challenges call for new ways of looking at the world to find creative solutions. The call is also made to the accounting profession, starting with a review of accounting education. Authors like Gray et al. (1994) have suggested SEA education as a fundamental means for the development of critical thinking skills in students; the old accounting conceptions based on economic, social, and moral paradigms focused on the profit maximization of shareholders seem to be obsolete in the face of today's real challenges (Bebbington, 1997; Mangion, 2006; Wong et al., 2021)

Some research has been done to identify the development and state of progress and effect of this type of education in the curriculum, either with specific courses in the programs or topics included within some courses, in universities in Europe Lewis et al. (1992), the United States

or Australia Mangion (2006), but little research has been done on the curricula in Latin American universities.

This is surprising, considering that the geographical territory of Latam has 6 countries with the greatest biodiversity in the world and can be found in nearly 40% of the world's biological diversity (OECD, 2018). Despite its rich biodiversity, according to 2022 ECLAC's Social Panorama report, 32.1% of the region's population lives in poverty (CEPAL United Nations, 2022).

The role of the new accountants in managing limited resources and their contribution to constructing a more equitable society is essential. Accounting, management, and business programs in Latin American universities should consider including SEA education in their curriculum to better prepare these professionals for their future challenges, which allows them to advise and make decisions based on the analysis of various types and sources of information.

The objective of this part of the thesis is to inquire about the state of progress of SEA education in the curricula of the TOP 10 Latin American Universities for Finance and Accounting and Business and Management Studies, according to QS 2023 ranking, in the Business, Accounting, and Management programs in the undergraduate careers of these Schools or faculties.

With a review of the programs' curricula, the existence of courses linked to the SEA was identified.

Theoretical Background

Definition Of SEA and the New Accounting

The ability to have increasingly automated processes threatens the continuity of accounting as a technical practice and, therefore, poses a direct threat to the existence of accountants and the possibility of the profession becoming obsolete. On the one hand, enrollment in undergraduate courses in accounting has been declining, but so has the hiring of new accountants (Dawkins, 2023). Accounting, viewed only from the technical perspective, limits the practice to a series of rules, do's, and don'ts that don't necessarily fit the challenges present in the real world (Albrecht & Sack , 2001; Humphrey et al., 1996). In this sense,

accounting is based on “a model” that does not always apply to the situations encountered in real life by the profession (Zeff, 1980).

Although accounting has been called the language of business, some authors, especially those linked to the SEA, have criticized this definition, as they see a higher potential in accounting. G. D. Carnegie (2022) is critical of this definition because he finds it too narrow. For him, accounting is a practice that is not only technical but also social and moral. Accounting makes it possible to guide, structure, and order human activity, as well as through its narrative, it helps to define a vision of the world. For him, the moral and social basis on which accounting has been built presents itself as a problem for its possible development and the development of critical thinking in future accountants. It certainly threatens the potential of its contribution to organizations and society.

For Carnegie, the moral stream of accounting is central to the practice; he suggests that once students realize this, they truly understand the holistic nature of accounting and its undeniable potential.

The definition given by Carnegie responds better to the challenges that organizations and society face in the present and will arise in the future. It is also similar to the new emerging definitions of social environmental accounting.

On their part, the researchers linked to the SEA question how accounting feeds and has been nourished by economic, social, and moral guidelines, and has contributed to the maintenance of the status quo (Bebbington, 1997; Mangion, 2006; Wong et al., 2021). The absolutism of neoliberal assumptions in accounting programs limits the vision and critical thinking of accounting students and practitioners (Gray et al., 1994). It promotes unifocal decisions in organizations, with the sole objective of maximizing profits, and assumes a solely path to maximize social profit.

The definition of SEA and the research on SEA have had various emphases, either on Social in the ‘80s or on the environment in the more recent era (Mathews, 1997).

Gray (2002) describes social accounting as everything that is possible to count, including environmental topics. For him, Social Accounting is changing its genesis since it must respond to the social needs of the moment, and he considers that a social account will never be complete (Gray, 2001). That is why, in a way, he justifies that social accounting is not

homogeneous and becomes incoherent since he suggests that there is not just one social accounting project but several projects that coexist (Gray, 2002).

Then, understandably, as proposed by Owen et al. (2014) SEA can take different names, usually presented in a combination of the words social, environmental, sustainability, or ethical, plus accounting, disclosure, or reporting. In this book chapter, they suggest notions of what Social Accounting is and what it encompasses; hence, what accounting is for these authors could be described as the account of different things in diverse forms related to the interaction between an organization and its social (society) and natural environment, done for different stakeholders and diverse purposes, with focus on generating a positive social and environmental effect by the means of accountability.

Importance of SEA in Educational Programs

It's not just researchers critical of the role of accounting who have promoted a more holistic view of accounting and its uses. In Spain, governmental and academic institutions have recommended including social responsibility topics in accounting (Fernández Chulián, 2011), and other professional accounting organizations such as the IFAC or the AECC have made similar calls (Humphrey et al., 1996).

In addition, students complain that the subjects studied are often far from the actual accounting practice. It has also been shown that students' willingness to take specializations in accounting is low because they find it uninteresting and based only on the imposition of rules and guidelines (Dawkins, 2023; Russell et al., 2000)

Among other reasons, it has been argued that it is necessary to include in accounting programs the development of soft skills (Albrecht & Sack, 2001; of Bruyn, 2023; Venkatesh et al., 2023), which will allow the accountants of the future to add value to companies, especially in decision-making. It has been argued that traditional accounting education curricula cannot promote levels of advancement in Bloom's taxonomy and that the traditional focus of education on mostly techniques has generated a low development of the ethical capacity of accountants (Gray et al., 1994). These authors also support the inclusion of SEA in university curricula, promoting critical thinking abilities, to promote greater intellectual and ethical development.

Several authors have studied the inclusion of these competencies in the curricula of accounting (Dickins & Reid, 2023; Terblanche & De Clercq, 2021).

Factors Influencing the Inclusion of SEA in Educational Programs.

In their study of Universities in Sri Lanka, Senaratne et al. (2022) suggest, starting from an institutional theory perspective, that institutional pressures, mainly normative, such as the influence of academics and accounting standards, cause the inclusion of integrated reporting education programs.

Humphrey et al. (1996) mention that the perceptions of professor's influence changes in curricula in British universities, the requirements of professional accounting exams, the structure of funding and merit systems in universities, as well as the importance given to accounting courses, which is mostly low.

These authors also suggest that, given the market-based relationship between Universities and students, students' perceptions of what is important to add to the curriculum should also be considered. After all, students are the main "clients" of the Universities.

The influence of governing bodies has also been highlighted by more critical voices that appoint these organizations to maintain the status quo and their service to stakeholders.

Mangion (2006) finds that the inclusion of SEA in curricula in Australian Universities is mainly due to the need to improve the corporate behavior of future professionals, as well as a response to the demands of bodies of accountants.

Topics For SEA in Accounting Education

According to Mangion, and supported by a subsequent studies of Sundin & Wainwright (2010), SEA is usually included into some other accounting course Mangion (2006); however, in the research survey, several professors indicate that they believe that in the future, curricula will include SEA stand-alone courses mainly in social accounting and environmental accountability. Other professors that participated in the survey mentioned as possible SEA topics triple bottom line, audit and assurance, SEA and strategic management accounting, accounting research, and employee empowerment.

However, this author implies that there is little consensus on the definitions and contents of SEA; particularly in her research, she posits that some of the concepts investigated could have been interpreted as belonging to another presented concept.

Research of SEA Education in LATAM

According to Mathews (2001) in the 1990s, there were few attempts (and few authors researching how) to include SEA in university curricula. At that time, the dimensions between social and environmental were not well defined. According to Mathews, from the work of Gray (1990), a division between social and environmental accounting began to be created. Since 1990 various SEA materials and research in SEA education have begun to be published in the academic field.

Recent literature reviews on accounting education are quite disappointing for LATAM: a literature review of the publishing on accounting education is done for each year (Apostolou et al., 2021, 2022, 2023; Churyk et al., 2024). From the 2021 review to date, there are no empirical studies that have been conducted specifically with a sample from countries in Central or South America. Only since the 2024 version, Mexico included in the geographical area of the US and Canada for empirical studies; however, the review does not specify whether any research used a sample from Mexico.

Of the publications reviewed in these literature reviews, one mention is made of research in Brazil and two mentioned research carried out in Colombia.

Ferreira et al. (2022) investigate the number of papers published in English between 2000 and 2020 by Brazilian accounting researchers. They identify that although the number has been increasing, the publication is mostly done in journals that are not very influential, so the research has little impact.

Casa Nova et al. (2023) studied how the context of Covid-19 in Colombian universities allowed students and professors to move to a more conscious pedagogical context in the form of a more critical understanding of the role of accounting.

Ospina-Delgado et al. (2021) researched perceptions of students and graduates related to the use of MOOCs for IFRS learning.

None of this research refers to social or environmental accounting issues faced by Latin America.

Methodology

The study's initial focus is undergraduate careers in accounting at the main universities in Latam. When filtering by Latin America and the subject of Finance and Accounting in the QS Ranking 2023, the search only yields 11 Universities located in five countries: Chile, Mexico, Brazil, Colombia, and Peru. Of these, 10 universities have specific accounting programs, whether professional degrees, bachelor's degrees, or baccalaureates.

Since a small sample was retrieved, filtering universities by the subject of finance and accounting may not faithfully reflect the options to which the students with better grades and with potential interest in accounting may be confronted. Various studies have mentioned how enrollment in undergraduate accounting courses has been declining (S. Albrecht & Sack, 2001); however, it is unthinkable to conceive a management course without accounting. Following this line of thought, it was decided to include the top 10 Universities in Business and Management Studies in Latam of the QS ranking, as well as the University of Buenos Aires, which is in the No. 14 ranking for this subject in Latin America, which is suitable to include since Argentina is the third country with the largest population in Latin America. In addition to the fact that in the early 1900s, it had a reputation for being the "breadbasket of the world" for its great productive capacity in the agricultural industry, and yet, in 2023, more than 40% of its population was below the poverty line (National Institute of Statistics and Census (INDEC). Argentina, 2023).

With this, 4 Universities were added to the database, summing up a total of 15 Universities.

In regard to the programs offered, the Universities have different structures; we find undergraduate programs that grant the degree of Bachelor and Licentiate, as well as careers that provide (with or without a bachelor's degree), a professional degree. Those curricula in which professional degrees counted as part of the general program of the career, which included baccalaureate or bachelor's degrees, were analyzed as a single program; this was found mainly at the Universities of Chile and Peru. In addition, some of these programs allow students to get specializations through their electives. The duration of the programs ranges from a minimum of 6 semesters to a maximum of 11 semesters.

| Program Type | Q |
|---------------------|----|
| Management | 13 |
| Business | 5 |
| Accounting | 14 |
| Finance | 4 |
| Dual (+ Management) | 1 |
| Total | 37 |

Table 15: Number of Programs per Subject. Author's elaboration.

The sample contains 1 University in Argentina, 3 in Brazil, 3 in Chile, 4 in Colombia, 3 in Mexico, and 1 in Peru. There are 9 private funding Universities and 6 public Universities.

A total of 37 programs are included in the sample; most of which belong to accounting and management. Table 15 shows the number of programs for each subject.

Table 16 provides a summary of the Universities considered, the number of their programs considered, the ranking, and the type of funding.

Table 16: Universities considered in the study. Author's elaboration.

| University | Country | Ranking QS accounting & finance Latam | Ranking QS business & management studies Latam | Type | Degrees |
|---|-----------|---------------------------------------|--|---------|---------|
| Pontificia Universidad Católica de Chile | Chile | 1 | 2 | Private | 1 |
| Tecnológico de Monterrey | México | 2 | 1 | Private | 3 |
| Universidade de São Paulo | Brazil | 3 | 3 | Public | 2 |
| Universidad Nacional de Colombia | Colombia | 4 | 14 | Public | 2 |
| Universidad de Chile | Chile | 5 | 8 | Public | 2 |
| Fundação Getulio Vargas (FGV) | Brazil | 6 | 6 | Private | 2 |
| Instituto Tecnológico Autónomo de México (ITAM) | Mexico | 7 | 9 | Private | 4 |
| Pontificia Universidad Javeriana | Colombia | 8 | 10 | Private | 3 |
| Pontificia Universidad Católica del Perú | Perú | 9 | 11 | Private | 3 |
| Universidade Federal do Rio de Janeiro | Brazil | 10 | - | Public | 4 |
| Universidad EAFIT | Colombia | 11 | 15 | Private | 4 |
| Universidad Adolfo Ibáñez | Chile | - | 5 | Private | 1 |
| Universidad de Buenos Aires (UBA) | Argentina | - | 12 | Public | 3 |
| Universidad de los Andes | Colombia | - | 4 | Private | 2 |
| Universidad Nacional Autónoma de México (UNAM) | México | - | 7 | Public | 2 |

With respect to what is included as SEA content, following the SEA definition of (Gray, 2002), the study considers any topic within the programs related to accounting from a non-purely financial perspective.

Since the contents of SEA can also be treated as contents within other subjects, we will include topics related to SEA in this analysis, such as social inclusion, sustainability, and climate change.

Likewise, and considering the primary objective sought by including SEA in the programs, which is the development of critical thinking skills, the inclusion in the programs of subjects that are not purely financial or business but that allow students a more holistic understanding of social or environmental problems, will be reviewed, as well as research-oriented courses.

Official webpages of the Universities, the programs, and the faculties were reviewed to obtain the list of mandatory and elective courses for the full duration of the programs. Syllabi and course outlines of the courses were also retrieved, where available. Others were obtained through emails to the course coordinator, having a low response rate.

Results

Regarding the mandatory training courses of the programs, of the 37 programs reviewed, only one had a mandatory course in Social and Environmental Accounting (Accountant – UBA); four programs have a compulsory integrated reporting course, two have mandatory Accounting Research courses; eight have required courses in accounting theory, and one program has a mandatory course in Accounting of Organizational management.

20 of the programs have some kind of ethics course, presented as business ethics, ethics, and organizations, ethical and professional behavior or judgment, or compliance. Only one of these courses is directly related to the social responsibility of accountants and is given as a workshop (Ethics and Social Responsibility of Accountants).

| |
|---|
| Mandatory Ethics and related courses |
| Ethics, Economy, and Businesses |
| Business Role in Society |
| Law and Responsible Businesses |
| Professional Critical Judgement Development |
| General and Professional Ethics |
| Ethics and Organizations |
| Ethics and Compliance |
| Business Ethics |
| Finance for life, market, and theology |
| Market and theology |
| Ethics for Finance |
| Ethics and Philosophical Aspects of Management |
| Ethics and Integrity |
| Workshop: Ethics and Social Responsibility of Accountants |
| Leadership and Ethics |
| Ethics in organizations |

Table 17: Detail of Ethics Courses. Source: Universities Data. Author elaboration.

Some of these undergraduate programs included social and environmental issues in their mandatory courses, but from the management perspective: two programs have a sustainable management course, and another program had three social management courses (Social Management, Organizational management and social interventions, and social Projects Management). Six programs include mandatory stand-alone courses on environmental topics such as sustainability, sustainable development in organizations, sustainable finance, and climate change.

21 programs from 15 universities include in their compulsory programs' subjects in social sciences such as Sociology, Political Science, or History, among others. Some are mixed with management or economy, others as standalone courses. A list of courses can be found in the Annex 15.

The electives for 19 programs were retrieved; regarding elective courses strictly related to SEA topics, there were 2 courses on Social Environmental Accounting, 4 courses on corporate social responsibility, 1 course on integrated reporting, and 1 course on sustainable finances.

The programs contain other topics related to SEA, such as Inclusive Management, Sustainable Business Management or sustainable development and organizations, and one SDG course.

In total, 14 of 19 programs contain elective courses somehow related to SEA.

Discussion

Although the programs reviewed in the majority do not have social, environmental accounting stand-alone mandatory courses, it was found that most of the programs included courses with social, environmental accounting topics.

Most of the programs included some kind of ethical course, highlighting the importance of ethical professional actions and decision-making. Also, most of the programs included courses on social sciences, supporting the development of a more humane view of businesses and critical thinking skills.

Regarding electives, although a comprehensive list of the electives for all the programs could not be retrieved, this analysis shows that few universities offer social environmental accounting stand-alone courses. However, consistent with previous literature, most of them include topics related to SEA in other classes.

Even though a more detailed analysis could be done to determine through a close revision of each syllabus the influence of social environmental accounting topics on each program, the potential for development is still very high in Latin America.

It seems that up to this point, institutional pressures for including SEA in curricula and the interest of professors and students are low. There are few programs solely dedicated to accounting, so the lack of interest in general accounting could also be the reason for this underdevelopment.

3. FEMINIST ACCOUNTING AND ORGANIZATIONAL PROCESSES: ASSESSING A PERFORMANCE REVIEW PROCESS FOR POSITIVE OUTCOMES IN FEMALE CAREER ADVANCEMENTS

Introduction

Feminist accounting is, among other things concerned about female participation in the workplace and career advancement, not only because of its social justice search but also because the lack of female participation in professional spheres has failed to influence how the world is perceived. This chapter explores an intersection of feminist accounting and organizational processes related to female career development, particularly the performance review process, focusing on how organizational initiatives promoting gender equity can improve opportunities and workplace outcomes for female performance, participation and career advancement.

Organizations committed to gender equity have been shown to experience up to a 15% reduction in turnover, driven by greater job satisfaction and alignment with values in workplaces. Furthermore, diverse teams are up to 20% more likely to achieve sustainability goals, as varied perspectives can foster innovative solutions to environmental and social challenges (McKinsey Company, 2020) Diverse leadership teams have also proven to have better financial outcomes (Mckinsey Company, 2023)

Despite the benefits, challenges persist for organizations to get rid of internal biases: research from Betterworks (Betterworks, n.d.) shows that only 30% of employees perceive performance evaluations as fair, suggesting a need for more transparent and inclusive evaluation systems to enhance both fairness and motivation in diverse work environments

Performance appraisals, especially those focused on training, have proved to have a positive effect on productivity and quality (de Menezes & Escrig, 2019). Positive perceptions regarding appraisals have also been shown to have a positive impact on performance and engagement, whereas a negative perception of the appraisals increases turnover (Bekele et al., 2014). Positive performance appraisal outcomes rely greatly on the perception of fairness of the system of employees (Jawahar, 2007).

A case study of a performance review process on a food and beverage company in Emilia Romagna is done in this chapter to explore the factors influencing employee performance in an organization committed to diversity and inclusion. The company took a strategic commitment to improving its diversity and inclusion practices by measuring and understanding gender gaps in its organizational processes; recognizing the negative impact of gender biases on employee appraisals and development, the results of their performance review process were assessed over three years, while the company introduced several initiatives designed to create a more conscious culture; the initiatives included a gender-neutral competency framework, bias-awareness training for evaluators, and mentoring for female professionals.

This approach will help reveal the complexities of hidden gender dynamics and its impact on individual performance evaluation, particularly within a workplace dedicated to sustainable practices and equity. The research study focuses on two dimensions. First, it investigates potential gender differences in performance metrics. In the second part, it examines factors affecting employees' organizational performance.

This study aims to help the organization refine its strategies, improve outcomes, and foster a more inclusive and sustainable workplace. It contributes to the existing literature by exploring gender dynamics and identifying key factors influencing it. Additionally, it aims to contribute to the broader discourse on feminist accounting and to understand how internal biases can be measured and challenged for a positive outcome in gender equity and female career advancement in the workplace

Theoretical Background

Several metaphors have been used to describe the paths and careers of female leaders in higher hierarchical positions. With a continuous increase of female participation in organizations to the point where the proportion is virtually similar to male workers, the picture has not changed much during this decade: the representation of women in the labor market diminishes at higher hierarchical levels. While at entry-level jobs, they represent 48% of the labor force, and even though C-level women's participation has grown 27% since 2016, they only represent 24% of the workforce in higher hierarchical positions. (McKinsey, 2020).

Several scholars have tried to explain the lack of female participation in their fields (i.e., academia, IT, etc.), and a lot of business and psychological research has been attempting to give an explanation to this phenomenon. According to (Powell & Butterfield, 2015), literature related to this topic can be categorized as person-centered, situation-centered, and social-system-centered, the latter being the stream with a higher volume of outputs.

One of the oldest metaphors for female leadership in business literature is the “Glass Ceiling.”, which was first applied in 1978 by American writer and consultant Marilyn Loder. It is used to describe the invisible barrier that prevents women from advancing in their careers, creating an illusion of future possible progress that never comes true (Cotter et al., 2001; Powell & Butterfield, 1994, 2015) (Broadbent & Kirkham, 2008; Cotter et al., 2001; Eagly & Karau, 2002; Powell & Butterfield, 2015)(Cotter et al., 2001; Powell & Butterfield, 1994, 2015).

Yet, in 2024 there is still a lot of research literature that study the glass ceiling, thus providing evidence that the phenomenon has not ceased to exist. Moreover, several studies describe similar phenomena through metaphors to examine the different obstacles and paths that female leaders face in their careers (Carli & Eagly, 2016), making a contingent and relevant topic to understand the current dynamics that prevent women from advancing and acquiring higher positions in organizations and why there is a persistent lack of equality within organizations

Gender discrimination and Stereotyping as a possible explanation

A stream of literature centers on the role of stereotyping and discrimination of women in the workplace; it is a system-centered explanation. As noted by Powell & Butterfield (2015), discrimination, stereotypes, and prejudice are related phenomena that explain one’s reaction to others. It is a generally unconscious phenomenon where individuals bring their own ideas about certain groups, in this case, to the workplace, affecting its practices and processes.

The Role of congruity theory of prejudice towards female leaders by Eagly & Karau (2002) explains how the stereotypes related to the normative roles that men and women should hold according to society generate prejudice towards women, generating discrimination inside the organization, thus explaining the lack of women in leadership roles. This theory describes how existing prejudice towards female roles generates incongruity related to expected

women's behaviors and their position as leaders within the organization. This generates that, on one hand, female workers could be seen as having less potential to assume leadership roles than their male peers, and on the other hand, that the evaluation of their leadership traits is more critical than those of male leaders.

The effect of stereotypes in organizations, and in particular, on women's careers has been vastly studied (DeMatteo, 1994; Feenstra et al., 2023; Heilman, 2012). An interesting approach has been taken to understand the valued traits on good leaders and their connection to expected feminine or masculine traits over time by Powell et al. By conducting several studies based on applying the BEM - Sex Role Inventory (BSRI) Survey on a self-assessment and the perception of "good manager" to business students and replicating it every couple of years, a clearer picture of the change in leadership gender stereotypes has been constructed. The BSRI was created in 1974 by Sandra Bem. It consists of an inventory of 200 masculine and feminine characteristics and 200 gender-neutral characteristics. In her study she also describes individuals that have a balanced amount of feminine and masculine traits, which are described as androgynous.

In 1979, Powell's first study showed that good leadership was described in masculine terms in opposition to the expected outcome of androgynous, defined as a mixed of feminine and masculine characteristics (Powell & Butterfield, 1979). On a restudy of the data, by using the Short BSRI, though importance of androgyny traits increased, a good leader was seen mainly in masculine terms. (Powell & Butterfield, 1989).

By the 2000's the proportion of female leaders had notoriously increased, so the authors hypothesize over the working mechanisms of stereotyping and how this variation could have an effect on the expected image of leadership, speculating that putting in place the role congruity theory, with more women in the workplace, the expected roles for each gender should have changed. They discovered that even though masculine traits have decreased in their importance in characterizing a "good leader," leadership was still described in predominantly masculine terms (Powell et al., 2002).

In their 2009 study, they found out that traits of leadership associated with the feminine or masculine gender have both decreased over time, with masculine traits decreasing far more than feminine traits, generating a higher balance between both of them and moreover, a

gender undifferentiated profile of the “good manager.” (Powell & Anthony Butterfield, 2015).

Though their final results might build a case for diversity, the authors recognize that the measurement instrument could be, to some extent, obsolete when using it to represent the expected (updated) stereotypes of sex traits. Other authors have also drawn the same conclusion (Donnelly & Twenge, 2017).

Criticism of the BSRI focuses on whether the traits have been adequately categorized; if the two dimensions, feminine and masculine, were in fact independent of each other (Bremis & Johnson, 1990; Hoffman & Borders, 2001) and variability on results when using the Original BSRI tool or its short version (Hoffman & Borders, 2001).

Nevertheless, results of studies with different methodologies have confirmed the effect of gender stereotyping on the gender evaluation of leadership. In a study conducted in Spain (Garcia-Retamero & López-Zafra, 2006) assessing industries with high or low role congruity fit, the clothing industry, considered feminine, and the automotive industry, considered masculine, female and older participants showed higher prejudice towards female leaders for role incongruity. Still, male leaders were not affected by the role incongruity effect, regardless of the industry of study.

Another study (Cames et al., 2001.), aimed to understand gender stereotypes in European bank managers, confirmed gender prejudice towards female managers, where they even established that female managers consider that good managers should have a more masculine leadership style. In contrast, male managers will consider that good managers hold more androgynous characteristics.

Another interesting phenomenon studied in business literature related to stereotypes is connected to the perception of women in higher hierarchical positions regarding their junior female colleagues; this phenomenon has been named “queen bee effect”, and it describes how these female leaders distance themselves physically and psychologically from junior female colleagues by being more critical and harsh with their work evaluation compared to the evaluation they do of younger male colleagues (Derks et al., 2016; Ellemers, 2018). Though this explanation could be categorized as a person-center type, some authors have stated that this phenomenon is just a reaction to the threat that some females have experienced

in their jobs and is more part of a socialization process within the organization (Derks et al., 2011, 2016), therefore, a social system-centered explanation, rather than a person-centered approach.

Personal preferences or the “opting out”

Another category of explanations centers on the person and focuses on the existence of diverse preferences of individuals and their personal choices regarding their professions, careers, and their predisposition to “opt-out” of careers that may lead them to higher hierarchical positions.

As stated by Ernst et al. (2017), the career preference perspective is upheld by person-environment theories, where individuals search for jobs and organizations that are more aligned with their personal values, interests, and goals; eventually, this will lead them to more positive outcomes and personal satisfaction. They distinguish that on one side, there are gender differences in choices that promote different career paths and preferences. On the other hand, there are organizational characteristics that can limit their possibilities or their predisposition to choose them.

They propose that, for example, women prefer working environments that allow them to work with and help others and have shown a higher preference for jobs with communal goals. This, according to them, could explain the lack of representation of women in STEM industry.

According to these authors, another important gender difference comes from women’s preference for work-family balance. Women have given more importance to family and family time, whereas men prioritize their careers. This could explain why, at a certain point, women would choose not to keep advancing in their careers and prioritize their family life.

In fact, it has been studied how women’s preference for self-employment is highly connected to flexible schedules and family reasons, especially for mothers of young children. In contrast, men’s preferences do not show this association (Boden, 1999).

The authors state that women tend to choose organizations with characteristics that are a higher fit with their ambitions, where the culture is more human-centered, and where there is less tendency to over-evaluate masculine traits or characteristics. Indeed, it has been

observed how, in certain positions and industries, women and men suffer from gender-based self-selection (Hogue et al., 2019).

Moreover, it could be argued that women's work satisfaction and their own perception of success at work could differ by gender (Sturges, 1999), generating different choices among women and men employees and, in turn, different career paths (Evans & Diekmann, 2009).

Though other organizational groups have shown a tendency for the "opting out," therefore suggesting that it is not only a specific choice of women in business settings, but it has also been found that it could be associated with individuals who possess a lower masculinity gender identity (Powell & Butterfield, 2013).

An important assumption regarding these explanations is related to the fact that it simplifies organizational work environments by supposing that organizational culture and goals are known and understood by all employees and that there are organizations that could or would want to align with the goals and preferences of women employees. In this sense, it is important to question if women employees are opting out or being pushed out (Ernst et al., 2017).

Because people could already be conditioned by their gender for certain preferences, gender beliefs about a certain competence may bias their self-assessment, which in turn could affect their career choices and paths. (Correll, 2001).

A cross-sectional study done in China showed that for managers, their gender and perceived identity role were linked to their managerial position aspirations; female managers with masculine/androgynous traits had high managerial aspirations, whereas surprisingly, male managers with androgynous/female traits had higher managerial ambitions.

Also, their self-assessment of certain competencies may provoke a stereotype threat; this is referred to the phenomenon where people who belong to groups that are negatively stereotyped or expected to have lower performance in a certain competence, will assess challenges as threats and, through the effects of stress in their body and brain, they will have lower performance (WHighn et al., 2015).

These arguments may disregard the person-centered explanation of discrimination in the workplace, positioning the individuals as system-dependent because the bias process occurs

before the person enters the job, causing the beliefs of the cultural system to permeate them, therefore shaping their preferences and decisions.

The influence of organizational processes

Acker (2006) suggests that all organizations have inequality regimes, labeling them as processes, actions, practices, and definitions that result in maintaining a particular inequality in a specific organization. These inequality regimes within organizations are connected to other societal inequalities related to race, class, or gender.

She defines inequality regimes as:

“Systematic disparities between participants in power and control over goals, resources, and outcomes; workplace decisions such as how to organize work; opportunities for promotion and interesting work; security in employment and benefits; pay and other monetary rewards; respect; and pleasures in work and work relation”.

Acker, J. (2006). Inequality Regimes. Gender and Society. Pp443

The author explains that the legitimacy of inequality will vary across different organizational characteristics. Still, overall, a gender or race inequality regime will be more legitimized if it is linked to class inequality. She addresses the example of the gender pay gap for clerks, positions that are associated with lower status and are usually filled by female employees. She states that wage setting and supervision are class practices that generate categorization among employees affected by gender and race.

Several organizational processes can affect female employees' experiences in organizations (Amis et al., 2020; Bobbitt-Zeher, 2011; Son Hing et al., 2023a). Explanations related to organizational processes belong to the situational-centered categorization.

Metaphors have also been used to describe organizational context through the lens of organizational inequalities created by organizational practices and processes that confirm and maintain gender differences within organizations.

One recurrent literature figure that is used in business research regarding female employees' careers refers to the “Glass Cliff”; a figure that embodies the situation of female leaders who managed to access to higher hierarchical levels, breaking the glass ceiling, but are given roles

that are more precarious or face more risk than their male peers (Morgenroth et al., 2020; Powell & Butterfield, 2015; Ryan & Haslam, 2005; WHighn et al., 2015).

Other popular metaphors include “The Labyrinth” (Eagly & Carly, 2007; Eagly. Alice H. & Carli, 2009), which is employed to describe the obstacles women employees face when aiming for C-suite roles, and “The sticky floor,” a metaphor used to describe how women are prevented from ascending in their careers, often due to organizational inequalities (Booth et al., 2003; Carli & Eagly, 2016).

Some recurring processes in an employee’s lifecycle, like hiring, promotions, and performance reviews, magnify specific individual stereotypes on gender roles, which can perpetuate inequalities throughout the organizations and affect the employee’s life cycle.

There is no consensus regarding the definition of an employee’s lifecycle or its stages (Gladka et al., 2022). Still, a mainstream definition will be composed of at least 5 stages: attraction, recruitment, onboarding, development (and means for retention), and separation. All these stages are associated with specific organizational practices that align with the main Human Resources goal: attract, motivate, develop, and retain the required talent. Figure 21 shows an employee lifecycle and associated organizational practices.

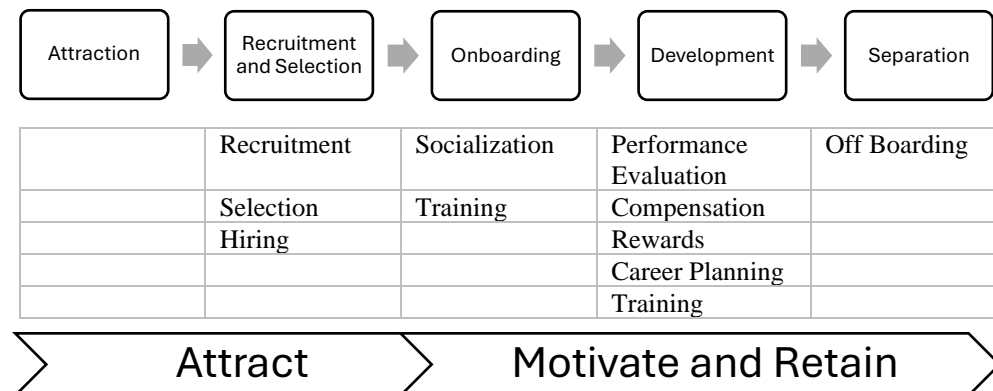


Figure 21: Employee lifecycle and associated practices

Talent acquisition: Attraction, recruitment, and selection

The attraction and recruitment stages will be processes in which the preferences of the organization and the ones of the individual will be put in place; the hiring process is the first filter that decides who will belong to an organization among those who want to belong.

Gender discrimination can be found even in the very first stages of recruitment. It has been studied how, for high-skilled jobs, solely gender, implied through candidates' names in resumes, results in fewer callbacks to female candidates (Quadlin, 2018). Even though female candidates are on overall jobs more likely to appear in hiring queues (or rankings), when the type of job is taken as a factor, female candidates have higher proportions in low-paid/low-status jobs, while male candidates will be predominant in queues for high-status jobs (Fernandez & Campero, 2017; Fernandez & Mors, 2008). In this way, the hiring process filters and categorizes future employees for future roles within the organization.

According to Amis et al. (2020), there are three main ways in which hiring perpetuates social inequalities. The first one is related to the candidate's cultural fit, where it has been studied how the personal characteristics of the recruiter or the manager affect the selection processes through cultural matching, generating positive discrimination towards those candidates that hold a higher cultural similarity to the person making the hiring decision.

A second way is related to methods and tools used for hiring; the pursuit of certain words or certain characteristics in curriculums may increase the probability that the candidate belongs to a specific group with certain characteristics that are not openly required by the organization (i.e. that belongs to an elite university, where the probability of hiring a white male is higher). A third one would be the use of formal and informal networks to fill in positions; this could cause minorities to lack access to certain job opportunities because of their lack of network and because of cultural assimilation. (Fernandez & Rubineau, 2019) found out that network recruiting had a positive effect on females across all levels of an organization, but had a negative impact on female participation in higher hierarchical positions, contributing to the glass ceiling effect.

From the candidate's perspective, as discussed before, their internal bias and self-stereotypes will shape their preferences and choices before they even apply for jobs, generating previous self-discrimination towards jobs they believe to be less fit.

Onboarding

The onboarding process allows the candidate to get to know and understand the company's culture, people, and processes. Onboarding processes have been shown to mediate employee

engagement and turnover intentions (Gupta et al., 2018); therefore, effective gender-aligned onboarding processes are necessary to nurture the retention stage.

Development Stage

Like other stages in the employee's life cycle, the development stage nurtures retention and motivation. The development stage is a continuous phase in which the employees acquire new knowledge and develop new skills and competencies, often guided by the organization and their talent development plans or career plans. In this stage, the organization will use compensation and rewards systems to motivate and retain its employees.

It has been studied that in this stage, organizational inequalities can also arise since often women within the organizations will be socialized into acquiring more passive jobs that may keep them away from getting promotions into managerial positions (Amis et al., 2020)

In this stage, talented employees should be able to move forward in their careers through promotions, according to the opportunities presented and the achievement of their development plans. Sources of discrimination have also been found in this process. Amis et al. (2020) draw a link between the cultural fit of promotion candidates and their networks, implying that those with a higher cultural match with the organization and its members are more likely to get a promotion. In a study done in Italian academia, it was found that the probability of promotions for female professors is negatively impacted when men solely compose the evaluation committee (M. G. Baldarelli et al., 2016). The IT industry, a male-dominated industry, it has been found that regarding female employee's promotions, they are penalized for being high achievers (Langer et al., 2020).

