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Exploring Intragender Ambition and Competition for
Women Leaders in Accountancy Firms in China

A thesis submitted for the degree of Doctor of Philosophy
By

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Abstract

This study explores how women leaders and partners understand and perform gender by engaging in intragender ambition and competition in Chinese accountancy firms. This study's framework is social constructionism, and it uses qualitative research methods, including a systematic literature review, semi-structured interviews with thirty-six women leaders and partners in Chinese accountancy firms, and a thematic analysis of collected data. The data analysis focuses on women's relational leadership in the gender equality context, which most organisations would like to achieve when looking forward to the future.

This study builds a theoretical framework of gender in leadership, including women's leadership status and the changing concepts of 'doing gender' in leadership. This study finds that women leaders and partners play an essential role in supporting more women in leadership and partnership positions in the Chinese accountancy industry. Furthermore, this study finds that organisational culture and structure can support women in leadership and women's intragender relationships. This study develops the theory of change in women's leadership. The theory includes some understanding: women leaders face contextual complexity and uncertainty; women keep changing leadership styles; women leaders conduct positive change on intragender relationships; women act as leaders of change in 'doing gender' with other women; change and influence happen between organisation and women's relationships, and between organisational structure and women's ambition and competition.

This study proposes two new theories: mobilising gender and Confucianism and yin-yang leadership. In the gender equality context, women leaders need to mobilise gender using Confucianism and yin-yang leadership. This study suggests that people view women leaders as boundary spanners and catalysts when they mobilise systems of change and reduce conflicts to maintain their power and position. Mobilising gender includes both sides, that is, mobilising femininity between women and mobilising masculinity like men for the leadership role.

Keywords: women leadership, relationships, yin-yang, Confucianism, mobilising gender, accounting

Dedication

I dedicated this thesis

To my parents,

Xiuying Yang and Quancai Gao

Acknowledgements

I have a dream. I want to help as many women as possible in the world. The best way to fulfil my dream is to let women leaders help more women using my research results. My dream would not have been possible without the love and contribution of the outstanding groups and individuals I have met during these three years. The love from people around me, near or far, real or illusory, academic or ordinary, that enlightens, empowers and encourages me in my whole PhD journey. Doing this research has been stimulated, hard work and enjoyable experience of love and support, but not depression.

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Declaration

I hereby declare that the thesis is based on my original work, except for quotations and citations which have been duly acknowledged. I also declare that it has not been previously or concurrently submitted for any other degree at Brunel University or other institutions.

Bo Gao

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Chapter One: Introduction

Interest in the field of gender and leadership research in accounting is increasing globally in the twenty-first century. Many now understand the nature of women's leadership as necessary for sustainable organisational success (Freeman, Wicks and Parmar, 2004; Padilla, Hogan and Kaiser, 2007; Lemoine, Hartnell and Leroy, 2019) and essential for gender equality because it empowers other women in society (Brieger *et al.*, 2019). While the challenges women face are well documented (Glass and Cook, 2016), there is less understanding of women leaders and partners' post-promotion relationships with other women. The increase in the number of women leaders and partners, and their influence is becoming noticeable in developed and developing countries (Lemoine, Hartnell and Leroy, 2019). However, women leaders and partners' intragender relationships are still invisible in the accountancy sector. Even now, women are still excluded from leadership in subtle ways (Siboni *et al.*, 2016) in accountancy firms. This long-lasting gender inequality illustrates that women leaders and partners need to 'do gender' (West and Zimmerman, 1987) in accountancy firms.

The author commits to helping women achieve gender equality in the workplace. This study expects that the research's suggestions, theories and conclusions can help women worldwide find ways to achieve gender equality as much as possible, guiding women's mutual support. This study intends to find methods and measures for women leaders to care for and help female subordinates, then receiving followers' support.

Badura *et al.* (2018) suggest that agentic (masculine) characters are valuable and communal (feminine) characters are disadvantageous to leadership roles. However, culture acts as a mediator between agentic and communal roles. For example, women leaders in the Chinese accounting context who influenced by Confucianism, yin-yang philosophy and Marxism strategically show feminine and masculine characters to supervisors, peers and subordinates, according to different situations. They work in a gender equality environment without gender discrimination in promotion. Moreover, Chinese accounting firms' partner mechanism encourages cooperation and teamwork, which is viewed as feminine traits, supporting women's leadership.

Although focusing on intragender communication at the micro level is a significant step, it is not comprehensive. There are additional relevant contexts and related parties which influence women leaders' effort to achieve gender equality, such as support at the organisational and national levels. Only comprehensive and objective consideration can create an atmosphere of mutual help that produces a chain effect among women. The working intragender relationships should not only be analysed from the micro level; more aspects, such as organisational system and culture, institutional influence, community and national policy and culture, should be considered. Mutual assistance among women is not enough to solve gender discrimination in the workplace, especially at the leadership level. This study suggests that a gender-equal working environment can be achieved by the tridirectional joint efforts of national culture, organisational culture and organisational structure and individual women's daily communication with others, which will result in more naturally friendly intragender relationships.

Women need to understand the real causes of inequality so that they can find ways to attain equality. By discovering the reasons for gender inequality, this study can contribute to a greater understanding of women's intragender relationships. For example, most existing leadership roles are male-dominated, and women may thus encounter gender discrimination from both men and women when advancing to these positions. In male-dominated organisations, women leaders often encounter negative competition from other women, such as indirect aggression, vicious competition and intentional alienation. This negative or zero-sum competition arises not because of gender stereotypes but rather due to intragender competition for women's limited resources. When women must compete for limited resources, negative competition is inevitable.

Providing the ideal working atmosphere for women involves creating good intragender relationships and letting women help and encourage each other. This phenomenon can be realised when working environments demonstrate gender equality. However, to move workplaces from gender inequality to gender equality is not easy, and requires tri-directional constructions.

International Labour Organization's (ILO) report suggests that gender equality in leadership and the general workforce is defined as 40-60 per cent of each gender. This report indicates that organisations must reach an essential mass of 30 per cent of women in leadership positions to reap the benefits of gender diversity (International Labour Organization, 2019).

When the proportion of women leaders exceeds 30%, the working environment is regarded as non-sexist, and both employers and employees generally experience gender equality. In such an environment, analysing the relationships between women in positions of power and their previous work experiences when working in subordinate positions, relating to other women (with or without power), can reveal the deep-seated causes of intragender relationships.

Through both gender and relational leadership lenses, this study discusses the practices of women helping, distancing themselves from or fighting with other women in daily communication. This study explores how women leaders and partners understand and perform gender by practising ambition and competition in their daily relationships with other women in Chinese accountancy firms. This study builds two new theories: mobilising gender and Confucianism and yin-yang leadership. This study develops the theoretical framework of gender in leadership using this and related theories.

Considering women leaders as a monolith would be a theoretical mistake because it ignores women leaders' differences in personality and professional context. A surface-level examination that does not consider the contexts of the broad scope of empirical and theoretical literature might suggest that women leaders' doing gender (West and Zimmerman, 1987) in leadership is incongruent with the masculine leadership and the feminine gender stereotype. According to this surface-level recognition, women leaders and partners unavoidably perceive negative intragender relationships. However, a more in-depth exploration of the history of gender in leadership, the theoretical development of doing gender, and the developing sub-streams of research considering cultural contexts and reasons for gender discrimination in the workplace suggest that the new theories of mobilising gender and Confucianism and yin-yang leadership are essential.

The absence of commonality emphasised in the systematic review of the empirical literature suggests that constructing a theoretical framework focusing on women's doing gender in leadership and intragender relationships is needed. The sociological theoretical framework of doing gender is used in this study to analyse women leaders and partners' intragender relationships and their performance of ambition and competition with other women at work. The framework integrates theories of doing gender (West and Zimmerman, 1987), undoing gender (Butler, 2004; Deutsch, 2007), redoing gender (Pruitt, 2018), mobilising femininities (Martin, P. Y., 2001; Carr and Kelan, 2016b) and doing gender well and differently (Mavin and Grandy, 2012). This study has three levels of perspectives. They are, the macro-level of

culture, the meso-level of organisational system and the micro-level of women's daily relationships. The theoretical framework illuminates a much more promising route for studying gender in leadership as both a static and a fluid concept.

By conducting semi-structured interviews (DiCicco-Bloom and Crabtree, 2006; Galletta, 2013) with 36 women leaders and partners in Chinese accountancy firms, I could use their practising ambition and competition and relationships with other women in daily practices and communication to verify, revise and develop the new theory. The semi-structured interview helps explore and resolve different contexts, providing a canvas of the complexity and changing situation that women leaders and partners face.

After analysing data about Chinese women leaders and partners' practice in accounting, this study argues that women leaders and partners have diverse opinions on experiencing ambition and competition with other women. Women leaders and partners socially construct the practice of intragender ambition and competitiveness when communicating with other women. Most of them believe they fulfilled career ambition by themselves, involving others or not. They are happy to help other women realise their ambition, and they believe that they can achieve competitive goals together.

Women leaders and partners, who took part in the interview and discussed their experiences at previous lower levels and present level, act as female subordinates and leaders, providing abundant and valuable information for this study. Their experience provides positive suggestions to female candidates, which echos this study's original intention of helping women.

This study found that women leaders and partners play an essential role in supporting more women in leadership and partnership positions in the Chinese accountancy industry. This study suggests that women leaders and partners may have complex and diverse attitudes towards intragender relationships affected by the specific contexts in which they experienced. Women leaders and partners need to continually change their practice of gender in relational leadership because of the fluidity of gender.

Through a lens of gender, this study focuses on women's relational leadership in sex-integrated (gender equality) organisations, which the percentage of women leaders is above the benchmark of 33%. This study proposes two new theories: mobilising gender and

Confucianism and yin-yang leadership. The study then discusses how women leaders mobilise gender using Confucianism and yin-yang leadership.

This study also argues that the theoretical framework of doing gender in leadership should include the Chinese theory of gender equality and traditional Confucianism and Daoism. That is, the new theory Confucianism and yin-yang leadership comprises women leaders displaying Confucianism and yin-yang leadership, acting as leaders of change with other women and in doing gender, and changing and influencing what occurs between an organisational culture and women's relationships as well as between an organisational structure and women's ambition and competition.

In summary, this study explores women leaders and partners' relational leadership when practising gendered ambition and competition with other women in the Chinese accounting industry.

Reasons for choosing this topic

This research uses a relational ontology to analyse women's leadership by which daily communication constitutes our world (Cooren, 2018). Relational leadership is a socially interactive process that the leader constructs interpersonal relationships, repeatedly reaching new normal. Relational leadership involves daily communication (trivia, routine, belongings), coordination (social and organisational order, teamwork), change and adaptation (new approaches, organisational and personal values, gender norms, leadership styles, attitudes, behaviours, ideologies), and emergency response (to deal with risk, disaster and uncertainty),.

Through a gender lens, women's relational leadership inevitably involves masculine (ambitious and competitive) and feminine (friendly and cooperative) characteristics. A surface-level examination that does not consider whether women leaders are working in a male-dominated or sex-integrated context might suggest that feminine gender stereotypes are incongruent with masculine leadership stereotypes, concluding that women in the workplace have negative intragender relationships. Relationships are vital to women's leadership (Gersick, Dutton and Bartunek, 2000; Fritz, 2011).

Organisational type impacts women's relational leadership styles. Women leaders, who are ambitious and competitive as leadership role required, may work in either male-dominated (gender-unequal) or sex-integrated (gender-equal) organisations. Thus, their gender roles and

leadership roles may be incongruous or combined. A male-dominated organisation has a low proportion of women leaders compared to all leaders. In male-dominated organisations, leadership characteristics are related to traditionally masculine behaviours. Overall, organisational leadership is stereotypically male-dominated (Sinclair, 2005). In contrast, a sex-integrated organisation has a higher proportion of women leaders, fewer barriers for women seeking top positions and tends to integrate masculine and feminine leadership traits. In sex-integrated organisations, feminine attributes are sources of leadership role, for both women and men.