It is important to note that organizations often use promotions as rewards (Gibbons & Waldman, 1999) to signal high-performance and culture-adjusted employees. Therefore, promotions are also a factor to consider for the retention stage.

However, the most recognized tool for retention is compensation. (Amis et al., 2020) exposes compensation as one out of five practices where organizations perpetuate inequalities. The authors describe that compensation structures, how employees are paid, taking advantage of those who lack opportunities (immigrants or minorities), and discrimination as a pretext for efficiency are two ways compensation can reproduce inequality.

Pay systems and performance-related payments have shown significant gender differences that partly account for the gender gap (Elvira & Graham, 2002), especially in lower-level job positions (Kangasniemi & Kauhanen, 2013).

Performance Management as a means for development and retention.

An important and quite common process that almost all companies undergo, either in their more traditional performance appraisal or as the more modern development-focused continuous feedback, is performance management. Performance management appraisals are valuable tools for organizations because they allow them to communicate to their employees the outcomes and behaviors that are expected from them and ensure that employees' efforts align with company goals (Jha & Kumar Jha, 2018; Martinson & Deleon, 2018), and help them build culture.

The relationship between organizational performance and employee performance is deeply connected; human capital is an intangible organizational element that drives the organization's ability to grow, adapt, and prepare for future challenges (Carmeli & Tishler, 2004). Consequently, performance review processes can reveal organizational potential for future success.

Regular evaluations highlight employees' strengths and areas for improvement, allowing organizations to offer targeted training, development, and career growth opportunities that foster continuous skill enhancement, which also improve organizational outcomes (Jiang et al., 2012).

Employees are more engaged and motivated when their work is assessed and valued (Mone & London, 2018), especially when the process takes part in an integrated HR management system (S. L. Albrecht et al., 2015). Furthermore, engagement has a mediating effect on organizational performance (Aguinis et al., 2012). Moreover, well-placed performance evaluations have been shown to reduce turnover (Guzeller & Celiker, 2020).

In recent years, the fast-evolving market dynamics and organizational challenges have driven performance evaluations to adopt a more holistic and agile approach. Rather than relying on annual reviews, many organizations now use on-the-spot feedback tools, allowing managers and peers to provide ongoing input and enabling employees to adjust and stay aligned with organizational goals quickly. Person-mediated feedback has been shown to have a significant

impact on engagement and employee motivation (Giamos et al., 2024). Setting clear, measurable goals through frameworks like objectives and key results (OKRs) helps align individual performance with strategic organizational priorities (Rompho, 2024), while regular check-ins ensure employees remain on track and can adapt to shifts in priorities as needed.

Organizations are also emphasizing how well employees embody core values (Nistor & Măluțan, 2017). Behavioral assessments, evaluations of cultural fit, and adherence to organizational values can play an important role in performance assessments.

Performance review results are often linked to employee development plans, compensation, and promotions, directly affecting the employee's life cycle. Performance data helps identify high performers, potential leaders, and skill gaps, supporting workforce planning, talent development, succession planning, and recruitment (Olufunke Olawale et al., 2024); they also support merit-based decisions on compensation, promotions, and rewards (Zhu & Xie, 2023).

In this scenario, the need for unbiased performance evaluations is crucial. As exposed before, women employees are affected by negative stereotypes when they are evaluated for traits perceived as not congruent with their expected role. It has been found that being competent does not ensure the same career advancement for a female employee as for a male employee (Heilman, 2001), and in organizations belonging to more masculine-dominated environments, female employees do not get the same return on their capabilities and outputs as their men peers (Treviño et al., 2018)

Deficit bias can also affect employee performance evaluation, which causes the traits or competencies that gender is expected to lack to be given higher importance by evaluators (Pireddu et al., 2022), generating an unfair process where not all employees are measured by the same standards.

Studies on evaluators have shown that a type of role congruity theory is put in place during assessments; male employees were given higher numerical ratings than female employees, even though their written performance comments showed no difference or were better for female employees. Narratives of warmth were more correlated with numerical ratings for female employees than for male employees. In contrast, narratives of technical competence

were more correlated with higher numerical ratings for men, which were used as input for promotion.(Biernat et al., 2012)

Male managers have also been shown to give lower performance evaluations to female employees in male-dominated contexts when they perceive a higher gender hierarchical threat, signaled by the candidate's high academic records and past and current high performance (Inesi & Cable, 2015)

Female employees usually receive more positive feedback than male employees because raters will amplify the importance of warmth when giving feedback to women (Jampol et al., 2022). But negative feedback, in its constructive form, is necessary since it allows the manager and the employee to identify gaps in which to develop, grow, and advance (Fisher Hazucha et al., 1993; Son Hing et al., 2023)

However, it was found that the language and the connotation of the words used to evaluate female employees and male employees are different and have different effects on their overall performance scores; not all characteristics showed these differences, but it was distinguished that it was mainly those that were associated to gender roles expectations (Correll et al., 2020).

Stereotype threat can also affect the performance of female employees since it can reduce the effect of critical feedback to increase performance (Casad & Bryant, 2016), which will cause the performance appraisal to have the opposite expected result over their performances. It has been shown that stereotype threat affects not only employees' performance but also the learning process, negotiation, social interaction, motivation, and engagement. (WHighn et al., 2015).

This may explain why competitive environments have been shown to diminish women's performance and why their performance suffers more impact if they compete against men than other female peers (Gneezy et al., 2003).

Therefore, for female employees, this can turn into continually and systematically having lower performance, especially where men's skills are culturally highly valued, which in time will weaken women's aspiration to seek leadership roles or male-dominated jobs and careers (Ernst et al., 2017)

In a study on how female and male employees perceived performance appraisals, female employees stressed how and by whom they were done. In contrast, male employees reported what was being measured (Jonnergård et al., 2010). These authors suggest that these results align with previous research that showed that women perceive little relation between performance review and their careers.

During the performance review process, it should also be essential to consider another phenomenon that can affect women employees' appraisals. It has been studied that female employees tend to receive less credit when they develop teamwork. In particular, (Sarsons et al., 2021) discovered how female professors' tenures were negatively affected by co-authorship, while male professors' tenures did not have any impact. This effect should be carefully addressed since, as discussed before, women have been shown to have a higher tendency than their male peers for teamwork and communal goals.

Meuris & Elias (2022) Found out that jobs with higher interdependence, defined as the level at which one's work depends on the success of others' work, are positively linked to gender payment gap in positions considered masculine but negatively associated with positions deemed feminine. These authors based their hypothesis on the lack of fit model Heilman, (1983) that explains how self-gender bias and others' gender biases interplay before and after a woman enters an organization.

Current research reveals several important statistics and trends regarding gender's impact, as well as diversity and inclusion, on employee performance within sustainable organizations, particularly in terms of engagement, retention, and productivity. Studies indicate that organizations emphasizing diversity and inclusion see enhanced performance and innovation. For instance, companies with higher gender diversity in leadership report better sustainability practices, which translates to improved financial performance and employee satisfaction overall. Women-led teams, particularly, are associated with increased collaboration and adherence to environmental and social governance standards (Mckinsey Company, 2023).

Separation

During 2021, women showed higher rates of burnout, chronic stress, and exhaustion than men, and one out of three women considered leaving or downshifting their careers

(McKinsey & Company, 2021) Over half of women plan to leave their jobs in the next 2 years (Deloitte, 2022).

Though there are virtually no gender differences in voluntary quitting, gender inequities may be promoters of turnover (Son Hing et al., 2023). As stated before, all the other employees' life cycle stages will affect the resignation decision, meaning that there is an organizational context that could be directly pressing to accelerate this decision.

Indeed, female employees who perceive their organization suffers from gender tokenism are more likely to turn over than male employees (Samuelson et al., 2019). In this sense, the numeric representation of female employees becomes an important factor in retaining female talent.

On the other hand, personal contexts could also promote these decisions, especially family arrangements and preferences for work-family balance.

The Role of Organizations

Organizational practices can act as enablers for positive social change, especially when they are seen as a series of aligned practices that motivate, build capabilities, and empower individuals by creating opportunities (Stephan et al., 2016)

According to Ridgeway (2009), gender is a frame that helps organize social relations. It associates categories (self/other) to cultural beliefs about people in those categories, shaping behaviors according to situations and the relevance of gender beliefs in people's motivation. In this sense, gender helps build the structure of all social organizations and institutions. Gender will permeate role identities at institutions depending on the context or importance of gender in a specific situation and the level of structured rules of the institution that may inhibit an individual's discretionary gender beliefs from coming into play.

This author suggests that changing gendered society is complicated and slow because it's built upon political, economic, and technological forces that mediate everyday beliefs. Change is gradual because it is interpreted by the older, more conservative lens of gender, but accumulative change may, in time, provoke a significant change in cultural-gender beliefs.

Taking this idea as a starting point, organizations as part of institutionalized society could promote gender equality through minor adjustments in cultural beliefs; on the one hand, they could make efforts to become less gendered by equilibrating their structures (i.e., the proportion of female/male) or processes, and by mediating the autonomy in which individuals within the organizations make decisions, limiting the occasions in which their gender beliefs can surface by structuring ungendered policies, procedures, processes, tasks, and activities.

Son Hing et al. (2023) reviewed several organizational practices and policies and their effect on gender equity in organizations. The least effective were those related to diversity training and diversity climate, though there is some evidence that education can mitigate the effects of implicit bias related to female leadership (Girod et al., 2016; Son Hing et al., 2023)

Diversity initiatives in organizations tend to create resistance because they are perceived as unfair (not everyone receives the same treatment, and not everyone receives treatment according to their merit), especially by those who do not get differentiated treatment (Son Hing et al., 2023). The authors argue that organizations should take action to communicate and explain the importance of diversity initiatives to employees, since if they understand there is discrimination, they will have a better understanding of the inequality and be more open to justify a different treatment for those groups. Hence, diversity training could have a progressive effect as an educational means.

As stated by Acker (2006), the visibility of inequality will help organizations tackle it and make people more conscious, since the privileged often cannot understand or view inequality. She explains that organizations aiming to tackle these inequalities should be aware of how they intervene since they are usually oriented to one type of inequality, generating another cluster of discriminated groups.

Because the perception of unfair treatment could also prevent talented employees from choosing companies that publicly state and promote the favor of female employees over male employees (Windscheid et al., 2017), it is important to design and communicate practices that are not perceived as a threat by male employees.

A way of avoiding the creation of discriminatory clusters is to find allyship within the privileged one (males); it has been shown that the support of a gender ally for female employees increased their identification with the company and their expectations of fair

treatment while maintaining neutral the threat of anti-male bias. (Moser & Branscombe, 2023); giving interpersonal allyship the potential to tackle stereotype threat.

Indeed, interpersonal relationship initiatives in business settings, like mentoring, have been shown to have a broader and more profound effect on employees' organizational life (hiring, development, promotions, leadership, and compensation). There is also some evidence for their impact on work-life conflict and turnover. (Son Hing et al., 2023b)

Besides the significance of visibility, Acker (2006) also states the relevance of the legitimacy of inequalities within organizations; more democracy-oriented institutions will have a lower legitimacy of inequalities, whereas this could be high in bureaucratic environments. Organizations that do not have legitimate inequalities will fight to battle them from within. This highlights the importance of aligning initiatives to the organization's visions and purpose because they will fit with the company's culture and values.

In their model of allyship development, Warren & Warren (2021) stated that fairness and compassion are the initial mobilizing values for allyship creation. It makes individuals aware of marginalized groups and systematic injustices; the more employees practice these values, the more they become conscious of subtler ways of discrimination and prejudice towards the marginalized. Hence, fostering a culture of fairness and compassion within the organization may mitigate the legitimacy of inequalities and decrease the impact of perceived anti-male policy threats.

It has been found that in organizations where employees have shared values of humane orientation and gender equity, there was higher participation of females in management positions; the same was valid for cultural practices of humane orientation, gender equity, high performance, and low power distances (Bajdo & Dickson, 2001). These authors find that organizational practices, especially those related to gender equity, are more strongly associated with female participation in managerial positions than values.

Female participation enhances gender equality.

Female participation acts as a mobilizer for other women to enter into specific jobs or certain industries; higher participation of women in organizations has been shown to decrease inequities in hiring, sexual harassment, performance evaluation, and compensation, whereas

there is some evidence that proves its effects on work-family conflict and exit (Son Hing et al., 2023).

Participation of women in leadership has effects both on attracting candidates and on retention. More women in managerial jobs have been shown to generate greater integration of women in organizations (Huffman et al., 2010), as well as the reduction of inequities in the hiring process, sexual harassment, performance evaluation, promotion, and compensation, and a moderate effect on employee turnover of female employees (Son Hing et al., 2023)

In this scenario, attracting, motivating, and retaining female talent has become a challenge for most companies; the design and implementation of practices and policies that promote female labor, eradicate discrimination, and encourage gender equality are now more critical than ever.

Empirical Setting

The company chosen is an Italian company, founded at the end of the XIX century, that produces, distributes, and commercializes food and beverage products. It has an international presence in over 70 countries, including the US.

Their portfolio contains renowned alcoholic beverage brands and food brands.

The company has a traditional structure with an administrative advisory council, a CEO as a head, Area Directors, and 2 Business units (national and international).

The company follows the rules and requirements of Italian law and is compliant with the laws of the countries where it is present. They have developed their own management and organization model, ethics code, and sustainable roadmap. As part of their strategy, they have adopted some UN SDGs that guide part of their initiatives. One of the SDGs adopted is gender equality. Because of this, the company has defined the People department as one that should promote diversity and inclusion, focusing on gender equality and women's empowerment. The People Department has assigned an Equality and Inclusion Manager for this purpose.

The Performance Review Process

The performance review process is done through their internal platform and is designed over four main stages, as shown in Figure 22:

1. Planning: The goals are set, and the competency (Individual Development Plan / IDP) to develop throughout the fiscal year is chosen and discussed with the employee.
2. Check in: Regular conversations between the manager and employee to guide and ensure the accomplishment of the goals and IDP.
3. Year-end review. Final review of performance and conversation with the employee related to it.
4. Result: The cycle is expected to generate a performance increase and support the individual development of the employees.

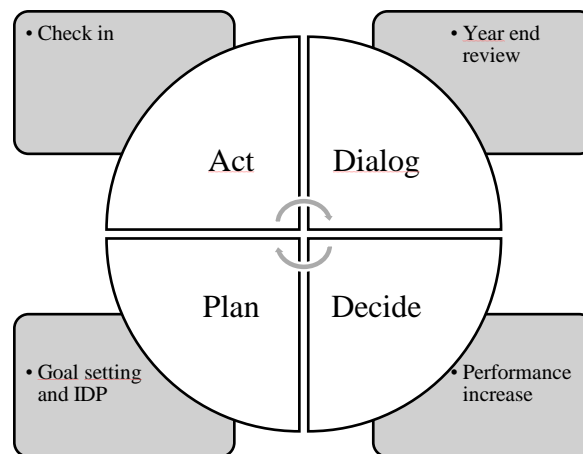


Figure 22: Company's PM&D Cycle. Source: Author elaboration.

The PM&D process has three main components:

- 1.- Goals: 3 to 5 objectives written SMART. Each goal has to be weighed according to its importance, activity period, and achievement criteria.
- 2.- Core and Functional Competencies: There are nine core competencies set for each of the six levels of the company: CEO, Functional Head, Manager of Managers, Manager of Others, Individual Contributor/Expert, Individual Contributor/Professional. The functional competencies are specific to the functions of the role, each with a particular set of functional

competencies. Two core competencies must be chosen as strengths, and one must be developed in the IDP.

3.- Individual Development Plan (IDP): The IDP consists of the improvement plan suggested to the employee considering the core competencies to develop in the period at an adequate level required by the manager. The IDP plan must include the activity period, the success criteria, the actions, and the resources. The actions considered must be 70% on-the-job experience, 20% development through others or social learning, and 10% training.

Competency and goal evaluations are graded on a 4-level Likert scale: exceeds expectations (EE), meets expectations (ME), partially meets expectations (PME), and below expectations (BE). The weighted average of competency and goal evaluations is 0 to 120%.

D&I Related Company Initiatives

Every year, company managers undergo a training session delivered by an external consultant that explains the PM&D process, where they compile feedback for one employee for training.

At the end of 2021, the company started a pilot program for female mentoring to empower and help them develop their career by providing them with a robust female professional network.

Starting in 2022, managers also attended inclusive language training to promote awareness of the cognitive and cultural processes triggered by language and the effects of gender biases on performance reviews.

This year, they started administering a violence and discrimination survey to their employees to measure their exposure to these situations outside and inside the company.

Since mid-2022, the company has followed a gender diversity policy to promote the availability of female candidates in their selection processes.

Since the beginning of 2023, they have had a Diversity, Equity, and Inclusion Policy.

Since 2023, they have been certified under the UNI/PdR 125:2022, the Italian national certification for gender equality in organizations.

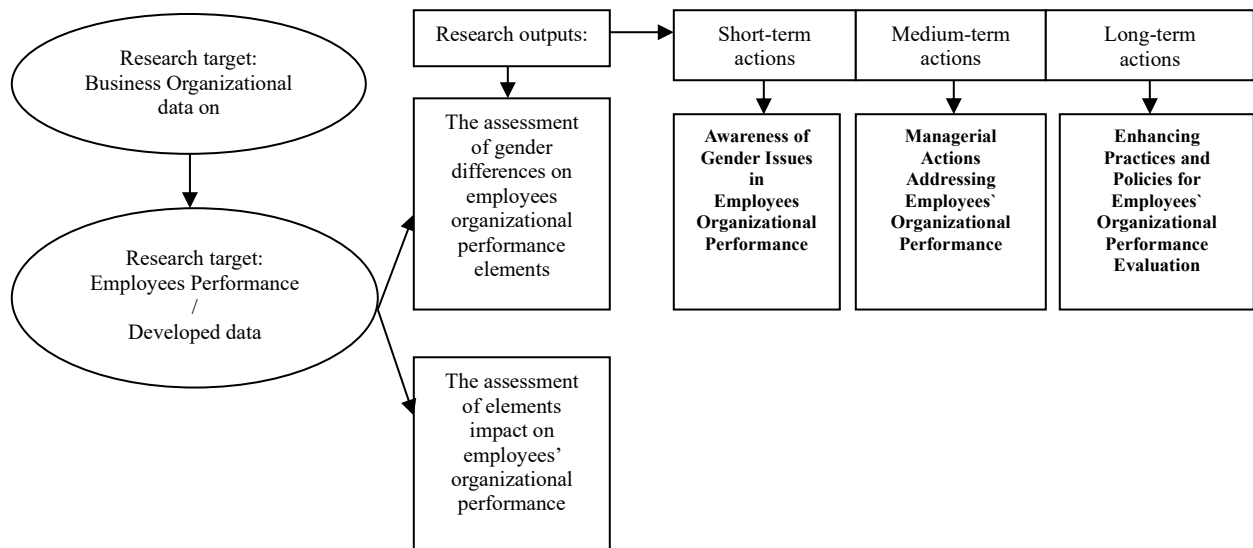
The company has also implemented a smart working policy and exit interviews for all employees who leave the company.

Methodology

Study Design

The data for this study are derived from a food and beverage company in the Emilia Romagna region. The Human Resources Department provided the records. This data are further analyzed to construct variables that may influence employee performance. The logical framework guiding the research (inputs-outputs-outcomes) is illustrated in Figure 23.

Figure 23: The research framework



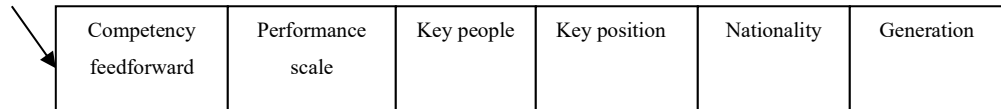
Source: Author elaboration

Research control variables:

| | | |
|------------------------|-------------------------------|--------------------------|
| Employee gender | Competency feedforward | Performance scale |
|------------------------|-------------------------------|--------------------------|

Research target variables (utilized as predictors): Employees' organizational (qualitative and quantitative) performance elements

| | | | | | | | |
|------------------------------------|-------------------------|-----------|--------------------------------|----------------------------|--|------------------|--------------------|
| Research target: Developed data | Department / Team | Job grade | Reference manager gender | Same gender managers | Managers- employee gender alignment | Entity rating | Employee gender |
|------------------------------------|-------------------------|-----------|--------------------------------|----------------------------|--|------------------|--------------------|



| | | | | | |
|---------------------------|----------------------|------------|--------------|-------------|------------|
| Competency feedforward | Performance scale | Key people | Key position | Nationality | Generation |
|---------------------------|----------------------|------------|--------------|-------------|------------|

Research output variable:

| |
|--|
| Employee organizational performance |
|--|

Source: Author elaboration

The database for every year was reviewed and cleaned by deleting employees with missing values. An initial characterization of each year's sample was done to understand how the sample changed over the years.

Statistical tests were used to identify groups of characteristics that could predispose differences in performance evaluations by gender. The literature review was used to understand which factors could be significant. Besides gender, other demographic variables were included, such as job grade, seniority, key position, generation, and team.

Research Model and Tests

Different statistical tests were used for the first part of the statistical analysis; for ordinal or rank variables, the non-parametric test Mann–Whitney or Wilcoxon rank sum was used mainly because variables failed to follow a normal distribution. The Mann–Whitney–Wilcoxon is a non-parametric test equivalent to the t-student test, which is recommended for this kind of distribution. The null Hypothesis of this test is that both populations compared are the same. A p-value ≤ 0.05 will reject the null hypothesis (Hollander, 2013; Noether, 1991). This test also requires that the observations of both groups are independent.

For non-binary variables, Kruskal-Wallis was used as a non-parametric test. The null hypothesis states that groups originate from the same distribution (have the same median) (Hollander, 2013). If the null hypothesis is rejected, we can only conclude that one or more groups have a different median, but the test will not identify the various groups.

For categorical variables, the Chi-square was used. For small categorical, the Exact Fisher Test was used (D Israel, 2008).

In the second part of the statistical analysis, a regression model was built to better understand the variables that could influence female employee careers within the organization. The regression model takes the employee bonus received as a dependent variable and measures their performance and the discretionary effect of managerial biases.

Advantages of the Multinomial Logistic Regression Model

A multinomial logistic regression model provides several advantages for analyzing data with multiple categorical outcomes, as in this case.

Its key features and advantages are listed below: (Bayaga, 2010; El-Habil, 2012; Kwak & Clayton-Matthews, 2002)

- It is flexible as it provides a way to understand how predictors influence the probability of each outcome category relative to a reference category (e.g., below the expectations of the organizational performance), and it also enables the prediction of the likelihood of various scenarios.
- It captures nonlinear relationships between predictors and outcome variables.
- Multinomial regression can incorporate predictors (categorical variables without a natural order), allowing for a broader range of variables to be included in the analysis.
- While multinomial logit regression has some assumptions (e.g., independence of irrelevant alternatives), it is generally robust to violations of other assumptions required by traditional parametric tests, making it suitable for a broader range of data types.
- It helps identify influential factors by examining the coefficients associated with each predictor.
- It has a simple interpretation of results, presented in a transparent and interpretable format, often using odds ratios, which can enhance communication of findings to stakeholders who may not be statistically trained.
- It can support policy decisions and strategic planning by identifying key factors significantly influencing various employee organizational performance outcomes.

Overall, the multinomial logistic regression model is a powerful tool for analyzing complex relationships in categorical data. It provides valuable insights that support informed decision-making and strategic action.

On the other hand, to test the validity of the multinomial logistic regression model implemented, several aspects were assessed to ensure that the model is a good fit for the research data, that the predictors are meaningful, and that the assumptions of the model are met. The following presents the key steps in validating the multinomial logistic regression model:

Overall Model Fit Tests

- *Likelihood Ratio Test*: This test evaluates the goodness-of-fit for the entire model by comparing it with a null model (a model without predictors). A significant result indicates that the model with predictors fits the research data significantly better than the null model (Mcfadden, 1987)
- *Deviance Test*: Deviance measures how much the model with predictors improves over the intercept-only model. A minor deviance suggests a better fit, and comparing it with a chi-square distribution can indicate significance.

Values of Model Variance Estimate: Pseudo R-Squared

While there is no R-squared in logistic regression, pseudo-R-squared values estimate the variance explained by the model (Allison, 2013). These values help understand the model's explanatory power, with higher values indicating a better fit.

Goodness-of-Fit Tests

Two tests are used to assess goodness-of-fit:

- *Pearson Chi-Square Test*: This assesses if the observed frequencies differ significantly from those expected under the model (El-Habil, 2012). Non-significant results suggest that the model fits the data well.
- *Deviance Test*: Deviance reflects how much unexplained variation remains in the model compared to a perfect fit. A non-significant result implies that the model fits well.

The Evaluation of the Significance of Individual Model Predictors

Each predictor's removal effect is tested to see if it significantly changes model fit with the Likelihood Ratio Test for predictors, a test similar to the overall test but conducted for individual predictors.

Assumptions in Model Testing

- *Multicollinearity*: Multicollinearity can affect the stability and interpretation of the model. Variance Inflation Factor (VIF) scores or condition indices for the predictors can be checked to ensure they are not highly correlated (Bayaga, 2010)
- *Independence of Irrelevant Alternatives (IIA)*: The IIA assumption implies that the odds of choosing one category over another do not depend on the presence or absence of other choices. Tests like the Hausman-McFadden test or Small-Hsiao test help assess if IIA holds (Bayaga, 2010)

To address multicollinearity and model assumptions issues between predictors in the multinomial logistic regression model used, performance scale and competency feedforward are included as factors directly impacting employee organizational performance. The remaining variables are treated as covariates influencing employees' organizational performance. This approach helps improve model stability and interpretability.

Prediction and Classification of Model Accuracy

A confusion matrix of predicted vs. actual categories helps assess the model's classification accuracy, which is beneficial when calculating accuracy, precision, and recall for each category.

Each of these tests or assessments adds to the overall evaluation of the multinomial logistic regression model, with a mix of fit metrics, prediction accuracy, and assumptions testing its validity.

Research Approach for the Regression Model

The research study initially approaches the gender effect size on the target and output research variables. The gender effect size on target and output research variables refers to the quantitative measure of differences in employee performance elements or outcomes

between females and males concerning specific research variables. Below is an explanation of what this entails:

Definition of Effect Size

Effect size is a statistical concept that quantifies the strength or magnitude of a relationship or difference between two groups, in this case, genders (females and males). It not only helps determine whether a difference exists but also assesses the significance of that difference (Goulet-Pelletier & Cousineau, 2018)

Effect Size of Target Variables (used as predictors)

These statistics represent targeted evaluations of male versus female comparisons derived from the qualitative and quantitative variables used as predictors in this study.

Effect Size of Output Variable

The statistic derived from the outcome variable evaluates whether male or female employees demonstrate higher organizational performance.

Analysis of Gender Effect Size

- *Comparison of Genders:* When analyzing gender effect size on the above variables, we calculate how the performance of one gender compares to another.
- *Positive and Negative Effect Sizes:* A positive effect size indicates that one gender (female vs male, in this case) performs significantly better on certain metrics. In contrast, an adverse effect size suggests the opposite.
- *Insights into Disparities:* This analysis can reveal underlying issues related to gender disparities in organizational performance, shedding light on bias, resource allocation, and organizational culture.

Implications of Gender Effect Size Analysis

Understanding gender effect size can help to:

- Identify and address disparities in performance and outcomes between genders.
- Propose targeted interventions or policies aimed at improving gender equity in the organization.
- Foster a more inclusive and equitable organizational culture.

Thus, analyzing the gender effect size on target and output research variables generates valuable insights (Fritz et al., 2012) into performance differences and highlights areas for potential improvement in gender equity within an organization.

The input provided by the research is then used to assess whether the target variables/predictors impact the output variable. Specifically, incorporating gender helps ensure that the employee organizational performance model (multinomial logistic regression model) accounts for potential biases. By also examining how gender interacts with other variables through a certain model, a more nuanced understanding of the factors influencing employee organizational performance is developed.

The research hypothesis is presented as follows:

$$\text{Employee organizational performance} = \beta_0 + \beta_1 * \text{Employee gender} + \beta_2 * \text{Department/Team} + \beta_3 * \text{Job grade} + \beta_4 * \text{Reference manager gender} + \beta_5 * \text{Same gender managers} + \beta_6 * \text{Managers-employee gender alignment} + \beta_7 * \text{Entity rating} + \beta_8 * \text{Competence feedforward} + \beta_9 * \text{Performance scale} + \beta_{10} * \text{Key people} + \beta_{11} * \text{Key position} + \beta_{12} * \text{Nationality} + \beta_{13} * \text{Generation} + \varepsilon_{it}. \quad (1)$$

" β_0 " is the multinomial logistic regression intercept and indicates the basic evaluation of the employee organizational performance without considering any other circumstance.

" β_{1-13} " are the additional multinomial logistic regression coefficients and respectively indicate the predictor's impact on employee organizational performance.

The term ' ε_{it} ' represents the regression error or residual, indicating the difference between the expected value of employee organizational performance calculated by the multinomial logistic regression (1) and the actual employee organizational performance observed within the organization.

Research data

The research employs a mixed-methods approach, utilizing both qualitative and quantitative organizational data. The qualitative data highlights the aspects of employees' organizational performance, while the quantitative data provides numerical estimates related to this performance. A detailed description of the research data is presented in Table 18

Table 18: Qualitative and quantitative research variables description

| | Variables | Description |
|------------------------|--|--|
| Qualitative variables | Department/Team | Employee's Relevant Department/Team |
| | Employee gender | Employee's gender |
| | Reference manager gender | Employee's direct manager's gender |
| | Same-gender managers | Comparison of an employee's manager's gender with that of their manager's superior |
| | Managers-employee gender alignment | Comparison of employees' gender with that of their respective direct managers |
| | Key people | The employee is regarded as a key person to the organization |
| | Key position | The position held by the employee in the organization is considered essential |
| | Nationality | Employee's nationality |
| | Generation | The generation to which the employee belongs |
| Quantitative variables | Competency feedforward | The organization assesses the following soft skills competencies for employees: communication, decision-making, personal development, digital agility, innovation, motivational inspiration, planning and organizing, problem-solving, professional expertise, strategic thinking, and seniority. Managers can select up to three skills for each employee to focus on for development and performance evaluation. |
| | Performance scale | The employee goal evaluation is a structured measure designed to assess performance objectives and gauge how effectively employees meet the specific targets established for their roles and competencies. As an integral part of the organization's performance evaluation process, it offers a consistent method for determining the degree to which employees meet, exceed, or fall short of their performance goals. |
| | Entity rating | This scale reflects the percentage of performance achievements by the employee. It serves as a formal evaluation of how effectively the employee has met or surpassed their work goals and responsibilities. Typically included in the performance appraisal process, this rating assesses the employee's effectiveness, skills, behavior, and overall contributions to the organization. |
| | Job grade | The organizational job grade is a systematic classification that categorizes positions within work environment based on their responsibilities, required skills, and level of authority. This grading structure helps establish a clear hierarchy within the organization, facilitating consistent compensation, career progression, and performance evaluation. By grouping similar job roles, the job grading system aids in aligning employee roles with the organization's strategic goals while ensuring fairness and equity in job assignments and remuneration. |
| | Employee organizational performance | The percentage of the organizational performance target bonus (MBO) received by the employee by the end of the year. |

Source: Organization's data, Author elaborations

Research Data Measurement

Several meetings were held with the Human Resources Department of the company to gain insights into the employee performance evaluation process and to develop the research

variables. The information provided facilitated the acceleration of data collection, the development of the research study design, and the validation of measurement methods for both quantitative and qualitative variables, as outlined in the following table.

Table 19: . Qualitative and quantitative research variables measurement

| | Variables | Measurement |
|------------------------|-------------------------------------|--|
| Qualitative variables | Department/Team | 1-Americas; 2-Finance; 3-HR; 4-International; 5-IT; 6-Food Division; 7- Beverage Division; 8- Leadership team; 9-Operations; 10- Research & development ; 11-CEO |
| | Employee gender | 0-Male; 1-Female |
| | Reference manager gender | 0-Male; 1-Female |
| | Same-gender managers | 1-if employee manager and his/her manager have same gender; 0-if employee manager and his/her manager do not have same gender |
| | Managers-employee gender alignment | 1-if employee and manager have same gender ; 0-if employee and manager have different gender |
| | Key people | 1-if employee is considered a key person for the company ; 0-if employee is not considered key person for the organization |
| | Key position | 1-A (lowest); 2-B; 3-C; 4-H; 5-K (highest) |
| | Nationality | 1-ES; 2-IT; 3-US; 4-CA; 5-CN; 6-DE; 7-GE; 8-TH |
| | Generation | 1-Gen X ⁵ ; 2-Gen Y ⁶ ; Gen Z ⁷ ; 4-Baby Boomers ⁸ |
| | | |
| Quantitative variables | Competency feedforward | 1-below expectations; 2-partially meets expectations; 3-meets expectations; 4- exceeds expectations. |
| | Performance scale | 1-below expectations; 2-partially meets expectations; 3-meets expectations; 4- exceeds expectations. |
| | Entity rating | 1<100%; 2=100%; 3>100% |
| | Job grade | from 6 (lowest job category)-18 (highest job category) |
| | Employee organizational performance | 1:< or = with 50%; 2: 50<X< or = 75%; 3:75 <X<=100%; 4:>100% |

Source: Company data, Author elaborations

The Data

The research examines employee organizational performance data of the Food and Beverage company over three years, specifically for 2022, 2023 and 2024. Gender-based organizational

⁵ Generation X refers to the demographic group born approximately between 1965 and 1980.

⁶ Generation Y, also known as Millennials, refers to the demographic group born roughly between 1981 and 1996.

⁷ Generation Z, often referred to as Gen Z, encompasses individuals born approximately between 1997 and 2012.

⁸ Generation Boomers, commonly referred to as Baby Boomers, refers to the demographic cohort born roughly between 1946 and 1964.

statistics are presented in Table 20. The proportion of male employees in the sample is higher for the first two years. In every year sample, there are fewer female employees in key roles. Most employed individuals, both female and male, belong to Generations X, Y, and Z. The department with the highest number of employees in the sample is operations.