Finding a sex-integrated context is essential to study women leaders' diverse intragender relationships. Thus, the Chinese accounting industry is an ideal setting, as it is sex-integrated, and traditional Chinese leadership theory encourages cooperation, friendship, and win-win scenarios, offering cultural support for women leaders in relational leadership.

This study of women's relational leadership unavoidably involves examining masculine characteristics of ambition and competition. Ambition and competition are two key terms for understanding women leaders' relationships with other women. In Western contexts, ambition and competition are traditionally viewed as agentic (masculine and instrumental) characteristics (Eagly, 1987). In countries where business leadership prefers the competitive and ambitious characteristics attributed to men, women leaders and partners can implement these characteristics to perform their leadership roles as a symbol of meeting the leadership culture to maximise personal and organisational benefit (Uribe-Bohorquez, Martínez-Ferrero and García-Sánchez, 2019).

Gender and relational leadership

A conceptual review of gender in leadership articulates the deeply-rooted gendered social structure of organisations by delineating conceptual constructs and defects regarding women's intragender relationships.

'Gender' describes characteristics, attitudes, activities, and behaviours that are socially or culturally constructed as masculine or feminine (Oakley, 2015) and divide people into men and women. A 'man' is defined as a male person with masculine social roles, while a 'woman' is defined as a female person with feminine social roles. Women are generally regarded as exhibiting more communal and egalitarian characteristics, emphasising care for

others and warmth, while men are regarded as being rational and hierarchical with agentic characteristics that highlight individual task performance, competence, confidence, self-reliance, and dominance (Williams and Best, 1990; Eagly, Wood and Diekmann, 2000; Ellemers, 2018). Traditionally, men are dominated at higher positions in the workplace; for instance, more men hold leadership positions than women. Gender discrimination exists in the workplace, especially in leadership.

Stereotypically masculine leadership approaches include 'assertiveness, directness, competitiveness, display of power, dominance, individualism, and task orientation' (Sung, 2011, p. 89). In comparison, stereotypically feminine leadership approaches include 'indirectness, politeness, collaborativeness, supportiveness, nurturing, caring, egalitarianism, and relationship-orientation' (Sung, 2011, p. 89).

Women leaders and partners are caught a double bind between two cultures: leadership roles that traditionally hegemonic masculine traits such as competitiveness, confidence and decisiveness and the wider culture that demands they perform femininity at the expense of their leadership roles.

An analysis of practising gender in leadership should integrate theories of doing gender (West and Zimmerman, 1987), undoing gender (Deutsch, 2007; Kelan, 2010), redoing gender (Pruitt, 2018), mobilising femininities (Martin, 2001; Carr and Kelan, 2016), doing gender well and differently (Mavin and Grandy, 2012), and neo-Confucianism's Yin and Yang philosophy.

Gender is a fluid concept. West and Zimmerman (1987) describe gender as an active process of 'doing gender' or gendering, rather than as a static identity. Doing gender includes complicated perceptual, interactional, and micropolitical activities that are socially guided, and it includes demonstrating the 'natures' of masculine and feminine (West and Zimmerman, 1987, p. 126). Additionally, doing gender does not always fit into normative conceptions of femininity or masculinity; doing gender also includes actions at the risk of gender assessment (West and Zimmerman, 1987, p. 136). Kelan and Nentwich (2009) suggest that doing gender relates to doing hierarchies, where, traditionally, masculinity is valued more than femininity at work. Gender discrimination inhibits women's advancement when women are doing hierarchies.

Women leaders and partners must struggle to face the challenge of combining ‘doing leadership’ with ‘doing gender’, while also avoiding negative evaluations such as appearing too masculine (Marra, Schnurr and Holmes,2006, p. 256). For women leaders and partners, practising leadership involves a good balancing of stereotypically gendered traits between masculine and feminine, such as friendship, ambition, competition, cooperation, vision, mission, ethics, communication, technical competence, professional knowledge, caring for others, motivation, self-awareness, self-promotion and self-control (Marra, Schnurr and Holmes,2006). Women leaders and partners may do leadership by balancing work tasks with ensuring others’ happiness in an organisation (Marra, Schnurr and Holmes,2006).

Some women leaders and partners have effectively negotiated with others about doing leadership (Marra, Schnurr and Holmes,2006) by showing a good balance of masculine and feminine traits, enhancing their effectiveness. Women can also simultaneously do leadership and do gender, which helps them avoid negative feedback from their peers (Marra, Schnurr and Holmes,2006). A balance of masculine and feminine traits may influence women leaders and partners’ effectiveness, as their success in doing leadership often involves balancing stereotypically gendered traits such as friendship, ambition, competition, cooperation, vision, mission, ethics, communication, technical competence, professional knowledge, caring for others, motivation, self-awareness, self-promotion and self-control (Marra, Schnurr and Holmes,2006).

‘Undoing gender’ describes social interactions meant to reduce or eliminate gender differences, leading to gender equality (Deutsch, 2007), and doing gender in non-normative ways (Kelan, 2010). Undoing gender will disturb gender norms and the masculine/feminine binary (Kelan, 2010). One way to broaden gender norms is to develop multiple masculinities and femininities (RW.ERROR - Unable to find reference:doc:5ac2a247e4b0a65c3c499677). Undoing gender may reduce gender inequality and achieve gender equality in various hierarchies, which is important since women hold less power than men. Women leaders prefer to undo gender, reducing gender discrimination and realising gender equality.

Kelan (2018, p. 546) conceptualises doing gender as creating a gender hierarchy by privileging the performance of masculinity over femininity. In response, she developed the theory of ‘undoing gender’ to decrease gender differences by privileging neither masculine nor feminine behaviours. She claims that ‘Doing gender and undoing gender almost come together and undoing gender seems to mean doing gender differently’ (Kelan, 2010, p. 188).

Furthermore, 'redoing' gender changes gender norms' subjective meaning (Pruitt, 2018, p. 155) to realise gender equality, the meaning of masculinity and femininity changes consequently. Redoing gender reproduces gender in novel ways and diminishes gender discrimination (Haake, 2018, p. 244). Connell (2010) suggests that redoing gender broadens gender norms. Women leaders act as agents of change to undo or redo gender, reaching gender equality. Stainback, Kleiner and Skaggs (2016) suggest that women leaders – for instance, women directors, executives and managers – participate in less gender segregation at work.

Next, 'mobilising femininities' is a strategy where women use their collective influence by mobilising contested femininities (by creating distance and differentiation from each other) and affiliated femininities (by providing support to other women) to negotiate and challenge traditional hegemonic masculinity (van den Brink and Benschop, 2014; Carr and Kelan, 2016).

Mobilising femininities help women challenge gender inequality in leadership. Carr and Kelan (2016, p. 6) contend that women mobilise both contested and affiliated femininities and suggest that women's intra-gender relationships are complex. Their research extends beyond the negative images of women's relationships (Carr and Kelan, 2016, p. 14). For instance, Carr and Kelan (2016) find that, although some women in the workplace perform contested femininities, distancing themselves from women who are not displaying appropriate femininity, other women actively support and align with each other, mobilising femininities to help negotiate hegemonic masculinity. They find that women at work seek affinity with other women, offering women group support and stability. Such a challenge is possible because, as Benschop *et al.* (Benschop *et al.*, 2013, p. 705) suggest, 'hegemonic masculinity is not a fixed phenomenon, but a specific configuration of a gendered practice that is culturally and historically contingent, and open to challenge and change'.

By leveraging remote technology quickly and enabling business innovation, women leaders and partners drive both short-term and long-term change, helping businesses thrive in the future. Businesses must mobilise all staff's recognition, cooperation, deployment, and positive action to create effective change and mobilise all stakeholders throughout the business value chain's broader business ecosystem for success in leadership in this uncertain time.

Finally, 'doing gender well and differently' in women's leadership means that women leaders need to do gender well according to gender stereotypes (by being friendly and cooperative) and do gender differently (by showing ambition and competition) in the workplace (Mavin and Grandy, 2014a; Mavin *et al.*, 2014; Mavin and Grandy, 2014b). According to Mavin and Grandy (2012, p. 227), when 'simultaneous doing gender well and doing gender differently, women can also be evaluated as the "right" kind or "wrong" kind of feminine (or masculine)'. Thus, women leaders simultaneously enact masculinity and femininity (Mavin and Grandy, 2012). Women leaders must have a balancing act: according to Claus, Callahan and Sandlin (2013) women who are too feminine, i.e. those who are not ambitious or competitive, are perceived as weak and as non-leaders. People discriminate women leaders' gender stereotype when they show too many femininities. Thus, Mavin *et al.* (2015) suggest that women leaders should feel confident, appearing ambitious and competitive; however, such women leaders must walk a fine line between masculinity and femininity.

For women leaders, doing gender is complicated. In their roles, women leaders may display both masculine and feminine characteristics simultaneously, adjust their gender roles through mobilising femininity (Carr and Kelan, 2016), or do gender well and differently (Mavin and Grandy, 2012) by being ambitious and competitive (Mavin and Grandy, 2012) when communicating with other women.

Research on women leaders and partners experiencing ambition and competition is conducted through the lens of relational ontology (Cunliffe and Eriksen, 2011, p. 1431) to examine their intra-gender relationships. To create and evoke leadership opportunities among women, women leaders and partners communicate and interact with other women. In other words, they show masculine ambition and competition when relating to other women in the workplace. In doing so, they construct the meaning of leadership and other social realities in organisations. Their leadership is locally, historically, and culturally constructed.

When women leaders and partners experience ambition and competition with other women, their dialogue is heteroglossia with united and scattered meanings, allowing new meanings and understandings of women's leadership to emerge. Women leaders and partners' intragender relationships identify and surface conflicting and concordant viewpoints about ambition and competition. They can generate new meanings of intragender relationships and do gender in organisations.

Gender discrimination in leadership remains

Statistics show that the glass ceiling phenomenon still exists. Women face gender discrimination and gender inequality in leadership positions with the proportion of women decreasing compared with men as they are promoted higher up the corporate ladder. Mercer LLC (2020) finds a ‘leaky pipeline’ for women in leadership positions: while the percentage of female support staff is 47%, it gradually decreases as one moves up the command chain with female professionals at 42%, female managers at 37%, female senior managers at 29% and female executives at 23% (Mercer, 2020).

According to the MSCI ACWI Index¹ from November 2020, the average percentage of women on a company’s board of directors is 24.8% (MSCI ESG, 2020). Similarly, Grant Thornton (2020) finds that globally, the percentage of women in senior management roles in 2020 was 29%, which is the highest number ever recorded but shows no change from 2019.

Although boardroom gender diversity continues to increase, women remain underrepresented at leadership positions, and progress is slow. The International Labour Organisation (2019) finds that only 21.7% of companies report having a female CEO globally. Similarly, the World Bank Enterprise Surveys (2020) find that the percentage of firms with a top female manager or female CEO is 18.3%. MSCI ESG Research (2020) reports that women currently hold 6% of CEO slots.

In workplaces with gender equality realised at lower levels but not at higher levels, women promote other women to high-ranking positions. They mutually promote each other, even at higher levels where gender inequality still exists. The International Labour Organisation (2019) suggests that more gender-balanced workforces tend to have more female CEOs and women on boards. Women’s appointment to boards and female CEOs are mutually reinforcing (International Labour Organization, 2019). There is a long road to go for realising gender equality in leadership. MSCI ESG Research (2020) further suggests that women are unlikely to account for 30% of directorships (CEO or board level positions) in public companies before 2027.

¹ The MSCI ACWI Index is a global equity index. It is designed to represent performance of the full opportunity set of large- and mid-cap stocks across 23 developed and 27 emerging markets.

An organisation's size may influence women's career trajectory – the bigger the corporation, the fewer women leaders. The International Labour Organisation's report (2019) finds that the number of companies with a female CEO decreases as company size increases. For example, over 26.2% of small companies report having a female CEO than 20.2% of medium companies and 16.0% of large companies (International Labour Organization, 2019).

Women leaders experience diverse intragender relationships

Leadership roles require women to be ambitious and competitive. Ambitious women who aspire to higher positions must balance two conflicting behaviours: masculine, hegemonic leadership, and meek, feminine behaviour. Women engage in a gendered competition by conforming to and resisting gender stereotypes and recognising masculinity and femininity. Gendered competition may manifest in many ways, for instance, the queen bee syndrome and the backlash effect.

Mavin, Grandy and Williams (2014, p. 441) find that elite women leaders may practise their gender roles differently by 'engaging in competition and ambition' against other women. Their research also shows that elite women leaders in the UK experience negative intra-gender relationships. In comparison, Carr and Kelan (2016) find that middle-level women employees may experience positive relationships with other women.

The queen bee syndrome

While researching queen bee syndrome, Staines, Tavriss and Jayaratne (1974) find that women leaders who embraced more masculine characteristics and achieved success in male-dominated organisations did not support other women in those organisations.

The backlash effect

Sheppard and Aquino (2013, p. 696) suggest that women who disrupt prescriptive gender stereotypes and display agentic or noncommunal behaviour are perceived as colder and unlikeable compared to non-agentic women and agentic men. Consequently, they may suffer backlash (Rudman, 1998) in the form of social penalties. Women leaders can create unique problems with other women at work. Agentic or noncommunal women elicit more negative responses and behaviours from other women than their male colleagues through two mechanisms: competitive and collective threat (Sheppard and Aquino, 2013, p. 696).

Moreover, agentic women were less likely to be selected by other women for jobs or tasks that valued masculine characteristics (Sheppard and Aquino, 2013, p. 700).

Furthermore, highly agentic women pose a greater competitive threat to their female colleagues than their male colleagues (Sheppard and Aquino, 2013, p. 696). Women employees often see agentic women as formidable competitors for access to limited organisational resources due to their tendency for self-promotion and assertive behaviours (Sheppard and Aquino, 2013, p. 697). Thus, highly agentic women may have difficulty forging and sustaining positive relationships with other women and creating a supportive work environment in their organisations (Sheppard and Aquino, 2013, p. 710).

Other women dislike ambitious women

According to Rudman and Glick (2012), ambition is associated with hegemonic masculinity. They find that ambitious women leaders must project masculine qualities to receive respect, making other women dislike them. However, if women leaders show concern for others, they will be disrespected by other women and viewed as unambitious.

Women leaders enact gendered ambition by conforming to and resisting gender norms (Deutsch, 2007) and recognising hegemonic masculinity. When performing ambition, women leaders inevitably encounter hegemonic masculinity. However, when they realise what type of behaviour is recognised as hegemonic masculinity, they may need to explore and challenge masculinity, especially hegemonic masculinity.

Women leaders can help other women

Research into women leaders and partners' intragender relationships can help find ways to promote women's career advancement and keep more women in leadership positions.

Research into women's intragender relationships can help identify the reason for women's inability to access leadership positions in organisations (Mavin, Grandy and Williams, 2014) and whether and how women leaders and other women mutually help and encourage each other in career advancement. List and Sorcinelli (2018) suggest that mutual mentoring between senior women faculty in leadership positions can increase women's leadership capacity. Women academic leaders mutually share experiences and professionalism; provide in-group support, advice and feedback about work issues; and develop social networks and

intragender relationships leaders (List and Sorcinelli, 2018). Women leaders can help other women leaders in the academic profession through a mutual mentoring model, which, as a procedure, yields remarkable mutual benefits. Observing the research gap in intragender relationships, Chrobot-Mason, Hoobler and Burno (2019, p. 124) call for research into how women leaders' intragender relationships can 'help young women become more resilient in the face of negative messages and develop a secure, self-affirming mindset'.

The accounting industry is worth studying

Choosing a specific industry to study will help uncover the details of women's relational leadership. This study focuses on the working relationships between women leaders and other women in a gender-equal work environment. In such a gender-equal environment, women are not subject to gender discrimination in leadership positions, which is most companies' general trend. A gender-equal work environment requires that women account for more than 30% of all leaders. No suitable research object was found when looking for a country with large companies that have a culture of women supporting women. This study requires an industry where the proportion of women leaders is above 30% in a given country. The consistent gender and leadership disparities can only be addressed when women leaders' percentage is above 30%. In such an environment, the underlying mechanism embedded in national cultures and organisational structures that allows women to support other women's leadership advancement will emerge. Contextualising women's relational leadership can boost the effectiveness of women-targeted programmes and human resources development of interventions designed to help women.

The reason for choosing to research accountancy firms is that accounting belongs to service sectors that are highly knowledge-intensive and require high technology. Christiansen *et al.* (2016) emphasis that two types of sectors have significant gender equality in leadership: sectors that employ many women and high-tech and knowledge-intensive sectors that ask for gender diversity to gain creativity and critical thinking. They suggest that some high-tech and knowledge-intensive sectors have more female employees than male. Accounting belongs to these sectors.

In the same vein, Elango's (2018) findings specify a more significant opportunity for women's promotion to leadership positions in service industries than women in manufacturing industries. Abdelzaher and Abdelzaher (2019) find a definite link between the

percentage of women board members, which represents gender diversity, and their firm's return on equity (ROE) in Egypt. They contend that this positive impact only occurred in service sectors, not in manufacturing sectors (Abdelzaher and Abdelzaher, 2019). They suggest that firms that employed more women are more likely to promote more women to diminish operational uncertainty. Therefore, they contend that service firms probably offer suitable training grounds and professional support networks to promote women and provide them with chances to build business ties (Abdelzaher and Abdelzaher, 2019). Consequently, service firms can benefit more from having women as board members.

Cultural differences may influence women's doing gender with other women in accounting

Cultural factors (e.g. women's gender role, expectations for women as leaders and organisational demands) may influence women's capability to lead other people (Kubu, 2018). Haynes (2017, p. 115) suggests that scholars should devote further study to women in accounting in non-Western contexts. Elango (2018) recommends exploring new theories focusing on socio-cultural reasons for women leaders' underrepresentation in emerging countries. Following Haynes (2017, p. 115) and Elango (2018), this study suggests that elite women accountants' hierarchical relationships with other women in the geographical, political, social, economic and cultural contexts non-Anglo-Saxon and non-democratic countries demand further research.

Why this study uses the Chinese accounting industry

Female leadership is prominent in the Chinese accounting sector

This prominence is worth exploration from both the industry and cultural perspectives.

Despite the gender equality policy have issued in China. Nominal and formal gender equality, yet practical de facto inequality remains in politics and business. According to the Women on Boards 2020 Progress Report (MSCI ESG, 2020), the proportion of women on boards at publicly traded companies remains low in China with only 13.0% of total director seats held by women in 2020. Although the trend is steadily increasing (13.0% in 2020, 11.4% in 2019, 11.1% in 2018 and 9.7% in 2017), it falls short of the 30% benchmark and the world index of 26.2%. The report also indicates that 29% of Chinese companies had no women on their boards in 2020, although the MSCI world index is 5.3%. Women in political leadership face a

similar situation. Data from the Inter-Parliamentary Union in October 2020 show that women hold only 24.9% of China's parliament positions, which is lower than the 30% benchmark and puts China at 80 out of 192 countries (IPU Parline, 2020).

Interestingly, compared with women working in other male-dominated industries, women in Chinese accountancy firms hold a higher proportion of partnership positions at 41.96% (Ministry of Finance of China, 2017). According to my experience and observation, women in Chinese accountancy firms may not have to fight for scarce resources with other women. Alternatively, women leaders and partners in the Chinese accountancy industry may experience positive and negative relationships with other women.

In the Chinese accountancy industry, the gender structure of certified public accountants is much better, and gender is not an essential factor to be considered when promoting employees. Women leaders and partners in the Chinese accountancy industry must practice masculinity and femininity, not considering gender discrimination. Although women leaders may be friendly and considerate of others at work, this does not preclude them from being professional or task-oriented. Professional and relational leadership serve as extra skills for women leaders and partners in accounting, achieving gendered leadership duties. In future, women's relational leadership, in general, will be better, as women partners are now experiencing in the Chinese accountancy industry.

This research suggests that women leaders and partners in Chinese accounting firms lead with both agentic and communal traits, and participants mostly experience a harmonising yin and yang style leadership. This understanding requires further examination.

Chinese culture is useful in building a new theory

Some Western scholars have already introduced traditional Chinese philosophy to gender research. For example, Hmieleski and Sheppard's (2019) recent study provides a yin-and-yang portrait of gender stereotype readjustment between communal and agentic characteristics in entrepreneurship. Women entrepreneurs can acquire more benefit from the yang side, representing masculine (or agentic) characteristics, whereas feminine (or communal) characteristics from the yin side are more supportive of men. Their research needs further development because they only focus on women entrepreneurs, not leaders, and they have not explored how yin and yang can influence women leaders' relationships.

Consequently, women leaders' intragender relationships in Chinese accountancy firms can be a research topic in the contexts of Eastern culture and the service sector.

Women's relational leadership in Chinese culture

Ambition and competitiveness are two stereotypically masculine traits. However, women leaders must also display their ambition and competitiveness to other women. Women who display these traits receive various feedback, and there may be cultural differences in this feedback in different countries. For example, women leaders and partners in Chinese accountancy firms are influenced by traditional Chinese culture. While existing theories of gender in leadership mainly focus on Western contexts, my study introduces Chinese culture into the theoretical development of doing gender, examining the influence of neo-Confucianism (Confucianism blends with Daoism and Buddhism in China around AD 1000) on women leaders and partners in accountancy firms in China.

Unlike Western leadership theories, Chinese leadership integrates masculine and feminine characteristics. Confucianist leadership theories claim that a female leader should create a harmonious atmosphere. When practising gender and leadership simultaneously, a woman leader must harmonise feminine and masculine traits. Harmony involves doing gender, redoing gender, undoing gender, mobilising gender (including mobilising masculinity and mobilising femininity) and doing gender differently to find a balance between femininity and masculinity.

Introducing the Eastern theory of Confucianism into the research of women in leadership can contribute to the theoretical construction of women's leadership and their interpersonal relationships, primarily when they communicate with other women in the workplace. Confucianism has influenced people in Chinese societies to focus on benevolence, righteousness, propriety, wisdom, and trustworthiness, highly impacting inter-personal relationships between the leader and followers. 'The core spirit of Confucianism can be summarised as "virtue as the foundation, group as the importance and harmony as the quintessence" from the perspective of enhancing the soft power of Chinese culture' (Mingyan, 2012, p. 79).

Neo-Confucianism involves in a harmony of interpersonal relationships and can mediate between different hierarchies. As a mentor, monitor and motivator, the leader should take care of the followers in their workplace and private life. Confucianism believes that social

relationships between people and their harmony are of the highest importance in human society (Ip, 2009, p. 464).

Among these five elements of the philosophy of Confucius, four of them - Ren (Benevolence), Yi (Righteousness), Li (Propriety) and Xin (Trustworthiness) - are closely relating to interpersonal relationships between the leaders and followers. These four foundational factors are collaborative and mutually influence and bring women leaders with positive intragender relationships and new ideas, harmonising modern leadership theories with them in the workplace. People can use these elements as the guiding principles of a competent women leader when facing inter-personal relationships. These elements can be used as criteria when analysing women leaders' intragender or inter-gender relationships with others in the workplace.

Same as male leaders, female leaders may also have good, stable and long-term relationships with employees who value Confucian virtues (Kickul, Lester and Belgio, 2004; Kwon *et al.*, 2018, p. 1500). Confucianism imposes women leaders with a remarkable impact on interpersonal behaviour and attitudes to others in Chinese firms through workgroups (Ralston *et al.*, 1999; Kwon *et al.*, 2018, p. 1502). Therefore, Confucianism helps women leaders seek social interaction with colleagues, long-term goals and a collectivistic orientation through interpersonal relationships in the workplace (King and Bond, 1985; Hofstede and Bond, 1988; Kwon *et al.*, 2018, p. 1502). People may consider Confucianism as a tool for managing and balancing leader-follower relationships between women. Since Confucianism involves relational aspects of leader-follower and emphasises building long-term interests, when people, including women leaders, performing according to Confucianism, they keen to avoid conflict inside their firm. According to Confucianism, women leaders who accept and seek performing ambition and competition will behave better because Confucianism helps them effectively manage interpersonal conflicts in the workplace (Kwon *et al.*, 2018, p. 1509).