Table 20: Gender-based organizational statistics

| Year Of Data | 2022 | | Total | 2023 | | Total | 2024 | | Total |
|-------------------------------|------|--------|--------------|------|--------|--------------|------|--------|--------------|
| Number Of Employees | Male | Female | 2022 | Male | Female | 2023 | Male | Female | 2024 |
| Employee Gender | 114 | 108 | 222 | 142 | 130 | 272 | 93 | 109 | 202 |
| Same Gender As Manager | | | | | | | | | |
| No | 19 | 59 | 78 | 18 | 75 | 93 | 14 | 54 | 68 |
| Yes | 95 | 49 | 144 | 124 | 55 | 179 | 79 | 55 | 134 |
| Key People | | | | | | | | | |
| Unknown | 16 | 10 | 26 | | | | | | |
| No | 65 | 64 | 129 | 103 | 99 | 202 | 69 | 71 | 140 |
| Yes | 33 | 34 | 67 | 39 | 31 | 70 | 24 | 38 | 62 |
| Key Position | | | | | | | | | |
| No | 80 | 92 | 172 | 97 | 112 | 209 | 77 | 98 | 175 |
| Yes | 34 | 16 | 50 | 45 | 18 | 63 | 16 | 11 | 27 |
| Nationality | | | | | | | | | |
| Not Italian | 5 | 2 | | 10 | 8 | 18 | 4 | 3 | 7 |
| Italian | 109 | 106 | | 132 | 122 | 254 | 89 | 106 | 195 |
| Generation | | | | | | | | | |
| Baby Boomer | 13 | 3 | 16 | 16 | 3 | 19 | 8 | 1 | 9 |
| Gen X | 40 | 41 | 81 | 62 | 54 | 116 | 36 | 39 | 75 |
| Gen Y | 42 | 49 | 91 | 59 | 66 | 125 | 37 | 53 | 90 |
| Gen Z | | 5 | 5 | 2 | 1 | 3 | 2 | 1 | 3 |
| Unknown | 19 | 10 | 29 | 3 | 6 | 9 | 10 | 15 | 25 |
| Area | | | | | | | | | |
| Unknown | | | | | | | 1 | | 1 |
| Americas | 9 | 1 | 10 | 9 | 2 | 11 | 4 | | 4 |
| Ceo | | 1 | 1 | | 1 | 1 | | | |
| Finance | 7 | 11 | 18 | 6 | 13 | 19 | 5 | 6 | 11 |
| Hr | 2 | 8 | 10 | 5 | 7 | 12 | 4 | 9 | 13 |
| International | 5 | 6 | 11 | 6 | 10 | 16 | | 4 | 4 |
| It | 8 | 2 | 10 | 9 | 2 | 11 | 4 | | 4 |
| Food Division | 18 | 21 | 39 | 25 | 21 | 46 | 21 | 18 | 39 |
| Beverages Division | 23 | 10 | 33 | 27 | 19 | 46 | 12 | 19 | 31 |
| Leadership Team | 4 | 1 | 5 | 4 | 1 | 5 | | | |
| Operations | 26 | 27 | 53 | 36 | 29 | 65 | 30 | 27 | 57 |
| R&D | 12 | 20 | 32 | 15 | 25 | 40 | 12 | 26 | 38 |

Research Estimation Tool

R Studio and SPSS 20 (Statistical Package for Social Sciences Inc., Chicago, IL) statistical program is used to analyze the data and further assess the predictor's impact on employees' organizational performance.

Results

Descriptive Statistics

Entity Rating

Regarding entity rating, in the first year, male employees have a slightly higher mean than female employees. For 2023, their average entity rating is the same; for 2024, female employees have a higher mean.

In the first and third years, female employees have lower minimums than male employees, while male employees' maximum is higher only in 2022. Female employee's entity rating presents a higher standard deviation for 2022; for 2023, SD is equal to males; in 2024, male employees' standard deviation for entity rating is higher.

Table 21: Descriptive statistics of Entity Rating by gender. Source: Company Data. Author elaboration.

| Year | Number of Employees | Mean | Máx. | Mín. | Desvest |
|-------------|----------------------------|-------------|-------------|-------------|----------------|
| 2022 | | | | | |
| Male | 114 | 99 | 114 | 65 | 6 |
| Female | 108 | 98 | 110 | 1 | 12 |
| 2023 | | | | | |
| Male | 142 | 97 | 115 | 25 | 12 |
| Female | 130 | 97 | 115 | 38 | 12 |
| 2024 | | | | | |
| Male | 93 | 93 | 114 | 64 | 17 |
| Female | 109 | 97 | 115 | 50 | 12 |

Competency Evaluation

While in the first and third year, female employees have a slightly higher average on competency evaluation, the mean is the same for 2023. Female and male employees have the same competency evaluation maximums. While in the first year female employees have

a lower minimum, male employees have a lower minimum on the third year. Standard deviations are similar, but male employees hold a higher SD on 2023 and 2024.

Table 22: Descriptive statistics of Competency Evaluation by gender. Source: Company Data. Author elaboration.

| Year | Number of Employees | Mean | Máx. | Mín. | Desvest |
|-------------|---------------------|------|------|------|---------|
| 2022 | | | | | |
| Male | 114 | 2,92 | 4 | 2 | 0,53 |
| Female | 108 | 3,00 | 4 | 1 | 0,58 |
| 2023 | | | | | |
| Male | 142 | 2,97 | 4 | 1 | 0,64 |
| Female | 130 | 2,97 | 4 | 1 | 0,61 |
| 2024 | | | | | |
| Male | 93 | 2,81 | 4 | 1 | 0,57 |
| Female | 109 | 3,08 | 4 | 2 | 0,47 |

Goal Evaluation

While in the second and third years, female employees have a higher average on goal evaluation, male employees' mean is higher in 2022. Female and male employees have the same competency evaluation maximums. For the first and second years, lower evaluations are the same for male and female employees, while in 2024, no female employee does not meet expectations. The standard deviation is similar in 2023, slightly higher for female employees in 2023, and higher for male employees in 2024.

Table 23: Descriptive statistics of Goal Evaluation by gender. Source: Company Data. Author elaboration.

| Year | Number of Employees | Mean | Máx. | Mín. | Desvest |
|-------------|---------------------|------|------|------|---------|
| 2022 | | | | | |
| Male | 114 | 3,19 | 4 | 1 | 0,53 |
| Female | 108 | 3,09 | 4 | 1 | 0,54 |
| 2023 | | | | | |
| Male | 142 | 2,99 | 4 | 1 | 0,63 |
| Female | 130 | 3,03 | 4 | 1 | 0,71 |
| 2024 | | | | | |
| Male | 93 | 2,88 | 4 | 1 | 0,61 |
| Female | 109 | 3,12 | 4 | 2 | 0,47 |

Normal Distribution of the Data and Variance Homogeneity

The normal distribution of the data was tested with a Shapiro-Wilk normality test, where if $p < 0,05$, the data do not follow a normal distribution. Homoscedasticity was tested through a

flinger test, which is better to use when data do not follow a normal distribution; if $p > 0,05$ there is no heteroscedasticity or variances are homogeneous.

All the evaluation data proved not to follow a normal distribution, whereas Overall evaluation data in 2022 and 2024, and goal evaluation in 2023, do not have a homogeneous variance.

Table 24: Distribution and Heterodastacy of Evaluation variables data. Source: Company Data. Author elaboration.

| Year | Data Evaluation | Shapiro-Wilk - Normality Test F/M | Normality | Flinger Test - Homoscedasticity | Homoscedasticity |
|------|-----------------|---|-----------|---------------------------------|------------------|
| 2022 | Overall | p-value < 2.2e-16 / p-value = 5.751e-14 | No | p-value = 0.02174 | No |
| | Goal | p-value = 9.193e-15 / p-value = 1.202e-14 | No | p-value = 0.8521 | Yes |
| | Competency | p-value = 3.531e-13 / p-value = 1.041e-13 | No | p-value = 0.5658 | Yes |
| 2023 | Overall | p-value < 2.2e-16 / p-value < 2.2e-16 | No | p-value = 0.6072 | Yes |
| | Goal | p-value = 2.969e-13 / p-value = 5.946e-16 | No | p-value = 0.04358 | No |
| | Competency | p-value = 6.772e-16 / p-value = 1.645e-15 | No | p-value = 0.8085 | Yes |
| 2024 | Overall | p-value = 2.38e-15 / p-value = 3.082e-11 | No | p-value = 0.0007371 | No |
| | Goal | p-value = 5.1e-15 / p-value = 9.572e-11 | No | p-value = 0.1911 | Yes |
| | Competency | p-value = 9.358e-15 / p-value = 3.263e-11 | No | p-value = 0.078 | Yes |

Gender of the Manager

In 2022 male managers tend to evaluate higher than their female peers in all kinds of evaluations. This trend is reversed on 2023 and sustained in 2024 by female managers.

Table 25: Descriptive Statistics of Gender of the manager by employee gender. Source: Company Data. Author elaboration.

| Manager Gender | Overall mean | Goal Evaluation mean | Competency evaluation mean |
|----------------|--------------|----------------------|----------------------------|
| 2022 | | | |
| Male | 98,58 | 3,23 | 3,02 |
| Female | 97,65 | 2,96 | 2,82 |
| 2023 | | | |
| Male | 97,23 | 2,96 | 2,95 |
| Female | 97,45 | 3,12 | 3,03 |
| 2024 | | | |
| Male | 95,10 | 2,95 | 3,00 |
| Female | 95,86 | 3,12 | 3,04 |

Same Gender Manager

Literature reports contradicting effects of having a same-gender manager when the manager is female; on the one hand, in academia, it has been found that senior female professionals

may enact a queen bee attitude towards younger female professionals. On the other hand, having female professionals in higher hierarchical positions has proven to affect female participation and satisfaction levels positively.

In overall evaluation, means for both female and male employees through the years tend to be higher when their manager is not their same gender. For competency evaluation and goal evaluation, trends change depending on the year.

Table 26: Descriptive statistics of same gender as the manager, by employee gender. Source: Company Data. Author elaboration.

| Same Gender Manager/ Employee Gender | Overall mean | | Goal Mean | Evaluation | Competency Evaluation Mean | |
|---|--------------|--------|--------------|------------|-------------------------------|--------|
| | Male | Female | Male | Female | Male | Female |
| 2022 | | | | | | |
| No | 100,53 | 98,92 | 3,00 | 3,22 | 2,68 | 3,10 |
| Yes | 98,38 | 96,53 | 3,23 | 2,94 | 2,97 | 2,88 |
| 2023 | | | | | | |
| No | 97,72 | 97,16 | 3,11 | 2,96 | 3,06 | 2,93 |
| Yes | 97,27 | 97,36 | 2,97 | 3,13 | 2,96 | 3,02 |
| 2024 | | | | | | |
| No | 96,93 | 98,76 | 3,00 | 3,09 | 3,00 | 3,11 |
| Yes | 92,59 | 95,58 | 2,86 | 3,15 | 2,92 | 3,05 |

This data was tested with a Shapiro test, showing that it does not follow a normal distribution.

Job Grade

Most of the metaphors reviewed in this dissertation refer to the difficulties for female professionals in their career advancements. Female professionals participate less and hold lower hierarchical positions than their male peers. Their participation decreases through the hierarchical ladder. With job grades, not only is the hierarchical position embedded, but also information regarding the level of know-how required by the position, their level of responsibility and scope, the impact of their job, and some abilities. The company uses a job grading system that goes from 6 to 18.

Table 27: Job grades distribution by gender. Source: Company Data. Author elaboration.

| Employee gender / Grade | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | Not informed |
|----------------------------|---|---|---|----|----|----|----|----|----|----|----|----|----|-----------------|
| 2022 | | | | | | | | | | | | | | |
| Male | | 1 | | 4 | 6 | 6 | 11 | 36 | 25 | 10 | 7 | 1 | 3 | |
| Female | | | 2 | 19 | 18 | 20 | 8 | 21 | 12 | 2 | 1 | | | |
| 2023 | | | | | | | | | | | | | | |
| Male | 1 | 1 | 1 | 9 | 9 | 5 | 23 | 48 | 20 | 11 | 10 | 1 | 3 | |
| Female | | | 5 | 30 | 19 | 15 | 15 | 31 | 10 | 3 | 1 | 1 | | |
| 2024 | | | | | | | | | | | | | | |
| Male | | 2 | 1 | 9 | 6 | 5 | 16 | 35 | 16 | 1 | 2 | | | |
| Female | | | 5 | 25 | 15 | 11 | 16 | 29 | 7 | 1 | | | | |

The data is consistent with literature regarding participation and the hierarchical ladder; on average, male employees hold higher job grades than female employees.

Table 28: Average job grade by gender

| Year/ employee gender | Male | Female |
|--------------------------|-------|--------|
| 2022 | 13,20 | 11,36 |
| 2023 | 12,84 | 11,28 |
| 2024 | 12,22 | 11,17 |

Statistical Tests

General Evaluations by Gender

Since the data do not follow a normal distribution and are mainly not heteroskedastic, a Wilcoxon rank sum with continuity correction was used.

Results show no difference in goals, competency, and overall evaluations for female and male employees during the first two years. 2024 shows a significant difference among the groups in overall evaluation and goal.

Analyzing the results of the descriptive statistics, we could assume that female employees' evaluations tend to be higher than those of their male peers. These results were supported by p values <0,05 in the Pearson Chi-square test for Overall and Goal evaluation.

Table 29: Statistical tests for evaluation variables by gender in 2024. Source: Company Data. Author elaboration.

| Year | Data Evaluation | P value of Wilcoxon rank sum test | Differences |
|------|-----------------|-----------------------------------|-------------|
| 2022 | Overall | p-value = 0.6466 | No |
| | Goal | p-value = 0.168 | No |
| | Competency | p-value = 0.1918 | No |
| 2023 | Overall | p-value = 0.05256 | No |
| | Goal | p-value = 0.452 | No |
| | Competency | p-value = 0.8888 | No |
| 2024 | Overall | p-value = 0.003222 | Yes |
| | Goal | p-value = 0.003141 | Yes |
| | Competency | p-value = 0.05853 | No |

Evaluations and Gender of the manager

Gender of the manager only shows a significant difference in groups in 2022 for goal evaluations. Female managers tend to evaluate lower than their male peers.

Table 30: Evaluation and gender of the manager Statistical test results, by gender. Source: Company Data. Author elaboration.

| Evaluation /year | 2022 | 2023 | 2024 |
|------------------|------|------|------|
| Overall | No | no | no |
| Competency | No | no | no |
| Goal | Yes | no | no |

Evaluations for employees who have a same gender manager

The Wilcox test shows no significant differences in evaluations of groups having a same gender manager or a different gender manager. Looking closer, there are significant group differences between female and male employees when having a same-gender manager in 2022 and 2024. There is a significant difference between male and female employees in competency evaluation in the year 2022.

From the descriptive statistics, we can assume that goal evaluations tend to be higher for men who have a same-gender manager, while the opposite is true in 2024. Regarding competency, when the manager is not the same gender as the employee in 2022, evaluations tend to be higher for women.

Regarding the results for overall evaluation, descriptive statistics show that groups are very similar, so it could be an effect of the regrouping of the data to fit the requirements of the test.

Table 31: Evaluation and same gender of the manager Statistical test results, by gender

| Year | Evaluation | Same Gender manager | Same gender manager /employee gender | Not same gender manager /employee gender |
|------|------------|---------------------|--------------------------------------|--|
| 2022 | Overall | no | No | no |
| | Competency | no | No | yes |
| | Goal | no | Yes | no |
| 2023 | Overall | no | Yes | no |
| | Competency | no | No | no |
| | Goal | no | No | no |
| 2024 | Overall | no | No | no |
| | Competency | no | No | no |
| | Goal | no | Yes | no |

Job Grades

The results of the Wilcox rank sum test are consistent with the literature; there is a significant difference between male and female employees regarding job grades throughout the years.

Table 32: Job grade statistical test, by gender

| Year | p-value | Difference |
|------|---------------------|------------|
| 2022 | p-value = 1.345e-10 | Yes |
| 2023 | p-value = 2.452e-09 | Yes |
| 2024 | p-value = 4.841e-05 | Yes |

Functional Area

Literature shows that female working in areas regarded as masculine tend to receive lower evaluations than their male peers. In this company, we could assume that there are two areas associated with more masculine roles. On the one hand, IT is traditionally considered a masculine area; on the other hand, since the company's operational area is a productive area, we may assume it may be considered more masculine.

The Kruskal test used on the data for teams in the different evaluations shows that there is a significant difference in the evaluations of teams in the overall and competency evaluations. The pairwise Wilcox test fails to show a significant difference between groups in overall and

competency evaluation. When separating the data for each team to check differences in the evaluations by employee gender, a statistical difference was only found in the goals for operations.

When assessing the data of 2023, using a Kruskal test, no significant difference was found among the overall, competency, and goal evaluation of the teams. The data for each team was separated to test with a Wilcoxon rank test if there is difference in evaluations related to employee gender; there was only a significant difference in the team of operations for overall evaluations (p-value = 0.02286)

For 2024 data, the Kruskal test shows a difference in teams in overall and goal evaluation. The pairwise Wilcox test shows a significant difference between the evaluations of the Food division with HR, R&D, and Operations for overall evaluation. Competency is a significant difference between the Food Division and R&D.

The food division and the beverage division show a significant difference in the overall evaluation related to employees' gender using the Wilcoxon rank sum test.

MBO

With a chi-square test, we tested if there was a significant difference in the gender of having or not having an MBO (bonus).

For the 2022 data, there was a significant difference. With a Wilcoxon rank sum test we found out that there was also a significant difference for employees' gender in the real amount of MBO and the received amount of MBO.

The same results were found for the 2023 data: there is a significant difference among employees, mediated by gender, on their MBO variables.

No data for 2024 MBO's was retrieved because it was not produced by them.

While the percentage of MBO received was slightly higher for female employees in both years, the average total target amount and amount received were consistently lower for female employees.

Employees with higher hierarchical positions usually have a bigger impact on results and, therefore, can access higher variable payment options than those in more operational jobs. In

this sense, it is not a surprise that since women in the company hold lower hierarchical positions, they also have lower average MBOs.

Logistic Regression Model Results

Assessment of 2022 Data

The initial study results focus on the effect sizes of the research variables, which include both predictors and the output. To quantify these effects, Cohen's *d* effect size is employed (Tukey, 1969) calculated at a 95% confidence level. Cohen's *d*⁹ as a statistical measure represents the difference in means between two research groups, in this case, male and female groups. The analyses cover a two-year period from 2022 to 2023.

According to the 2022 study data, the female group exhibits a larger effect size than the male group across six of thirteen examined variables. These variables include department/team of pertinence, reference manager, entity rating, competency feed forward, key personnel, and key positions (Table 33). Table 33 reveals that females demonstrate a medium effect size compared to males regarding department/team of pertinence and reference manager gender. This indicates that the departments/teams have different gender diversity compositions, with a higher prevalence of females in managerial roles.

Table 33. Gender (female vs male) Cohen's d effect size

| | Cohen's d | Effect size |
|--------------------------|-----------|-------------|
| Department/Team | 0.316 | Medium |
| Reference manager gender | 0.287 | Medium |
| Entity rating | 0.035 | Small |
| Competency feedforward | 0.079 | Small |
| Key people | 0.01 | Small |
| Key position | 0.038 | Small |

Additionally, Table 34 shows that the male group has a greater effect size than the female group for the remaining seven variables out of the thirteen examined: job grades, same-gender managers, manager-versus-employee gender alignment, performance scale,

⁹ Cohen's *d* effect size calculation = $d(M1-M2) / (s1^2+s2^2)^{1/2}$. The effect size in mean is considered small (≥ 0.2), medium ($0.2 < X < 0.8$) and large (≥ 0.8).

nationality, generation, and employees organizational performance. Specifically, the male group exhibits a notably larger effect size in job grades and employee's organizational performance compared to the female group. This indicates that males hold higher-level positions and receive greater performance bonuses than their female counterparts and that the male group demonstrates a higher representation in managerial hierarchical roles than the female group.

Table 34: Gender (male vs female) Cohen's d effect size

| | Cohen's d | Effect size |
|--------------------------------------|-----------|-------------|
| Job grade | 1.892 | Large |
| Same-gender managers | 0.38 | Medium |
| Manager vs employee gender alignment | 0.051 | Small |
| Performance scale | 0.1 | Small |
| Nationality | 0.018 | Small |
| Generation | 0.159 | Small |
| Employee organizational performance | 23.959 | Large |

Based on these results, the multinomial logistic regression analysis conducted assesses how well the model fits the data relative to a baseline (null) model that lacks independent variables (predictors). In this case, the model specifically estimates employee organizational performance as measured by performance perceived bonuses, based on the selected predictors (employee gender, department/team of pertinence, reference manager gender, entity rating, competency feedforward, key people, key position, job grade, same-gender managers, managers vs employees gender alignment, performance scale, nationality, and generation).

The Likelihood Ratio Test yields a deviance statistic that compares the log-likelihoods of the full model (with predictors) and the null model. This deviance statistic is twice the difference in the log-likelihoods of these two models (312.597 vs 139.864). It indicates a significant improvement in model fit with the addition of predictors.

Additionally, the Akaike Information Criterion (AIC) provides a measure that balances model fit with complexity, where lower AIC values indicate a more parsimonious model. Here, the AIC for the full model is estimated at approximately 242, compared to 319 for the null model (refer to Table 35), suggesting a better-fitting model with the predictors included.

Table 35: Model Fitting Information

| Model | Model Fitting Criteria | | Likelihood Ratio Tests | | | |
|----------------|------------------------|---------|------------------------|------------|----|------|
| | AIC | BIC | -2 Log Likelihood | Chi-Square | df | Sig. |
| Intercept Only | 318.597 | 327.629 | 312.597 | | | |
| Final | 241.864 | 395.406 | 139.864 | 172.733 | 48 | .000 |

Several pseudo- R^2 statistics are also estimated in this analysis to understand the model's fit to the predictors used:

1. Cox and Snell's- R^2 , measures improvement in the model fit relative to the null model. However, it has an upper limit below 1, depending on the data. The calculated value for this analysis is 0.684.
2. Nagelkerke's- R^2 , an adjusted version of Cox and Snell's, scales the value to a maximum of 1 for easier interpretation and comparison. Here, the value is 0.779.
3. McFadden's- R^2 is based on the log-likelihood of the full model compared to the null model. It tends to be lower than traditional R^2 values, often ranging between 0.2 and 0.6 for well-fitting models. In this case, McFadden's R^2 is calculated at 0.548.

Table 36: Pseudo R-Square

| | |
|---------------|------|
| Cox and Snell | .684 |
| Nagelkerke | .779 |
| McFadden | .548 |

These statistics offer a comprehensive view of the model's fit to the data compared to a baseline model.

The Pearson Chi-Square (368.837 and p_value 0.363) and Deviance Test results (137.091 and p_value 1) are both insignificant at 95% confidence level by suggesting that the model and data fits well (refer to Table X).

Table 37: Goodness-of-Fit

| | Chi-Square | df | Sig. |
|----------|------------|-----|-------|
| Pearson | 368.837 | 360 | .363 |
| Deviance | 137.091 | 360 | 1.000 |

In addition, the reported overall prediction and classification accuracy for employee organizational performance in 2022 ranges from 71% to 100% (see Table 38), indicating strong model performance.

Table 38: Classification

| Observed | Predicted | | | | |
|--|---------------------|-------------------------------|--|---------------------|--------------------|
| | less equal to 50 | and 50 and less than 75 | greater than 75 and equal or less to 100 | greater than 100 | Percent Correct |
| less and equal to 50 | 35 | 0 | 5 | 9 | 71.4% |
| greater than 50 and equal and less than 75 | 0 | 1 | 0 | 0 | 100.0% |
| greater than 75 and equal or less to 100 | 2 | 0 | 19 | 5 | 73.1% |
| greater than 100 | 13 | 0 | 0 | 61 | 82.4% |
| Overall Percentage | 33.3% | .7% | 16.0% | 50.0% | 77.3% |

According to Table 39 and Table 38, Department/Team, Job Grade, Entity Rating, Key People, and Key Position all have a statistically significant impact on the log-likelihood of employee organizational performance at a 95% confidence level ($p < 0.05$).

Table 39: Likelihood Ratio Tests

| Effect | Model Fitting Criteria | | Likelihood Ratio Tests | | | |
|--------------------------------------|-------------------------|----------------------------|---|------------|----|------|
| | AIC Reduced Model | of BIC Reduced Model | -2 Log of Likelihood of Reduced Model | Chi-Square | df | Sig. |
| Intercept | 241.864 | 395.406 | 1.399E2 ^a | .000 | 0 | . |
| Employee gender | 237.374 | 381.885 | 1.414E2 ^b | 1.510 | 3 | .680 |
| Department/Team | 250.060 | 394.571 | 1.541E2 ^b | 14.196 | 3 | .003 |
| Job grade | 291.058 | 435.568 | 1.951E2 ^b | 55.194 | 3 | .000 |
| Reference manager gender | 240.407 | 384.917 | 1.444E2 ^b | 4.543 | 3 | .209 |
| Same-gender managers | 237.812 | 382.323 | 1.418E2 ^b | 1.949 | 3 | .583 |
| Manager vs employee gender alignment | 242.794 | 387.305 | 1.468E2 ^b | 6.930 | 3 | .074 |
| Entity rating | 282.461 | 426.971 | 1.865E2 ^b | 46.597 | 3 | .000 |
| Key people | 247.978 | 392.489 | 1.520E2 ^b | 12.114 | 3 | .007 |
| Key position | 248.164 | 392.675 | 1.522E2 ^b | 12.300 | 3 | .006 |
| Nationality | 241.864 | 395.406 | 1.399E2 ^a | .000 | 0 | . |
| Generation | 238.616 | 383.127 | 1.426E2 ^b | 2.752 | 3 | .431 |
| Performance scale | 232.570 | 359.016 | 1.486E2 ^b | 8.706 | 9 | .465 |
| Competency feedforward | 236.059 | 362.506 | 1.521E2 ^b | 12.195 | 9 | .203 |

The parameter statistics in Table 47 & 48 in Annex 15 highlight the following relationships between predictors and employee organizational performance levels:

Department/Teams:

Employees in the Americas department are more inclined to partially meet performance expectations (odds ratio of 3.230E7), compared to their likelihood of fully meeting those expectations (odds ratio of 8.14 E-6) or exceeding them (odds ratio of 1.190).

Conversely, employees in the Finance department tend to exceed performance expectations, with an odds ratio of 0.385, compared to 7.119 E-6 for partially meeting expectations and 4.026 E-8 for fully meeting them.

Employees in the Human Resources department tend to partially meet performance expectations, reflected in an odds ratio of 325.44, compared to fully meeting expectations (odds ratio of 1.634) and exceeding them (odds ratio of 1.549 E-6).

Employees in the International department are more likely to partially meet performance expectations, with an odds ratio of 166.019, compared to exceeding expectations (odds ratio of 22.613) and fully meeting them (odds ratio of 8.348E-5). Similarly, employees in the Leadership team exhibit comparable results, with odds ratios of 1.044E8 for partially meeting expectations, 0.631 for exceeding expectations, and 2.226E-5 for fully meeting them.

Employees in the Information Technology department are more likely to exceed performance expectations, reflected by an odds ratio of 0.71, compared to fully meeting expectations (odds ratio of 0.002) and partially meeting them (odds ratio of 3.16E-6). Similarly, employees in the Food division exhibit the same trend, with odds ratios of 0.236, 0.021, and 3.172E-5 for exceeding, fully meeting, and partially meeting expectations, respectively.

Employees in the Beverage Division are more likely to partially meet performance goal expectations, with an odds ratio of 58.988, compared to fully meeting them (odds ratio of 0.408) and exceeding expectations (odds ratio of 0.297).

In contrast, employees in Operations department are more likely to exceed expectations, with an odds ratio of 7.888, compared to meeting expectations (odds ratio of 0.271) and partially meeting them (odds ratio of 0.116).

Employees in the R&D department, on the other hand, tend to exhibit lower performance levels, as indicated by an odds ratio of 0.

Job Grade:

A one-level increase in job grade makes employees 183.393 times more likely to partially meet performance expectations compared to being evaluated with low performance.

The job grades 7, 8, 11, 12, 13, 14, 15, and 16 are more likely to partially meet performance expectations compared to fully meeting or exceeding them. In contrast, job grades 9 and 10 are also more likely to partially meet expectations rather than exceed or fully meet them.

Overall Rating:

A one-category increase in employee entity rating increases the odds of partially meeting goal performance expectations by 80% compared to low performance.

A higher employee overall rating is a strong predictor of exceeding goal performance expectations (odds ratio of 6.122) compared to merely meeting them (odds ratio of 0.03).

Key Person:

Being classified as key person significantly boosts the odds of partially meeting goal performance expectations by 1.076 times compared to low performance.

The data also show that key personnel are more likely to meet goal performance expectations (odds ratio of 4.481) than to exceed them (odds ratio of 0.052).

Non-key personnel are more likely to exceed goal performance expectations (odds ratio of 1.114) than to meet (odds ratio of 0.818) or partially meet them (odds ratio of 4.693E-5), compared to key personnel.

Key Position:

Holding a key position increases the odds of partially meeting goal performance expectations by 2.5%, of meeting expectations by 36.2%, and of exceeding expectations by 97.6%, all relative to low performance.

Employees in positions A, B, and C are more likely to partially meet expectations on goal evaluation than to meet or exceed them, compared to employees in key positions (K). Similarly, employees in position H are also more likely to partially meet expectations rather than exceed or fully meet them, relative to those in key positions (K).

Assessment of 2023 Data

Referring to the 2023 study data, the male group shows a larger effect size than the male group in seven of the thirteen variables analyzed. These variables include job grade, same-gender managers, competency feedforward, key people, key position, generation, and employee organizational performance (Table 40). Table 40 indicates that males not only tend to hold higher job grades but also achieve higher organizational performance levels compared to males.

Table 40: Gender (male vs female) Cohen's d effect size

| | Cohen's d | Effect size |
|-----------|-----------|-------------|
| Job grade | 1.561 | Large |

| | | |
|-------------------------------------|-------|--------|
| Same-gender managers | 0.45 | Medium |
| Competency feedforward | 0.022 | Small |
| Key people | 0.036 | Small |
| Key position | 0.129 | Small |
| Generation | 0.216 | Medium |
| Employee organizational performance | 13.61 | Large |

On the other hand, the female group has a larger effect size across the remaining six variables: departments/teams, reference manager gender, manager-employee gender alignment, entity rating, performance scale, and nationality. Females exhibit a medium effect size in reference to manager gender, manager-employee gender alignment, and entity rating compared to males. This finding suggests a higher prevalence of male managers, a greater incidence of male manager-employee pairings, and higher entity ratings among males.

Table 41: Gender (female vs male) Cohen's d effect size

| | Cohen's d | Effect size |
|--------------------------------------|-----------|-------------|
| Department/Team | 0.141 | Small |
| Reference manager gender | 0.296 | Medium |
| Manager vs employee gender Alignment | 0.231 | Medium |
| Entity rating | 0.224 | Medium |
| Performance scale | 0.026 | Small |
| Nationality | 0.072 | Small |

The multinomial logistic regression analysis (Table 41), based on 2023 data, assesses the model's fit relative to a baseline (null) model without independent variables (predictors). The **Likelihood Ratio Test** results indicate that the deviance statistic for the full model is 453.848 (Table 42), compared to 208.023 for the null model, suggesting a significant improvement in model fit with the addition of predictors.

For model comparison, the **Akaike Information Criterion (AIC)** for the full model is approximately 310.023, in contrast to 459.848 for the null model (see Table 42), reinforcing that the model with predictors provides a better fit.

Table 42: Model Fitting Information

| Model | Model Fitting Criteria | | Likelihood Ratio Tests | | | |
|----------------|------------------------|---------|------------------------|------------|----|------|
| | AIC | BIC | -2 Log Likelihood | Chi-Square | df | Sig. |
| Intercept Only | 459.848 | 470.226 | 453.848 | | | |
| Final | 310.023 | 486.462 | 208.023 | 245.825 | 48 | .000 |

The model's pseudo-R² statistics, which indicate the fit of the predictors used, are presented in Table 43:

1. **Cox and Snell's R²:** 0.649
2. **Nagelkerke's R²:** 0.755
3. **McFadden's R²:** 0.533

Table 43: Pseudo R-Square

| | |
|---------------|------|
| Cox and Snell | .649 |
| Nagelkerke | .755 |
| McFadden | .533 |

The statistics indicate a satisfactory fit of the model to the data, especially when compared to the baseline model.

Also, Table 44 results suggest that the model fits the data well. Concretely, the Pearson Chi-Square (311.471 and p_value 1) and Deviance Test results (200.856 and p_value 1) are both insignificant at 95% confidence level.

Table 44 Goodness-of-Fit

| | Chi-Square | df | Sig. |
|----------|------------|-----|-------|
| Pearson | 311.471 | 606 | 1.000 |
| Deviance | 200.856 | 606 | 1.000 |

The multinomial logistic regression model based on 2023 data exhibits strong performance, achieving overall prediction and classification accuracy for employee organizational performance between 71% and 81% (Table 45).

Table 45: Classification

| Observed | Predicted | | | | Percent Correct |
|---|----------------------|--|---|--------------------------------------|-----------------|
| | less and equal to 50 | greater than 50 and equal less than 75 | greater than 50 and equal less than 100 | greater than 75 and greater than 100 | |
| less and equal to 50 | 49 | 1 | 17 | 0 | 73.1% |
| greater than 50 and equal and less than 75 | 0 | 10 | 4 | 0 | 71.4% |
| greater than 75 and equal and less than 100 | 15 | 2 | 123 | 2 | 86.6% |
| greater than 100 | 0 | 0 | 3 | 9 | 75.0% |
| Overall Percentage | 27.2% | 5.5% | 62.6% | 4.7% | 81.3% |

Table X further shows that Department/Team, Job Grade, Entity Rating, and Key Position each have a statistically significant impact on the log-likelihood of employee organizational performance at a 95% confidence level ($p < 0.05$).

Table 46: Likelihood Ratio Tests

| Effect | Model Fitting Criteria | | | Likelihood Ratio Tests | | |
|----------------------------|------------------------|----------------------|------------------------------------|------------------------|----|------|
| | AIC of Reduced Model | BIC of Reduced Model | -2 Log Likelihood of Reduced Model | Chi-Square | df | Sig. |
| Intercept | 310.023 | 486.462 | 2.080E2 ^a | .000 | 0 | . |
| Employee gender | 304.623 | 470.683 | 208.623 | .600 | 3 | .896 |
| Department/Team | 318.364 | 484.424 | 222.364 | 14.341 | 3 | .002 |
| Job grade | 377.343 | 543.403 | 281.343 | 73.320 | 3 | .000 |
| Reference manager gender | 311.027 | 477.087 | 215.027 | 7.004 | 3 | .072 |
| Same-gender managers | 311.175 | 477.236 | 215.175 | 7.152 | 3 | .067 |
| Manager vs employee gender | 311.156 | 477.216 | 215.156 | 7.133 | 3 | .068 |
| Entity rating | 370.463 | 536.523 | 274.463 | 66.440 | 3 | .000 |
| Key people | 307.341 | 473.402 | 211.341 | 3.318 | 3 | .345 |
| Key position | 316.231 | 482.291 | 220.231 | 12.208 | 3 | .007 |
| Nationality | 310.023 | 486.462 | 2.080E2 ^a | .000 | 0 | . |
| Generation | 306.085 | 472.145 | 210.085 | 2.062 | 3 | .560 |
| Performance scale | 299.486 | 444.788 | 215.486 | 7.462 | 9 | .589 |
| Competency feedforward | 294.772 | 440.074 | 210.772 | 2.749 | 9 | .973 |

The parameter statistics in Table 50 & 51 in Annex 16 reveal several key relationships between various factors and employee organizational performance levels. Still, employee gender does not appear to be statistically significant.

Department/Teams:

Employees in the Americas, Finance, International, Italy-Food, Italy-Spirit, and Leadership departments tend to exceed performance expectations, followed by consistently meeting them and ultimately achieving partial completion. Human Resources, Information Technology, Operations, and R&D employees primarily meet performance expectations rather than exceed or partially meet them.

Job Grade:

A one-level increase in job grade makes employees over five times more likely to partially meet expectations than to have low performance.

The odds ratio for exceeding expectations is significantly higher (12.026) than merely meeting them (2.790), indicating that employees with higher job grades are likelier to exceed than meet performance expectations.

Employees with job grades 6 and 17 are more likely to partially meet performance expectations than exceed or fully meet them. Those in job grades 7, 8, 13, 15, and 16 are more inclined to exceed performance expectations than employees in grades 11, 12, and 14. Employees in grade 9 tend to meet expectations rather than exceed or partially meet them. In contrast, those in grade 10 are more likely to exceed organizational expectations than meeting or partially meeting them.

Entity Rating:

Each increase in entity rating raises the odds of partially meeting expectations by 13% compared to low performance.

Higher entity ratings are a strong predictor of exceeding expectations (odds ratio of 3.393 E11) rather than just meeting them (odds ratio of 3.250).