Benevolence is a feminine trait. According to the benevolence theory, a woman leader must show kindness to others, including women followers. It emphasises that women leaders need to be friendly and cooperative. Through women leaders' showing benevolence to other women, women in the workplace can reciprocally inspire each other and construct positive, respectful and harmonised intragender relationships.

According to propriety theory, if a woman leader does things obeying nature, she will be prized. A woman leader needs to obey nature as a woman and simultaneously practice doing gender, redoing gender, undoing gender, doing gender well and differently (Mavin and Grandy, 2012) or mobilising femininity.

Daoist philosophy emphasises yin and yang principles where yin, which includes femininity, darkness, intuition, passivity, tolerance, emotions, softness and water, contrasts and opposes yang, including masculinity brightness, logic, activeness, dominance, hardness, and fire). Yin and yang are harmonising, mutually reflected, interconnected, co-dependent and constituted a whole. Daoism favours a soft leadership style with more feminine characteristics over a severe leadership style with more masculine characteristics that may create dissatisfaction among colleagues and followers. Yin and yang can change according to different contexts, similar to the Western theory of doing gender.

According to gender stereotypes in China, women are considered feminine like yin, while leadership is considered masculine and agentic like yang. Most women leaders working in modern Chinese organisations know yin and yang's integrity and symbiosis; they may follow a yin and yang philosophy (corresponding to femininity and masculinity) in the workplace and find a balance. A woman leader in China wishes to have well-adjusted relationships with other people in the workplace, both as a woman and a leader. Women leaders in China may choose to approach intra- and inter-gender relationships with a water style leadership that is soft and powerful as water in different contexts.

A new theory is needed to catch up with the practice of women leaders' gender equality in accounting

Scholars have not developed sound theories of gender equality in leadership in the accountancy sector. Practices in the Chinese accountancy sector are more advanced than theoretical development and are not effectively theorised. Programmes for the advancement of women's leadership that put more women colleagues in direct contact with high-achieving women (e.g. through mentorships) can show aspiring women the value of leadership positions and career advancement paths.

A new theory is essential to this study

The theories of doing gender, undoing gender, redoing gender, mobilising femininity and doing gender well and differently are not deliberately used in accounting to find women leaders and partners' practices of relational leadership. Notably, this study focuses on women in Chinese contexts (e.g. traditional Confucianism and yin-yang philosophy, Marxism and influence from modern Western culture) and may influence the theoretical construction of gender in leadership.

The theory Confucianism and yin-yang leadership highlights conceptual change, which is the same as the core understanding of gender as a fluid concept that constantly changes the meaning of masculine and feminine changes over time. It also provides chances to understand potentially significant variances of hierarchical relationships between women, helps scholars find correlations of gender and leadership, avoiding oversimplifying much more complex phenomena of women's leadership. The study's theoretical framework, which includes the new theory Confucianism and yin-yang leadership, has significant potential to improve the integrity of the theoretical development of gender in leadership. It refines the conceptual boundaries and further differentiates and correlates between theories for further empirical measures.

Research aim

This study project aims to examine intragender relationships, ambition and competition between women leaders and partners and other women. It makes an original contribution to the current dialogue about how women leaders and partners do gender (e.g. experiencing ambition and competition) concerning other women in the Chinese accounting context.

Research gaps

After reviewing all the research gaps scattered throughout three different literature chapters and revising them, this study has the following general research gaps: the accounting context, the Chinese accounting context, and the complex and fluctuating situation.

- Intragender differences between women leaders and subordinates in the accounting context are understudied.

- Women leaders and partners' doing gender and performance of masculine and feminine characteristics with other women in the Chinese accounting context are understudied.
- Women leaders' performance of gender is complex and keeps changing in ways that the existing theories of gender in leadership cannot explain. A new theory is needed.
- Women elites' intragender hierarchical and social relationships concerning engaging masculine characteristics of ambition and competition in the accounting context are understudied, including in China.
- Women's intragender hierarchical relationships concerning gender identities and roles are still understudied. Moreover, women elite accountants' hierarchical relationships with other women in the geographical, political and cultural contexts of non-Anglo-Saxon and non-democratic countries demand scholars' further research.
- Women leaders and partners' masculine and feminine characteristics are an understudied subject in accountancy firms within Chinese local contexts.
- Chinese women leaders and partners face a much more complicated situation than those in the West that the existing theories of gender in leadership are not enough to be used to analyse women's practice of intragender relationships in China. A new theoretical framework with a new theory is needed when women leaders' performance of gender is complex and keeps changing that need to use more theories of gender in the field of intragender relationships in the workplace.
- Few papers have discussed ambition concerning stereotypical gendered expectations among women leaders and employees. The existence of differences in the experiences of ambition between women leaders and other women is understudied.
- Positive competition between women is still understudied.
- Most research still focuses on the gender inequality situation; they neglect the gender equality situation.
- More research is needed to establish why women exclude from leadership and power.

Research assumptions

- This study assumes that local contexts, such as culture, can influence women leaders' ambition and competition concerning other women in the workplace.
- Women leaders' negative relationships with other women at work may not happen in every culture. According to my work experience, women in Chinese accountancy firms

may positively and negatively affect other women. They may show the phenomenon of women helping women. This study assumes that differences exist among women leaders in different cultures. When women leaders in China experience ambition and competition, their intragender relationships may be complicated.

- Because gendered ambition and competition are fluid concepts, to create a win-win situation for ambitious and competitive women, more changes may be needed, such as changes to the national culture and organisational structure, the introduction of targeted training programmes and individual networking.

Research question

How do women leaders and partners in the highest hierarchy understand and do gender by engaging in intragender ambition and competition in Chinese accountancy firms?

It can be divided into two parts: the practical and theoretical.

1: What kinds of intragender relationships do women leaders and partners in Chinese accountancy firms experience when they display ambition and competition at work?

2: How do women in leadership perform masculinity and femininity to develop the theoretical framework of doing gender in Chinese accountancy firms?

Research methods

I use social constructionism (Nightingale and Cromby, 1999; Burr, Vivien, 2015) and qualitative research methods (Grbich, 2012; Silverman, 2013; Bryman and Bell, 2015; Mason, 2017) to explain the empirical puzzle of women's intragender relationships. This approach can produce rich and detailed accounts of women's personal experiences in intragender situations, which cannot be achieved using quantitative methods.

The literature reviews of chapters two and four use a systematic literature review method, whereas chapter three conducts a standard literature review. A mixed, wide-ranging literature review method can address research questions about the three primary areas—ambition, competition and relationships between women in different hierarchical positions.

Data collection will ensure this study provides fresh and vital insights (Bryman, 2013). This study includes semi-structured interviews with thirty-six women leaders and partners in Chinese accountancy firms. The participants include Chinese women leaders and partners at

the top level of business hierarchies who work for China's accountancy firms. They are a mixture of partners, presidents, senior-level managers, directors and C-suite executives. The interviews aim to explore female participants' attitudes and beliefs concerning ambition and competition with other women. These interviews were conducted face-to-face and via voice call through the WeChat app. These interviews help provide vital cross-sectional details of intragender relationships. I transcribed and translated all interviews. I use anonymous and pseudonym to secure all participants' privacy.

I use NVivo 12 (Bazeley, Patricia and Jackson, 2013) to categorise and analyse data collected from the interviews to make nodes and codes. Then, I identify different themes from the interview transcripts. All interview data are analysed using thematic analysis (Braun and Clarke, 2006).

The novelty of the research

This study contributes new academic knowledge to the theory of doing gender by examining how women leaders and partners do it in China. It examines how various Chinese contexts can influence women leaders' intragender relationships. By engaging in this work, this study contributes to the development of women's leadership theory in China and beyond by contextualising women's experiences rather than generalising them from a Western perspective.

Structure of this study

Chapter two delivers a multi-level literature review of doing gender in accountancy firms and highlights women leaders' intragender relationships. It then provides a research agenda.

This chapter involves a full-text systematic review of 267 papers, books, reports and statistical articles from 1980 to 2018 that pertain to doing gender in accountancy firms and imports them into NVivo 12 software to identify codes and themes. Constructed on this broad and in-depth systematic review, I review the developing conditions of women's performance of gender in accounting based on spatial and temporal changes. It involves a multi-level perspective; the gender agenda to eliminate gender inequality in accountancy firms; the historical development of women's relational leadership in accounting; doing gender in other contexts; doing gender in Chinese accountancy firms; factors and reasons for women's exclusion and inclusion in leadership positions; women's in-group practice choices between collectivism and competition. The chapter concludes by emphasising how doing gender in

accounting is consistently contextualised and socially constructed by factors surrounding women at work.

Chapter three delivers a literature review on intragender ambition and competition. It reviews the research objects of ambition and competition between women leaders and other women.

In this chapter, the terms ‘ambition’ and ‘competition’ are introduced, reviewed and discussed considering women leaders’ intragender relationships. This chapter reviews literature related to intragender ambition and competition theories in the social and cultural context through a lens of gender and social constructionism. I provide background knowledge about women leaders’ experiences with other women at work and consequently provides the backdrop for this thesis. I then discuss the conceptualisation of intragender ambition and competition in more depth and then considers them together under the theory of doing gender. Therefore, this chapter explores literature gaps about women leaders’ experience ambition and competition.

Chapter four systematically reviews gender and leadership theories and then builds a new theory of Confucianism and yin-yang leadership. That theory is then included in the new theoretical framework of gender in leadership. The chapter is structured in the following manner. First, I discuss the literature of women leaders and partners’ intragender relationships. I then identify the research gaps. After that, I present the research question of this chapter: Which theories, both new and existing, can be used to analyse women leaders’ hierarchical relationships with other women in accounting? As shown in the research question, I design a research method with a systematic literature review of doing gender in leadership to generate new theory, Confucianism and yin-yang leadership, and build two theoretical frameworks, including the status of women in leadership and the changing concepts of doing gender in leadership. Finally, I combine both the static points and the processes of doing into the general theoretical framework of gender in leadership.

Through a lens of gender and relational leadership, the next chapters use the theoretical framework defined in this chapter to examine women leaders’ intragender relationships experiences.

Chapter five discusses the research methodology and methods of data. This study design mainly follows Crotty's (1998) work, based on social constructionism and interpretivism. I test my assumptions and explore the research questions using a methodology based on social constructionism (Nightingale and Cromby, 1999; Burr, Vivien, 2015) and qualitative research methods (Grbich, 2012; Silverman, 2013; Bryman and Bell, 2015; Mason, 2017). The qualitative research methods include two systematic literature reviews, semi-structured interviews (DiCicco-Bloom and Crabtree, 2006; Galletta, 2013) with thirty-six women leaders and partners in Chinese accountancy firms, and a thematic analysis of collected data.

Chapter six presents the analysis of the data, which is done using a thematic analysis method. This chapter explores how ambition and competition play out for women leaders in China. Under the thematic analysis guidelines, I take the excerpts from the interview transcripts in the research questions. Accordingly, I select six themes to discuss: 1) helping and supporting women, 2) ambition and competitiveness, 3) practising Confucianism and yin-yang Leadership, 4) as a leader of change with other women, 5) as a leader of change in doing gender, 6) change and influence between organisational culture and women's relationships. Consequently, I conclude that women leaders' intragender relationships are a procedure of gender that people's understanding of gender frequently changes according to contexts.

Chapter seven proposes the research conclusion. The result of data analysis concludes that commonality and differences may be symbiotic.

This study finds that women leaders and partners play an essential role in helping, supporting and encouraging more women in leadership and partnership positions in the Chinese accountancy industry. The organisational culture and structure can support women in leadership. Change of contexts affects women's leadership and relationships. Women act as leaders of change with other women in leadership. Change of women's leadership occurs between organisational culture and women's relationships and between organisational structure and women's ambition and competition.

This study employs two new theories, mobilising gender and Confucianism and yin-yang leadership, in the theoretical framework of gender in leadership to explore women's leadership and partnership functions and the corresponding processes through which women

leaders and partners effectively implement changes in daily communication with other women.

Chapter eight provides a research summary about how women leaders and partners mobilise gender in leadership with other women.

Glossary

Women leaders and partners

In this study, women leaders and partners are women who become partners or possess formal leadership positions at the top of organisational hierarchies, such as C-suite executives, partners, presidents, senior-level managers, and directors who might or might not be on the boards, and corporate founders and owners. They may have broken through the gendered glass ceiling and became leaders in private or public organisations. This study focuses on women leaders and partners working for Chinese accountancy firms.

Women leaders' intragender relationships

Women leaders' intragender relationships are understood as women leaders who experience relationships with other women during their daily communication.

Sex and sex category

Sex classifies people into male or female. People socially agree on sex upon biological criteria (West and Zimmerman, 1987, p. 127), it is a socially approved biological norm with certainty to allocate individuals as females or males (West and Zimmerman, 1987, p. 127). It refers to the characteristics of biological differences people are born with, decided by anatomy, chromosomes, hormonal profiles, physiology, and internal and external sex organs. People determine their sex category according to the external sex organ at birth, chromosome and gene. Ashmore and Del Boca (1979, p. 219) define the concept of sex stereotypes as: 'the structured sets of beliefs about the personal attributes of women and men'.

Gender

Gender 'is the activity of managing situated conduct in light of normative conceptions of attitudes and activities appropriate for one's sex category' (West and Zimmerman, 1987, p. 127). The concept of a 'man' is defined as the male sex with masculine social roles, while a

‘woman’ is defined as the female sex with feminine social roles (West and Zimmerman, 1987). This study understands gender as a social structure, and people socially construct it, including both men and women. In this sense, gender embeds in multilevel participants, including the individuals, groups, organisations, and institutions, and involved with our society’s local cultural dimensions (Deaux and LaFrance, 1998; Risman, 2004; Mavin *et al.*, 2013).

Collectivism

In this study, collectivism is understood as women leaders view themselves as interdependent with others (men or women) in organisations.

Chapter Two: Literature Review - Doing Gender in Accountancy firms

Interest in gender research into accounting is increasing globally. The upsurge in the number and impact of women leaders and partners is gradually noticeable in developed and developing countries, but women leaders and partners' intragender relationships are still invisible in accounting. This chapter delivers a multilevel review of the literature on doing gender in accountancy firms and highlights the intragender relationships that consider women's different hierarchies as a distinctive field of study. This study involves a full-text content analysis of 267 key papers, books, reports and statistical articles from 1980 to Sep 2018, that pertain to doing gender in accountancy firms, and imports them into NVivo 12 software to find codes and themes. Constructed on this broad and in-depth review, this study analyses the developing conditions of women's doing gender in accounting based on spatial and temporal changes; a multilevel perspective; the factors and reasons for women's exclusion and inclusion in leadership positions; women's in-group practices between collectivism and competition; and the gaps in the research. This study suggests a future research agenda of doing gender in accounting, namely: (1) doing gender in accounting as a new proposition; (2) the gender agenda; (3) the macro, meso, micro perspective; (4) the diverse global experiences; (5) women's exclusion from leadership and power; (6) women's intragender hierarchical relationships; (7) the theoretical framework of doing gender. This study concludes by emphasising how doing gender in accounting is consistently contextualised and socially constructed by factors surrounding women at work.

The purpose of this chapter is to present the temporal and spatial evidence on doing gender in accounting, to analyse and synthesise the accounting and gender literature concerning women leaders and partners' doing gender practices and processes, and to provide guidance on future research areas of doing gender in accounting.

The literature review question is 'what research gaps of women leading women are in the context of accounting'. This chapter discusses the gender and accounting concepts with five topics of literature. Figure 1 shows the links between the five topics and the literature of doing gender in accounting.

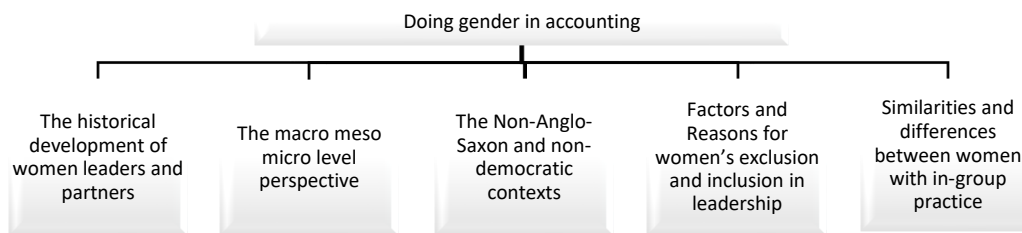


Figure1 The five topics in the literature of doing gender in accounting

The methodology of the review

This study follows Petticrew and Roberts (2006) in undertaking a systematic literature review in the social science of doing gender in accountancy firms. Stage by stage, I outlined the structure of this review on 267 key review papers and statistical articles. The data search uses gender-related phases as keywords, looking for full-text availability that could be downloaded and imported into NVivo software written in English. This study not only focuses on special issues of gender in accounting but also investigates other articles, books, reports, and web pages that pertain to doing gender in accountancy firms.

The data analysis of the literature uses the thematic synthesis method (Thomas and Harden, 2008). The thematic synthesis method enables this study to have a completed review of women leaders and partners' doing gender in accounting then help build the theoretical framework of women leading women by doing gender. The use of computer software of NVivo 12 enables the procedure of thematic synthesis. This study uses the thematic synthesis method in stage 5 and 6 analysing the literature shown in Figure 2.

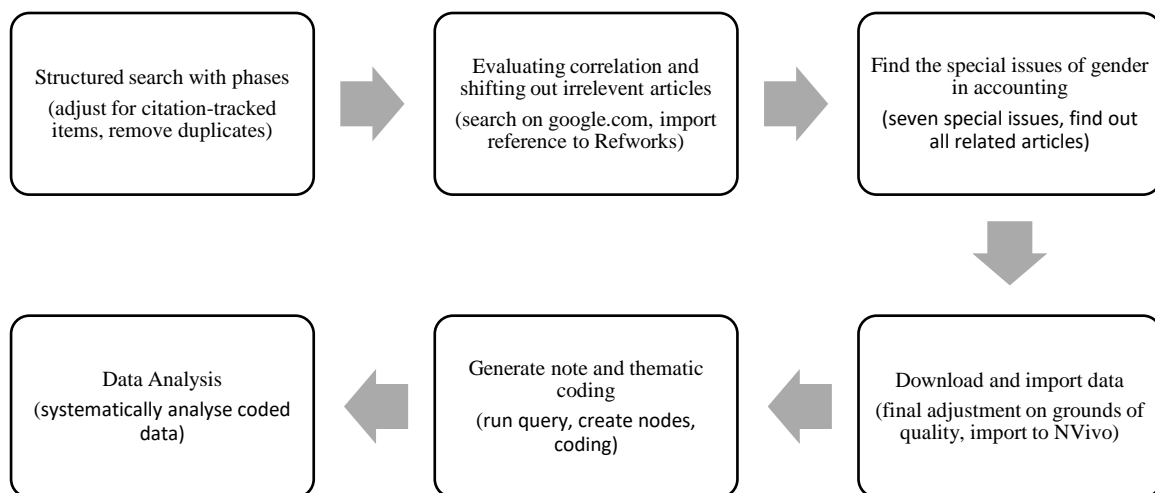


Figure 2 The flow chart of a systematic literature review of doing gender in accounting

In the research area of accounting, there are seven special journal issues of research into gender/doing gender in accounting, shown in Table 1.

Table 1 Seven special issues of gender/doing gender in accounting

Year	Vol.	AJG Ranks	Journal	Name of the special issue	Articles
1987	12 (1)	4*	Accounting, Organisations and Society		(Tinker and Neimark, 1987; Burrell, 1987; Hopwood, 1987; Crompton, 1987)
1992	17 (3/4)	4*	Accounting, Organisations and Society		(Lehman, Cheryl R., 1992; Hooks, 1992; Roberts and Coutts, 1992; Thane, 1992; Loft, 1992; Kirkham, 1992; Hines, 1992)
1992 (2)	5 (3)	3	Accounting, Auditing & Accountability Journal	Special Issue: Gender and accounting	(Cooper, 1992b; Hammond, Theresa and Oakes, 1992; Gallhofer, 1992; Chioni Moore, 1992; Ciancanelli, Penny, 1992; Hoskin, 1992; James, 1992; Tinker, 1992; Cooper, 1992a)
2008	21 (4)	3	Accounting, Auditing and	Accounting and gender revisited	(Komori, 2008; Dambrin and Lambert, 2008;

			Accountability Journal		Walker, 2008; Dillard and Reynolds, 2008; Parker, 2008; Haynes, 2008a; Broadbent and Kirkham, 2008)
2008 (2)	20 (2)	1	Pacific Accounting Review	Special Issue: Gender counts: “Work”, “life” and identity in accounting practice and education	(Bovaird, 2008; Anderson-Gough and Brown, 2008; Whiting, 2008; Lightbody, 2008; See and Kummerow, 2008)
2016	35	3	Critical Perspectives on Accounting	Special Issue on Equality, Diversity and Inclusion in Accounting	(Edgley, Sharma and Anderson-Gough, 2016; Kyriacou, 2016; Thomson and Jones, 2016; Kyriakidou <i>et al.</i> , 2016; Özbilgin <i>et al.</i> , 2016; Ashley and Empson, 2016; Adapa, Rindfleish and Sheridan, 2016; Rumens, 2016)
2016 (2)	24 (2)	1	Meditari Accountancy Research (2016)	Special Issue: Gender (in) Accounting:	(Rao and Tilt, 2016; Zhao and Lord, 2016; Galizzi and Siboni, 2016;

				Insights, Gaps and an Agenda for Future Research	Broadbent, 2016; Siboni <i>et al.</i> , 2016; Baldarelli, Baldo and Vignini, 2016; Willows and van der Linde, 2016)
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I found and downloaded full-text items with final adjustment. The total number of articles I have downloaded and uploaded in Nvivo is 267. I imported all references into Mendeley to count the distribution of articles, shown in Figure 3. Then, I imported all data into NVivo 12 Pro software for coding.

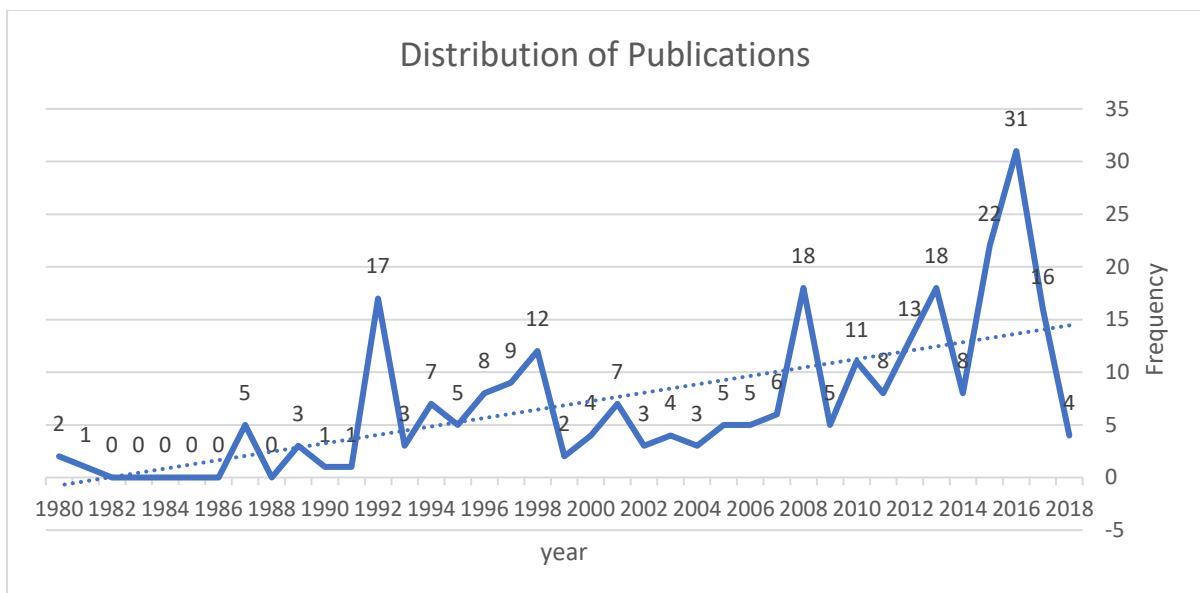


Figure 3 Summary of literature search results of doing gender in accountancy firms per publication year