The employees with entity ratings of 1 and 2 are more likely to partially meet expectations than to fully meet or exceed them, compared to employees with an entity rating of 3.

Key Position:

Holding a key position increases the likelihood of partially meeting expectations by 71.5%, meeting expectations by 87.2%, and exceeding expectations by 12.4% on organizational performance.

Employees in positions A, B, and C are more likely to exceed organizational performance, rather than simply meeting or partially meeting them, compared to those in positions H and K.

Results

Statistical tests show differences in evaluations of female and male employees regarding some of the chosen organizational variables. Even though some statistical differences were found in tests related to managers' gender (gender of manager or manager gender alignment), no trend could be identified. On the contrary, variables like job grades and MBO variables (Target MBO, real MBO, and employees having MBO) show a consistent significant difference.

The effect size analysis for the 2022-2023 period indicates that, over the past years, the male group showed a larger effect size than the female group in a greater number of variables (seven out of thirteen variables for males, compared to six for females).

Females have shown a higher presence in departments and teams and received more direct managerial appointments.

Additionally, the multinomial logistic regression analysis for this period confirms an increase over the past year in the number of departments that “exceed performance” over “meets” or “partially meets performance” compared to “below performance” (6 departments vs. 3). Specifically, in 2022, these departments included IT, Italy – Food Division, and Operations. By 2023, the departments that exceeded organizational performance included also Americas, Finance, International, Food and Beverages Division, and the Leadership Team.

A closer analysis of employees' department/team affiliations reveals that the Italy-Food Division is the only department consistently exceeding employee performance. Implying a higher accomplishment of goals.

In 2023, the job grades that exceeded organizational performance reached a total of 9, compared to none in the previous year (9 vs. 0). These include grades 7, 8, and 10-16. Specifically, job grades 10, 11, 12, and 14 emphasized exceeding performance over meeting or partially meeting it, compared to below performance. Meanwhile, job grades 7, 8, 13, 15, and 16 exceeded performance, followed by partially meeting and meeting performance, with none in the below performance category.

Regarding job grades, there is evidence that those exceeding performance objectives rather than merely meeting or partially meeting them have increased over time. Signaling an improvement on individual accomplishments.

It is important to note that the entity rating assigned to employees has not improved during the review period. Employees with an entity rating of 100 or below are more likely to start by partially meeting expectations and then progress to meeting and eventually exceeding them rather than falling below expectations.

Regarding key positions, employees in the A, B, and C improved their performance in 2023 compared to 2022, being more likely to exceed performance expectations rather than simply meeting or partially meeting them.

Additionally, for the 2023 period, there is an increasing number of positions that exceeded performance goals rather than merely meeting or partially meeting them. This trend could reflect an organizational effort to foster higher levels of performance across all levels.

In this analysis, significant factors for organizational performance were also studied; factors such as department/team affiliation, job grade, entity rating, and key positions were shown to have statistical significance. In contrast, variables such as employee gender, manager gender, gender alignment between managers and employees, nationality, generation, competency feedforward, and performance scale do not show a meaningful influence on organizational performance.

Discussion

This research study conducted a gender-based analysis of various elements of employees' organizational performance. The findings showed that gender is not a significant variable of performance difference between male and female employees. Instead, structural organizational factors, often linked to social structures (Acker, 1990), like job grade and MBO variables, seem to have a higher connection to performance.

These results support the organization's commitment to a merit-based culture, where employees are evaluated and advance based on their performance and capabilities rather than their gender, nationality, or generational affiliation. This approach highlights the organization's dedication to fairness, equality, and inclusivity.

Regarding departmental performance, the study reveals that several key departments have been particularly proactive in establishing and maintaining high-performance standards. These departments: Food Division, Americas, Finance, International, Beverage Division, and the Leadership Team are all distinguished by their focus on exceeding performance expectations. These departments consistently exceed organizational performance, delivering exceptional results. This proactive approach can set a benchmark for other departments within the organization, signaling that high performance is expected and achievable, supporting the communicational aspects of performance assessments.

This commitment to excellence is further reflected in job grades 11, 12, and 14, which emphasize exceeding performance objectives rather than simply meeting or partially meeting expectations. Employees in these grades tend to surpass the minimum requirements of their roles. These roles belong mainly to professional individual contributors who depend on performance to advance in their careers, aligning with the organization's broader strategy of nurturing and promoting talent.

A potential area for improvement lies in the organization's rating system. The current system appears skewed toward recognizing and rewarding employees who perform below the ideal standard rather than prioritizing those who meet or exceed performance expectations. On one hand, this can create an internal perception of injustice and have a negative impact on internal equity measurements; on the other hand, it sends mixed signals to employees regarding what

is rewarded by the organization. The organization is missing the opportunity to align employees' actions with its strategic goals. Shifting the focus of the rating system to reward high performance more consistently could help boost overall employee motivation and productivity while ensuring that those who deliver superior results are adequately recognized.

Moreover, positions classified as A, B, and C are given higher performance targets, further emphasizing the importance of these roles within the organization. These positions carry increased responsibilities and are expected to contribute significantly to the company's success by consistently surpassing performance benchmarks. By setting higher performance targets for these critical roles, the organization reinforces the importance of excellence, ensuring that individuals in these positions meet expectations and set new standards for what is possible. This strategic focus on high performance at these levels helps the organization maintain its competitive edge and drive ongoing innovation and success.

Limitations

The data utilized in this research study comes from 2022 to 2024. While a more extensive dataset would have been statistically preferable, such data was unavailable for this analysis. Differences in the amount of data collected over the years respond to managers' delays in performing the assessments. In 2024, no MBO data was collected as it was not provided by the company, which did not meet its annual objectives.

The research relies on secondary data from the organization's Human Resources Department. This dataset includes competency feedforward information, performance scale evaluations, entity ratings, and employee organizational performance metrics, all assessed internally by the organization, and data related to employees' positions within the organizational structure.

However, certain limitations were encountered. In a small number of cases, competency feedforward and performance scale data were incomplete, requiring a generalized statistical evaluation approach.

4. SUSTAINABILITY REPORT IN BEACH ESTABLISHMENTS: A CASE STUDY OF SUSTAINABLE ACCOUNTING PRACTICES

Introduction

Feminist accounting, as seen in the bibliometric analysis, is also concerned with organizational governance and practices promoting inclusiveness and transparency. Feminist accounting revalorizes aspects often overlooked or marginalized by mainstream financial accounting. Reporting, especially integrated reporting and social and environmental reporting, has become an effective and widely accepted instrument to support organizations committed to these values.

This integrated perspective, which incorporates financial, social, and environmental dimensions, among others, provides businesses with a more critical and holistic viewpoint of their operations that aligns with feminist accounting principles, helping to visualize organizations' overall impact on their ecosystem.

The implications of adopting these practices in SMEs have often been overlooked, but they have been shown to have positive effects on them as well, particularly in long-term economic outcomes, brand value, and reputation among stakeholders (Del Baldo, 2018; James, 2013).

This case study examines the development of a Sustainable Reporting model by four family-owned *bagni* — beach establishments — in Rimini, on the Riviera Romagnola, to meet possible new regulatory requirements and improve their social and environmental management practices. Faced with increasing regulatory uncertainty, growing demands from authorities for transparent and sustainable operations, and generally negative public perception, these *bagni* seek to consolidate their environmental, social, and governance data into a publicly available report.

The implementation process began with a comprehensive diagnosis through interviews with the *bagni* owners to identify their key stakeholders and assess their activities' main social and environmental impacts. This analysis reviewed waste management practices, resource consumption (especially water and energy), cleaning and maintenance products, and inclusive practices. The data collection process included compiling the UNI/PdR 92:2020,

the Italian government's guide for beach establishments on sustainability, accessibility, quality, and service security, and the Social and Environmental questionnaire from Banca Etica.

The assessment also incorporated employee and customer satisfaction surveys to gather feedback on service quality, governance, environmental practices, and perceived social responsibility. Client perceptions and customer satisfaction have been used as valuable metrics in sustainable tourism settings to shape environmental initiatives and policies. (Merli et al., 2019) (Marin et al., 2009).

This novel practice for Rimini beach establishments is in line with research on green practices and tourism, where sustainable disclosure and stakeholder engagement can help improve reputation (Crossley et al., 2021) and intervene in user expectations (Solís-Radilla et al., 2019) and satisfaction levels (Berezan et al., 2013), emphasizing the importance of sustainability practices that strengthen relationships with stakeholders and further drive political will (Botero & Zielinski, 2020). With new concession requirements for beach establishments beginning in 2027, this study highlights how early adoption of Sustainable Reporting in SMEs, as a self-convened disclosure, can support compliance with future standards while enhancing environmental and social accountability.

Theoretical Background

The evolution of accounting has been influenced by global shifts toward transparency and accountability in corporate practices, including a more holistic vision of the business and its context (G. Carnegie et al., 2021; G. D. Carnegie, 2022; Cooper et al., 2005; Gray, 2002; Gray et al., 2014). Reporting, as one of the primary communications means of accounting, has also been affected by this trend, becoming an important element in CSR management; integrated reporting emerged as an extension of traditional financial reporting, incorporating non-financial disclosures, like the environmental, governance, and social dimensions, to reflect and address the challenges and interconnected setting faced by organizations in today's dynamic environments.

Although integrating reporting was born as an instrument for efficient capital allocation and value creation (de Villiers et al., 2017), its holistic view of organizational outcomes and

provides decision-makers with integrating thinking that may allow them to plan organizational change better (Guthrie et al., 2017)

As noted by de Villiers et al. (2017), non-financial disclosures may be presented in an integrated reporting or as a stand-alone report; companies may call them integrated reporting, sustainable reporting, and CSR reporting, as it adapts to its stakeholder's requirements. Social and environmental reporting is a subset of these practices, disclosing activities and impacts related to environmental management and social responsibility. This kind of reporting has also shown numerous advantages for businesses, from financial enhancement of business outcomes (Buric et al., 2022; James, 2013).

This kind of reporting also has a positive effect on stakeholders. Notably, environmental reporting has been shown to intervene in users' expectations (Solís-Radilla et al., 2019), improve satisfaction levels (Berezan et al., 2013), Furthermore improve brand reputation (Crossley et al., 2021), showing a positive overall effect on brand value.

This positive effect on the reputation and financial performance of integrated reporting is also present in small and medium companies that adopt these reporting practices (Del Baldo, 2018; James, 2013)

Critical issues arise with the adoption of integrated reporting on SMEs: cultural resistance, lack of a monitoring or information collection system, adapting standards and reports to organizational contexts (Del Baldo, 2017), engaging stakeholders, internal lack of understanding of the use of the instrument (C. A. Adams & McNicholas, 2007). In fact Del Baldo (2017) highlights the importance of tailored reporting that fits organizational requirements and context.

Motivations for non-financial disclosures are varied; some organizations may engage in these practices to meet the environmental and social requirements of stakeholders and engage them, to adopt an accountability culture (Skouloudis et al., 2014), reduce risks, comply with present and future industry standards or regulations (Baldarelli et al., 2017), to gain legitimacy (Crossley et al., 2021; Larrinaga-González et al., 2001). Some organizations will seek to gain control over environmental narratives and policies engaging in practices of pink washing (M. G. Baldarelli et al., 2016) or green washing.

Although this kind of reporting is mainly voluntary, new standards and policies have been built around industry practices (de Villiers et al., 2014), providing first movers with a possible competitive advantage.

The Project

This case study covers the creation of sustainable reporting for four beach establishments in Rimini, which account for more than 20.000 clients per year. Three of the beach establishments are family-owned, while one is part of a bigger societary arrangement of a couple of bagni. This project is an ongoing collaboration between the beach establishments, two independent consultants, and the University of Bologna.

It is important to highlight the University's contribution to the definition and establishment of best practices in an important and historical industry for the Region, as is the tourism sector in Rimini. The University shares its knowledge and intellectual capital to create positive impacts on environmental, social, and economic sustainability, connecting the gap between academic research and practical applications while maintaining its commitment to the third mission.

Motivations reported by business owners varied but were mainly dominated by trying to decrease the risks related to the new law of beach establishment concessions. Business owners also reported a desire to have sustainable businesses, intended as businesses that are aligned with their environment and that can last through time.

Business owners also highlighted bagni owner's bad reputation and a sense of unfairness in the general public's perception regarding beach establishment owners. They recognize that the report may allow them to demonstrate their positive effect and historical contribution to the community and the city of Rimini.

New Beach Concession Law

The approval of the Direttiva Bolkestein (2006/123/CE) in 2006 aimed to promote and facilitate establishing services throughout the UE, removing administrative and regulatory barriers. This directly affected Italian beach establishments because it also implies transparency and equal access to public goods, affecting long-term family-owned beach concessions.

Even though the application of the Directive has been slow, several law modifications to enforce compliance have been made. It all started in 2010 with a law decree that changed some guidance's related to the concessions. Between 2012 and 2020 concessions were automatically postponed until 2021, when the State Council decided that beach establishment concessions must be appointed for public bidding before 31st of December of 2023. However, a new extension was given for that year until a new Law Decree that stated that all beach establishment concessions must undergo public bidding during 2024.

Finally, in September 2024, there was a new extension of the concessions until 2027.

Requirements for the new concessions and rules for bidding have not yet been established, leaving beach establishment owners in total uncertainty about their business future and their present investments.

Project Stages

The stages followed by the project started with a group meeting to explain the project's scope, planning, and expected outcomes to the business owners. This was followed by individual interviews with the family groups or partners to collect insights related to their motivations, challenges, organizational and sustainable practices, and particularities of their businesses.

Several communications between the consultants and the business owners followed these interviews to collect specific data regarding their utility consumption and compliance with sustainable practices. Owners were very open to sharing the information with the consultants, though one of the Bagni faced greater challenges delivering the necessary data. A stakeholder map was built for each business owner and then regrouped to obtain a general stakeholder map for the industry.

Business owners also compiled a survey on sustainable practices by Banca Etica and, with the help of external consultants, an assessment of their compliance with the UNI/PdR 92:2020 or guidelines for best practices in environmental sustainability, accessibility, quality, and safety for beach establishments, was also done.

A client survey was designed and approved by each establishment owners. The survey was conducted in the beach establishments to their clients and administered online through a QR

code. An employee survey was also designed and conducted online despite a very low participation rate.

The compilation and analysis of the data followed this. The data was prepared for its addition in the report, and a formatted and final draft was created and approved by a University representative and Bagni Owners.

A general scheme of the stages can be found on Figure 24



Figure 24: Project Stages. Source: Author's elaboration.

Stakeholder's Map

Using the attributes of legitimacy, power and urgency proposed by Mitchell et al. (1997) a stakeholder mapping. Each attribute was given a score – High (3), Medium (2), Low(1) - to better understand their differences and facilitate their subsequent grouping. Other stakeholder attributes like engagement, influence and interest were also evaluated.

A list of all possible stakeholders was created using the information collected in the initial group meeting and interviews. Besides typical stakeholders (owners, clients, suppliers, community), we added five more stakeholders to be evaluated:

- Citizens: it refers to general public in the city of Rimini
- Local/Regional authority, since all bagni must comply to local regulations emanated from the Comune or the region.
- State authorities, since general law enforcement and regulations originate from state authorities, are different than the local authorities.
- Employee Families: during the interviews, several bagni owners mentioned their relationship with employees' parents, since some were young or with some kind of disability.

- Lifeguard: it is not an employee of the bagni but it facilitates its services through the cooperative and interacts with clients and beach establishment owners, having an effect on general service perceptions.
- Cooperative. Beach establishments are organized through a cooperative that provides them with general services like lifeguards and initiatives to promote tourism in the city of Rimini and beach establishments.

The consultants helped the bagni owners to evaluate each attribute for each stakeholder. A stakeholder map was produced for each beach establishment. Information was grouped using averages to create the industry mapping.

As seen in

Table 47, higher discrepancies in the answers, measured with the standard deviation of evaluations, were found on the Power attribute regarding the Local or Regional Authority, lifeguards, and the cooperative. Overall, higher discrepancies were found in the lifeguard impact.

Lower discrepancy was found on influence and owners.

| Stakeholder | /Standard Deviation | Engagement | Influence | Interest | Power | Urgency | Legitimacy | Average SD |
|--------------------------|----------------------------|-------------------|------------------|-----------------|--------------|----------------|-------------------|-------------------|
| Owners | - | - | - | - | 0,25 | - | - | 0,04 |
| Employees | 0,25 | 0,25 | 0,25 | 0,29 | 0,65 | 0,58 | 0,58 | 0,43 |
| Client | 0,25 | 0,25 | 0,25 | 0,50 | 0,25 | 0,58 | 0,58 | 0,40 |
| Suppliers | 0,29 | 0,48 | 0,48 | 0,48 | 0,63 | - | - | 0,31 |
| Citizens | 0,48 | 0,25 | 0,41 | 0,41 | 0,65 | - | 0,58 | 0,39 |
| Community | 0,29 | 0,25 | 0,25 | 0,25 | 0,29 | 0,58 | 0,58 | 0,37 |
| Local/Regional Authority | 0,41 | 0,25 | 0,41 | 0,41 | 0,75 | 0,58 | - | 0,40 |
| State Authority | 0,48 | 0,25 | 0,29 | 0,29 | 0,25 | - | - | 0,21 |
| Employee Family | 0,58 | 0,48 | 0,25 | 0,25 | 0,71 | 0,58 | - | 0,43 |
| Lifeguard | 0,63 | 0,48 | 0,48 | 0,48 | 0,75 | 0,58 | 0,58 | 0,58 |
| Cooperative | 0,41 | 0,48 | 0,58 | 0,58 | 0,75 | 0,58 | - | 0,47 |
| Average SD | 0,37 | 0,31 | 0,36 | 0,36 | 0,54 | 0,37 | 0,26 | 0,37 |

Table 47: Standard Deviations of evaluation of stakeholders by beach establishment owners. Source: Author's elaboration

Table 48 shows that owners and clients were evaluated high in power, influence, interest, and engagement, becoming key stakeholders for the business. While owners were also evaluated high in Legitimacy and Urgency, making them definite stakeholders, clients were evaluated

high only on power on the salience map, making them dormant stakeholders. Community and state authorities were high in power and influence, making them also key stakeholders; state authorities were evaluated as high in legitimacy, making them dominant stakeholders, while the community was a dormant stakeholder. Employees were evaluated highly only on influence and interest, making them dormant key stakeholders.

| Stakeholder /Attribute | Legitimacy | Urgency | Power | Influence | Interest | Engagement |
|-------------------------------|-------------------|----------------|--------------|------------------|-----------------|-------------------|
| Owners | High | High | High | High | High | High |
| Employees | Medium | Medium | Medium | High | High | High |
| Client | Medium | Medium | High | High | High | Medium |
| Suppliers | Low | Low | Medium | Medium | Medium | Medium |
| Citizens | Medium | Low | Medium | Medium | Medium | Medium |
| Community | Medium | Medium | High | High | Medium | High |
| Local/Regional Authority | High | Medium | Medium | High | Medium | Medium |
| State Authority | High | Medium | High | High | Medium | Medium |
| Employee Family | Medium | Medium | Medium | Medium | High | Medium |
| Lifeguard | Medium | Medium | Medium | Medium | Medium | Medium |
| Cooperative | High | Medium | Medium | Medium | Medium | Medium |

Table 48: Average evaluation of stakeholders by beach establishment owners

Stakeholders with low engagement have little interest in the business and, in general, do not want to be involved in activities, making them bad candidates to focus on sustainable initiatives.

Client Survey

As one of the key stakeholders, beach establishment owners were worried about how to communicate and direct their initiatives to their clients. Because of this, a survey was designed to assess client perceptions of Bagni's sustainable practices and the importance of sustainable concepts.

The survey was administered online by beach establishment owners to clients visiting their establishments or sent to regular clients. A total of 307 responses were collected.

Demography of clients

Most of the clients belong to the age range of 36 to 55 years. More men responded to the survey, which does not necessarily mean no females. Respondents visit the beach mainly

with family, friends, and partners. Regarding the frequency of visits, most visits are made annually.

| Demographics | Number of respondents |
|------------------------------------|------------------------------|
| Age Group | |
| Less than 18 | 8 |
| 18-24 | 29 |
| 25-35 | 81 |
| 36-55 | 141 |
| 56+ | 48 |
| Gender | |
| Female | 127 |
| Male | 175 |
| Non binary | 2 |
| Prefer not to say | 3 |
| Companions | Who came with you? |
| Other | 9 |
| With friends | 79 |
| With Friends, partner | 13 |
| With Friends, partner, other | 1 |
| With Family | 98 |
| With Family, friends | 10 |
| With family, friends, partner | 4 |
| With family and partner. | 1 |
| Alone | 29 |
| Alone, with friends | 1 |
| Alone, with friends, partner | 1 |
| Alone, with family | 2 |
| Alone, with family, friends, other | 1 |
| alone, family, friends, partner | 2 |
| Alone, partner | 1 |
| Partner | 55 |
| Frequency of visit | |
| Annual | 97 |
| More than once a month | 55 |
| More than once a year | 79 |
| First time | 76 |

Satisfaction Questions

Satisfaction was measured with questions inquiring about the client's general satisfaction levels with the visit and their willingness to recommend the beach establishments. With an average satisfaction of the visits of 4.48, most of the respondents are satisfied with the

services that the bagni provides. The average net promoter score (NPS) is 4,6, implying a high willingness to recommend the visit.

| | Satisfaction | NPS |
|--------------------|---------------------|------------|
| 1 – Not Satisfied | 10 | 3 |
| 2 | 4 | 5 |
| 3 | 23 | 21 |
| 4 | 61 | 53 |
| 5 – Very Satisfied | 209 | 225 |
| Total | 307 | 307 |

Importance of sustainable factors

All of the factors were considered, on average, important, with the most important being health and safety at work, followed by compliance with environmental and social laws, showing the interest of clients regarding compliance with regulations and standard workforce procedures.

| Attribute | Very Important | Important | Neutral | Minor importance | Not Important | Average |
|---|-----------------------|------------------|----------------|-------------------------|----------------------|----------------|
| Impact on the environment of activities | 190 | 92 | 19 | 2 | 0 | 4,55 |
| Social impact of our initiatives | 194 | 85 | 18 | 3 | 0 | 4,57 |
| Transparency in sustainability practices | 175 | 103 | 21 | 3 | 0 | 4,49 |
| Social responsibility | 179 | 108 | 14 | 2 | 0 | 4,53 |
| Engagement with the local community | 171 | 104 | 23 | 2 | 0 | 4,48 |
| Health and safety at work | 222 | 70 | 12 | 0 | 0 | 4,69 |
| Relationships with involved stakeholders | 205 | 78 | 19 | 2 | 0 | 4,60 |
| Compliance with environmental and social laws | 218 | 75 | 10 | 1 | 0 | 4,68 |
| Implementation of inclusive practices | 203 | 81 | 12 | 3 | 0 | 4,62 |
| Implementation of sustainability practices | 193 | 89 | 15 | 1 | 0 | 4,59 |

Evaluation of beach establishment practices

Regarding the evaluation of organizational practices, on average, most of them were evaluated as very good; the highest evaluation was received by the commitment to diversity and courtesy, and professionalism. The quality of activities received the lowest evaluation.

Despite the high evaluation of satisfaction factors, some attributes receive an insufficient evaluation. Even though the number of people is not high, 18 respondents are unsatisfied with the quality/price relation, which is the second worst attribute.

| | Excellent (5) | Very Good (4) | Good (3) | Barely Sufficient (2) | Insufficient (1) | Average |
|--|------------------|------------------|----------|--------------------------|---------------------|---------|
| Cleanliness of beach and structure | 160 | 52 | 62 | 12 | 11 | 4,14 |
| Courtesy and Professionalism of staff | 161 | 57 | 66 | 8 | 10 | 4,16 |
| Quality of activities | 104 | 65 | 77 | 36 | 11 | 3,73 |
| Quality/Price relation | 117 | 55 | 84 | 25 | 18 | 3,76 |
| Inclusive Practices | 137 | 46 | 76 | 18 | 9 | 3,99 |
| Sustainable Practices | 132 | 44 | 78 | 22 | 11 | 3,92 |
| Compatibility of the structure with the environment | 132 | 58 | 73 | 24 | 11 | 3,93 |
| Access and assistance for reduced mobility | 151 | 64 | 58 | 15 | 9 | 4,12 |
| Commitment to Diversity | 156 | 44 | 51 | 10 | 12 | 4,18 |

Best Practices Findings

With the interviews, the compilation of UNI/PdR 92:2020, Banca Etica Survey best practices among beach establishments were found.

Through the interviews, each establishments owners reported a high commitment to the community; all organized sportive or cultural activities open to the community. Bagni owners described how historically they have been involved in community and local initiatives.

Three out of four have hired young people from a social project or with some disability.

Their commitment to inclusiveness is high; each facility has accessible features, including ramps and specialized chairs for clients with reduced mobility. Additionally, several beach establishment owners have participated in autism training to enhance their service and support for all clients.

All establishments have assessed their work risks and maintained an updated Risk Assessment Document (DVR) to ensure compliance with health, safety, and workforce laws. Every facility employee has a contract and follows shift schedules that adhere to labor regulations.

Regarding sustainable practices, all establishments source from local suppliers, which helps reduce CO2 emissions and supports local businesses. Additionally, they implement various water and energy-saving devices, such as solar panels, solar showers, low-consumption lights, and aerators.

Furthermore, half of the establishments use water-based paint for their infrastructure, demonstrating a commitment to environmental care.

All establishments have differentiated garbage disposals and pay a special fee to HERA for sand maintenance and cleaning.

One of the beach establishments chose a special design for the beach umbrellas to reduce the visual impact and ensure beach chairs and beach umbrellas, made of recycled materials, are closed while not being used for the same purpose.

Discussion

The inclusion of sustainable practices has shown all kind of positive benefits for organizations. Often, small organizations do not engage in more structured sustainable practices like reporting or certifications due to lack of financial opportunities, lack of technical skills, lack of trust, and issues of confidentiality, among others (Abdul Basit et al., 2024). Although legitimacy expectations arise among enablers as the most common ones, personal preferences for sustainability can also drive change within SMEs.

This case study with four beach establishments in the city of Rimini that face a legitimacy crisis shows how SMEs can collaborate with each other to improve their operations, in particular, their sustainable performance. Moreover, the engagement of these bagni with the project shows that personal motivators also play an important role in adopting sustainable practices. Although more bagni were invited to participate, only four accepted the invitation.

Additionally, throughout the project, bagni owners were able to bond and share sustainable practices and visions of their businesses, supporting the creation of a community that promotes best practices for the industry.

Evaluating diverse aspects of bagni operations allows beach establishment owners to understand and improve their sustainable practices, which can translate into positive

outcomes in their financial and market position. This is also an opportunity for them to demonstrate and communicate their commitment to the community and the environment.

This novel initiative contributes to creating higher standards in beach operations, benefiting clients, the overall community, and the region, by supporting sustainable tourism management.

5. CONCLUSIONS

This dissertation aims to bridge feminist accounting theory to its practical implications in business management. Even though feminism is often not explicitly tagged in management and accounting research, its core values and topics have considerably influenced these fields and managerial practices. Given the political connotations that may discourage academics from framing their research as such, the feminist perspective subtly enriches other- more politically correct and less confrontational- streams in research that align to its values.

The continuous academic interest topics such as feminine participation in the workforce and diverse industries, issues of diversity and inclusion, ethical decision, education, intersectionality, and a more holistic approach to today's business challenges – such as the adoption of non-financial reporting-, demonstrate the powerful impact and potential of the feminist lens, that foster an integrated view of the world.

This dissertation draws from three distinct areas that concern feminist accounting. First, it analyzes the potential of social environmental accounting in undergrad studies in universities in Latam, highlighting its role in fostering critical thinking and sustainable awareness; second the study on an organization's performance management process shows how measurement and alignment to inclusive and diversity practices can help organizations to identify and address inequalities while improving their internal processes; finally, the case on beach establishments in Rimini illustrates how the feminist perspective in the form of a sustainable reporting, prove the value of integrated approaches for enhancing sustainable business management, while supporting their commitment with the community's well-being.

By connecting feminist accounting theories with their practical implications, this research highlights the potential of holistic and inclusive approaches, not always framed as feminist, in shaping more equitable, ethical, and sustainable businesses, contributing to a better world.

6. REFERENCES

- Abdul Basit, S., Gharleghi, B., Batool, K., Hassan, S. S., Jahanshahi, A. A., & Kliem, M. E. (2024). Review of enablers and barriers of sustainable business practices in SMEs. *Journal of Economy and Technology*, 2, 79–94. <https://doi.org/10.1016/j.ject.2024.03.005>
- Acker, J. (1990). Hierarchies, Jobs, Bodies: A Theory of Gendered Organizations. *Source: Gender and Society*, 4(2), 139–158. <https://about.jstor.org/terms>
- Acker, J. (2006). Inequality Regimes. *Gender & Society*, 20(4), 441–464. <https://doi.org/10.1177/0891243206289499>
- Adams, C. A., & McNicholas, P. (2007). Making a difference: Sustainability reporting, accountability and organisational change. *Accounting, Auditing and Accountability Journal*, 20(3), 382–402. <https://doi.org/10.1108/09513570710748553>
- Adams, R. B., & Ferreira, D. (2009). Women in the boardroom and their impact on governance and performance. *Journal of Financial Economics*, 94(2), 291–309. <https://doi.org/10.1016/j.jfineco.2008.10.007>
- Aguinis, H., Gottfredson, R. K., & Joo, H. (2012). Delivering effective performance feedback: The strengths-based approach. In *Business Horizons* (Vol. 55, Issue 2, pp. 105–111). <https://doi.org/10.1016/j.bushor.2011.10.004>
- Albrecht, S. L., Bakker, A. B., Gruman, J. A., Macey, W. H., & Saks, A. M. (2015). Employee engagement, human resource management practices and competitive advantage: An integrated approach. *Journal of Organizational Effectiveness*, 2(1), 7–35. <https://doi.org/10.1108/JOEPP-08-2014-0042>
- Albrecht, S., & Sack, R. J. (2001). The perilous future of account. *The CPA Journal*, 71(3), 16–23.
- Allison, P. (2013). *What's the Best R-Squared for Logistic Regression?* <https://Statisticalhorizons.Com/R2logistic/>.

- Amis, J. M., Mair, J., & Munir, K. A. (2020). The Organizational Reproduction of Inequality. *Academy of Management Annals*, 14(1), 195–230. <https://doi.org/10.5465/annals.2017.0033>
- Apostolou, B., Churyk, N. T., Hassell, J. M., & Matuszewski, L. (2023). Accounting education literature review (2022). *Journal of Accounting Education*, 63. <https://doi.org/10.1016/j.jaccedu.2023.100831>
- Apostolou, B., Dorminey, J. W., & Hassell, J. M. (2021). Accounting education literature review (2020). *Journal of Accounting Education*, 55. <https://doi.org/10.1016/j.jaccedu.2021.100725>
- Apostolou, B., Dorminey, J. W., & Hassell, J. M. (2022). Accounting education literature review (2021). *Journal of Accounting Education*, 59. <https://doi.org/10.1016/j.jaccedu.2022.100781>
- Bajdo, L. M., & Dickson, M. W. (2001). Perceptions of Organizational Culture and Women's Advancement in Organizations: A Cross-Cultural Examination. *Sex Roles*, 45(6), 399–414. <https://doi.org/https://doi.org/10.1023/A:1014365716222>
- Baldarelli, M. G., Del Baldo, M., & Vignini, S. (2016). Pink accounting in Italy: Cultural perspectives over discrimination and/or lack of interest. *Meditari Accountancy Research*, 24(2), 269–292. <https://doi.org/10.1108/MEDAR-10-2015-0065>
- Baldarelli, M.-G., Cosentino, A., Baldo, M. Del, & Magistro, A. (2023). Feminist Economics and Feminist Accounting in Dialogue: The Contribution to World Inequalities and Ecological Emergencies. *International Journal of Business and Management*, 18(6), 202. <https://doi.org/10.5539/ijbm.v18n6p202>
- Baldarelli, M.-G., Del Baldo, M., & Nesheva-Kiosseva, N. (2017). *Environmental Accounting and Reporting*. Springer International Publishing. <https://doi.org/10.1007/978-3-319-50918-1>
- Bayaga, A. (2010). Multinomial Logistic Regression: Usage And Application In Risk Analysis. *Journal of Applied Quantitative Methods*, 2.

- Bebbington, J. (1997). Engagement, education and sustainability. A review essay on environmental accounting. *Accounting, Auditing & Accountability Journal*, 10(3), 365–381.
- Bebbington, J., Österblom, H., Crona, B., Jouffray, J. B., Larrinaga, C., Russell, S., & Scholtens, B. (2020). Accounting and accountability in the Anthropocene. *Accounting, Auditing and Accountability Journal*, 33(1), 152–177. <https://doi.org/10.1108/AAAJ-11-2018-3745/FULL/PDF>
- Bekele, A. Z., Shigutu, A. D., & Tensay, A. T. (2014). The Effect of Employees' Perception of Performance Appraisal on Their Work Outcomes. *International Journal of Management and Commerce Innovations*, 2, 136–173. www.researchpublish.com
- Berezan, O., Raab, C., Yoo, M., & Love, C. (2013). Sustainable hotel practices and nationality: The impact on guest satisfaction and guest intention to return. *International Journal of Hospitality Management*, 34(1), 227–233. <https://doi.org/10.1016/j.ijhm.2013.03.010>
- Bergès, S. (2022). Olympe de Gouges. In *Olympe de Gouges*. Cambridge University Press. <https://doi.org/10.1017/9781009023702>
- Betterworks. (n.d.). *Poor career reviews and biases derail employees*. <https://www.betterworks.com/magazine/poor-career-growth-and-biased-performance-reviews-derail-employees/>.
- Biernat, M., Tocci, M. J., & Williams, J. C. (2012). The language of performance evaluations: Gender-based shifts in content and consistency of judgment. *Social Psychological and Personality Science*, 3(2), 186–192. <https://doi.org/10.1177/1948550611415693/FORMAT/EPUB>
- Blank, R. M., Williams, R. M., Solow, R. M., & Longino, H. E. (1993). Discussion and Challenges. In M. A. Ferber & J. A. Nelson (Eds.), *Beyond the Economic Man: Feminist Theory and Economics* (pp. 131–168). Chicago Press. <http://ebookcentral.proquest.com/lib/unibo/detail.action?docID=471815>.