This study focuses on articles in two- to four-star journals according to *Academic Journal Guide 2018* (<https://charteredabs.org/academic-journal-guide-2018-view/>). I manually found the ranking (star rating) of each academic paper, then listed all the statistics results of two- to four-star journals and listed all the journals with more than two articles in my database. The statistic results of the AJG 2018 ranking (star rating) are as follows (Table 2):

Table 2 Summary of journals rates of the research database on doing gender in accountancy firms

AJG Rankings	Journal title	Articles
4*	Accounting, Organisations and Society	26
4*	Journal of Accounting Research	2
4*	The Accounting Review	1
4	Contemporary Accounting Research	4
3	Critical Perspectives on Accounting	31
3	Accounting, Auditing & Accountability Journal	27
3	Accounting Horizons	8
3	The British Accounting Review	3
3	European Accounting Review	3
3	AUDITING: A Journal of Practice & Theory	3
3	Journal of Accounting, Auditing & Finance	2
3	Behavioral Research in Accounting	2
3	Accounting and Business Research	2
3	Gender, Work & Organisation	2
3	Journal of Business Ethics	2
3	Journal of Accounting and Public Policy	1
2	Accounting History	6
2	Issues in Accounting Education	5
2	Managerial Auditing Journal	2
2	Accounting & Finance	2
2	Accounting education	2

2	Sex Roles	2
2	Accounting Research Journal	1
2	Advances in Accounting Behavioral Research	1
2	Asian Review of Accounting	1
2	Australian Accounting Review	1
2	Qualitative Research in Accounting & Management	1
1	Pacific Accounting Review	8
1	Gender in Management: An International Journal	4
1	Meditari Accountancy Research	7
	Journal of Education for Business	6
	Women in Management Review	4
	Accounting and Finance Research	3
	Advances in Accountability: Regulation, Research, Gender and Justice	3
	Journal of Modern Accounting and Auditing	3
	Journal of Managerial Issues	3
	Journal of Accountancy	2
	Journal of Applied Business Research	2
	The CPA Journal	2
	Business and Economic History	2
	International Business Research	2
	Asian Pacific Inter-disciplinary Perspectives on Accounting (APIRA) conference	2

Analytical review

The macro, meso and micro-level perspective

This study uses a macro, meso and micro-level perspective. The processes of doing gender exist at the macro-level (society and national culture), the meso-level (also known as the intermediate level in organisational culture, structures and systems) and the micro-level (in the daily interactions of women leaders and partners' relationships) (Billing, 2011, p. 303).

Factors at macro, meso and micro-level may influence women's doing gender in the accountancy industry worldwide. Since changes at one level can affect how doing gender is processed at another level, the three levels are interrelated.

West and Zimmerman (1987) suggest that women leaders and partners' doing gender is related to the macro-level process of social 'power and resources in the domestic, economic, and political domains', for instance, the impact of culture and society. It also relates to the micro-level interpersonal relations process (West and Zimmerman, 1987, p. 145), for instance, women leaders and partners' intragender relationships in accountancy firms.

Similarly, Billing (2011, p. 303) suggests that processes of doing gender exist in the macro (societal) level, the meso level (also known as the intermediate level in organisations) and the micro-level (in daily interactions). What happens at one level cannot be forecasted or understood from another level (Billing, 2011).

Özbilgin *et al.* (2016) study four approaches to appreciate the diversity in the accountancy industry worldwide. These approaches include the shareholder (micro-level), stakeholder (micro-level), regulation (meso-level) and global value chain (macro-level). They illustrate that macro-level contexts - such as social, cultural, political and economic contexts - could influence gender diversity in accounting organisations. Local circumstances are vital elements when designing diversity strategies. However, Özbilgin *et al.* (2016) do not add the concept of gender into their four approaches.

I combine West and Zimmerman (1987), Billing's (2011) two or three-level perspective of gender and Özbilgin *et al.*'s (2016) four approaches of accounting together into the macro, meso, micro-level perspective to research doing gender in accountancy firms.

Although women leaders and partners strive for gender equality; their hard work may face challenges to traverse from the social culture (macro-level), organisational structure (meso-level) and male leaders who want to maintain their existing traditional privilege (micro-level). If these women failed to overcome these obstacles, their intragender relationships might not be as positive as friendly and cooperative.

The above topics in this section are all in the context of Anglo-Saxon countries. However, women leaders and partners in other countries may perform differently according to the local context.

The gender agenda to eliminate inequality in accountancy firms

More recently, people have paid attention to the ‘gender agenda’ in accounting institutions and firms to eliminate inequality (Broadbent, 2016; Siboni *et al.*, 2016). The gender agenda is an understudied area, although several sizable accountancy firms have noticed the scarcity of women leaders and partners, and some organisations have taken measures to eliminate the problem (PWC, 2013; Bagley, 2013; Broadbent, 2016).

Broadbent (2016) reviews the literature on the gender agenda as it concerns gender in accounting to categorise and identify research themes and gaps. She also provides suggestions for further research on gender in accounting. In the same vein, Siboni *et al.* (2016) suggest that women are still underrepresented and excluded from leadership in subtle ways in accountancy firms. They find that women who work in nations and firms doing more on gender equality have a preferable situation. Consistent with the ‘stakeholder theory’ (Freeman and Reed, 1983) and the ‘resource dependence theory’ (Emerson, 1962; Hickson *et al.*, 1971; Pfeffer and Salancik, 1978), women’s increasing chances to be promoted as leaders and partners in accountancy firms may enhance stakeholder relationships. They suggest that scholars need to research into the ‘gender agenda’ of accounting.

The historical development of women leaders and partners in accountancy firms

The history of women in accountancy firms - as they gradually advance from clerks and secretaries to executives (leaders and partners) - is a history of the social construction of gender by women in accounting. Scholars find that women in accounting are more likely to be excluded or oppressed than their men colleagues (Haynes, 2008a). The gender inequality

between women and men in accountancy firms is an international phenomenon, except for China.

The poorly developed history of doing gender in accounting is within the context of the history of women accountants' under-representation at entry-level, followed by under-representation in management and leadership positions. There is a history of viewing accounting as a masculinised research field.

Since women increasingly work as professionals in accounting, their chances of being promoted to leadership and partnership positions keep growing. Scholars of gender in accounting have researched this topic for more than twenty years. They find that until now, women are under-represented in partnership and leadership roles. Below (Table 3) is a timeline of mainstream research on gender in accounting in Anglo-Saxon countries.

Table 3 A timeline of mainstream research on gender in accounting in Anglo-Saxon countries

Authors	The topic	The results
From the 1930s		There is minimal historical research into women professionals' representation and their doing gender in accounting, while the number of women accountants increased.
Carter and Carter (1981)	Women's recent progress in the professions	Carter and Carter's (1981) quantitative research find that proper education for women - and their entry into professional spheres - advanced the status of women at work.
Burrell (1987)	Sexuality in accounting.	Burrell (1987) suggests that sexuality is the main form of inter-gender

		relationship between men and women in accountancy firms.
Crompton (1987)	Gender and its relation to accounting.	Crompton (1987) suggests that gender and accounting theory requires researchers to explore both theory and data.
Hooks and Cheramy (1989)	Challenge public accountancy firms faced when the number of women leaders keeps increasing.	They find that people recognise women CPAs in public accountancy firms as the mainstream. Consequently, the management team progressively accepts women as managers at levels traditionally dominated by men. Thus, women leaders emerged.
Pillsbury, Capozzoli and Ciampa (1989)	The upward mobility of women in public accountancy firms.	They find that successful women in accounting are the rare exception.
Trapp, Hermanson and Turner (1989)	Perceptions of issues about women accountants in public accounting.	They conclude that more agreements should be issued to attract and retain women in public accounting, concerning their opportunities, treatment, acceptance and commitment.
Ciancanelli, Gallhofer, Humphrey and Kirkham (1990)	The relations between gender and accounting in the UK.	Their research delivers a quantitative analysis of women's involvement rates in the UK accountancy profession. They find that gender transformations

		of the accounting hierarchies have not yet intensely happened.
Hooks (1992)	A research agenda about gender effects and human resource in public accountancy firms has been either un-investigated or under-investigated.	The politics, culture, patriarchy environment and mobility are vital topics influencing future research.
Kirkham (1992)	Gender in accounting	Kirkham (1992) suggests that women's oppression in accounting relates to the accounting profession's development.
Loft (1992)	Gender in accounting literature.	The feminisation of the lower-level jobs in accounting provides researchers with valuable insight into gender literature in accounting.
Lehman (1992)	Women's history in accounting and try to find a theoretical reason for women's exclusion from professional accounting.	Women's social practice in accounting is constructed and reconstructed according to the contextualising of culture, education, economy and politics.
Roberts and Coutts (1992)	The feminisation and professionalisation in accounting in the UK.	They contend that the increasing feminisation of accounting might

		controversially influence men's privilege position.
Collins (1993)	Gender-related differences between men and women about environmental sources of career stress and departures from the public accounting profession.	The Upward Mobility of Women Committee is correct in forestalling that women accountants experience extra stress.
Kirkham and Loft (1993)	Gender differences and construction of a professional accountant concerning that of the clerk.	They conclude that by 1930, the professional accountant mainly constructed as men's job compared with the clerk or the bookkeeper that as women's job.
Anderson, Johnson and Reckers (1994)	The influence of gender, family structure and physical appearance of vocational development in public accountancy firms.	They suggest that people typically believe women, married, with children and without good physical appearance, as less likely to succeed in a professional career in public accountancy firms.
French and Meredith (1994)	Women's growth and advancement in public accounting in the US.	They find that women in accounting can reach the upper echelons and experience less feminisation, de-professionalisation, deskilling or

		receive lower salaries. They find that competent women and patriarchy are two conflicting factors in accounting.
Maupin and Lehman (1994)	The relationships between gender stereotypes, organisational status, sex-roles, and professional women and men auditors in accounting.	Maupin and Lehman (1994) find that stereotypical masculine sex (gender) role preference at work positively relates to higher positions, higher career satisfaction and lower turnover, for both women and men.
Fogarty (1996)	Gender differences in large international accountancy firms	Fogarty (1996) studies four results of the public accounting firm's: work environment; job performance; job satisfaction; organisational commitment; and turnover intentions.
Hammond (1997)	Culture and gender in accounting research in the US.	T. D. Hammond (Hammond, Theresa Davis, 1997, p. 685) suggest that future research should involve in topics of the relationships of culture and gender, the risk of taken for granted of a usual gender stereotype, accounting history where a difference exists, heterogeneity within groups, the intersection of

		demographic difference, research perspective and research method.
Hull and Umansky (1997)	Gender stereotyping to clarify women's vertical job separation in public accountancy firms.	Hull and Umansky (1997) find that gender stereotypes negatively affect women accountants' assessment; male managers devalue women managers who display masculine leadership behaviours.
Nichols, Robinson, Reithel and Franklin (1997)	Gender differences between men and women regarding sexual harassment in accountancy firms, based on actual federal court cases of alleged sexual harassment.	They find that compared with men, women tend to want an in-house enquiry of a suspected sexual harassment incident in accounting.
Barker and Monks (1998)	The relationship between female chartered accountants and career progression in Irish accountancy firms compared with that of men; they also examine the obstacles of career progression women face	They suggest that women's obstacles in accounting raise issues for both women and men in profession and family choices.