- Bobbitt-Zeher, D. (2011). Gender discrimination at work: Connecting gender stereotypes, institutional policies, and gender composition of workplace. *Gender and Society*, 25(6), 764–786. <https://doi.org/10.1177/0891243211424741>
- Boden, R. J. (1999). Flexible Working Hours, Family Responsibilities, and Female Self-Employment: Gender Differences in Self-Employment Selection Flexible Working Hours, Family Responsibilities, and Female Self-Employment Gender Differences in Self-Employment Selection. *The American Journal of Economics and Sociology*, 58(1), 71–83.
- Booth, A. L., Francesconi, M., & Frank, J. (2003). A sticky floors model of promotion, pay, and gender. *European Economic Review*, 47, 295–322. www.elsevier.com/locate/econbase
- Botero, C. M., & Zielinski, S. (2020). The implementation of a world-famous tourism ecolabel triggers political support for beach management. *Tourism Management Perspectives*, 35. <https://doi.org/10.1016/j.tmp.2020.100691>
- Bremis, C., & Johnson, M. E. (1990). Reexamination of the Bern Sex-Role Inventory: The Interpersonal BSRI. *Journal Of Personality Assessment*, 55(4), 484–498.
- Broadbent, J., & Kirkham, L. (2008a). Glass ceilings, glass cliffs or new worlds?: Revisiting gender and accounting. *Accounting, Auditing & Accountability Journal*, 21(4), 465–473. <https://doi.org/10.1108/09513570810872888>
- Broadbent, J., & Kirkham, L. (2008b). Glass ceilings, glass cliffs or new worlds?: Revisiting gender and accounting. *Accounting, Auditing & Accountability Journal*, 21(4), 465–473. <https://doi.org/10.1108/09513570810872888>
- Burchell, S., Clubb, C., Hopwood, A., Hughes, J., & Nahapiet, J. (1980). The Roles of accounting in Organizations and Society. *Organizations and Society*, 5(1), 5–21.
- Buric, M. N., Stojanovic, A. J., Filipovic, A. L., & Kascelan, L. (2022). Research of Attitudes toward Implementation of Green Accounting in Tourism Industry in Montenegro- Practices, and Challenges. *Sustainability (Switzerland)*, 14(3). <https://doi.org/10.3390/su14031725>

- Cames, I., Vinnicombe, S., & Singh, V. (n.d.). *Profiles of 'of 'successful managers' held by male and female banking managers across Europe*. <http://www.emerald-library.com/ft>
- Campbell, K., & Mínguez-Vera, A. (2008). Gender Diversity in the Boardroom and Firm Financial Performance. *Journal of Business Ethics*, 83(3), 435–451. <https://doi.org/10.1007/s10551-007-9630-y>
- Carli, L. L., & Eagly, A. H. (2016). Women face a labyrinth: an examination of metaphors for women leaders. *Gender in Management*, 31(8), 514–527. <https://doi.org/10.1108/GM-02-2015-0007>
- Carmeli, A., & Tishler, A. (2004). The relationships between intangible organizational elements and organizational performance. *Strategic Management Journal*, 25(13), 1257–1278. <https://doi.org/10.1002/smj.428>
- Carnegie, G. D. (2022). Accounting 101: redefining accounting for tomorrow. *Accounting Education*, 31(6), 615–628. <https://doi.org/10.1080/09639284.2021.2014915>
- Carnegie, G., Parker, L., & Tsahuridu, E. (2021). It's 2020: What is Accounting Today? *Australian Accounting Review*, 31(1), 65–73. <https://doi.org/10.1111/auar.12325>
- Carver, T. N. (1919). Review: Walsh's The Climax of Civilization: Socialism; and Feminism. *The Quarterly Journal of Economics*, 33(4), 714–716. <https://about.jstor.org/terms>
- Casa Nova, S. P. de C., Patino-Jacinto, R. A., & Macias, H. A. (2023). Diversity and Equity in Accounting Education during COVID-19: Insights from Colombia. *Issues in Accounting Education*, 38(3), 87–103. <https://doi.org/10.2308/ISSUES-2021-117>
- Casad, B. J., & Bryant, W. J. (2016). Addressing Stereotype Threat is Critical to Diversity and Inclusion in Organizational Psychology. *Frontiers in Psychology*, 7(JAN). <https://doi.org/10.3389/fpsyg.2016.00008>
- CEPAL United Nations. (2022). *Social Panorama of Latin America and the Caribbean 2022: transforming education as a basis for sustainable development*. www.issuu.com/publicacionescepal/stacks

- Churyk, N. T., Eaton, T. V., & Matuszewski, L. J. (2024). Accounting education literature review (2023). *Journal of Accounting Education*, 67, 100901. <https://doi.org/10.1016/j.jaccedu.2024.100901>
- Ciancanelli, P., Gallhofer, S., Humphrey, C., & Kirkham, L. (1990). Gender And Accountancy: Some Evidence From The Uk. In *Critical Perspectives on Accounting* (Vol. 1).
- Cole, J. (2011). A Conclusion: Gouges's Feminism in the Context of 1791. In *Between the Queen and the Cabby: Olympe De Gouges's Rights of Woman*. McGill-Queen's University Press. <https://www.ebsco.com/terms-of-use>
- Cooper, C., Taylor, P., Smith, N., & Catchpole, L. (2005). A discussion of the political potential of Social Accounting. *Critical Perspectives on Accounting*, 16(7), 951–974. <https://doi.org/10.1016/j.cpa.2003.09.003>
- Correll, S. J. (2001). Gender and the Career Choice Process: The Role of Biased Self-Assessments. *American Journal of Sociology*, 106(6), 1691–1730. <https://doi.org/10.1086/321299>
- Correll, S. J., Weisshaar, K. R., Wynn, A. T., & Delfino Wehner, J. (2020). Inside the Black Box of Organizational Life: The Gendered Language of Performance Assessment. *American Sociological Review*, 85(6), 1022–1050. <https://doi.org/10.1177/0003122420962080>
- Cotter, D. A., Hermsen, J. M., Ovadia, S., & Vanneman, R. (2001). The Glass Ceiling Effect. *Social Forces - Oxford Journals*, 80(2), 655–681. <https://about.jstor.org/terms>
- Crossley, R. M., Elmagrhi, M. H., & Ntim, C. G. (2021). Sustainability and legitimacy theory: The case of sustainable social and environmental practices of small and medium-sized enterprises. *Business Strategy and the Environment*, 30(8), 3740–3762. <https://doi.org/10.1002/bse.2837>
- D Israel. (2008). *Data Analysis in Business Research : A Step-By-Step Nonparametric Approach*. Sage Publications Pvt. Ltd. <https://search-ebscohost->

com.ezproxy.unibo.it/login.aspx?direct=true&db=e000xww&AN=278318&site=ehost-live&scope=site.

- Dawkins, M. C. (2023). Declining Enrollments—A Call to Action! *Issues in Accounting Education*, 38(1), 9–18. <https://doi.org/10.2308/ISSUES-2022-088>
- de Beauvoir, S. (1949). *The Second Sex*.
- de Bruyn, M. (2023). Emotional intelligence capabilities that can improve the non-technical skills of accounting students. *Accounting Education*, 32(1), 61–89. <https://doi.org/10.1080/09639284.2022.2032221>
- de Menezes, L. M., & Escrig, A. B. (2019). Managing performance in quality management: A two-level study of employee perceptions and workplace performance. *International Journal of Operations and Production Management*, 39(11), 1226–1259. <https://doi.org/10.1108/IJOPM-03-2019-0207>
- de Villiers, C., Rinaldi, L., & Unerman, J. (2014). Integrated Reporting: Insights, gaps and an agenda for future research. *Accounting, Auditing & Accountability Journal*, 27(7), 1042–1067. <https://doi.org/10.1108/AAAJ-06-2014-1736>
- de Villiers, C., Venter, E. R., & Hsiao, P. C. K. (2017). Integrated reporting: background, measurement issues, approaches and an agenda for future research. *Accounting and Finance*, 57(4), 937–959. <https://doi.org/10.1111/acfi.12246>
- Del Baldo, M. (2017). The implementation of integrating reporting IR in SMEs. *Meditari Accountancy Research*, 25(4), 505–532. <https://doi.org/10.1108/MEDAR-11-2016-0094>
- Del Baldo, M. (2018). Integrated Reporting in Small and Medium Enterprises: Issues and Perspectives from Italy. In *Current Issues in Corporate Social Responsibility* (pp. 195–215). https://doi.org/10.1007/978-3-319-70449-4_13
- Deloitte. (2022). *Women @ Work 2022: A Global Outlook*.
- DeMatteo, L. A. (1994). From Hierarchy to Unity between Men and Women Managers. *Women in Management Review*, 9(7), 21–28.

- Derks, B., Ellemers, N., van Laar, C., & de Groot, K. (2011). Do sexist organizational cultures create the Queen Bee? *British Journal of Social Psychology*, 50(3), 519–535. <https://doi.org/10.1348/014466610X525280>
- Derks, B., Van Laar, C., & Ellemers, N. (2016). The queen bee phenomenon: Why women leaders distance themselves from junior women. *Leadership Quarterly*, 27(3), 456–469. <https://doi.org/10.1016/j.leaqua.2015.12.007>
- Dickins, D., & Reid, J. (2023). Integrating a foundation for the development of critical thinking skills into an introductory accounting class. *Accounting Education*, 32(3), 278–299. <https://doi.org/10.1080/09639284.2022.2063025>
- Donnelly, K., & Twenge, J. M. (2017). Masculine and Feminine Traits on the Bem Sex-Role Inventory, 1993–2012: a Cross-Temporal Meta-Analysis. *Sex Roles*, 76(9–10), 556–565. <https://doi.org/10.1007/s11199-016-0625-y>
- Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. M. (2021a). How to conduct a bibliometric analysis: An overview and guidelines. *Journal of Business Research*, 133, 285–296. <https://doi.org/10.1016/J.JBUSRES.2021.04.070>
- Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. M. (2021b). How to conduct a bibliometric analysis: An overview and guidelines. *Journal of Business Research*, 133, 285–296. <https://doi.org/10.1016/j.jbusres.2021.04.070>
- Driscoll, K., & Mcfarland, J. (1989). The Impact of a Feminist Perspective on Research Methodologies: Social Sciences. In *Effects of Feminist Approaches on Research Methodologies* (pp. 185–203). <https://www.ebsco.com/terms-of-use>
- Eagly, A. H., & Carly, L. (2007). Women and the labyrinth of leadership. *Harvard Business Review*, 1, 62–71. <https://doi.org/10.1037/e664062007-001>
- Eagly, A. H., & Karau, S. J. (2002). Role congruity theory of prejudice toward female leaders. *Psychological Review*, 109(3), 573–598. <https://doi.org/10.1037/0033-295X.109.3.573>
- Eagly, Alice H., & Carli, L. L. (2009). Through the Labyrinth: The Truth About How Women Become Leaders. *Gender in Management: An International Journal*, 24(1), gm.2009.05324aae.001. <https://doi.org/10.1108/gm.2009.05324aae.001>

- El-Habil, A. M. (2012). An Application on Multinomial Logistic Regression Model. *Pakistan Journal of Statistics and Operation Research*, 8(2), 271. <https://doi.org/10.18187/pjsor.v8i2.234>
- Ellemers, N. (2018). Gender Stereotypes. *Annual Review of Psychology*, 69, 275–298. <https://doi.org/10.1146/ANNUREV-PSYCH-122216-011719>
- England, P. (1993). The Separative Self: Androcentric Bias in Neoclassical Assumptions. In M. A. Ferber & J. A. Nelson (Eds.), *Beyond the Economic Man : Feminist Theory and Economics* (pp. 37–53). University of Chicago Press. <http://ebookcentral.proquest.com/lib/unibo/detail.action?docID=471815>.
- Ernst, E., Rong, K., & Wu, S. L. (2017). “Opting Out” or “Pushed Out”? Integrating Perspectives on Women’s Career Equality for Gender Inclusion and Interventions. *Journal of Management*, 43(1), 228–254. <https://doi.org/10.1177/0149206316671582>
- Evans, C. D., & Diekmann, A. B. (2009). On Motivated Role Selection: Gender Beliefs, Distant Goals and Career Interest. *Psychology of Women Quarterly*, 33, 235–249.
- Feenstra, S., Stoker, J. I., Lammers, J., & Garretsen, H. (2023). Managerial stereotypes over time: the rise of feminine leadership. *Gender in Management: An International Journal*. <https://doi.org/10.1108/GM-10-2022-0331>
- feminism, n. (2023). In *Oxford English Dictionary*. Oxford University Press. <https://doi.org/10.1093/OED/5166776157>
- feminist, adj. & n. (2023). In *Oxford English Dictionary*. Oxford University Press. <https://doi.org/10.1093/OED/9678491930>
- Ferber, M. A., & Nelson, J. A. (1993). Introduction: The Social Construction of Economics and the Social Construction of Gender. In M. A. Ferber & J. A. Nelson (Eds.), *Beyond the Economic Man : Feminist Theory and Economics* (pp. 1–22). University of Chicago Press.
- Fernández Chulián, M. (2011). Constructing New Accountants: The Role of Sustainability Education. *Revista de Contabilidad-Spanish Accounting Review*, 14, 241–265.

- Fernandez, R. M., & Campero, S. (2017). Gender Sorting And The Glass Ceiling In High-Tech Firms. *ILR Review*, 70(1), 73–104. <https://doi.org/10.2307/26753845>
- Fernandez, R. M., & Mors, M. L. (2008). Competing for jobs: Labor queues and gender sorting in the hiring process. *Social Science Research*, 37(4), 1061–1080. <https://doi.org/10.1016/j.ssresearch.2007.10.003>
- Fernandez, R. M., & Rubineau, B. (2019). Network recruitment and the glass ceiling: Evidence from two firms. *RSF*, 5(3), 88–102. <https://doi.org/10.7758/RSF.2019.5.3.05>
- Fisher Hazucha, J., Hezlett, S. A., & Schenider, R. J. (1993). The impact of 360-Degree Feedback on Management Skills Development. *Human Resource Management (1986-1998)*, 32(2–3), 325–351.
- Friedan, B. (1963). The feminine mystique. In *The feminine mystique*. Norton & Co.
- Fritz, C. O., Morris, P. E., & Richler, J. J. (2012). Effect size estimates: Current use, calculations, and interpretation. *Journal of Experimental Psychology: General*, 141(1), 2–18. <https://doi.org/10.1037/a0024338>
- Garcia-Retamero, R., & López-Zafra, E. (2006). Prejudice against Women in Male-congenial Environments: Perceptions of Gender Role Congruity in Leadership. *Sex Roles*, 55(1–2), 51–61. <https://doi.org/10.1007/s11199-006-9068-1>
- Giamos, D., Doucet, O., & Léger, P. M. (2024). Continuous Performance Feedback: Investigating the Effects of Feedback Content and Feedback Sources on Performance, Motivation to Improve Performance and Task Engagement. *Journal of Organizational Behavior Management*, 44(3), 194–213. <https://doi.org/10.1080/01608061.2023.2238029>
- Girod, S., Fassiotto, M., Grewal, D., Ku, M. C., Sriram, N., Nosek, B. A., & Valantine, H. (2016). Reducing implicit gender leadership bias in academic medicine with an educational intervention. *Academic Medicine*, 91(8), 1143–1150. <https://doi.org/10.1097/ACM.0000000000001099>

- Gneezy, U., Niederle, M., & Rustichini, A. (2003). Performance in Competitive Environments: Gender Differences. *The Quarterly Journal of Economics*, 118(3), 1049–1074. <https://www.jstor.org/stable/25053930>
- González, C., Lorena, C., de López, I., & Auxiliadora, C. (2021). Gender studies in the accounting discipline: Bibliometric review. *Revista Venezolana de Gerencia*, 26(Special Issue 6), 82–105. <https://doi.org/10.52080/rvgluz.26.e6.6>
- Goulet-Pelletier, J.-C., & Cousineau, D. (2018). A review of effect sizes and their confidence intervals, Part I: The Cohen's d family. *The Quantitative Methods for Psychology*, 14(4), 242–265. <https://doi.org/10.20982/tqmp.14.4.p242>
- Gray, R. (2001). Thirty years of social accounting, reporting and auditing: what (if anything) have we learnt? *Business Ethics: A European Review*, 10(1), 9–15. <https://doi.org/10.1111/1467-8608.00207>
- Gray, R. (2002). The social accounting project and Accounting Organizations and Society Privileging engagement, imaginings, new accountings and pragmatism over critique? *Accounting, Organizations and Society*, 27(7), 687–708. [https://doi.org/10.1016/S0361-3682\(00\)00003-9](https://doi.org/10.1016/S0361-3682(00)00003-9)
- Gray, R., Bebbington, J., & McPhail, K. (1994). Teaching ethics in accounting and the ethics of accounting teaching: educating for immorality and a possible case for social and environmental accounting education. *Accounting Education*, 3(1), 51–75.
- Gray, R., Brennan, A., & Malpas, J. (2014). New accounts: Towards a reframing of social accounting. *Accounting Forum*, 38(4), 258–273. <https://doi.org/10.1016/j.accfor.2013.10.005>
- Grosser, K., & Moon, J. (2019). CSR and Feminist Organization Studies: Towards an Integrated Theorization for the Analysis of Gender Issues. *Source: Journal of Business Ethics*, 155(2), 321–342. <https://doi.org/10.1007/s10551-017-3510-x>
- Gupta, P. D., Bhattacharya, S., Sheorey, P., & Coelho, P. (2018). Relationship between onboarding experience and turnover intention: intervening role of locus of control and

- self-efficacy. *Industrial and Commercial Training*, 50(2), 61–80.
<https://doi.org/10.1108/ICT-03-2017-0023>
- Guthrie, J., Manes-Rossi, F., & Orelli, R. L. (2017). Integrated reporting and integrated thinking in Italian public sector organizations. *Meditari Accountancy Research*, 25(4), 553–573. <https://doi.org/10.1108/MEDAR-06-2017-0155>
- Guzeller, C. O., & Celiker, N. (2020). Examining the relationship between organizational commitment and turnover intention via a meta-analysis. *International Journal of Culture, Tourism and Hospitality Research*, 14(1), 102–120.
<https://doi.org/10.1108/IJCTHR-05-2019-0094>
- Harding, S. (1986). *The Science Question in Feminism*. Cornell University Press.
- Harding, S. (1987). Is There a Feminist Method? *Hypatia*, 2(3).
<https://www.ebsco.com/terms-of-use>
- Haynes, K. (2006). A therapeutic journey? Reflections on the effects of research on researcher and participants. *Qualitative Research in Organizations and Management: An International Journal*, 1(3), 204–221. <https://doi.org/10.1108/17465640610718798>
- Haynes, K. (2008). Moving the gender agenda or stirring chicken's entrails?: Where next for feminist methodologies in accounting? *Accounting, Auditing and Accountability Journal*, 21(4), 539–555. <https://doi.org/10.1108/09513570810872914>
- Haynes, K. (2017). Accounting as gendering and gendered: A review of 25 years of critical accounting research on gender. *Critical Perspectives on Accounting*, 43, 110–124.
<https://doi.org/10.1016/j.cpa.2016.06.004>
- Heilman, M. E. (2001). Description and Prescription: How Gender Stereotypes Prevent Women's Ascent Up the Organizational Ladder. *Journal of Social Issues*, 57(4), 657–674. <https://doi.org/10.1111/0022-4537.00234>
- Heilman, M. E. (2012). Gender stereotypes and workplace bias. *Research in Organizational Behavior*, 32, 113–135. <https://doi.org/10.1016/J.RIOB.2012.11.003>

- Hines, R. D. (1992). Accounting: Filling the negative space. *Accounting, Organizations and Society*, 17(3–4), 313–341. [https://doi.org/10.1016/0361-3682\(92\)90027-P](https://doi.org/10.1016/0361-3682(92)90027-P)
- Hoffman, R. M., & Borders, L. D. (2001). Twenty-Five Years After the Bem Sex-Role Inventory: A Reassessment and New Issues Regarding Classification Variability. *Measurement and Evaluation in Counseling and Development*, 34(1), 39–55. <https://doi.org/10.1080/07481756.2001.12069021>
- Hogue, M., Fox-Cardamone, L., & Knapp, D. E. (2019). Fit and Congruency. *Journal of Personnel Psychology*, 18(3), 148–156. <https://doi.org/10.1027/1866-5888/a000233>
- Hollander, M. , W. D. A. , & C. E. (2013). *Nonparametric statistical methods*. John Wiley & Sons, Incorporated.
- Hopwood, A. G. (1987). The Archeology of Accounting Systems. *Accounting Organizations and Society*, 12(3), 207–234.
- Horowitz, D. (1998). The Development of The Feminine Mystique, 1957-63. In *Betty Friedan and the making of The feminine mystique : the American left, the cold war, and modern feminism*. University of Massachusetts Press. <https://www.ebsco.com/terms-of-use>
- Huffman, M. L., Cohen, P. N., & Pearlman, J. (2010). *Engendering Change: Organizational Dynamics and Workplace Gender Desegregation, 1975-2005*. 55(2), 255–277.
- Humphrey, C., Lewis, L., & Owen, D. (1996). Still Too Distant Voices? Conversations And Reflections On The Social Relevance Of Accounting Education. *Critical Perspectives on Accounting*, 7(1), 77–99. <https://doi.org/10.1006/cpac.1996.0010>
- Inesi, M. E., & Cable, D. M. (2015). When Accomplishments Come Back to Haunt You: The Negative Effect of Competence Signals on Women's Performance Evaluations. *Personnel Psychology*, 68(3), 615–657. <https://doi.org/10.1111/peps.12083>
- Instituto Nacional de Estadística y Censos (Indec). República Argentina. (2023). *EPH: Incidencia de la Pobreza y de la Indigencia. 2º semestre de 2023*. www.indec.gob.ar/indec/web/Calendario-Fecha-0

- Irigaray, L. (1987). Is the Subject of Science Sexed? *Hypatia*, 2(3).
<https://www.ebsco.com/terms-of-use>
- James, M. L. (2013). Sustainability And Integrated Reporting: Opportunities And Strategies For Small And Midsize Companies. *Entrepreneurial Executive*, 18.
- Jampol, L., Rattan, A., & Wolf, E. B. (2022). A Bias Toward Kindness Goals in Performance Feedback to Women (vs. Men). *Personality and Social Psychology Bulletin*.
<https://doi.org/10.1177/01461672221088402>
- Jawahar, I. M. (2007). The influence of perceptions of fairness on performance appraisal reactions. *Journal of Labor Research*, 28(4), 735–754. <https://doi.org/10.1007/s12122-007-9014-1>
- Jha, S., & Kumar Jha, S. (2018). Effectiveness of Performance Management System. *Indian Journal of Industrial Relations*, 54(1), 79–93. <https://doi.org/10.2307/26536514>
- Jiang, K., Lepak, D. P., Hu, J., & Baer, J. C. (2012). How does human resource management influence organizational outcomes? A meta-analytic investigation of mediating mechanisms. *Academy of Management Journal*, 55(6), 1264–1294.
<https://doi.org/10.5465/amj.2011.0088>
- Jonnergård, K., Stafssudd, A., & Elg, U. (2010). Performance Evaluations as Gender Barriers in Professional Organizations: A Study of Auditing Firms. *Gender, Work and Organization*, 17(6), 721–747. <https://doi.org/10.1111/j.1468-0432.2009.00488.x>
- Kalev, A. (2009). Cracking the Glass Cages? Restructuring and Ascriptive Inequality at Work 1. *American Journal of Sociology*, 114(6), 1591–1643.
- Kalev, A., Kelly, E., & Dobbin, F. (2006). Best Practices or Best Guesses? Assessing the Efficacy of Corporate Affirmative Action and Diversity Policies. *American Sociological Review*, 71(4), 589–617. <http://www.jstor.org/stable/30039011>
- Kangasniemi, M., & Kauhanen, A. (2013). Performance-related pay and gender wage differences. *Applied Economics*, 45(36), 5131–5143.
<https://doi.org/10.1080/00036846.2013.824546>

- Keller, E. F. R. on G. and S. Vol. 10th anniversary ed. , 1995. (1995). *Reflections on Gender and Science. Vol 10th anniversary ed.* <https://www.ebsco.com/terms-of-use>
- Kirkham, L. M., & Loft, A. (1993). Gender and the Construction of the Professional Accountant. *Accounting Organizations and Society*, 18(6), 507–558.
- Kirkpatrick, C. (1936). The Construction of a Belief-Pattern scale for Measuring Attitudes Toward Feminism. *Journal of Social Psychology*, 7(4), 421–437.
- Kornberger, M., Carter, C., & Ross-Smith, A. (2010). Changing gender domination in a Big Four accounting firm: Flexibility, performance and client service in practice. *Accounting, Organizations and Society*, 35(8), 775–791. <https://doi.org/10.1016/j.aos.2010.09.005>
- Kwak, C., & Clayton-Matthews, A. (2002). Multinomial Logistic Regression. *Nursing Research*, 51(6). https://journals.lww.com/nursingresearchonline/fulltext/2002/11000/multinomial_logistic_regression.9.aspx
- Langer, N., Gopal, R. D., & Bapna, R. (2020). Onward and Upward? An Empirical Investigation of Gender and Promotions in Information Technology Services. *Information Systems Research*, 31(2), 383–398. <https://doi.org/10.1287/isre.2019.0892>
- Larrinaga-González, C., Carrasco-Fenech, F., Javier Caro-Gonzalez, F., Pablo de Olavide de Sevilla, U., Carmen Correa-Ruiz & María Paez-Sandubete, J. (2001). Environmental accounting in Spain The role of environmental accounting in organizational change. An exploration of Spanish companies . In *Auditing & Accountability Journal* (Vol. 14, Issue 2). <https://doi.org/10.1108/09513570110389323>
- Lehman, C. R. (2019). Reflecting on now more than ever: Feminism in accounting. *Critical Perspectives on Accounting*, 65, 102080. <https://doi.org/10.1016/j.cpa.2019.04.001>
- Mangion, D. (2006). Undergraduate Education in Social and Environmental Accounting in Australian Universities. *Accounting Education: An International Journal*, 15(3), 335–348.

- Marin, V., Palmisani, F., Ivaldi, R., Dursi, R., & Fabiano, M. (2009). Users' perception analysis for sustainable beach management in Italy. *Ocean and Coastal Management*, 52(5), 268–277. <https://doi.org/10.1016/j.ocecoaman.2009.02.001>
- Martin, J. (2000). Hidden gendered assumptions in mainstream organizational theory and research. *Journal of Management Inquiry*, 9(2), 207–216.
- Martinson, B., & Deleon, J. (2018). Testing Horizontal and Vertical Alignment of HR Practices Designed To Achieve Strategic Organizational Goals. *Journal of Organizational Effectiveness: People and Performance*. <https://doi.org/10.2139/ssrn.3806115>
- Mathews, M. R. (1997). Twenty-five years of social and environmental accounting research Is there a silver jubilee to celebrate? *Accounting, Auditing & Accountability Journal*, 10(4), 481–531.
- Mathews, M. R. (2001). Some thoughts on social and environmental accounting education. *Accounting Education*, 10(4), 335–352. <https://doi.org/10.1080/0963928021012113>
- McCormack, T. (1989). Feminism and the New Crisis in Methodology. In *Effects of Feminist Approaches*. <https://www.ebsco.com/terms-of-use>
- Mccormack, T. (1989). Feminism and the New Crisis in Methodology. In *The Effects of Feminist Approaches on Research Methodologies*. <https://www.ebsco.com/terms-of-use>
- Mcfadden, D. (1987). Regression-Based Specification Tests For The Multinomial Logit Model. *Journal of Econometrics*, 34, 63–82.
- McKinsey. (2020). *COVID-19 impact on women and gender equality*. <https://www.mckinsey.com/featured-insights/future-of-work/covid-19-and-gender-equality-countering-the-regressive-effects>
- McKinsey & Company. (2021). *Women in the Workplace*.
- McKinsey Company. (2020). *Diversity wins: How inclusion matters*. <https://www.nytimes.com/2020/03/31/us/equal-pay-coronavirus-economic-impact.html>

- Mckinsey Company. (2023). *Diversity Matters Even More*.
<https://www.mckinsey.com/featured-insights/diversity-and-inclusion/diversity-matters-even-more-the-case-for-holistic-impact>.
- Meuris, J., & Elias, A. (2022). Task interdependence and the gender wage gap: The role of the gender composition of an occupation. *Journal of Organizational Behavior*.
<https://doi.org/10.1002/job.2677>
- Miller, P., & O'leary, T. (1987). Accounting and the Construction of the Governable Person. *Accounting Organizations and Society*, 12(3), 235–265.
- Mintchik, N., Ramamoorti, S., & Gramling, A. A. (2021). Mindsets as an Enhancement of 21st Century Accounting Education. *Issues in Accounting Education*, 36(4), 87–118.
<https://doi.org/10.2308/ISSUES-19-066>
- Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a Theory of Stakeholder. *Academy of Management Review*, 22, 853–886.
- Mone, E. M., & London, M. (2018). *Employee Engagement Through Effective Performance Management*. Routledge. <https://doi.org/10.4324/9781315626529>
- Moore, D. C. (1992). Notes towards Feminist Theories of Accounting: A View from Literary Studies. *Accounting, Auditing & Accountability Journal*, 5(3), 92–112.
<https://doi.org/10.1108/09513579210017415/FULL/PDF>
- Morgenroth, T., Kirby, T. A., Ryan, M. K., & Sudkämper, A. (2020). The who, when, and why of the glass cliff phenomenon: A meta-analysis of appointments to precarious leadership positions. *Psychological Bulletin*, 146(9), 797–829.
<https://doi.org/10.1037/bul0000234>
- Moser, C. E., & Branscombe, N. R. (2023). Communicating Inclusion: How Men and Women Perceive Interpersonal Versus Organizational Gender Equality Messages. *Psychology of Women Quarterly*, 47(2), 250–265. <https://doi.org/10.1177/03616843221140300>
- Nelson, J. A. (1993a). The Study of Choice or the Study of Provisioning Gender and the Definition of Economics. In M. A. Ferber & J. A. Nelson (Eds.), *Beyond the Economic Man: Feminist Theory and Economics* (pp. 23–36).

- Nelson, J. A. (1993b). The Study of Choice or the Study of Provisioning Gender and the Definitions. In M. A. Ferber & J. A. Nelson (Eds.), *Beyond Economic Man : Feminist Theory and Economics* (pp. 23–36). University of Chicago Press.
- Nistor, R. L., & Măluțan, D. (2017). The Core Values Determine the Effect of Achieving High Performance. *Managerial Challenges of the Contemporary Society*, 10, 80–86.
- Noether, G. E. (1991). Introduction to Wilcoxon (1945) Individual Comparisons by Ranking Methods. In S. Kotz & N. L. Johnson (Eds.), *Breakthroughs in statistics : Methodology and distribution* (1st ed., pp. 190–194). Springer New York.
- OECD. (2018). *Biodiversity Conservation and Sustainable Use in Latin America* (OECD Environmental Performance Reviews). OECD.
<https://doi.org/10.1787/9789264309630-en>
- Olufunke Olawale, Funmilayo Aribidesi Ajayi, Chioma Ann Udeh, & Opeyemi Abayomi Odejide. (2024). Leveraging Workforce Analytics For Supply Chain Efficiency: A Review Of Hr Data-Driven Practices. *International Journal of Applied Research in Social Sciences*, 6(4), 664–684. <https://doi.org/10.51594/ijarss.v6i4.1061>
- Ospina-Delgado, J. E., García-Benau, M. A., & Zorio-Grima, A. (2021). Learning IFRS through MOOC: student and graduate perceptions. *Accounting Education*, 30(5), 451–471. <https://doi.org/10.1080/09639284.2021.1925131>
- Owen, D., Gray, R., & Adams, C. (2014). *Social and Environmental Accounting and Reporting*. Pearson International Content.
<https://bookshelf.vitalsource.com/books/9780273777984>.
- Pireddu, S., Bongiorno, R., Ryan, M. K., Rubini, M., & Menegatti, M. (2022). The deficit bias: Candidate gender differences in the relative importance of facial stereotypic qualities to leadership hiring. *British Journal of Social Psychology*, 61(2), 644–671. <https://doi.org/10.1111/BJSO.12501>
- Powell, G. N., & Anthony Butterfield, D. (2015). The role of androgyny in leader prototypes over four decades. *Gender in Management*, 30(1), 69–86. <https://doi.org/10.1108/GM-07-2013-0082>

- Powell, G. N., & Butterfield, A. D. (1989). The “Good Manager”: Did Androgyny Fare Better in the 1980s? *Group & Organization Studies*, 14(2), 216–233.
- Powell, G. N., & Butterfield, D. A. (1979). The “Good Manager”: Masculine or Androgynous? *The Academy of Management Journal*, 22(2), 395–403. <https://www.jstor.org/stable/255597>
- Powell, G. N., & Butterfield, D. A. (1994). Investigating The “Glass Ceiling” Phenomenon: An Empirical Study Of Actual Promotions To Top Management. *Academy of Management Journal*, 37(1), 68–86. <https://doi.org/10.2307/256770>
- Powell, G. N., & Butterfield, D. A. (2013). Sex, gender, and aspirations to top management: Who’s opting out? Who’s opting in? *Journal of Vocational Behavior*, 82(1), 30–36. <https://doi.org/10.1016/j.jvb.2012.11.003>
- Powell, G. N., & Butterfield, D. A. (2015). The glass ceiling: what have we learned 20 years on? *Journal of Organizational Effectiveness: People and Performance*, 2(4), 306–326. <https://doi.org/10.1108/JOEPP-09-2015-0032>
- Powell, G. N., Butterfield, D. A., & Parent, J. D. (2002). Gender and Managerial Stereotypes: Have the Times Changed? *Journal of Management*, 28(2), 177–193.
- Quadlin, N. (2018). The Mark of a Woman’s Record: Gender and Academic Performance in Hiring. *American Sociological Review*, 83(2). <https://doi.org/10.1177/0003122418762291>
- Reiter, S. A. (1995). Theory and politics: lessons from feminist economics. *Accounting, Auditing & Accountability Journal*, 8(3), 34–59.
- Richardson, S. S. (2010). Feminist philosophy of science: History, contributions, and challenges. *Synthese*, 177(3), 337–362. <https://doi.org/10.1007/s11229-010-9791-6>
- Ridgeway, C. L. (2009). Framed before we know it: How gender shapes social relations. *Gender and Society*, 23(2), 145–160. <https://doi.org/10.1177/0891243208330313>

- Rompho, N. (2024). Do objectives and key results solve organizational performance measurement issues? *Benchmarking: An International Journal*, 31(3), 669–682. <https://doi.org/10.1108/BIJ-07-2022-0464>
- Russell, K. A., Kulesza, C. S. “Bud,” Albrecht, W. S., & Sack, R. J. (2000). Charting the Course Through a Perilous Future Accounting Education. *Management Accounting Quarterly*, 4–11. www.imanet.org.
- Ryan, M. K., & Haslam, S. A. (2005). The Glass Cliff: Evidence that Women are Over-Represented in Precarious Leadership Positions. *British Journal of Management*, 16(2), 81–90. <https://doi.org/10.1111/J.1467-8551.2005.00433.X>
- Samuelson, H. L., Levine, B. R., Barth, S. E., Wessel, J. L., & Grand, J. A. (2019). Exploring women’s leadership labyrinth: Effects of hiring and developmental opportunities on gender stratification. *Leadership Quarterly*, 30(6). <https://doi.org/10.1016/j.leaqua.2019.101314>
- Sarsons, H., Gërxhani, K., Reuben, E., & Schram, A. (2021). Gender Differences in Recognition for Group Work. *Journal of Political Economy*, 129(1), 101–147. <https://doi.org/10.1086/711401>
- Senaratne, S., Gunarathne, N., Herath, R., Samudrage, D., & Cooray, T. (2022). Institutional pressures and responses to the introduction of integrated reporting into accounting curricula: the case of Sri Lankan universities. *Accounting Education*, 31(5), 536–566. <https://doi.org/10.1080/09639284.2022.2032775>
- Skouloudis, A., Jones, N., Malesios, C., & Evangelinos, K. (2014). Trends and determinants of corporate non-financial disclosure in Greece. *Journal of Cleaner Production*, 68, 174–188. <https://doi.org/10.1016/j.jclepro.2013.12.048>
- Söderlund, T., & Madison, G. (2015). Characteristics of gender studies publications: a bibliometric analysis based on a Swedish population database. *Scientometrics*, 105(3), 1347–1387. <https://doi.org/10.1007/s11192-015-1702-7>
- Solís-Radilla, M. M., Hernández-Lobato, L., Callarisa-Fiol, L. J., & Pastor-Durán, H. T. (2019). The importance of sustainability in the loyalty to a tourist destination through

- the management of expectations and experiences. *Sustainability (Switzerland)*, 11(15).
<https://doi.org/10.3390/su11154132>
- Son Hing, L. S., Sakr, N., Sorenson, J. B., Stamarski, C. S., Caniera, K., & Colaco, C. (2023a). Gender inequities in the workplace: A holistic review of organizational processes and practices. *Human Resource Management Review*, 33(3).
<https://doi.org/10.1016/j.hrmr.2023.100968>
- Son Hing, L. S., Sakr, N., Sorenson, J. B., Stamarski, C. S., Caniera, K., & Colaco, C. (2023b). Gender inequities in the workplace: A holistic review of organizational processes and practices. *Human Resource Management Review*, 33(3).
<https://doi.org/10.1016/j.hrmr.2023.100968>
- Songstad, N. (2023). Speech-giving and the woman suffrage movement: exploring government databases for women's voices. *DttP: Documents to the People*, 3(51), 30–35.
- Srinidhi, B., GUL, F. A., & TSUI, J. (2011). Female Directors and Earnings Quality. *Contemporary Accounting Research*, 28(5), 1610–1644. <https://doi.org/10.1111/j.1911-3846.2011.01071.x>
- Stephan, U., Patterson, M., Kelly, C., & Mair, J. (2016). Organizations Driving Positive Social Change: A Review and an Integrative Framework of Change Processes. *Journal of Management*, 42(5), 1250–1281. <https://doi.org/10.1177/0149206316633268>
- Sturges, J. (1999). What it Means to Succeed: Personal Conceptions of Career Success Held by Male and Female Managers at Different Ages. *British Journal of Management*, 10(3), 239–252. <https://doi.org/10.1111/1467-8551.00130>
- Sundin, H., & Wainwright, L. (2010). Approaches to integrating social and environmental accounting (SEA) into accounting majors in Australian universities. *Social and Environmental Accountability Journal*, 30(2), 80–95.
<https://doi.org/10.1080/0969160X.2010.9651825>

- Terblanche, E. A. J., & De Clercq, B. (2021). A critical thinking competency framework for accounting students. *Accounting Education*, 30(4), 325–354. <https://doi.org/10.1080/09639284.2021.1913614>
- Thompson, B. (2002). Multiracial Feminism: Recasting the Chronology of Second Wave Feminism. *Feminist Studies*, 28(2), 336–360. <https://about.jstor.org/terms>
- Tolbert, P. S., & Castilla, E. J. (2017). Editorial Essay. *ILR Review*, 70(1), 3–15. <https://doi.org/10.2307/26753842>
- Treviño, L. J., Gomez-Mejia, L. R., Balkin, D. B., & Mixon, F. G. (2018). Meritocracies or Masculinities? The Differential Allocation of Named Professorships by Gender in the Academy. *Journal of Management*, 44(3), 972–1000. https://doi.org/10.1177/0149206315599216/ASSET/IMAGES/LARGE/10.1177_0149206315599216-FIG2.JPEG
- Tukey, J. W. (1969). Analyzing data: Sanctification or detective work? *American Psychologist*, 24(2), 83–91. <https://doi.org/10.1037/h0027108>
- Van Eck, N. J., Waltman, L., Dekker, R., & Van Den Berg, J. (2010). A comparison of two techniques for bibliometric mapping: Multidimensional scaling and VOS. *Journal of the American Society for Information Science and Technology*, 61(12), 2405–2416. <https://doi.org/10.1002/asi.21421>
- Venkatesh, R., Riley, J., Eldridge, S., Lawson, R. A., & Church, K. S. (2023). Management Accounting—A Rising Star in the Curriculum for a Globally Integrated, Technology-Driven Business Age. In *Issues in Accounting Education* (Vol. 38, Issue 4, pp. 109–129). American Accounting Association. <https://doi.org/10.2308/ISSUES-2021-058>
- Walsh, C. M. (1862). *The Climax of Civilization: Feminism and Socialism*.
- Walton, G. M., Murphy, M. C., & Ryan, A. M. (2015). Stereotype Threat in Organizations: Implications for Equity and Performance. *Annual Review of Organizational Psychology and Organizational Behavior*, 2(1), 523–550. <https://doi.org/10.1146/annurev-orgpsych-032414-111322>

- Warren, M. A., & Warren, M. T. (2021). The EThIC Model of Virtue-Based Allyship Development: A New Approach to Equity and Inclusion in Organizations. *Journal of Business Ethics*. <https://doi.org/10.1007/S10551-021-05002-Z>
- Watts, R. L., & Zimmerman, J. L. (1978). Towards a Positive Theory of the Determination of Accounting Standards. In *Source: The Accounting Review* (Vol. 53, Issue 1).
- Windscheid, L., Bowes-Sperry, L., Mazei, J., & Morner, M. (2017). The Paradox of Diversity Initiatives: When Organizational Needs Differ from Employee. In *Source: Journal of Business Ethics* (Vol. 145, Issue 1).
- Wong, A., George, S., & Tanima, F. A. (2021). Operationalising dialogic accounting education through praxis and social and environmental accounting: exploring student perspectives. *Accounting Education*, 30(5), 525–550. <https://doi.org/10.1080/09639284.2021.1919531>
- Zeff, S. A. (1980). Editorial: “Intermediate” and “Advanced” Accounting: The Role of “Economic Consequences.” *The Accounting Review*, 55(4), 658–663.
- Zhu, Z., & Xie, Z. (2023). The Role and Optimization Strategies of Compensation Incentives in Human Resource Management. *Academic Journal of Business & Management*, 5(27). <https://doi.org/10.25236/ajbm.2023.052711>
- Zupic, I., & Čater, T. (2015). Bibliometric Methods in Management and Organization. *Organizational Research Methods*, 18(3), 429–472. <https://doi.org/10.1177/1094428114562629>

7. APPENDIX

Annex 1

| Authors | Title | Year | Source title | Volume | Issue | Page start | Page end | Cited by |
|-------------------------------|---|------|--|--------|-------|------------|----------|----------|
| Wright A. | Jessie Street, Feminist | 1975 | Labour History | | 29 | 59 | 68 | 0 |
| Redfering D.L. | Relationship between attitudes toward feminism and levels of dogmatism, achievement, and anxiety | 1979 | Journal of Psychology: Interdisciplinary and Applied | 101 | 2 | 297 | 304 | 5 |
| Quataert J.H. | Feminism and social democracy in pre world war i europe | 1976 | International Labor and Working-Class History | 9 | | 6 | 9 | 0 |
| Halas C.M. | Sex-role stereotypes: Perceived childhood socialization experiences and the attitudes and behavior of adult women | 1974 | Journal of Psychology: Interdisciplinary and Applied | 88 | 2 | 261 | 275 | 8 |
| Lemons J.S. | Social feminism in the 1920s: Progressive women and industrial legislation | 1973 | Labor History | 14 | 1 | 83 | 91 | 1 |
| Orcutt M.A.; Walsh W.B. | Traditionality and congruence of career aspirations for college women | 1979 | Journal of Vocational Behavior | 14 | 1 | 1 | 11 | 12 |
| Asuncion-Landé N.C. | Problems and strategies for sexual identity and cultural integration Mexican-American women on the move | 1979 | International Journal of Intercultural Relations | 3 | 4 | 497 | 506 | 7 |
| Ginger R.; Ginger V. | Feminist and Family History: Some Pitfalls | 1971 | Labor History | 12 | 4 | 614 | 618 | 2 |
| Fowler M.G.; Van de Riet H.K. | Women, today and yesterday: An examination of the feminist personality | 1972 | Journal of Psychology: Interdisciplinary and Applied | 82 | 2 | 269 | 276 | 14 |
| Curthoys A. | Towards a Feminist Labour History | 1975 | Labour History | | 29 | 88 | 95 | 8 |

Annex 2

List of documents in Economy subject with the term feminis* in Scopus. Done with VOS Viewer.

| Cited reference | citations | total link strength | cluster | topics |
|-----------------|-----------|---------------------|---------|--------|
|-----------------|-----------|---------------------|---------|--------|

| | | | | |
|---|-----|-----|---|---|
| waring m., if women counted: a new feminist economics, (1988) | 44 | 112 | 1 | feminist economy, political economy and women labor |
| power m., social provisioning as a starting point for feminist economics, feminist economics, 10, 3, pp. 3-19, (2004) | 47 | 111 | 1 | |
| standing g., global feminization through flexible labor: a theme revisited, world development, 27, 3, pp. 583-602, (1999) | 27 | 74 | 1 | |
| mies m., patriarchy and accumulation on a world scale: women in the international division of labour, (1986) | 22 | 68 | 1 | |
| elson d., cagatay n., the social content of macroeconomic policies, world development, 28, 7, pp. 1347-1364, (2000) | 20 | 52 | 1 | |
| federici s., caliban and the witch: women, the body and primitive accumulation, (2004) | 20 | 52 | 1 | |
| mies m., shiva v., ecofeminism, (1993) | 20 | 46 | 1 | |
| picchio a., social reproduction: the political economy of the labour market, (1992) | 21 | 45 | 1 | |
| bakker i., social reproduction and the constitution of a gendered political economy, new political economy, 12, 4, pp. 541-556, (2007) | 26 | 33 | 1 | |
| gibson-graham j.k., the end of capitalism (as we knew it): a feminist critique of political economy, (1996) | 21 | 33 | 1 | |
| katz c., vagabond capitalism and the necessity of social reproduction, antipode, 33, 4, pp. 709-728, (2001) | 20 | 30 | 1 | |
| gibson-graham j.k., a postcapitalist politics, (2006) | 23 | 28 | 1 | |
| fraser n., contradictions of capital and care, new left review, 100, pp. 99-117, (2016) | 22 | 19 | 1 | |
| butler j., gender trouble: feminism and the subversion of identity, (1990) | 102 | 147 | 2 | gender identity in organizations and entrepreneurship |
| friedan b., the feminine mystique, (1963) | 25 | 73 | 2 | |
| butler j., undoing gender, (2004) | 34 | 59 | 2 | |
| acker j., hierarchies, jobs, bodies: a theory of gendered organizations, gender and society, 4, 2, pp. 139-158, (1990) | 43 | 53 | 2 | |
| ahl h., why research on women entrepreneurs needs new directions, entrepreneurship theory and practice, 30, 5, pp. 595-621, (2006) | 43 | 51 | 2 | |
| kanter r.m., men and women of the corporation, (1977) | 31 | 44 | 2 | |
| connell r.w., masculinities, (1995) | 23 | 40 | 2 | |
| reinharz s., feminist methods in social research, (1992) | 23 | 39 | 2 | |
| ahl h., marlow s., exploring the dynamics of gender, feminism and entrepreneurship: advancing debate to escape a dead end?, organization, 19, 5, pp. 543-562, (2012) | 26 | 35 | 2 | |
| mirchandani k., feminist insight on gendered work: new directions in research on women and entrepreneurship, gender, work and organization, 6, 4, pp. 224-235, (1999) | 22 | 24 | 2 | |

| | | | | |
|--|----|-----|---|------------------------------------|
| mohanty c.t., feminism without borders: decolonizing theory, practicing solidarity, (2003) | 22 | 24 | 2 | feminist theory in economy, family |
| mcrobbie a., the aftermath of feminism: gender, culture and social change, (2009) | 23 | 21 | 2 | |
| crenshaw k., mapping the margins: intersectionality, identity politics, and violence against women of color, stanford law review, 43, 6, pp. 1241-1299, (1991) | 27 | 16 | 2 | |
| ferber m.a., nelson j.a., beyond economic man: feminist theory and economics, (1993) | 44 | 171 | 3 | |
| folbre n., who pays for the kids? gender and the structures of constraint, (1994) | 66 | 162 | 3 | |
| becker g., a treatise on the family, (1981) | 44 | 146 | 3 | |
| pujol m., feminism and anti-feminism in early economic thought, (1992) | 45 | 142 | 3 | |
| folbre n., the invisible heart: economics and family values, (2001) | 43 | 133 | 3 | |
| ferber m.a., nelson j.a., feminist economics today: beyond economic man, (2003) | 20 | 122 | 3 | |
| kabeer n., reversed realities: gender hierarchies in development thought, (1994) | 24 | 111 | 3 | |
| polanyi k., the great transformation, (1944) | 20 | 78 | 3 | feminist influence in economy |
| nelson j., feminism, objectivity and economics, (1996) | 45 | 135 | 4 | |
| harding s., the science question in feminism, (1986) | 62 | 113 | 4 | |
| england p., the separative self: androcentric bias in neoclassical assumptions, beyond economic man: feminist theory and economics, pp. 37-53, (1993) | 24 | 68 | 4 | |
| harding s., can feminist thought make economics more objective?, feminist economics, 1, 1, pp. 7-32, (1995) | 22 | 68 | 4 | |
| agarwal b., a field of one's own: gender and land rights in south asia, (1994) | 25 | 52 | 4 | |
| nelson j.a., feminism and economics, journal of economic perspectives, 9, 2, pp. 131-148, (1995) | 20 | 51 | 4 | |
| lawson t., economics and reality, (1997) | 20 | 38 | 4 | |
| sen a., development as freedom, (1999) | 41 | 109 | 5 | |
| pateman c., the sexual contract, (1988) | 31 | 60 | 5 | Social justice |
| esping-andersen g., the three worlds of welfare capitalism, (1990) | 30 | 47 | 5 | |
| young i.m., justice and the politics of difference, (1990) | 23 | 33 | 5 | |
| walby s., theorizing patriarchy, (1990) | 23 | 28 | 5 | |
| rawls j., a theory of justice, (1971) | 23 | 25 | 5 | |
| gilligan c., in a different voice: psychological theory and women's development, (1982) | 64 | 109 | 6 | |
| tronto j., moral boundaries: a political argument for an ethic of care, (1993) | 44 | 108 | 6 | |
| plumwood v., feminism and the mastery of nature, (1993) | 30 | 96 | 6 | Economy of caring |
| haraway d., situated knowledges: the science question in feminism and the privilege of partial | 37 | 86 | 6 | |

| | | | | |
|--|----|----|---|--|
| perspective, feminist studies, 14, 3, pp. 575-599, (1988) | | | | |
| noddings n., caring: a feminine approach to ethics and moral education, (1984) | 22 | 60 | 6 | |
| murray, swaine, doody, gender equality policy: review report | 22 | 0 | 7 | |

Annex 3

Figure 25: Keywords in clusters for Economy subjects in documents with the word feminis* in Scopus. Source: VOS Viewer.

| Cluster 1 (18 items) | Cluster 2 (17 items) | Cluster 3 (16 items) | Cluster 4 (14 items) | Cluster 5 (11 items) | Cluster 6 (8 items) |
|-------------------------|---------------------------------|--------------------------|-------------------------|-------------------------|------------------------|
| agency | care | culture | capitalism | democracy | canada |
| class | care work | diversity | employment | economics | economic theory |
| consumption | china | education | entrepreneur | ethics | epistemology |
| development | corporate social responsibility | entrepreneurialism | gender disparity | feminism | feminist epistemology |
| discrimination | covid-19 | entrepreneurship | gender issue | human rights | gender studies |
| empowerment | economic development | family | gender relations | latin america | identity |
| equity | ethics of care | feminist theory | gender role | methodology | ontology |
| feminist | feminist economics | gender theory | india | politics | theoretical study |
| gender | feminist political economy | globalization | labor market | sexual violence | |
| inequality | gender equality | leadership | migration | sexuality | |
| intersectionality | gender inequality | masculinity | united kingdom | united states | |
| justice | heterodox economics | patriarchy | womens employment | | |
| marxism | neoliberalism | social change | womens status | | |
| poverty | political economy | social justice | work | | |
| power | social reproduction | women | | | |
| race | sustainability | Women's entrepreneurship | | | |
| reproduction | unpaid work | | | | |
| Violence | | | | | |

Annex 4

List of documents with the term feminis* in the subject of business in Scopus.

| cited reference | citations | total link strength | cluster | Topic |
|---|-----------|---------------------|---------|---------------------------|
| butler j., undoing gender, (2004) | 101 | 359 | 1 | gender identity, feminism |
| butler j., bodies that matter: on the discursive limits of sex, (1993) | 71 | 239 | 1 | |
| phillips m., pullen a., rhodes c., writing organization as gendered practice: interrupting the libidinal economy, organization studies, 35, 3, pp. 313-333, (2014) | 33 | 219 | 1 | |
| ahmed s., living a feminist life, (2017) | 54 | 185 | 1 | |
| vachhani s.j., pullen a., ethics, politics and feminist organizing: writing feminist infrapolitics and affective solidarity into everyday sexism, human relations, 72, 1, pp. 23-47, (2019) | 37 | 178 | 1 | |
| pullen a., writing as labiaplasty, organization, 25, 1, pp. 123-130, (2018) | 38 | 177 | 1 | |
| grosz e., volatile bodies: towards a corporeal feminism, (1994) | 49 | 174 | 1 | |
| crenshaw k., mapping the margins: intersectionality, identity politics, and violence against women of color, stanford law review, 43, 6, pp. 1241-1299, (1991) | 62 | 168 | 1 | |
| mohanty c.t., feminism without borders: decolonizing theory, practicing solidarity, (2003) | 48 | 163 | 1 | |
| gilmore s., harding n., helin j., pullen a., writing differently, management learning, 50, 1, pp. 3-10, (2019) | 29 | 160 | 1 | |
| reinhartz s., feminist methods in social research, (1992) | 60 | 143 | 1 | |
| pullen a., rhodes c., dirty writing, culture and organization, 14, 3, pp. 241-259, (2008) | 22 | 142 | 1 | |
| fotaki m., metcalfe b.d., harding n., writing materiality into management and organization studies through and with luce irigaray, human relations, 67, 10, pp. 1239-1263, (2014) | 22 | 141 | 1 | |
| pullen a., rhodes c., corporeal ethics and the politics of resistance in organizations, organization, 21, 6, pp. 782-796, (2014) | 25 | 139 | 1 | |
| grey c., sinclair a., writing differently, organization, 13, 3, pp. 443-453, (2006) | 22 | 133 | 1 | |
| fotaki m., no woman is like a man (in academia): the masculine symbolic order and the unwanted female body, organization studies, 34, 9, pp. 1251-1275, (2013) | 28 | 132 | 1 | |
| irigaray l., speculum of the other woman, (1985) | 21 | 132 | 1 | |
| hemmings c., affective solidarity: feminist reflexivity and political transformation, feminist theory, 13, 2, pp. 147-161, (2012) | 27 | 131 | 1 | |
| walby s., the future of feminism, (2011) | 34 | 129 | 1 | |
| collins p.h., black feminist thought: knowledge, consciousness, and the politics of empowerment, (1990) | 59 | 128 | 1 | |
| pullen a., rhodes c., ethics, embodiment and organizations, organization, 22, 2, pp. 159-165, (2015) | 20 | 120 | 1 | |
| hooks b., feminist theory: from margin to center, (1984) | 36 | 119 | 1 | |
| harding s., whose science? whose knowledge? thinking from women's lives, (1991) | 26 | 106 | 1 | |
| irigaray l., this sex which is not one, (1985) | 28 | 102 | 1 | |
| holvino e., intersections: the simultaneity of race, gender and class in organization studies, gender, work and organization, 17, 3, pp. 248-277, (2010) | 23 | 94 | 1 | |
| irigaray l., an ethics of sexual difference, (1993) | 24 | 92 | 1 | |
| ahmed s., on being included: racism and diversity in institutional life, (2012) | 26 | 89 | 1 | |
| borgerson j.l., on the harmony of feminist ethics and business ethics, business and society review, 112, 4, pp. 477-509, (2007) | 20 | 85 | 1 | |
| lorde a., sister outsider: essays and speeches, (1984) | 21 | 83 | 1 | |
| butler j., notes toward a performative theory of assembly, (2015) | 23 | 82 | 1 | |
| butler j., giving an account of oneself, (2005) | 20 | 80 | 1 | |
| mcnay l., gender and agency: reconfiguring the subject in feminist and social theory, (2000) | 24 | 76 | 1 | |
| wearing b., leisure and feminist theory, (1998) | 42 | 76 | 1 | |

| | | | | |
|--|-----|-----|---|---|
| davis k., intersectionality as buzzword: a sociology of science perspective on what makes a feminist theory successful, <i>feminist theory</i> , 9, 1, pp. 67-85, (2008) | 25 | 70 | 1 | |
| ahmed s., the cultural politics of emotion, (2004) | 21 | 67 | 1 | |
| hooks b., talking back: thinking feminist, thinking black, (1989) | 24 | 61 | 1 | |
| ramazanoglu c., holland j., feminist methodology: challenges and choices, (2002) | 20 | 52 | 1 | |
| hooks b., teaching to transgress: education as the practice of freedom, (1994) | 26 | 47 | 1 | |
| freire p., pedagogy of the oppressed, (1970) | 24 | 46 | 1 | |
| collins p.h., bilge s., intersectionality, (2016) | 21 | 40 | 1 | |
| acker j., hierarchies, jobs, bodies: a theory of gendered organizations, <i>gender and society</i> , 4, 2, pp. 139-158, (1990) | 173 | 530 | 2 | gender in organizations and society |
| kanter r.m., men and women of the corporation, (1977) | 120 | 334 | 2 | |
| acker j., inequality regimes: gender, class, and race in organizations, <i>gender and society</i> , 20, 4, pp. 441-464, (2006) | 74 | 318 | 2 | |
| ferguson k., the feminist case against bureaucracy, (1984) | 79 | 235 | 2 | |
| harding s., the science question in feminism, (1986) | 80 | 225 | 2 | |
| west c., zimmerman d.h., doing gender, <i>gender & society</i> , 1, 2, pp. 125-151, (1987) | 61 | 201 | 2 | |
| connell r.w., gender and power, (1987) | 53 | 163 | 2 | |
| gherardi s., gender, symbolism and organizational cultures, (1995) | 38 | 151 | 2 | |
| weedon c., feminist practice and poststructuralist theory, (1997) | 55 | 149 | 2 | |
| foucault m., discipline and punish: the birth of the prison, (1979) | 54 | 141 | 2 | |
| said e., orientalism, (1978) | 30 | 132 | 2 | |
| acker j., gendering organizational theory, gendering organizational analysis, pp. 248-260, (1992) | 29 | 106 | 2 | |
| spivak g.c., can the subaltern speak?, marxism and the interpretation of culture, pp. 271-313, (1988) | 27 | 106 | 2 | |
| harding s., feminism and methodology, (1987) | 36 | 99 | 2 | |
| braun v., clarke v., using thematic analysis in psychology, qualitative research in psychology, 3, 2, pp. 77-101, (2006) | 71 | 96 | 2 | |
| smith d.e., the everyday world as problematic: a feminist sociology, (1987) | 24 | 87 | 2 | |
| alvesson m., billing y.d., understanding gender and organizations, (1997) | 26 | 85 | 2 | |
| giddens a., modernity and self-identity: self and society in the late modern age, (1991) | 29 | 82 | 2 | |
| cockburn c., in the way of women: men's resistance to sex equality in organizations, (1991) | 22 | 81 | 2 | |
| benschop y., doorewaard h., covered by equality: the gender subtext of organizations, <i>organization studies</i> , 19, 5, pp. 787-805, (1998) | 21 | 74 | 2 | |
| ahl h., the scientific reproduction of gender inequality: a discourse analysis of research texts on women's entrepreneurship, (2004) | 21 | 62 | 2 | |
| cockburn c., brothers: male dominance and technological change, (1983) | 28 | 59 | 2 | |
| miles m.b., huberman a.m., qualitative data analysis: an expanded sourcebook, (1994) | 20 | 56 | 2 | |
| walby s., theorizing patriarchy, (1990) | 31 | 55 | 2 | |
| eagly a.h., karau s.j., role congruity theory of prejudice toward female leaders, <i>psychological review</i> , 109, 3, pp. 573-598, (2002) | 22 | 50 | 2 | |
| strauss a., corbin j., basics of qualitative research: grounded theory procedures and techniques, (1990) | 23 | 47 | 2 | |
| bourdieu p., distinction: a social critique of the judgement of taste, (1984) | 21 | 42 | 2 | |
| figueroa-domecq c., pritchard a., segovia-perez m., morgan n., villace-molinero t., tourism gender research: a critical accounting, <i>annals of tourism research</i> , 52, pp. 87-103, (2015) | 21 | 41 | 2 | |
| weick k.e., sensemaking in organizations, (1995) | 22 | 40 | 2 | |
| lincoln y.s., guba e.g., naturalistic inquiry, (1985) | 26 | 39 | 2 | |

| | | | | |
|---|-----|-----|---|--|
| wajcman j., feminism confronts technology, (1991) | 21 | 32 | 2 | |
| butler j., gender trouble: feminism and the subversion of identity, (1990) | 235 | 784 | 3 | neoliberalism, postfeminism and entrepreneurship |
| rottenberg c., the rise of neoliberal feminism, cultural studies, 28, 3, pp. 418-437, (2014) | 47 | 235 | 3 | |
| mcrobbie a., the aftermath of feminism: gender, culture and social change, (2009) | 61 | 230 | 3 | |
| lewis p., postfeminism, femininities and organization studies: exploring a new agenda, organization studies, 35, 12, pp. 1845-1866, (2014) | 46 | 206 | 3 | |
| hochschild a.r., the managed heart: commercialization of human feeling, (1983) | 45 | 203 | 3 | |
| ahl h., why research on women entrepreneurs needs new directions, entrepreneurship theory and practice, 30, 5, pp. 595-621, (2006) | 69 | 191 | 3 | |
| ahl h., marlow s., exploring the dynamics of gender, feminism and entrepreneurship: advancing debate to escape a dead end?, organization, 19, 5, pp. 543-562, (2012) | 51 | 155 | 3 | |
| goffman e., the presentation of self in everyday life, (1959) | 29 | 153 | 3 | |
| gill r., postfeminist media culture: elements of a sensibility, european journal of cultural studies, 10, 2, pp. 147-166, (2007) | 30 | 145 | 3 | |
| du gay p., consumption and identity at work, (1996) | 23 | 137 | 3 | |
| harvey d., a brief history of neoliberalism, (2005) | 21 | 129 | 3 | |
| lewis p., the quest for invisibility: female entrepreneurs and the masculine norm of entrepreneurship, gender, work and organization, 13, 5, pp. 453-469, (2006) | 21 | 118 | 3 | |
| mcrobbie a., post-feminism and popular culture, feminist media studies, 4, 3, pp. 255-264, (2004) | 28 | 116 | 3 | |
| sandberg s., lean in: women, work, and the will to lead, (2013) | 21 | 116 | 3 | |
| fraser n., fortunes of feminism: from state-managed capitalism to neoliberal crisis, (2013) | 25 | 92 | 3 | |
| mirchandani k., feminist insight on gendered work: new directions in research on women and entrepreneurship, gender, work and organization, 6, 4, pp. 224-235, (1999) | 32 | 92 | 3 | |
| bruni a., gherardi s., poggio b., doing gender, doing entrepreneurship: an ethnographic account of intertwined practices, gender, work and organization, 11, 4, pp. 406-429, (2004) | 24 | 87 | 3 | |
| lewis p., benschop y., simpson r., postfeminism, gender and organization, gender, work and organization, 24, 3, pp. 213-225, (2017) | 23 | 87 | 3 | |
| mcrobbie a., notes on the perfect: competitive femininity in neoliberal times, australian feminist studies, 30, 83, pp. 3-20, (2015) | 20 | 85 | 3 | |
| prugl e., neoliberalising feminism, new political economy, 20, 4, pp. 614-631, (2015) | 22 | 68 | 3 | |
| ahl h., nelson t., how policy positions women entrepreneurs: a comparative analysis of state discourse in sweden and the united states, journal of business venturing, 30, 2, pp. 273-291, (2015) | 20 | 60 | 3 | |
| jennings j.e., brush c.g., research on women entrepreneurs: challenges to (and from) the broader entrepreneurship literature?, the academy of management annals, 7, 1, pp. 663-715, (2013) | 20 | 60 | 3 | |
| friedan b., the feminine mystique, (1963) | 46 | 140 | 4 | Feminism and feminist economics |
| hooks b., feminism is for everybody: passionate politics, (2000) | 22 | 108 | 4 | |
| pateman c., the sexual contract, (1988) | 40 | 87 | 4 | |
| sen a., development as freedom, (1999) | 38 | 82 | 4 | |
| federici s., revolution at point zero: housework, reproduction, and feminist struggle, (2012) | 23 | 81 | 4 | |
| folbre n., the invisible heart: economics and family values, (2001) | 32 | 80 | 4 | |
| waring m., if women counted: a new feminist economics, (1988) | 35 | 80 | 4 | |
| power m., social provisioning as a starting point for feminist economics, feminist economics, 10, 3, pp. 3-19, (2004) | 36 | 79 | 4 | |
| young i.m., justice and the politics of difference, (1990) | 28 | 73 | 4 | |
| folbre n., who pays for the kids? gender and the structures of constraint, (1994) | 40 | 66 | 4 | |

| | | | | |
|--|-----|-----|---|------------------------|
| ferber m.a., nelson j.a., beyond economic man: feminist theory and economics, (1993) | 30 | 62 | 4 | |
| kabeer n., reversed realities: gender hierarchies in development thought, (1994) | 22 | 60 | 4 | |
| faludi s., backlash: the undeclared war against american women, (1991) | 21 | 53 | 4 | |
| esping-andersen g., the three worlds of welfare capitalism, (1990) | 29 | 48 | 4 | |
| rawls j., a theory of justice, (1971) | 24 | 42 | 4 | |
| gibson-graham j.k., a postcapitalist politics, (2006) | 20 | 25 | 4 | |
| gilligan c., in a different voice: psychological theory and women's development, (1982) | 173 | 449 | 5 | women, ethics and care |
| haraway d., situated knowledges: the science question in feminism and the privilege of partial perspective, feminist studies, 14, 3, pp. 575-599, (1988) | 57 | 239 | 5 | |
| connell r., masculinities, (1995) | 79 | 237 | 5 | |
| tronto j., moral boundaries: a political argument for an ethic of care, (1993) | 60 | 206 | 5 | |
| plumwood v., feminism and the mastery of nature, (1993) | 39 | 190 | 5 | |
| haraway d., simians, cyborgs, and women: the reinvention of nature, (1991) | 53 | 145 | 5 | |
| noddings n., caring: a feminine approach to ethics and moral education, (1984) | 33 | 134 | 5 | |
| barad k., meeting the universe halfway: quantum physics and the entanglement of matter and meaning, (2007) | 45 | 123 | 5 | |
| braidotti r., the posthuman, (2013) | 31 | 120 | 5 | |
| held v., the ethics of care: personal, political, and global, (2006) | 22 | 76 | 5 | |
| mccall l., the complexity of intersectionality, signs: journal of women in culture and society, 30, 3, pp. 1771-1800, (2005) | 20 | 72 | 5 | |
| goffman e., gender advertisements, (1979) | 24 | 61 | 5 | |
| haraway d., when species meet, (2008) | 21 | 56 | 5 | |

Annex 5

Figure 26: Cluster for Keywords in documents with the term *feminis** with minimum co-occurrence of 10 in Business subject. Source Scopus. Obtained with VOS Viewer.

| | | | | | |
|--------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|
| academia | Cluster 2 (34 items) | Cluster 3 (33 items) | Cluster 4 (30 items) | Cluster 5 (27 items) | academic research |
| activism | accounting | agency | adult | canada | discourse |
| autoethnography | affect | animalia | article | china | england |
| brazil | art | capitalism | care work | culture | eurasia |
| care | black feminism | conceptual framework | corporate social respons | entrepreneur | europe |
| child care | careers | development | crisis | entrepreneurialism | femininity |
| collective action | critical race theory | ecofeminism | decision making | entrepreneurship | feminist institutionalism |
| coronavirus | difference | employment | epistemology | female entrepreneurship | gender disparity |
| covid-19 | disability | empowerment | ethics | feminist theory | gender equality |
| domestic violence | discrimination | feminist economics | ethics of care | gender | gender identity |
| education | embodiment | feminist methodology | female | gender theory | gender issue |
| emotions | family | feminist participatory ac | feminist epistemology | innovation | gender relations |
| epidemic | feminist new materialism | feminist research | feminist ethics | islam | masculinization |
| ethnography | gender discrimination | future prospect | gender stereotypes | labor | neoliberalism |
| gender studies | identity | gender inequality | hegemony | literature review | postfeminism |
| health | intersectionality | gender role | human | migration | qualitative analysis |
| health care | lesbian | globalization | humans | policy | sweden |
| higher education | motherhood | grounded theory | male | political economy | united kingdom |
| knowledge | narrative | ideology | masculinities | post-colonialism | womens employment |
| labor market | new zealand | inequality | masculinity | postcolonial feminism | womens status |
| latin america | organization | leisure | men | social change | work-life balance |
| organizational framework | patriarchy | methodology | ontology | social network | |
| pandemic | politics | qualitative research | performativity | technology | |
| perception | queer theory | recreational activity | philosophy | vulnerability | |
| social media | race | reflexivity | psychology | women | |
| social movement | sexual harassment | research | risk | women entrepreneurs | |
| social movements | sexual violence | research work | social aspects | women entrepreneurship | |
| social reproduction | sexuality | social theory | social justice | women's entrepreneurship | |
| solidarity | storytelling | sustainability | students | | |
| university sector | subjectivity | sustainable developmen | theoretical study | | |
| womens health | theory | teaching | writing | | |
| womens organization | trade unions | tourism | | | |
| work | unions | turkey | | | |
| working conditions | united states | unpaid work | | | |
| | writing differently | | | | |

| | | |
|-----------------------------|-----------------------------|-----------------------------|
| Cluster 7 (19 items) | Cluster 8 (18 items) | Cluster 9 (12 items) |
| australia | action research | advertising |
| body | discourse analysis | class |
| career | diversity | ethnicity |
| community | equal opportunities | india |
| economics | equality | managers |
| emotion | equity | organizations |
| fashion | gender equity | political participation |
| feminism | gender mainstreaming | poverty |
| feminist | human rights | representation |
| history | inclusion | sport |
| language | leadership | violence |
| marketing | management | women empowerment |
| media | organizational change | |
| postmodernism | organizational culture | |
| poststructuralism | racism | |
| power | sexism | |
| power relations | stereotypes | |
| public relations | workplace | |
| resistance | | |

Annex 6

Keywords in economy that were not found in Business.

| Keyword | total link strength |
|-------------|---------------------|
| consumption | 25 |
| Democracy | 31 |

| | |
|----------------------------|----|
| economic development | 16 |
| economic theory | 49 |
| feminist political economy | 35 |
| heterodox economics | 19 |
| Justice | 33 |
| Marxism | 17 |
| reproduction | 15 |

Annex 7

Figure 27: Cluster for keywords in documents with the term feminis* with minimum co-occurrence of 20 in Business subject. Minimum cluster size 10.

| Cluster 1 (36 items) | Cluster 2 (24 items) | Cluster 3 (20 items) | Cluster 4 (10 items) |
|-----------------------|----------------------|----------------------|----------------------|
| activism | adult | care | discourse |
| affect | agency | covid-19 | entrepreneur |
| autoethnography | article | employment | entrepreneurship |
| canada | australia | feminist economics | femininity |
| china | class | gender disparity | gender identity |
| conceptual framework | diversity | gender equality | identity |
| culture | ethnicity | gender inequality | masculinity |
| education | female | gender issue | narrative |
| embodiment | gender | gender relations | neoliberalism |
| empowerment | globalization | gender role | postfeminism |
| epistemology | human | higher education | |
| ethics | intersectionality | inequality | |
| ethics of care | leadership | social reproduction | |
| ethnography | male | united kingdom | |
| feminism | management | united states | |
| feminist | patriarchy | womens employment | |
| feminist theory | politics | womens status | |
| human rights | race | work | |
| ideology | racism | working conditions | |
| innovation | social change | workplace | |
| leisure | social justice | | |
| methodology | social movement | | |
| power | theoretical study | | |
| power relations | violence | | |
| qualitative research | | | |
| recreational activity | | | |
| reflexivity | | | |
| research | | | |
| research work | | | |
| resistance | | | |
| sexuality | | | |
| social media | | | |
| sport | | | |
| sustainability | | | |
| tourism | | | |
| women | | | |