	who wish to progress in the professional career in accounting.	
Broadbent (1998)	Gender in accounting and the factors enable women to be leaders and partners.	In accounting, values about the feminine gender stereotype are likely to be treated as subordinate (Broadbent, 1998).
Gallhofer (1998)	She clarifies the silences and omissions of majority-feminist accounting research.	She contends that mainstream feminist accounting research ignores the influence of culture. Researchers focus on women in the middle-class and their related ideology and culture (Gallhofer, 1998).
Anne Gaffney, McEwen and Jeanne Welsh (2001)	Communication networks include both women and men in a public accounting firm.	They find that women managers and male partners did not build close inter-gender relationships. Consequently, women managers did not perform well in informal networks. Women managers may encounter a glass ceiling when progressing to partner positions.
Whiting and Wright (2001)	Gender inequity in the accounting profession.	They find that women hold low job status and receive fewer salaries than that of men. They suggest that women's situation may be as a result of fewer years of work experiences, lesser

		promotional aspirations, lesser working-hours than that of men and the experience of gender discrimination.
Wooten (2001)	The research adopts an institutional theory and the resource-based perspective to study why public accountancy firms issue women-friendly human resource organisational policies.	She reveals five types of institutional pressures to explain the purpose of the women-friendly policies which have thrived in the public accountancy industry.
Dwyer and Roberts (2004)	The social relations are operating within the gender agenda in the US public accounting.	They build a feminist account of domesticity's ideology, helping evaluate the gender agenda of the US accounting profession.
Marlow and Carter (2004)	The relationships of professional status, gender disadvantage and self-employment in accountancy firms.	They find that gender disadvantage continues in accounting.
Anderson-Gough, Grey and Robson (2005)	Professional socialisation procedures blend with the reconstruction of gender relationships in two multi-national	They contend that corrosion of the demarcation line between audit firms and women's own time thoroughly disadvantages those female partners

	accountancy firms based in the UK.	with family obligations (Anderson-Gough, Grey and Robson, 2005).
McNicholas and Humphries (2005)	The decolonisation phenomenon through critical research into Maori women in Australian accountancy firms.	They suggest that gender equality policy should encourage more women into the accounting profession and help women excel. McNicholas and Humphries (2005) recommend that some liberal feminist principles about gender equality can help women in career advancement, for instance, role models, mentors and networks.
Fearfull and Kamenou (2006)	Ethnic minority women's career opportunities and experiences in the field of social accounting.	They try to explain that since three decades passed, government and institutions have issued legislation to reduce unfair discrimination, and organisations have issued supportive frameworks to help ethnic minority women in accounting, why ethnic minority women remain to fight for organisational acceptance and career progression in social accounting.
Bovaird (2008)	The autobiography of a woman president in an accounting firm, outlining how she does	She delivers a message that women in accountancy firms 'do not need to try and be one of the blokes to succeed' (Bovaird, 2008, p. 110).

	gender in professional accountancy firms.	
Broadbent and Kirkham (2008)	The relationships between gender and accounting also discuss two concepts - the glass ceiling and glass cliff in accounting.	They study contextual topics about the success of women in accountancy firms and as academics. They suggest that gender is a critical factor that accounting research should focus on (Broadbent and Kirkham, 2008). They indicate that while some women can break through the glass ceiling and become women leaders and partners in accountancy firms; they may also encounter the glass cliff phenomenon and maybe more probable to lose jobs than that of men when their firms have problems (Nutley and Mudd, 2005; Broadbent and Kirkham, 2008).
Haynes (2008a)	Women's gendered embodiment of maternal bodies in accounting professionals during pregnancy and in motherhood.	She finds that women accounting professionals' body is a problematic and complex phenomenon.
Haynes (2008a)	She reviews the literature on gender and	She finds that feminist methodology has not been used in the gender agenda

	<p>accounting and advises using the feminist methodology to research the gender agenda in the accountancy industry.</p>	<p>research and advises to use it in accounting research.</p>
<p>Haynes (2008c)</p>	<p>The relationship and the transforming identities between women's motherhood experience and employment within the UK accountancy profession, by investigating a small group of women accountants who have turned out to be mothers and returned to work.</p>	<p>She suggests that since the identities of women's roles as mother and accountant entwine with each other, women accountants may take on a procedure of 'redefinition and transformation of the self' (Haynes, 2008b, p. 620).</p>
<p>Johnson, Lowe and Reckers (2008)</p>	<p>The influence of alternative work arrangements, subordinate gender and supervisor attitudes on performance evaluation judgments and perceived</p>	<p>They find that a supervisor's perception of his subordinate's gender and alternative work arrangements may influence the supervisor's decision and whether the subordinate can succeed in the career.</p>

	career success in the big four firms in the US.	
Parker (2008)	Gender in strategic management and accounting processes.	He provides areas for future research and policy suggestions (Parker, 2008). Parker's study reveals significant research gaps in gender for accountants and accounting processes.
Walker (2008)	The literature on accounting histories of women, gender and feminist that produced since 1992 and the current works in this subject area.	Walker (2008) contends that over the past 15 years, research on gender in accounting has persisted in the 'recovery' phase and has not involved in feminist and gender historiography may have regenerative potential.
Kornberger, Carter and Ross-Smith (2010)	Gender practice in one of the Big Four accountancy firms.	They explore the effects of a flexible work initiative that aims to offer women a suitable professional pathway in the workplace.
Hardies, Breesch and Branson (2010)	Gender differences in audit quality and whether women auditors perform as normal women at work.	They find that compared with women in other industries, women auditors' gender discrimination and gender differences persist, and women auditors try to reduce gender differences from male colleagues.

Jeacle (2011)	Women's career success in accounting through a case of Scotland's first female chartered accountants, Helen Lowe.	After working several years with her training firm, Helen established her accounting firm in 1928 that she continually ran for almost seventy years. This case illustrates that instead of acting as a negative factor, women's gender can also be a positive factor to achieve career success in the gender discriminatory environment.
Muhr (2011)	A detailed study with fourteen in-depth interviews of employees in a large knowledge-intensive Scandinavian company.	This case study finds that women's leadership can be excessively masculine and excessively feminine, much more complex than the traditional simplified result of masculine leadership.
Dambrin and Lambert (2012)	Women's rarity in the highest positions in accountancy firms.	They find that in the research area of accounting, scholars ignore the topic of gender; they non-comprehensively address it and understand gender as neutrality or a variable factor.
Lehman (2012)	The pioneering feminist research literature on gender in accounting reflects the 1992 literature review of	Lehman (2012) provides new multidisciplinary research suggestions on gender in accounting, concerning connections and contexts.

	special issue ‘Fe[men]jists’ account’.	
Khalifa (2013)	Intra-professional hierarchies and gender in accounting in UK accountancy firms.	Khalifa’s (2013) research drew on the sociology of accounting and feminist studies of the accounting profession (Khalifa, 2013).
Gammie and Whiting (2013)	They research reasons for women accountants’ staying and leaving professional accountancy firms.	They contend that professional accountancy firms remain reflecting gendered practices.
Dalton <i>et al.</i> (2014)	The influence of team cooperation aspects and organisational cultural aspects on the recognised glass ceiling in accountancy firms.	Dalton <i>et al.</i> (2014) collected 234 women auditors’ response to posted letters or emails; those women worked for public accountancy firms in various US states.
Flynn, Earlie and Cross (2015)	Women’s gender equality concerning vocational development in the field of professional accounting in Ireland.	They find that women candidates for leader and partner positions in accountancy firms encounter gender discrimination compared with their male colleagues (Flynn, Earlie and Cross, 2015).
Whiting, Gammie and Herbohn (2015)	Three probable explanations	They find that traditional gender stereotypical discrimination against

	<p>(‘stereotypical discrimination, structural obstacles and employee’s preferences’) with a low proportion of women leaders and partners working for several accountancy firms in Australia, UK and New Zealand.</p>	<p>women to be promoted as partners happens in metropolitan large non-Big Four firms. The reason may be the intense competitive pressure and a constrained partnership resource for women as a group.</p>
<p>Ashley and Empson (2016)</p>	<p>Comparative research across three leading UK accountancy firms.</p>	<p>They find that although the number of women and men are equal in the accountancy sector, women are still the marginalised group of partnership and leadership positions in accountancy firms in the UK and other countries (Ashley and Empson, 2016).</p>
<p>Adapa, Rindfleish and Sheridan (2016)</p>	<p>Study women’s lower appearance in senior roles such as principals and partners in small and medium-sized accountancy firms in regional Australia.</p>	<p>They focus on how women are doing gender in the local context and study women’s doing gender in Australia accountancy firms and women’s absence from leadership roles (Adapa, Rindfleish and Sheridan, 2016). They suggest that the intersectionality of women in Australia accountancy firms,</p>

		the Australian regional context and gender stereotypes made women have fewer chances of advancing to senior positions in regional small and medium-sized accountancy firms.
Broadbent (2016)	The literature on the gender agenda concerns gender in accounting to categorise and identify research themes and gaps.	She finds that women continue to be under-represented in partnership and leadership roles in accountancy firms, which only a lesser number of women can acquire (Broadbent, 2016).
Brody, Cox and Kern (2016)	The literature on gender equity in the public accountancy industry.	On the one hand, accountancy firms should initiate strategies and actions to help women's advancement. On the other hand, women leaders and partners need to show their competence by applying critical skills (Brody, Cox and Kern, 2016, p. 138).
Carmona and Ezzamel (2016)	The relationship between accounting and women's lived experience in gendered accountancy firms.	They contend that women's doing gender through gendered identity construction is to obtain control and domination in accounting.

<p>Edgley, Sharma, Anderson-Gough (2016)</p>	<p>Diversity and professionalism through the image of the fresh, modern and diverse accountants emerging in social media spaces, working for the Big Four firms in the UK, US and Canada.</p>	<p>They indicate that women's marginalisation in accountancy firms has shifted from horizontal segregation (refusal women as professional) to vertical segregation (the higher the hierarchy, the fewer women there; women are scarce as leaders and partners). More women leaders and partners in accountancy firms may bring in more problems than men.</p>
<p>Kyriakidou <i>et al.</i> (2016)</p>	<p>Equality, diversity and inclusion in accounting</p>	<p>Kyriakidou <i>et al.</i> (2016) find that scholars typically assume that the stream of studies organisation theory and practices and research on equality, diversity and inclusion is gender neutrality and universality in accounting.</p>
<p>Özbilgin <i>et al.</i> (2016)</p>	<p>Four approaches to appreciate the diversity in the accountancy industry worldwide.</p>	<p>These approaches include the shareholder (micro-level), stakeholder (micro-level), regulation (meso-level) and global value chain (macro-level).</p>
<p>Rampe and Elliott (2016)</p>	<p>The women CPA's gender equality and equity in accountancy firms.</p>	<p>They suggest that when women as a gender group reach nearly half of the professional population in accountancy firms but have not reached the same</p>

		proportion at the highest hierarchy, their sustainable progress will be hindered (Rampe and Elliott, 2016).
Siboni <i>et al.</i> (2016)	Gender in accounting.	Their literature review tries to raise awareness of the issues of gender in accounting, promote profound debate in the research area of gender in accounting, and consequently find research gaps and an agenda for future research (Siboni <i>et al.</i> , 2016).
Simpson and Kumra (2016)	The Teflon effect and women's attitude toward the glass slipper show merit may not follow women's careers because of social identity to gender.	Simpson and Kumra (2016) find that women accountants and lawyers need to show their masculine ideals through a body image consistent with a proper dress, voice, and self-presentation to prove their credibility and authority.
Thomson and Jones (2016)	The diverse situation of international immigrants working as accountants in Canada.	They find that the ideal archetype for a professional in Canadian accountancy firms is gendered masculinity.
Tremblay, Gendron and Malsch (2016)	Gender on boards, how legitimacy relates to women board members' increase, and how	They observe the degenerating of board members.