Annex 8

Clusters for bibliographic coupling of “feminist accounting” and related terms in the subject of business.

| Cluster 1 (8 items) | Cluster 2 (8 items) | Cluster 3 (3 items) | Cluster 4 (3 items) | Cluster 5 (3 items) | Cluster 6 (3 items) | Cluster 7 (1 item) | Cluster 8 (1 item) |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------|-------------------------------|
| baldarelli (2016) | bedeian (1988) | auyeung (1994) | haynes (2008) | abbasi (2020) | callaghan (2015) | connor (2004) | simons (1995) |
| dillard (2008) | cohen (2020) | kirkham (1997) | maltby (2006) | klif (2017) | jordan (2006) | | |
| gallhofer (1998) | foster (2011) | maupin (1993) | walker (2003) | persons (2009) | lord (2010) | | |
| hunton (1996) | lucas (2005) | | | | | | |
| khalifa (2021) | lupu (2015) | | | | | | |
| komori (2008) | lynn (1996) | | | | | | |
| komori (2012) | smith (2019) | | | | | | |
| siboni (2016) | tharapos (2019) | | | | | | |

Annex 9

Search code for “feminist” and “accounting” and related terms in Business Subject

TITLE-ABS-KEY ("Feminist" AND "Accounting") OR TITLE-ABS-KEY ("Feminism" AND "Accounting") OR TITLE-ABS-KEY ("Female" AND "accounting") OR TITLE-ABS-KEY ("Gender" AND "accounting") OR TITLE-ABS-KEY ("wom?n" AND "accounting") OR TITLE-ABS-KEY (feminis* AND "accounting") AND (LIMIT-TO (SUBJAREA , "BUSI"))

Annex 10

Main journals for the term “feminist” and accounting and related terms in business.

| Journal Title | Q of documents per Journal | SJR | % of total docs | % Acum of total docs |
|-------------------------------------|---------------------------------------|------------|----------------------------|-------------------------------------|
| Critical Perspectives on Accounting | 63 | 1,483 | 5,2% | 5% |
| Accounting Education | 55 | 0,721 | 4,6% | 10% |
| Journal of Business Ethics | 36 | 2,59 | 3,0% | 13% |

| | | | | |
|--|----|-------|------|-----|
| Accounting, Auditing and Accountability Journal | 32 | 1,727 | 2,7% | 15% |
| Accounting, Organizations and Society | 31 | 2,411 | 2,6% | 18% |
| Journal of Accounting Education | 29 | 0,539 | 2,4% | 20% |
| Journal of Education for Business | 26 | 0,438 | 2,2% | 23% |
| Accounting History | 25 | 0,513 | 2,1% | 25% |
| Managerial Auditing Journal | 19 | 0,606 | 1,6% | 26% |
| Meditari Accountancy Research | 19 | 0,793 | 1,6% | 28% |
| Feminist Economics | 18 | 1,534 | 1,5% | 29% |
| Pacific Accounting Review | 18 | 0,432 | 1,5% | 31% |
| Corporate Governance (Bingley) | 14 | 1,349 | 1,2% | 32% |
| British Accounting Review | 12 | 1,275 | 1,0% | 33% |
| Labour Economics | 11 | 1,479 | 0,9% | 34% |
| Journal of Psychology: Interdisciplinary and Applied | 11 | 0,791 | 0,9% | 35% |
| Gender in Management | 10 | 0,907 | 0,8% | 36% |
| Accounting Horizons | 10 | 0,997 | 0,8% | 36% |
| Accounting and Finance | 9 | 0,742 | 0,7% | 37% |
| Issues in Accounting Education | 9 | 0,525 | 0,7% | 38% |
| Accounting Research Journal | 9 | 0,409 | 0,7% | 39% |

Annex 11

Cited references organized by link strength

| N | cited reference | citations | total link strength | Cluster |
|----------|---|------------------|----------------------------|----------------|
| 1 | adams r., ferreira d., women in the boardroom and their impact on governance and performance, journal of financial economics, 94, 2, pp. 291-309, (2009) | 83 | 456 | 1 |
| 2 | kirkham l., loft a., gender and the construction of the professional accountant, accounting, organizations and society, 18, 6, pp. 507-558, (1993) | 54 | 250 | 2 |
| 3 | campbell k., minguez-vera a., gender diversity in the boardroom and firm financial performance, journal of business ethics, 83, 3, pp. 435-451, (2008) | 45 | 223 | 1 |
| 4 | kornberger m., carter c., ross-smith a., changing gender domination in a big four accounting firm: flexibility, performance and client service in practice, accounting, organizations and society, 35, 8, pp. 775-791, (2010) | 37 | 220 | 2 |
| 5 | ciancanelli p., gallhofer s., humphrey c., kirkham l., gender and accountancy: some evidence from the uk, critical perspectives on accounting, 1, 2, pp. 117-144, (1990) | 31 | 216 | 2 |
| 6 | srinidhi b., gul f.a., tsui j., female directors and earnings quality, contemporary accounting research, 28, 5, pp. 1610-1644, (2011) | 29 | 182 | 1 |
| 7 | haynes k., accounting as gendering and gendered: a review of 25 years of critical accounting research on gender, critical perspectives on accounting, 43, pp. 110-124, (2017) | 38 | 169 | 2 |
| 8 | haynes k., transforming identities: accounting professionals and the transition to motherhood, critical perspectives on accounting, 19, 5, pp. 620-642, (2008) | 23 | 159 | 2 |
| 9 | walker s.p., accounting histories of women: beyond recovery?, accounting, auditing and accountability journal, 21, 4, pp. 580-610, (2008) | 24 | 153 | 2 |

| | | | | |
|----|--|----|-----|---|
| 10 | gul f.a., srinidhi b., ng a.c., does board gender diversity improve the informativeness of stock prices?, journal of accounting and economics, 51, 3, pp. 314-338, (2011) | 21 | 151 | 1 |
| 12 | loft a., accountancy and the gendered division of labour: a review essay, accounting, organizations and society, 17, 3-4, pp. 367-378, (1992) | 21 | 149 | |
| 11 | haynes k., (re)figuring accounting and maternal bodies: the gendered embodiment of accounting professionals, accounting, organizations and society, 33, 4-5, pp. 328-348, (2008) | 23 | 149 | |
| 13 | komori n., towards the feminization of accounting practice: lessons from the experiences of japanese women in the accounting profession, accounting, auditing and accountability journal, 21, 4, pp. 507-538, (2008) | 26 | 147 | |
| 14 | huang j., kisgen d.j., gender and corporate finance: are male executives overconfident relative to female executives?, journal of financial economics, 108, 3, pp. 822-839, (2013) | 18 | 146 | |
| 15 | croson r., gneezy u., gender differences in preferences, journal of economic literature, 47, 2, pp. 448-474, (2009) | 25 | 146 | |
| 16 | carter d.a., simkins b.j., simpson w.g., corporate governance, board diversity, and firm value, financial review, 38, 1, pp. 33-53, (2003) | 16 | 138 | |
| 17 | kirkham l., integrating herstory and history in accountancy, accounting, organizations and society, 17, 3-4, pp. 287-297, (1992) | 27 | 137 | |
| 18 | krishnan g.v., parsons l.m., getting to the bottom line: an exploration of gender and earnings quality, journal of business ethics, 78, 1-2, pp. 65-76, (2008) | 15 | 135 | |
| 19 | kanter r.m., men and women of the corporation, (1977) | 50 | 134 | |
| 20 | barua a., davidson l.f., rama d.v., thiruvadi s., cfo gender and accruals quality, accounting horizons, 24, 1, pp. 25-39, (2010) | 19 | 132 | |
| 21 | gallhofer s., the silences of mainstream feminist accounting research, critical perspectives on accounting, 9, 3, pp. 355-375, (1998) | 18 | 131 | |
| 22 | francis b., hasan i., park j.c., wu q., gender differences in financial reporting decision making: evidence from accounting conservatism, contemporary accounting research, 32, 3, pp. 1285-1318, (2015) | 18 | 129 | |
| 23 | francoeur c., labelle r., sinclair-desgagne b., gender diversity in corporate governance and top management, journal of business ethics, 81, 1, pp. 83-95, (2008) | 15 | 126 | |
| 24 | jensen m.c., meckling w.h., theory of the firm: managerial behavior, agency costs and ownership structure, journal of financial economics, 3, 4, pp. 305-360, (1976) | 30 | 123 | |
| 25 | post c., byron k., women on boards and firm financial performance: a meta-analysis, academy of management journal, 58, 5, pp. 1546-1571, (2015) | 15 | 122 | |
| 26 | fearfull a., kamenou n., how do you account for it? a critical exploration of career opportunities for and experiences of ethnic minority women, critical perspectives on accounting, 17, 7, pp. 883-901, (2006) | 14 | 117 | |
| 27 | cooper c., the non and nom of accounting for (m)other nature, accounting, auditing and accountability journal, 5, 3, pp. 16-39, (1992) | 28 | 117 | |
| 28 | sila v., gonzalez a., hagendorff j., women on board: does boardroom gender diversity affect firm risk?, journal of corporate finance, 36, pp. 26-53, (2016) | 13 | 116 | |
| 29 | hambrick d.c., mason p.a., upper echelons: the organization as a reflection of its top managers, academy of management review, 9, 2, pp. 193-206, (1984) | 19 | 114 | |
| 30 | fama e.f., jensen m.c., separation of ownership and control, the journal of law and economics, 26, 2, pp. 301-325, (1983) | 20 | 112 | |

| | | | | |
|----|--|----|-----|--|
| 31 | peni e., vahamaa s., female executives and earnings management, managerial finance, 36, 7, pp. 629-645, (2010) | 18 | 111 | |
| 32 | torchia m., calabro a., huse m., women directors on corporate boards: from tokenism to critical mass, journal of business ethics, 102, 2, pp. 299-317, (2011) | 19 | 110 | |
| 33 | dambrin c., lambert c., mothering or auditing? the case of two big four in france, accounting, auditing & accountability journal, 21, 4, pp. 474-506, (2008) | 19 | 109 | |
| 35 | pfeffer j., salancik g.r., the external control of organizations: a resource dependence perspective, (2003) | 20 | 106 | |
| 34 | bear s., rahman n., post c., the impact of board diversity and gender composition on corporate social responsibility and firm reputation, journal of business ethics, 97, 2, pp. 207-221, (2010) | 23 | 106 | |
| 36 | terjesen s., sealy r., singh v., women directors on corporate boards: a review and research agenda, corporate governance: an international review, 17, 3, pp. 320-337, (2009) | 15 | 103 | |
| 37 | gull a.a., nekhili m., nagati h., chtoui t., beyond gender diversity: how specific attributes of female directors affect earnings management, the british accounting review, 50, 3, pp. 255-274, (2018) | 10 | 101 | |
| 38 | carter d.a., d'souza f., simkins b.j., simpson w.g., the gender and ethnic diversity of us boards and board committees and firm financial performance, corporate governance: an international review, 18, 5, pp. 396-414, (2010) | 17 | 98 | |
| 39 | barker p.c., monks k., irish women accountants and career progression: a research note, accounting, organizations and society, 23, 8, pp. 813-823, (1998) | 14 | 94 | |
| 40 | liu y., wei z., xie f., do women directors improve firm performance in china?, journal of corporate finance, 28, pp. 169-184, (2014) | 13 | 93 | |
| 41 | rose c., does female board representation influence firm performance? the danish evidence, corporate governance: an international review, 15, 2, pp. 404-413, (2007) | 14 | 93 | |
| 42 | roberts j., coutts j.a., feminization and professionalization: a review of an emerging literature on the development of accounting in the united kingdom, accounting, organizations and society, 17, 3-4, pp. 379-395, (1992) | 11 | 92 | |
| 43 | haynes k., moving the gender agenda or stirring chicken's entrails? where next for feminist methodologies in accounting?, accounting, auditing and accountability journal, 21, 4, pp. 539-555, (2008) | 13 | 91 | |
| 44 | windsor c., auyeung p., the effect of gender and dependent children on professional accountants' career progression, critical perspectives on accounting, 17, 6, pp. 828-844, (2006) | 10 | 89 | |
| 46 | erhardt n.l., werbel j.d., shrader c.b., board of director diversity and firm financial performance, corporate governance: an international review, 11, 2, pp. 102-111, (2003) | 10 | 87 | |
| 45 | klein a., audit committee, board of director characteristics, and earnings management, journal of accounting and economics, 33, 3, pp. 375-400, (2002) | 20 | 87 | |
| 47 | jeacle i., a practice of her own: female career success beyond the accounting firm, critical perspectives on accounting, 22, 3, pp. 288-303, (2011) | 12 | 86 | |
| 48 | ball r., shivakumar l., earnings quality in uk private firms: comparative loss recognition timeliness, journal of accounting and economics, 39, 1, pp. 83-128, (2005) | 10 | 85 | |

| | | | | |
|----|--|----|----|--|
| 49 | ahern k.r., dittmar a.k., the changing of the boards: the impact on firm valuation of mandated female board representation, the quarterly journal of economics, 127, 1, pp. 137-197, (2012) | 12 | 85 | |
| 50 | dambrin c., lambert c., who is she and who are we? a reflexive journey in research into the rarity of women in the highest ranks of accountancy, critical perspectives on accounting, 23, 1, pp. 1-16, (2012) | 17 | 85 | |
| 51 | hillman a.j., dalziel t., boards of directors and firm performance: integrating agency and resource dependence perspectives, academy of management review, 28, 3, pp. 383-396, (2003) | 14 | 81 | |
| 52 | ittonen k., vahamaa e., vahamaa s., female auditors and accruals quality, accounting horizons, 27, 2, pp. 205-228, (2013) | 16 | 81 | |
| 53 | mckeen c.a., richardson a.j., education, employment and certification: an oral history of the entry of women into the canadian accounting profession, business and economic history, 27, 2, pp. 500-521, (1998) | 13 | 80 | |
| 54 | czarniawska b., accounting and gender across times and places: an excursion into fiction, accounting, organizations and society, 33, 1, pp. 33-47, (2008) | 15 | 77 | |
| 55 | adams r.b., funk p., beyond the glass ceiling: does gender matter?, management science, 58, 2, pp. 219-235, (2012) | 10 | 76 | |
| 56 | cooper k., accounting by women: fear, favour and the path to professional recognition for australian women accountants, accounting history, 15, 3, pp. 309-336, (2010) | 11 | 76 | |
| 57 | yermack d., higher market valuation of companies with a small board of directors, journal of financial economics, 40, 2, pp. 185-211, (1996) | 13 | 75 | |
| 58 | gammie e., gammie b., matson m., duncan f., women of icas reaching the top: the demise of the glass ceiling, (2007) | 14 | 73 | |
| 59 | cooper c., from women's liberation to feminism: reflections in accounting academia, accounting forum, 25, 3, pp. 214-245, (2001) | 10 | 71 | |
| 60 | haynes k., linking narrative and identity construction: using autobiography in accounting research, critical perspectives on accounting, 17, 4, pp. 399-418, (2006) | 11 | 70 | |
| 61 | hambrick d.c., upper echelons theory: an update, academy of management review, 32, 2, pp. 334-343, (2007) | 12 | 70 | |
| 62 | wintoki m.b., linck j.s., netter j.m., endogeneity and the dynamics of internal corporate governance, journal of financial economics, 105, 3, pp. 581-606, (2012) | 12 | 70 | |
| 63 | byrnes j.p., miller d.c., schaffer w.d., gender differences in risk taking: a meta-analysis, psychological bulletin, 125, 3, pp. 367-383, (1999) | 13 | 69 | |
| 65 | crompton r., gender and accountancy: a response to tinker and neimark, accounting, organizations and society, 12, 1, pp. 103-110, (1987) | 11 | 68 | |
| 64 | emery m., hooks j., stewart r., born at the wrong time? an oral history of women professional accountants in new zealand, accounting history, 7, 2, pp. 7-34, (2002) | 12 | 68 | |
| 66 | hillman a.j., shropshire c., cannella a.a., organizational predictors of women on corporate boards, academy of management journal, 50, 4, pp. 941-952, (2007) | 12 | 67 | |
| 68 | xie b., davidson w.n., dadalt p.j., earnings management and corporate governance: the role of the board and the audit committee, journal of corporate finance, 9, 3, pp. 295-316, (2003) | 10 | 66 | |
| 67 | smith n., smith v., verner m., do women in top management affect firm performance? a panel study of 2,500 danish firms, international journal of productivity and performance management, 55, 7, pp. 569-593, (2006) | 12 | 66 | |
| 69 | hopwood a., accounting and gender: an introduction, accounting, organizations and society, 12, 1, pp. 65-69, (1987) | 11 | 65 | |

| | | | | |
|----|--|----|----|---|
| 70 | anderson-gough f., grey c., robson k., helping them to forget: the organizational embedding of gender relations in public audit firms, <i>accounting, organizations and society</i> , 30, 5, pp. 469-490, (2005) | 15 | 64 | |
| 71 | blundell r., bond s., initial conditions and moment restrictions in dynamic panel data models, <i>journal of econometrics</i> , 87, 1, pp. 115-143, (1998) | 10 | 62 | |
| 72 | lehman c., herstory in accounting: the first eighty years, <i>accounting, organizations and society</i> , 17, 3-4, pp. 261-285, (1992) | 14 | 62 | |
| 73 | gavious i., segev e., yosef r., female directors and earnings management in high-technology firms, <i>pacific accounting review</i> , 24, 1, pp. 4-32, (2012) | 10 | 61 | |
| 74 | ben-amar w., chang m., mcilkenny p., board gender diversity and corporate response to sustainability initiatives: evidence from the carbon disclosure project, <i>journal of business ethics</i> , 142, 2, pp. 369-383, (2017) | 11 | 60 | |
| 75 | betz m., o'connell l., shepard j.m., gender differences in proclivity for unethical behavior, <i>journal of business ethics</i> , 8, 5, pp. 321-324, (1989) | 13 | 60 | |
| 76 | jianakoplos n.a., bernasek a., are women more risk averse?, <i>economic inquiry</i> , 36, 4, pp. 620-630, (1998) | 13 | 60 | |
| 77 | carmona s., ezzamel m., accounting and lived experience in the gendered workplace, <i>accounting, organizations and society</i> , 49, pp. 1-8, (2016) | 14 | 60 | |
| 78 | kothari s.p., leone a.j., wasley c.e., performance matched discretionary accrual measures, <i>journal of accounting and economics</i> , 39, 1, pp. 163-197, (2005) | 11 | 59 | |
| 79 | hines r.d., accounting: filling the negative space, <i>accounting, organizations and society</i> , 17, 3-4, pp. 313-341, (1992) | 10 | 55 | |
| 80 | broadbent j., kirkham l., glass ceilings, glass cliffs or new worlds? revisiting gender and accounting, <i>accounting, auditing & accountability journal</i> , 21, 4, pp. 465-473, (2008) | 10 | 54 | |
| 81 | walker s.p., llewellyn s., accounting at home: some interdisciplinary perspectives, <i>accounting, auditing & accountability journal</i> , 13, 4, pp. 425-449, (2000) | 10 | 54 | |
| 82 | eagly a.h., sex differences in social behavior: a social-role interpretation, (1987) | 12 | 52 | |
| 83 | acker j., hierarchies, jobs, bodies: a theory of gendered organizations, <i>gender and society</i> , 4, 2, pp. 139-158, (1990) | 10 | 50 | |
| 84 | dezso c.l., ross d.g., does female representation in top management improve firm performance? a panel data investigation, <i>strategic management journal</i> , 33, 9, pp. 1072-1089, (2012) | 11 | 50 | |
| 85 | liao l., lu l., tang q., gender diversity, board independence, environmental committee and greenhouse gas disclosure, <i>the british accounting review</i> , 47, 4, pp. 409-424, (2015) | 12 | 50 | |
| 86 | butler j., gender trouble: feminism and the subversion of identity, (1990) | 13 | 50 | |
| 87 | pillsbury c.m., capozzoli l., ciampa a., a synthesis of research studies regarding the upward mobility of women in public accounting, <i>accounting horizons</i> , 3, 1, pp. 63-70, (1989) | 18 | 48 | |
| 88 | khelif h., achek i., gender in accounting research: a review, <i>managerial auditing journal</i> , 32, 6, pp. 627-655, (2017) | 14 | 46 | |
| 89 | witz a., professions and patriarchy, (1992) | 10 | 42 | |
| 90 | gilligan c., in a different voice: psychological theory and women's development, (1982) | 29 | 42 | 3 |
| 91 | collins k.m., stress and departures from the public accounting profession: a study of gender differences, <i>accounting horizons</i> , 7, 1, pp. 29-38, (1993) | 11 | 35 | |

| | | | | |
|-----|---|----|----|---|
| 92 | jeacle i., beyond the boring grey: the construction of the colourful accountant, critical perspectives on accounting, 19, 8, pp. 1296-1320, (2008) | 11 | 35 | |
| 93 | carter c., spence c., being a successful professional: an exploration of who makes partner in the big 4, contemporary accounting research, 31, 4, pp. 949-981, (2014) | 12 | 35 | |
| 94 | waring m., if women counted: a new feminist economics, (1988) | 10 | 31 | |
| 95 | charness g., gneezy u., strong evidence for gender differences in risk taking, journal of economic behavior & organization, 83, 1, pp. 50-58, (2012) | 10 | 30 | |
| 96 | rest j., moral development: advances in research and theory, (1986) | 26 | 25 | 3 |
| 97 | goffman e., the presentation of self in everyday life, (1959) | 12 | 20 | |
| 98 | lipe m.g., further evidence on the performance of female versus male accounting students, issues in accounting education, 4, 1, pp. 144-152, (1989) | 13 | 20 | |
| 99 | rest j., development in judging moral issues, (1979) | 20 | 19 | |
| 100 | mutchler j.f., turner j.h., williams d.d., the performance of female versus male accounting students, issues in accounting education, 2, 1, pp. 103-111, (1987) | 11 | 16 | |
| 101 | nunnally j.c., psychometric theory, (1978) | 13 | 15 | |
| 102 | doran b.m., bouillon m.l., smith c.g., determinants of student performance in accounting principles i and ii, issues in accounting education, 6, 1, pp. 74-84, (1991) | 14 | 14 | 3 |
| 103 | aiken l.s., west s.g., multiple regression: testing and interpreting interactions, (1991) | 12 | 13 | |
| 104 | chatfield m., vangermeersch r., the history of accounting: an international encyclopedia, (1996) | 10 | 12 | |
| 105 | international journal of arab arbitration, 1, 1, (2009) | 12 | 0 | |

Annex 13

| id | keyword | occurrences | total link strength | Cluster |
|-----------|-------------------------|--------------------|----------------------------|----------------|
| 994 | education | 24 | 58 | 1 |
| 3058 | student | 20 | 49 | 1 |
| 1132 | ethics | 22 | 47 | 1 |
| 75 | accounting education | 49 | 44 | 1 |
| 477 | career | 16 | 36 | 1 |
| 826 | culture | 12 | 36 | 1 |
| 27 | academic performance | 36 | 35 | 1 |
| 2172 | motivation | 13 | 30 | 1 |
| 3102 | survey | 17 | 25 | 1 |
| 124 | accounting students | 16 | 22 | 1 |
| 442 | business ethics | 12 | 20 | 1 |
| 40 | accountancy | 12 | 18 | 1 |
| 1554 | higher education | 13 | 17 | 1 |
| 1115 | ethical decision making | 11 | 14 | 1 |
| 277 | auditing | 10 | 13 | 1 |

| | | | | |
|------|---------------------------------|-----|-----|---|
| 2606 | public accounting | 14 | 12 | 1 |
| 1438 | gender wage gap | 14 | 5 | 1 |
| 1384 | gender | 244 | 306 | 2 |
| 49 | accounting | 86 | 126 | 2 |
| 3404 | women | 53 | 81 | 2 |
| 108 | accounting profession | 35 | 47 | 2 |
| 923 | diversity | 25 | 39 | 2 |
| 1259 | feminism | 17 | 28 | 2 |
| 2658 | race | 13 | 28 | 2 |
| 1099 | equality | 13 | 27 | 2 |
| 85 | accounting history | 24 | 23 | 2 |
| 294 | australia | 14 | 22 | 2 |
| 39 | accountability | 11 | 18 | 2 |
| 914 | discrimination | 10 | 18 | 2 |
| 777 | covid-19 | 11 | 16 | 2 |
| 1403 | gender equality | 17 | 14 | 2 |
| 1085 | entrepreneurship | 10 | 9 | 2 |
| 1406 | gender gap | 10 | 6 | 2 |
| 731 | corporate governance | 77 | 104 | 3 |
| 1402 | gender diversity | 47 | 69 | 3 |
| 393 | board of directors | 30 | 58 | 3 |
| 1235 | female directors | 30 | 49 | 3 |
| 1320 | firm performance | 29 | 47 | 3 |
| 569 | china | 15 | 40 | 3 |
| 1295 | financial performance | 12 | 27 | 3 |
| 965 | earnings management | 14 | 23 | 3 |
| 387 | board diversity | 14 | 22 | 3 |
| 742 | corporate social responsibility | 19 | 21 | 3 |
| 2021 | malaysia | 13 | 15 | 3 |
| 2408 | performance | 15 | 14 | 3 |
| 390 | board gender diversity | 11 | 10 | 3 |
| 270 | audit quality | 12 | 6 | 3 |
| 3295 | united states | 17 | 60 | 4 |
| 1055 | employment | 22 | 40 | 4 |
| 46 | accountant | 24 | 37 | 4 |
| 1398 | gender differences | 21 | 37 | 4 |
| 1428 | gender role | 14 | 29 | 4 |
| 1898 | labor market | 11 | 28 | 4 |
| 82 | accounting firms | 13 | 18 | 4 |
| 3366 | wage gap | 10 | 16 | 4 |
| 1857 | job satisfaction | 10 | 10 | 4 |
| 1222 | female | 34 | 153 | 5 |
| 1605 | human | 32 | 153 | 5 |
| 2023 | male | 26 | 137 | 5 |
| 226 | article | 24 | 125 | 5 |
| 157 | adult | 21 | 111 | 5 |
| 1923 | leadership | 15 | 53 | 5 |
| 843 | decision making | 12 | 29 | 5 |
| 2405 | perception | 10 | 28 | 5 |

Annex 14

| keyword | occurrences | total strength | link | Cluster | General cluster |
|---------------------------------|--------------------|-----------------------|-------------|----------------|------------------------|
| economics | 7 | 29 | 1 | 1 | N/A |
| academic performance | 17 | 27 | 1 | 1 | 1 |
| education | 9 | 25 | 1 | 1 | 1 |
| motivation | 7 | 20 | 1 | 1 | 1 |
| survey | 10 | 20 | 1 | 1 | 1 |
| information management | 5 | 19 | 1 | 1 | N/A |
| innovation | 6 | 17 | 1 | 1 | N/A |
| accounting students | 5 | 13 | 1 | 1 | 1 |
| gender differences | 6 | 6 | 1 | 1 | 4 |
| entrepreneurship | 5 | 5 | 1 | 1 | 2 |
| gender | 108 | 146 | 2 | 2 | 2 |
| diversity | 13 | 23 | 2 | 2 | 2 |
| race | 5 | 15 | 2 | 2 | 2 |
| accounting firms | 7 | 13 | 2 | 2 | 4 |
| accountability | 6 | 12 | 2 | 2 | 2 |
| compensation | 5 | 11 | 2 | 2 | N/A |
| performance | 8 | 11 | 2 | 2 | 3 |
| equality | 5 | 10 | 2 | 2 | 2 |
| gender wage gap | 6 | 1 | 2 | 2 | 1 |
| corporate governance | 33 | 42 | 3 | 3 | 3 |
| board of directors | 14 | 27 | 3 | 3 | 3 |
| gender diversity | 18 | 20 | 3 | 3 | 3 |
| accountant | 8 | 15 | 3 | 3 | 4 |
| earnings management | 7 | 14 | 3 | 3 | 3 |
| malaysia | 9 | 14 | 3 | 3 | 3 |
| firm performance | 8 | 11 | 3 | 3 | 3 |
| china | 7 | 10 | 3 | 3 | 3 |
| earnings quality | 5 | 10 | 3 | 3 | N/A |
| audit quality | 7 | 6 | 3 | 3 | 3 |
| india | 5 | 6 | 3 | 3 | N/A |
| portugal | 5 | 5 | 3 | 3 | N/A |
| gender gap | 7 | 4 | 3 | 3 | 2 |
| corporate social responsibility | 5 | 2 | 3 | 3 | 3 |
| gender role | 6 | 19 | 4 | 4 | 4 |
| employment | 8 | 16 | 4 | 4 | 4 |
| labor market | 5 | 13 | 4 | 4 | 4 |
| discrimination | 6 | 11 | 4 | 4 | 2 |
| globalization | 6 | 8 | 4 | 4 | N/A |
| wage gap | 5 | 5 | 4 | 4 | 4 |
| human | 12 | 57 | 5 | 5 | 5 |
| female | 11 | 49 | 5 | 5 | 5 |
| male | 9 | 49 | 5 | 5 | 5 |
| adult | 8 | 47 | 5 | 5 | 5 |
| article | 7 | 37 | 5 | 5 | 5 |
| decision making | 5 | 26 | 5 | 5 | 5 |
| united states | 5 | 26 | 5 | 5 | 4 |
| statistics | 5 | 25 | 5 | 5 | N/A |

| | | | | |
|-------------------------|----|----|---|-----|
| ethics | 9 | 20 | 5 | 1 |
| accounting | 37 | 50 | 6 | 2 |
| culture | 6 | 20 | 6 | 1 |
| feminism | 6 | 11 | 6 | 2 |
| business ethics | 6 | 10 | 6 | 1 |
| ethical decision making | 7 | 8 | 6 | 1 |
| higher education | 6 | 6 | 6 | 1 |
| Identity | 5 | 5 | 6 | N/A |
| Women | 24 | 36 | 7 | 2 |
| Student | 9 | 28 | 7 | 1 |
| accounting profession | 19 | 26 | 7 | 2 |
| accounting education | 22 | 22 | 7 | 1 |
| Career | 7 | 15 | 7 | 1 |
| Perception | 6 | 14 | 7 | 5 |
| accounting history | 7 | 6 | 7 | 2 |
| public accounting | 6 | 4 | 7 | 1 |

Annex 15

| |
|--|
| Mandatory Social Study related courses |
| Ciencias políticas (Political sciences) |
| El rol de los negocios en la sociedad (businesses role in society) |
| Entorno Social y Profesional (social and professional environment) |
| Filosofia das Organizações (Philosophy of organizations) |
| Género y derechos humanos en las organizaciones (gender an human rights in organizaitons), |
| Historia empresarial (business history) |
| Historia Sociopolítica de México (Sociopolitical history of Mexico) |
| Ideas e instituciones políticas y sociales I, II y III (Political and social ideas and institutions I, II and III) |
| Introducción a la ciencia política (political sciences introduction), |
| Metodología de las ciencias sociales (social sciences methodology) |
| Organizações e Sociedade (Organizations and Society) |
| Pensamiento Histórico de los Negocios Internacionales (Historic thinking of international business) |
| Problemas de la civilización contemporánea I y II (contemporary problems of civilization I and II) |
| Problemas de la realidad mexicana contemporánea (Contemporary Mexican issues) |
| Psicología (Psychology) |
| Psicologia do Trabalho (work psychology) |
| Psicología social (social psychology), |
| Sociedad, Cultura y Política (society, culture and politics) |
| Sociología (Sociology) |
| Sociología de la Organización (sociology of the organization), |
| Sociologia e Modernidade (Sociology and Modernism) |
| Sociologia e o Mundo Contemporâneo (sociology and contemporary world) |
| Sostenibilidad y relaciones interculturales en Perú |
| Teoría del conocimiento (theory of knowledge), |
| Understanding society |

Annex 16

Table 49: Parameter Estimates

| Employee organizational performance ^a | | B | Std. Error | Wald | df | Sig. | Exp(B) | 95% Confidence Interval for Exp(B) | |
|--|-----------------|---------|------------|------|----|------|--------|------------------------------------|----------------|
| | | | | | | | | Lower Bound | Upper Bound |
| equal and greater than 50 and lower than 75 | Intercept | -56.555 | 1239.349 | .002 | 1 | .964 | | | |
| | Employee gender | -2.101 | 453.358 | .000 | 1 | .996 | .122 | .000 | . ^b |

| | | | | | | | | | |
|--|--------------------------------------|----------------|----------|--------|---|------|-----------|------------|----------------|
| equal and greater than 75 and lower than 100 | Department/Team | -5.545 | 48.543 | .013 | 1 | .909 | .004 | 1.869E-44 | 8.159E38 |
| | Job grade | 5.212 | 82.498 | .004 | 1 | .950 | 183.393 | 1.099E-68 | 3.061E72 |
| | Reference manager gender | 18.335 | 352.145 | .003 | 1 | .958 | 9.177E7 | 1.647E-292 | 5.114E307 |
| | Same-gender managers | 1.845 | 253.842 | .000 | 1 | .994 | 6.329 | 5.377E-216 | 7.448E216 |
| | Manager vs employee gender alignment | 6.100 | 572.014 | .000 | 1 | .991 | 446.028 | .000 | . ^b |
| | Entity rating | -.223 | 324.140 | .000 | 1 | .999 | .800 | 9.873E-277 | 6.485E275 |
| | Key people | 6.981 | 623.478 | .000 | 1 | .991 | 1.076E3 | .000 | . ^b |
| | Key position | -3.699 | 91.711 | .002 | 1 | .968 | .025 | 2.133E-80 | 2.874E76 |
| | Nationality | 0 ^c | . | . | 0 | . | . | . | . |
| | Generation | -9.763 | 541.050 | .000 | 1 | .986 | 5.756E-5 | .000 | . ^b |
| | [Performance=1] | 47.893 | .000 | . | 1 | . | 6.304E20 | 6.304E20 | 6.304E20 |
| | [Performance=2] | -19.476 | 1745.076 | .000 | 1 | .991 | 3.479E-9 | .000 | . ^b |
| | [Performance=3] | 6.924 | 539.893 | .000 | 1 | .990 | 1.017E3 | .000 | . ^b |
| | [Performance=4] | 0 ^c | . | . | 0 | . | . | . | . |
| | [Competency feedforward=1] | -43.667 | .000 | . | 1 | . | 1.085E-19 | 1.085E-19 | 1.085E-19 |
| | [Competency feedforward=2] | 43.844 | 814.625 | .003 | 1 | .957 | 1.100E19 | .000 | . ^b |
| | [Competency feedforward=3] | 1.992 | 611.321 | .000 | 1 | .997 | 7.329 | .000 | . ^b |
| | [Competency feedforward=4] | 0 ^c | . | . | 0 | . | . | . | . |
| | Intercept | -29.090 | 384.506 | .006 | 1 | .940 | | | |
| | Employee gender | -1.586 | 1.381 | 1.319 | 1 | .251 | .205 | .014 | 3.066 |
| | Department/Team | .915 | .302 | 9.202 | 1 | .002 | 2.497 | 1.382 | 4.510 |
| | Job grade | 1.570 | .371 | 17.871 | 1 | .000 | 4.807 | 2.321 | 9.954 |
| | Reference manager gender | 1.378 | 1.721 | .641 | 1 | .423 | 3.966 | .136 | 115.659 |
| | Same-gender managers | .200 | 1.354 | .022 | 1 | .882 | 1.222 | .086 | 17.368 |
| | Manager vs employee gender alignment | -1.492 | 2.062 | .524 | 1 | .469 | .225 | .004 | 12.794 |
| | Entity rating | -3.513 | 1.228 | 8.188 | 1 | .004 | .030 | .003 | .331 |
| | Key people | 1.500 | 2.240 | .448 | 1 | .503 | 4.481 | .056 | 361.282 |
| | Key position | -1.017 | .385 | 6.972 | 1 | .008 | .362 | .170 | .770 |
| | Nationality | 0 ^c | . | . | 0 | . | . | . | . |
| | Generation | -.815 | .519 | 2.465 | 1 | .116 | .443 | .160 | 1.224 |
| | [Performance=1] | -19.419 | 3105.304 | .000 | 1 | .995 | 3.683E-9 | .000 | . ^b |
| | [Performance=2] | 2.427 | 3.085 | .619 | 1 | .431 | 11.330 | .027 | 4789.280 |
| | [Performance=3] | .209 | 1.953 | .011 | 1 | .915 | 1.232 | .027 | 56.614 |
| | [Performance=4] | 0 ^c | . | . | 0 | . | . | . | . |
| | [Competency feedforward=1] | 13.359 | 4408.359 | .000 | 1 | .998 | 6.333E5 | .000 | . ^b |
| | [Competency feedforward=2] | 10.069 | 384.461 | .001 | 1 | .979 | 2.360E4 | .000 | . ^b |
| | [Competency feedforward=3] | 12.327 | 384.460 | .001 | 1 | .974 | 2.258E5 | .000 | . ^b |

| | | | | | | | | | |
|------------------|--|----------------|----------|--------|---|------|----------|-------|----------------|
| | [Competency feedforward=4] | 0 ^c | . | . | 0 | . | . | . | . |
| greater than 100 | Intercept | - 10.730 | 3.466 | 9.582 | 1 | .002 | | | |
| | Employee gender | -.950 | 1.225 | .601 | 1 | .438 | .387 | .035 | 4.265 |
| | Department/Team | .204 | .129 | 2.493 | 1 | .114 | 1.227 | .952 | 1.581 |
| | Job grade | .958 | .202 | 22.513 | 1 | .000 | 2.606 | 1.754 | 3.871 |
| | Reference manager gender | 2.160 | 1.319 | 2.683 | 1 | .101 | 8.671 | .654 | 114.941 |
| | Same-gender managers | -1.114 | 1.195 | .870 | 1 | .351 | .328 | .032 | 3.412 |
| | Manager vs employee gender alignment | -4.430 | 2.363 | 3.516 | 1 | .061 | .012 | .000 | 1.222 |
| | Entity rating | 1.812 | .672 | 7.260 | 1 | .007 | 6.122 | 1.639 | 22.871 |
| | Key people | -2.964 | 1.064 | 7.757 | 1 | .005 | .052 | .006 | .416 |
| | Key position | -.025 | .239 | .011 | 1 | .917 | .976 | .611 | 1.558 |
| | Nationality | 0 ^c | . | . | 0 | . | . | . | . |
| | Generation | -.230 | .358 | .413 | 1 | .520 | .795 | .394 | 1.602 |
| | [Performance=1] | - 15.679 | 1840.666 | .000 | 1 | .993 | 1.552E-7 | .000 | . ^b |
| | [Performance=2] | .342 | 1.943 | .031 | 1 | .860 | 1.408 | .031 | 63.492 |
| | [Performance=3] | -1.072 | .970 | 1.221 | 1 | .269 | .342 | .051 | 2.292 |
| | [Performance=4] | 0 ^c | . | . | 0 | . | . | . | . |
| | [Competency feedforward=1] | -4.842 | 2603.095 | .000 | 1 | .999 | .008 | .000 | . ^b |
| | [Competency feedforward=2] | -3.417 | 1.655 | 4.261 | 1 | .039 | .033 | .001 | .841 |
| | [Competency feedforward=3] | -2.148 | 1.253 | 2.941 | 1 | .086 | .117 | .010 | 1.359 |
| | [Competency feedforward=4] | 0 ^c | . | . | 0 | . | . | . | . |

Table 50. Statistically significant parameter estimates

| Employee organizational performance ^a | B | Std. Error | Wald | df | Sig. | Exp(B) | 95% Confidence Interval for Exp(B) | |
|--|----------------------|----------------|----------|------|------|--------|------------------------------------|-------------------|
| | | | | | | | Lower Bound | Upper Bound |
| greater than 50 and equal and less than 75 | Intercept | -34.756 | 6005.840 | .000 | 1 | .995 | | |
| | [Department/Team=1] | 17.290 | .000 | . | 1 | . | 3.230E7 | 3.230E7 |
| | [Department/Team=2] | -11.853 | 2303.527 | .000 | 1 | .996 | 7.119E-6 | .000 ^b |
| | [Department/Team=3] | 5.785 | .000 | . | 1 | . | 325.244 | 325.244 |
| | [Department/Team=4] | 5.112 | 2483.507 | .000 | 1 | .998 | 166.019 | .000 ^b |
| | [Department/Team=5] | -12.665 | 2463.494 | .000 | 1 | .996 | 3.161E-6 | .000 ^b |
| | [Department/Team=6] | -10.358 | 2157.544 | .000 | 1 | .996 | 3.172E-5 | .000 ^b |
| | [Department/Team=7] | 4.077 | 2131.107 | .000 | 1 | .998 | 58.988 | .000 ^b |
| | [Department/Team=8] | 18.464 | 6589.661 | .000 | 1 | .998 | 1.044E8 | .000 ^b |
| | [Department/Team=9] | -2.157 | 2176.023 | .000 | 1 | .999 | .116 | .000 ^b |
| | [Department/Team=10] | 0 ^c | . | . | 0 | . | . | . |
| | [Job grade=7] | 4.963 | .000 | . | 1 | . | 143.004 | 143.004 |
| | [Job grade=8] | 2.806 | .000 | . | 1 | . | 16.538 | 16.538 |
| | [Job grade=9] | -3.874 | 6331.165 | .000 | 1 | 1.000 | .021 | .000 ^b |
| | [Job grade=10] | -.665 | 6386.466 | .000 | 1 | 1.000 | .514 | .000 ^b |
| | [Job grade=11] | .944 | 6231.933 | .000 | 1 | 1.000 | 2.571 | .000 ^b |
| | [Job grade=12] | 1.482 | 6745.240 | .000 | 1 | 1.000 | 4.404 | .000 ^b |
| | [Job grade=13] | 13.387 | 6224.911 | .000 | 1 | .998 | 6.515E5 | .000 ^b |
| | [Job grade=14] | 4.771 | 6232.720 | .000 | 1 | .999 | 118.080 | .000 ^b |
| | [Job grade=15] | 18.324 | 6399.120 | .000 | 1 | .998 | 9.081E7 | .000 ^b |
| | [Job grade=16] | 22.346 | 6056.393 | .000 | 1 | .997 | 5.069E9 | .000 ^b |
| | [Job grade=18] | 0 ^c | . | . | 0 | . | . | . |
| | [Entity rating=1] | 23.520 | 1453.097 | .000 | 1 | .987 | 1.639E10 | .000 ^b |
| | [Entity rating=2] | 12.281 | 1471.663 | .000 | 1 | .993 | 2.155E5 | .000 ^b |
| | [Entity rating=3] | 0 ^c | . | . | 0 | . | . | . |
| | [Key people=0] | -9.967 | 1435.239 | .000 | 1 | .994 | 4.693E-5 | .000 ^b |
| | [Key people=1] | 0 ^c | . | . | 0 | . | . | . |
| | [Key position=1] | 6.738 | 2509.423 | .000 | 1 | .998 | 844.112 | .000 ^b |
| | [Key position=2] | 5.890 | 2560.385 | .000 | 1 | .998 | 361.551 | .000 ^b |
| | [Key position=3] | 10.424 | 2912.655 | .000 | 1 | .997 | 3.366E4 | .000 ^b |
| | [Key position=4] | 7.578 | .000 | . | 1 | . | 1.954E3 | 1954.496 |
| | [Key position=5] | 0 ^c | . | . | 0 | . | . | . |
| greater than 75 and equal or less to 100 | Intercept | 6.217 | 2973.275 | .000 | 1 | .998 | | |
| | [Department/Team=1] | -11.718 | 3925.589 | .000 | 1 | .998 | 8.148E-6 | .000 ^b |
| | [Department/Team=2] | -17.028 | 403.947 | .002 | 1 | .966 | 4.026E-8 | .000 ^b |
| | [Department/Team=3] | .491 | 2941.393 | .000 | 1 | 1.000 | 1.634 | .000 ^b |
| | [Department/Team=4] | -9.391 | 584.530 | .000 | 1 | .987 | 8.348E-5 | .000 ^b |

| | | | | | | | | | |
|------------------|----------------------|----------------|----------|-------|---|-------|-----------|----------|----------------|
| | [Department/Team=5] | -6.008 | 2.423 | 6.151 | 1 | .013 | .002 | 2.131E-5 | .284 |
| | [Department/Team=6] | -3.878 | 2.039 | 3.618 | 1 | .057 | .021 | .000 | 1.125 |
| | [Department/Team=7] | -.896 | 1.885 | .226 | 1 | .635 | .408 | .010 | 16.423 |
| | [Department/Team=8] | -10.713 | 2626.907 | .000 | 1 | .997 | 2.226E-5 | .000 | . ^b |
| | [Department/Team=9] | -1.306 | 1.695 | .594 | 1 | .441 | .271 | .010 | 7.503 |
| | [Department/Team=10] | 0 ^c | . | . | 0 | . | . | . | . |
| | [Job grade=7] | -25.364 | 4200.167 | .000 | 1 | .995 | 9.651E-12 | .000 | . ^b |
| | [Job grade=8] | -26.670 | 3660.570 | .000 | 1 | .994 | 2.614E-12 | .000 | . ^b |
| | [Job grade=9] | -24.853 | 3034.524 | .000 | 1 | .993 | 1.609E-11 | .000 | . ^b |
| | [Job grade=10] | -24.426 | 3009.331 | .000 | 1 | .994 | 2.466E-11 | .000 | . ^b |
| | [Job grade=11] | -10.496 | 2973.274 | .000 | 1 | .997 | 2.765E-5 | .000 | . ^b |
| | [Job grade=12] | -11.523 | 2973.274 | .000 | 1 | .997 | 9.900E-6 | .000 | . ^b |
| | [Job grade=13] | -7.851 | 2973.274 | .000 | 1 | .998 | .000 | .000 | . ^b |
| | [Job grade=14] | -5.867 | 2973.274 | .000 | 1 | .998 | .003 | .000 | . ^b |
| | [Job grade=15] | 3.265 | 3005.887 | .000 | 1 | .999 | 26.167 | .000 | . ^b |
| | [Job grade=16] | 4.043 | 2924.706 | .000 | 1 | .999 | 56.981 | .000 | . ^b |
| | [Job grade=18] | 0 ^c | . | . | 0 | . | . | . | . |
| | [Entity rating=1] | 5.048 | 2.538 | 3.956 | 1 | .047 | 155.647 | 1.076 | 22511.704 |
| | [Entity rating=2] | 2.936 | 2.252 | 1.699 | 1 | .192 | 18.836 | .228 | 1555.465 |
| | [Entity rating=3] | 0 ^c | . | . | 0 | . | . | . | . |
| | [Key people=0] | -.201 | 2.061 | .009 | 1 | .922 | .818 | .014 | 46.504 |
| | [Key people=1] | 0 ^c | . | . | 0 | . | . | . | . |
| | [Key position=1] | 2.280 | 2.008 | 1.289 | 1 | .256 | 9.773 | .191 | 500.342 |
| | [Key position=2] | 1.396 | 2.235 | .390 | 1 | .532 | 4.038 | .051 | 322.277 |
| | [Key position=3] | 1.765 | 563.725 | .000 | 1 | .998 | 5.840 | .000 | . ^b |
| | [Key position=4] | -17.272 | 2912.604 | .000 | 1 | .995 | 3.154E-8 | .000 | . ^b |
| | [Key position=5] | 0 ^c | . | . | 0 | . | . | . | . |
| greater than 100 | Intercept | 17.189 | 1904.184 | .000 | 1 | .993 | | | |
| | [Department/Team=1] | .174 | 2414.261 | .000 | 1 | 1.000 | 1.190 | .000 | . ^b |
| | [Department/Team=2] | -.953 | 1.342 | .505 | 1 | .478 | .385 | .028 | 5.350 |
| | [Department/Team=3] | -13.378 | 1650.159 | .000 | 1 | .994 | 1.549E-6 | .000 | . ^b |
| | [Department/Team=4] | 3.119 | 2.199 | 2.011 | 1 | .156 | 22.613 | .304 | 1683.127 |
| | [Department/Team=5] | -2.650 | 2.376 | 1.244 | 1 | .265 | .071 | .001 | 7.440 |
| | [Department/Team=6] | -1.443 | 1.433 | 1.014 | 1 | .314 | .236 | .014 | 3.918 |
| | [Department/Team=7] | -1.213 | 1.450 | .700 | 1 | .403 | .297 | .017 | 5.096 |
| | [Department/Team=8] | -.460 | 1591.690 | .000 | 1 | 1.000 | .631 | .000 | . ^b |
| | [Department/Team=9] | 2.065 | 1.149 | 3.233 | 1 | .072 | 7.888 | .830 | 74.936 |
| | [Department/Team=10] | 0 ^c | . | . | 0 | . | . | . | . |
| | [Job grade=7] | -35.374 | 2519.711 | .000 | 1 | .989 | 4.336E-16 | .000 | . ^b |
| | [Job grade=8] | -33.309 | 2233.256 | .000 | 1 | .988 | 3.420E-15 | .000 | . ^b |
| | [Job grade=9] | -19.800 | 1904.186 | .000 | 1 | .992 | 2.519E-9 | .000 | . ^b |
| | [Job grade=10] | -18.356 | 1904.185 | .000 | 1 | .992 | 1.067E-8 | .000 | . ^b |
| | [Job grade=11] | -19.331 | 1904.186 | .000 | 1 | .992 | 4.024E-9 | .000 | . ^b |

| | | | | | | | | |
|-------------------|----------------|----------|-------|---|------|----------|------|----------------|
| [Job grade=12] | -18.208 | 1904.185 | .000 | 1 | .992 | 1.237E-8 | .000 | . ^b |
| [Job grade=13] | -15.209 | 1904.185 | .000 | 1 | .994 | 2.483E-7 | .000 | . ^b |
| [Job grade=14] | -13.535 | 1904.185 | .000 | 1 | .994 | 1.324E-6 | .000 | . ^b |
| [Job grade=15] | -2.843 | 1954.715 | .000 | 1 | .999 | .058 | .000 | . ^b |
| [Job grade=16] | -2.200 | 1827.423 | .000 | 1 | .999 | .111 | .000 | . ^b |
| [Job grade=18] | 0 ^c | . | . | 0 | . | . | . | . |
| [Entity rating=1] | -2.835 | 1.451 | 3.817 | 1 | .051 | .059 | .003 | 1.009 |
| [Entity rating=2] | 1.468 | 1.228 | 1.430 | 1 | .232 | 4.340 | .391 | 48.124 |
| [Entity rating=3] | 0 ^c | . | . | 0 | . | . | . | . |
| [Key people=0] | .108 | 1.160 | .009 | 1 | .926 | 1.114 | .115 | 10.821 |
| [Key people=1] | 0 ^c | . | . | 0 | . | . | . | . |
| [Key position=1] | .599 | 1.877 | .102 | 1 | .750 | 1.821 | .046 | 72.103 |
| [Key position=2] | .654 | 2.026 | .104 | 1 | .747 | 1.923 | .036 | 101.886 |
| [Key position=3] | -.272 | 2.159 | .016 | 1 | .900 | .762 | .011 | 52.467 |
| [Key position=4] | -14.301 | 1650.159 | .000 | 1 | .993 | 6.152E-7 | .000 | . ^b |
| [Key position=5] | 0 ^c | . | . | 0 | . | . | . | . |

Annex 17

Table 51: Parameter Estimates

| Employee organizational performance ^a | B | Std. Error | Wald | df | Sig. | Exp(B) | 95% Confidence Interval for Exp(B) | |
|--|----------------|------------|--------|----|------|----------|------------------------------------|----------------|
| | | | | | | | Lower Bound | Upper Bound |
| greater than 50 and Intercept | -27.028 | 1309.818 | .000 | 1 | .984 | | | |
| equal and less than 75 | | | | | | | | |
| Employee gender | 6.613 | 606.622 | .000 | 1 | .991 | 744.406 | .000 | . ^b |
| Department/Team | -.018 | .243 | .005 | 1 | .941 | .982 | .610 | 1.581 |
| Job grade | 1.591 | .411 | 14.998 | 1 | .000 | 4.907 | 2.194 | 10.975 |
| Reference manager gender | -7.306 | 606.622 | .000 | 1 | .990 | .001 | .000 | . ^b |
| Same-gender managers | -8.587 | 606.622 | .000 | 1 | .989 | .000 | .000 | . ^b |
| Manager vs employee gender | -2.599 | 1.485 | 3.064 | 1 | .080 | .074 | .004 | 1.365 |
| Entity rating | -2.041 | 1.205 | 2.868 | 1 | .090 | .130 | .012 | 1.378 |
| Key people | -1.150 | 1.093 | 1.107 | 1 | .293 | .317 | .037 | 2.697 |
| Key position | -.335 | .336 | .993 | 1 | .319 | .715 | .370 | 1.383 |
| Nationality | 0 ^c | . | . | 0 | . | . | . | . |
| Generation | -.673 | .706 | .907 | 1 | .341 | .510 | .128 | 2.038 |
| [Performance=1] | 14.798 | 9951.416 | .000 | 1 | .999 | 2.672E6 | .000 | . ^b |
| [Performance=2] | 16.707 | 1309.806 | .000 | 1 | .990 | 1.803E7 | .000 | . ^b |
| [Performance=3] | 14.045 | 1309.805 | .000 | 1 | .991 | 1.258E6 | .000 | . ^b |
| [Performance=4] | 0 ^c | . | . | 0 | . | . | . | . |
| [Competency feedforward=1] | -18.373 | .000 | . | 1 | . | 1.049E-8 | 1.049E-8 | 1.049E-8 |
| [Competency feedforward=2] | -3.242 | 2.478 | 1.711 | 1 | .191 | .039 | .000 | 5.031 |
| [Competency feedforward=3] | -1.154 | 1.789 | .416 | 1 | .519 | .315 | .009 | 10.506 |
| [Competency feedforward=4] | 0 ^c | . | . | 0 | . | . | . | . |
| greater than 75 and Intercept | -13.633 | 2.975 | 21.000 | 1 | .000 | | | |
| equal and less than 100 | | | | | | | | |
| Employee gender | .251 | .547 | .210 | 1 | .647 | 1.285 | .440 | 3.750 |
| Department/Team | .018 | .098 | .033 | 1 | .855 | 1.018 | .840 | 1.234 |
| Job grade | 1.026 | .168 | 37.125 | 1 | .000 | 2.790 | 2.006 | 3.881 |

| | | | | | | | | | |
|------------------|--------------------------------------|----------------|----------|-------|---|-------|----------|-------|--------------|
| | Reference manager gender | .288 | .512 | .317 | 1 | .573 | 1.334 | .489 | 3.636 |
| | Same-gender managers | -.136 | .515 | .069 | 1 | .793 | .873 | .318 | 2.398 |
| | Manager vs employee gender alignment | .418 | .582 | .515 | 1 | .473 | 1.518 | .485 | 4.750 |
| | Entity rating | 1.179 | .416 | 8.040 | 1 | .005 | 3.250 | 1.439 | 7.339 |
| | Key people | -.089 | .508 | .031 | 1 | .861 | .915 | .338 | 2.476 |
| | Key position | -.137 | .190 | .521 | 1 | .470 | .872 | .601 | 1.265 |
| | Nationality | 0 ^c | . | . | 0 | . | . | . | . |
| | Generation | -.079 | .299 | .070 | 1 | .791 | .924 | .514 | 1.661 |
| | [Performance=1] | -15.979 | 7599.296 | .000 | 1 | .998 | 1.149E-7 | .000 | ^b |
| | [Performance=2] | .140 | 1.201 | .014 | 1 | .907 | 1.150 | .109 | 12.103 |
| | [Performance=3] | .571 | .707 | .652 | 1 | .419 | 1.770 | .443 | 7.072 |
| | [Performance=4] | 0 ^c | . | . | 0 | . | . | . | . |
| | [Competency feedforward=1] | -1.350 | 8340.940 | .000 | 1 | 1.000 | .259 | .000 | ^b |
| | [Competency feedforward=2] | -.339 | 1.150 | .087 | 1 | .769 | .713 | .075 | 6.791 |
| | [Competency feedforward=3] | .002 | .723 | .000 | 1 | .997 | 1.002 | .243 | 4.135 |
| | [Competency feedforward=4] | 0 ^c | . | . | 0 | . | . | . | . |
| greater than 100 | Intercept | -93.012 | 1352.412 | .005 | 1 | .945 | | | |
| | Employee gender | -5.172 | 918.045 | .000 | 1 | .996 | .006 | .000 | ^b |
| | Department/Team | -1.756 | .856 | 4.206 | 1 | .040 | .173 | .032 | .925 |
| | Job grade | 2.487 | 1.175 | 4.482 | 1 | .034 | 12.026 | 1.203 | 120.259 |
| | Reference manager gender | -9.805 | 918.044 | .000 | 1 | .991 | 5.517E-5 | .000 | ^b |
| | Same-gender managers | 9.367 | 918.044 | .000 | 1 | .992 | 1.170E4 | .000 | ^b |
| | Manager vs employee gender alignment | -.579 | 1.870 | .096 | 1 | .757 | .561 | .014 | 21.913 |
| | Entity rating | 26.550 | 450.768 | .003 | 1 | .953 | 3.393E11 | .000 | ^b |
| | Key people | -2.350 | 1.900 | 1.530 | 1 | .216 | .095 | .002 | 3.951 |
| | Key position | -2.086 | 1.040 | 4.023 | 1 | .045 | .124 | .016 | .953 |
| | Nationality | 0 ^c | . | . | 0 | . | . | . | . |
| | Generation | -1.047 | 1.084 | .934 | 1 | .334 | .351 | .042 | 2.936 |
| | [Performance=1] | 43.388 | 2.616E4 | .000 | 1 | .999 | 6.971E18 | .000 | ^b |
| | [Performance=2] | 27.030 | 3745.343 | .000 | 1 | .994 | 5.485E11 | .000 | ^b |
| | [Performance=3] | -1.057 | 1.795 | .347 | 1 | .556 | .347 | .010 | 11.710 |
| | [Performance=4] | 0 ^c | . | . | 0 | . | . | . | . |
| | [Competency feedforward=1] | -20.609 | 2.690E4 | .000 | 1 | .999 | 1.121E-9 | .000 | ^b |
| | [Competency feedforward=2] | -12.615 | 2432.675 | .000 | 1 | .996 | 3.321E-6 | .000 | ^b |

| | | | | | | | | |
|----------------------------|----------------|-------|------|---|------|-------|------|--------|
| [Competency feedforward=3] | .943 | 1.776 | .282 | 1 | .596 | 2.567 | .079 | 83.466 |
| [Competency feedforward=4] | 0 ^c | . | . | 0 | . | . | . | . |

Table 52 Statistically significant parameter estimates

| Employee organizational performance ^a | B | Std. Error | Wald | df | Sig. | Exp(B) | 95% Confidence Interval for Exp(B) | |
|--|----------------------|----------------|---------|------|------|--------|------------------------------------|-------------|
| | | | | | | | Lower Bound | Upper Bound |
| greater than 50 and equal and less than 75 | Intercept | 12.790 | 386.485 | .001 | 1 | .974 | | |
| | [Department/Team=1] | -19.068 | 381.505 | .002 | 1 | .960 | 5.237E-9 | .000 |
| | [Department/Team=2] | -19.670 | 376.922 | .003 | 1 | .958 | 2.867E-9 | .000 |
| | [Department/Team=3] | -20.417 | 387.030 | .003 | 1 | .958 | 1.359E-9 | .000 |
| | [Department/Team=4] | -13.270 | 376.717 | .001 | 1 | .972 | 1.725E-6 | .000 |
| | [Department/Team=5] | -32.156 | 380.105 | .007 | 1 | .933 | 1.083E-14 | .000 |
| | [Department/Team=6] | -25.991 | 377.486 | .005 | 1 | .945 | 5.157E-12 | .000 |
| | [Department/Team=7] | -24.617 | 377.484 | .004 | 1 | .948 | 2.037E-11 | .000 |
| | [Department/Team=8] | -30.521 | 412.395 | .005 | 1 | .941 | 5.557E-14 | .000 |
| | [Department/Team=9] | -25.161 | 377.485 | .004 | 1 | .947 | 1.182E-11 | .000 |
| | [Department/Team=10] | -23.832 | 377.479 | .004 | 1 | .950 | 4.466E-11 | .000 |
| | [Department/Team=11] | 0 ^c | . | . | 0 | . | . | . |
| | [Job grade=6] | 4.921 | 587.685 | .000 | 1 | .993 | 137.206 | .000 |
| | [Job grade=7] | 16.060 | 394.190 | .002 | 1 | .968 | 9.436E6 | .000 |
| | [Job grade=8] | -4.985 | 183.529 | .001 | 1 | .978 | .007 | 4.118E-159 |
| | [Job grade=9] | -13.445 | 116.079 | .013 | 1 | .908 | 1.449E-6 | 2.261E-105 |
| | [Job grade=10] | -6.807 | 102.775 | .004 | 1 | .947 | .001 | 3.644E-91 |
| | [Job grade=11] | -12.742 | 92.067 | .019 | 1 | .890 | 2.924E-6 | 1.255E-84 |
| | [Job grade=12] | -12.590 | 86.768 | .021 | 1 | .885 | 3.406E-6 | 4.737E-80 |
| | [Job grade=13] | -2.481 | 82.593 | .001 | 1 | .976 | .084 | 4.156E-72 |
| | [Job grade=14] | -2.595 | 82.595 | .001 | 1 | .975 | .075 | 3.695E-72 |
| | [Job grade=15] | 4.170 | 102.949 | .002 | 1 | .968 | 64.717 | 1.516E-86 |
| | [Job grade=16] | 5.912 | .000 | . | 1 | . | 369.451 | 369.451 |
| | [Job grade=17] | 11.227 | 293.431 | .001 | 1 | .969 | 7.512E4 | 1.278E-245 |
| | [Job grade=18] | 0 ^c | . | . | 0 | . | . | . |
| | [Entity rating=1] | 16.954 | 30.666 | .306 | 1 | .580 | 2.307E7 | 1.820E-19 |
| | [Entity rating=2] | 5.542 | 25.296 | .048 | 1 | .827 | 255.065 | 7.498E-20 |
| | [Entity rating=3] | 0 ^c | . | . | 0 | . | . | . |
| | [Key position=1] | -.097 | 1.736 | .003 | 1 | .955 | .907 | .030 |
| | [Key position=2] | -7.158 | 11.982 | .357 | 1 | .550 | .001 | 4.926E-14 |
| | [Key position=3] | -10.799 | 86.511 | .016 | 1 | .901 | 2.042E-5 | 4.696E-79 |
| | [Key position=5] | 0 ^c | . | . | 0 | . | . | . |

| | | | | | | | | | |
|---|----------------------|----------------|----------|--------|---|-------|----------|------------|----------------|
| greater than 75 and equal and less than 100 | Intercept | 17.826 | 1346.784 | .000 | 1 | .989 | | | |
| | [Department/Team=1] | -2.735 | 164.953 | .000 | 1 | .987 | .065 | 2.531E-142 | 1.662E139 |
| | [Department/Team=2] | -11.091 | 155.437 | .005 | 1 | .943 | 1.525E-5 | 7.499E-138 | 3.101E127 |
| | [Department/Team=3] | -8.980 | 155.436 | .003 | 1 | .954 | .000 | 6.207E-137 | 2.553E128 |
| | [Department/Team=4] | -10.116 | 155.439 | .004 | 1 | .948 | 4.041E-5 | 1.981E-137 | 8.243E127 |
| | [Department/Team=5] | -9.066 | 155.439 | .003 | 1 | .953 | .000 | 5.655E-137 | 2.359E128 |
| | [Department/Team=6] | -10.910 | 155.434 | .005 | 1 | .944 | 1.827E-5 | 9.031E-138 | 3.696E127 |
| | [Department/Team=7] | -8.998 | 155.434 | .003 | 1 | .954 | .000 | 6.114E-137 | 2.499E128 |
| | [Department/Team=8] | -6.251 | 1346.790 | .000 | 1 | .996 | .002 | .000 | . ^b |
| | [Department/Team=9] | -9.490 | 155.433 | .004 | 1 | .951 | 7.560E-5 | 3.746E-137 | 1.526E128 |
| | [Department/Team=10] | -9.416 | 155.434 | .004 | 1 | .952 | 8.142E-5 | 4.027E-137 | 1.646E128 |
| | [Department/Team=11] | 0 ^c | . | . | 0 | . | . | . | . |
| | [Job grade=6] | -17.095 | 1349.750 | .000 | 1 | .990 | 3.765E-8 | .000 | . ^b |
| | [Job grade=7] | 3.376 | 1346.785 | .000 | 1 | .998 | 29.242 | .000 | . ^b |
| | [Job grade=8] | -16.971 | 1339.915 | .000 | 1 | .990 | 4.263E-8 | .000 | . ^b |
| | [Job grade=9] | -7.289 | 1337.786 | .000 | 1 | .996 | .001 | .000 | . ^b |
| | [Job grade=10] | -7.016 | 1337.786 | .000 | 1 | .996 | .001 | .000 | . ^b |
| | [Job grade=11] | -5.888 | 1337.786 | .000 | 1 | .996 | .003 | .000 | . ^b |
| | [Job grade=12] | -5.870 | 1337.786 | .000 | 1 | .996 | .003 | .000 | . ^b |
| | [Job grade=13] | -3.361 | 1337.785 | .000 | 1 | .998 | .035 | .000 | . ^b |
| | [Job grade=14] | -3.280 | 1337.786 | .000 | 1 | .998 | .038 | .000 | . ^b |
| | [Job grade=15] | 3.899 | 1339.196 | .000 | 1 | .998 | 49.351 | .000 | . ^b |
| | [Job grade=16] | 3.941 | 1337.781 | .000 | 1 | .998 | 51.457 | .000 | . ^b |
| | [Job grade=17] | -1.235 | 135.987 | .000 | 1 | .993 | .291 | 5.144E-117 | 1.645E115 |
| | [Job grade=18] | 0 ^c | . | . | 0 | . | . | . | . |
| | [Entity rating=1] | -2.771 | .745 | 13.819 | 1 | .000 | .063 | .015 | .270 |
| | [Entity rating=2] | -.425 | .553 | .591 | 1 | .442 | .654 | .221 | 1.931 |
| | [Entity rating=3] | 0 ^c | . | . | 0 | . | . | . | . |
| | [Key position=1] | .238 | 1.252 | .036 | 1 | .849 | 1.268 | .109 | 14.759 |
| | [Key position=2] | -1.420 | 1.258 | 1.274 | 1 | .259 | .242 | .021 | 2.846 |
| | [Key position=3] | -1.194 | 1.403 | .724 | 1 | .395 | .303 | .019 | 4.741 |
| | [Key position=5] | 0 ^c | . | . | 0 | . | . | . | . |
| greater than 100 | Intercept | .419 | 1405.140 | .000 | 1 | 1.000 | | | |
| | [Department/Team=1] | 4.127 | 403.449 | .000 | 1 | .992 | 61.988 | .000 | . ^b |
| | [Department/Team=2] | -5.164 | 398.937 | .000 | 1 | .990 | .006 | .000 | . ^b |
| | [Department/Team=3] | -10.713 | 401.416 | .001 | 1 | .979 | 2.225E-5 | .000 | . ^b |
| | [Department/Team=4] | -2.982 | 397.657 | .000 | 1 | .994 | .051 | .000 | . ^b |
| | [Department/Team=5] | -10.803 | 401.987 | .001 | 1 | .979 | 2.033E-5 | .000 | . ^b |
| | [Department/Team=6] | -4.520 | 397.655 | .000 | 1 | .991 | .011 | .000 | . ^b |
| | [Department/Team=7] | -3.379 | 397.656 | .000 | 1 | .993 | .034 | .000 | . ^b |
| | [Department/Team=8] | .473 | 1404.931 | .000 | 1 | 1.000 | 1.604 | .000 | . ^b |
| | [Department/Team=9] | -15.037 | 398.143 | .001 | 1 | .970 | 2.948E-7 | .000 | . ^b |

| | | | | | | | | |
|----------------------|----------------|----------|-------|---|-------|----------|------------|----------------|
| [Department/Team=10] | -11.697 | 398.326 | .001 | 1 | .977 | 8.321E-6 | .000 | . ^b |
| [Department/Team=11] | 0 ^c | . | . | 0 | . | . | . | . |
| [Job grade=6] | 8.608 | 1485.833 | .000 | 1 | .995 | 5.476E3 | .000 | . ^b |
| [Job grade=7] | 19.747 | 1408.817 | .000 | 1 | .989 | 3.766E8 | .000 | . ^b |
| [Job grade=8] | -2.115 | 1357.780 | .000 | 1 | .999 | .121 | .000 | . ^b |
| [Job grade=9] | -7.937 | 1351.755 | .000 | 1 | .995 | .000 | .000 | . ^b |
| [Job grade=10] | .784 | 1348.548 | .000 | 1 | 1.000 | 2.191 | .000 | . ^b |
| [Job grade=11] | 5.365 | 1347.959 | .000 | 1 | .997 | 213.847 | .000 | . ^b |
| [Job grade=12] | -3.051 | 1347.984 | .000 | 1 | .998 | .047 | .000 | . ^b |
| [Job grade=13] | 5.458 | 1347.741 | .000 | 1 | .997 | 234.598 | .000 | . ^b |
| [Job grade=14] | 6.758 | 1347.741 | .000 | 1 | .996 | 860.913 | .000 | . ^b |
| [Job grade=15] | 14.525 | 1349.142 | .000 | 1 | .991 | 2.032E6 | .000 | . ^b |
| [Job grade=16] | 14.210 | 1347.737 | .000 | 1 | .992 | 1.483E6 | .000 | . ^b |
| [Job grade=17] | -.425 | 256.545 | .000 | 1 | .999 | .654 | 2.780E-219 | 1.538E218 |
| [Job grade=18] | 0 ^c | . | . | 0 | . | . | . | . |
| [Entity rating=1] | -12.030 | 20.949 | .330 | 1 | .566 | 5.962E-6 | 8.783E-24 | 4.047E12 |
| [Entity rating=2] | -10.555 | 13.878 | .578 | 1 | .447 | 2.605E-5 | 4.007E-17 | 1.694E7 |
| [Entity rating=3] | 0 ^c | . | . | 0 | . | . | . | . |
| [Key position=1] | 2.760 | 2.144 | 1.657 | 1 | .198 | 15.799 | .236 | 1055.813 |
| [Key position=2] | 3.060 | 17.870 | .029 | 1 | .864 | 21.322 | 1.313E-14 | 3.463E16 |
| [Key position=3] | 3.715 | 100.395 | .001 | 1 | .970 | 41.075 | 1.436E-84 | 1.175E87 |
| [Key position=5] | 0 ^c | . | . | 0 | . | . | . | . |