	<p>symbolic violence</p> <p>influences women</p> <p>leaders in the career</p> <p>process.</p>	
<p>Cimirotić <i>et al.</i></p> <p>(2017)</p>	<p>The features that made</p> <p>women leaders and</p> <p>partners' advancement in</p> <p>business organisations as</p> <p>possible.</p>	<p>They find that women encounter some</p> <p>'self-reported obstacles and difficulties'</p> <p>in attaining leadership roles.</p>
<p>Cohen <i>et al.</i> (2017)</p>	<p>The glass ceiling</p> <p>phenomenon that</p> <p>professional women face</p> <p>in accountancy firms.</p>	<p>They introduce homophily and social</p> <p>role/social identity theories to analyse</p> <p>women's subordinate situations at work</p> <p>(Cohen <i>et al.</i>, 2017). They suggest that</p> <p>if women conduct collective action, the</p> <p>glass ceiling phenomenon will be</p> <p>heavily opposed and will not persist for</p> <p>a long time, mainly in professional</p> <p>industries.</p>
<p>Guthrie and Jones III</p> <p>(2017)</p>	<p>The structure and</p> <p>outcomes of men and</p> <p>women mentor-protégé</p> <p>relationships between</p> <p>same-gender and</p> <p>different-gender</p>	<p>They find that both women and men's</p> <p>proteges with same-gender mentors and</p> <p>informal relationships perform higher</p> <p>mentoring functions scores. They also</p> <p>find that mentor-protege relationships</p> <p>are more important to women proteges,</p>

	combinations in public accountancy firms.	and same-gender pairing is more important to men's proteges.
Haynes (2017)	A critical review of the past twenty-five years of research on gender in accounting. Haynes (2017) also proposes some research areas for future study.	She advises that accounting is politically constructed and should address the long-lasting global challenges of gender inequality.
Sommerlad and Ashley (2018)	The meaning of gender in professional service firms, including accountancy firms.	Their case is regarding motherhood to explain women's exclusion from partnership and leadership roles (Sommerlad and Ashley, 2018). They find that gender segregation happens horizontally and vertically when women work in large quantities in the accountancy industry.

Doing gender in accounting in non-Anglo-Saxon and non-democratic contexts

Anglo-Saxon countries include the United Kingdom, the United States, Canada, New Zealand, Australia and Ireland; their official language is English. In this study, other countries are named non-Anglo-Saxon countries. In non-Western contexts, the progress of women working as professionals in accountancy firms is behind those women in most Western countries. Thus, women's chances of advancing to leadership and partnership positions can only reflect contemporary behaviour. Below is a list (Table 4) of some researches on women's practice in accounting in Non-Anglo-Saxon and non-democratic contexts.

Table 4 Some researches on women's practice in accounting in Non-Anglo-Saxon and non-democratic contexts

Authors	The research aim	The findings
Carrera, Gutiérrez and Carmona (2001)	The influence of gender within the Spanish audit profession from 1942 to 1988, a period when the state peacefully transforms from dictatorship to democracy and free markets, which were significantly distinct from the other historical liberal democracies and free-market economies found in many Anglo-Saxon countries.	They find that the culture and heavily gendered roles in Spanish society influence the audit profession's structure (Carrera, Gutiérrez and Carmona, 2001). Consequently, these professional audit firms do not provide women with an independent strategy at work, but instead directly mimic social attitudes from the political and economic regimes.
Komori (2007)	The history of Japanese women in accounting.	She contends that people view the job of the clerk as feminised in Japan.
Komori (2007; 2008)	She explores Japanese women's relationships and the accounting profession; the changing relationships between women and accounting in Japan across five historical periods.	Komori (2008) finds that female Japanese accounting professionals have made some changes in their workplace. After being promoted as leaders and partners in Japanese auditing firms, women professionals may adopt different approaches from men to manage human relationships with other colleagues and clients (Komori, 2008). Komori (2007; 2008) only discusses male colleagues' responses to their work views but did

		not include women accounting professionals' intragender relationships.
Dambrin and Lambert (2008)	The dilemma of the glass ceiling and motherhood that women auditors face, and how to balance it within the Big Four in France .	Dambrin and Lambert (2008) suggest that the glass ceiling phenomenon that auditor mothers face can explain female partners' scarcity in audit firms.
Kuasirikun (2011)	The portrayal of gender in corporate annual reports of companies in Thailand as a case study.	Kuasirikun (2011) suggests that female accountants' portrayal tends to present women's position as subordinate in accounting.
Kamla (2012)	Women professionals and their experiences in Syrian accounting and finance professions, within the context of globalisation.	Although most research still focuses on the female dress code (the hijab), Kamla suggests scholars exploring the broader social, political and global contexts that may commit to Syrian women's marginalisation.
Komori (2012)	The nature of Japanese women's household accounting practices in the second half of the twentieth century.	She finds that people consider women's household accounting practice as a combination of masculine and feminine qualities.
Lupu (2012)	The mechanisms promoting the shortage of women in top positions such as partners and leaders in French Big Four accountancy firms, regarding organisation	She contends that both lifestyle preferences and practices constrain the number of women in accountancy firms' leadership positions. She challenges the notion that the glass

	structure, may socially construct women's career routes.	ceiling affects women leaders and partners' career construction.
Bruce-Twum (2013)	Women's gender in Ghanaian accountancy firms to find out whether female chartered accountants face the glass ceiling phenomenon.	Bruce-Twum (2013) explores several reasons women have not advanced into the top hierarchy in Ghanaian accountancy firms.
Komori (2013)	Women's contributions to social change in the Japanese accounting profession.	Komori (2013) finds that some women in the Japanese accounting profession decide to pursue independent professional work by terminating the marriage relationship with their husbands with traditional interdependent culture.
Kamla (2014)	Women's experiencing gender in Syrian accountancy firms through influential factors such as modernity, space-based patriarchy and global capitalism.	She suggests that women in accountancy firms in the Arab world should challenge and change the prevailing patriarchal social structures preventing women accountants' fully participating in social roles (Kamla, 2014).
Qasem and Abdullatif (2014)	Women accountants' status in the Jordan accounting profession by exploring gender differences about personal characteristics and workplace circumstances,	Their study shows that gender discrimination in Jordan accountancy firms is more severe than in developed countries because of social and cultural contexts and the workplace environment.

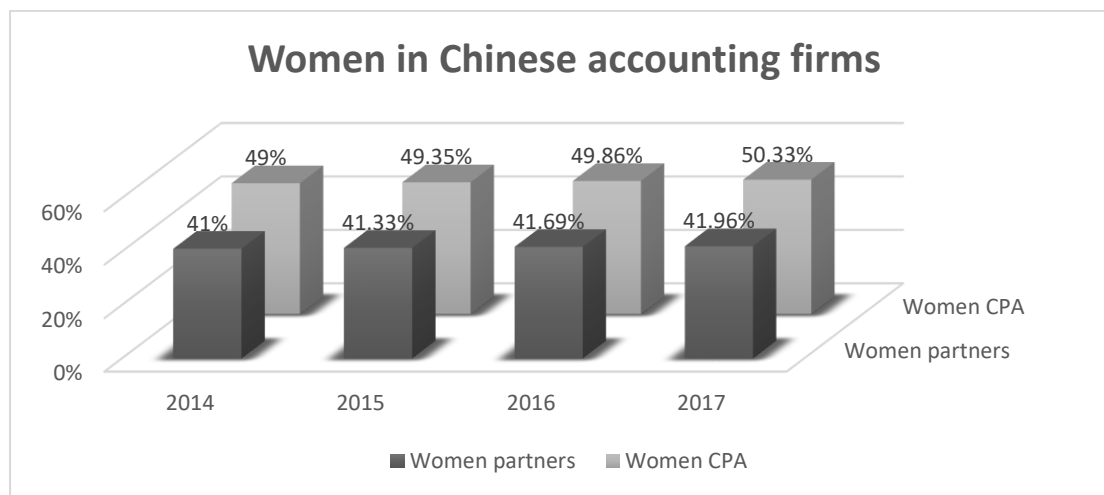
	namely, women and men's career advancement.	
Alsallloom (2015)	Women in accounting in Saudi Arabia .	Alsallloom (2015) finds that women accountants in Saudi Arabia lack successful role models from other women leaders and partners who hold the authority and the managerial intelligence to support other women to increase their profile (Alsallloom, 2015). Mentoring relationships are vital to promoting women accountants (Barker, Monks and Buckley, 1999). Women accountants in Saudi Arabia face significant barriers to obtain a proper mentor, and those who decide promotions may be prejudice against female candidates compared with male colleagues or women in a Western context (Alsallloom, 2015).
Yuliarini and Ismail (2015)	The relationship between ethnicity and gender inclusion in Indonesian accountancy firms.	They contend that three issues influence women's scarcity in leadership positions in Indonesian accountancy firms. They are '1) The inclusion of social issues in accountancy firms, 2) Job design disruption in accountant firm, and 3) Getting inconvenience to decision making' (Yuliarini and Ismail, 2015, p. 351).

Komori (2016)	Gender and culture in accounting practices in Japan .	The Japanese culture of interdependent support allows women accounting professionals to justify and recognise the gender norms at work.
Kyriacou (2016)	Gender equality in the digital space of the Greek Accounting Professional Institute and the gendered accounting discourse.	She contends that the inclusion of women in accounting might positively improve the upsurge of women's representation in Greek digital space.
Shareel (2017)	Archival materials of gender and post-colonialism by investigating the interrelationships between accounting, gender and sexuality within an imperial context of British colonial of Indian indentured labour .	Shareel (2017) analyses the procedure of how both women and men's participation in distant British colonies generate masculinity and sexuality.
Kamla (2018)	The relationships between religion-based resistance strategies, politics of authenticity, patriarchy and professional women's accountants' roles in the Islamic country of Syrian.	She discusses women's gender, subjectivity establishment and refusal in the accounting profession through concentrating on women accountants' religion-based resistance strategies in a non-Western context of Syrian.

In different cultures, women leaders and partners' doing gender may likewise be different. The geographical, political and cultural contexts demand scholars consider the research area of differences between women in accountancy firms.

Women leaders and partners' doing gender in Chinese accountancy firms

Contrary to the scarcity of women leaders in all industries in China, when focusing on the accountancy industry, there is another different scenario, the number of women Certified Public Accountants (CPA) keeps increasing, and the number of female partners in China is much higher than that of in the West. Recently, China's finance industry (including accountancy firms) has made noteworthy development in the state and private sectors. In 2017, women accounted for 50.33% of Certified Public Accountants, and among all partners of the accountancy industry, women accounted for about 41% in 2014 and slightly raised to 41.96% in 2017 (Ministry of Finance, 2019), shown in Figure 4.



Source: <http://kjs.mof.gov.cn>

Figure 4 women in Chinese accountancy firms

Chinese professional women may meet with different experiences compared with professional women in the West. Cooke and Xiao (2014) believe that this is because women's employment patterns and career paths in China are shaped by different institutional, organisational, and personal cultures. They find that women's career advancement in contemporary Chinese accountancy firms is still understudied, especially in English-speaking literature (Cooke and Xiao, 2014). They contend that people in China believe women are more suitable for accounting and auditing jobs than men since women have more patient characteristics than men and devote more attention to details (Cooke and Xiao, 2014). They suggest that due to the significant proportion of women working as professionals in accountancy firms, scholars need to research this knowledge-gap of gender equality in the

higher hierarchy in accountancy firms through empirical studies (Cooke and Xiao, 2014). Cooke and Xiao (2014) suggest that women's careers in China's accountancy firms are still understudied. Women also face the dilemma between thousands of years of neo-Confucianism (Confucianism blends with Daoism and Buddhism in China around AD 1000) and the recent introduction of China's market economy (Blanchard and Warnecke, 2010; Cooke and Xiao, 2014).

Although men and women's nominal status in China is equal, women in China still face gender discrimination at work. Zhao and Lord (2016) study the barriers women accountants in China may encounter during their career advancement. Through conducting semi-structured interviews with both men and women accountants, they suggest that the principal barrier for women accountants in China is the perception that motherhood may hinder women's performance in the workplace (Zhao and Lord, 2016). Zhao and Lord (2016) find other barriers relate to women accountants' career progression. The first one is that some women accountants may show their emotions in a public situation, which does not conform to the behaviour of a potentially successful partner or elite leader in an accounting firm (Zhao and Lord, 2016).

Consequently, some women's disclosure of personal emotions in public places will affect the relationships and collaboration with peers and hinder their career development (Zhao and Lord, 2016). The second one is that some interviewees notice that a good relationship with the stakeholders, especially with supervisors, will positively impact career development. The third barrier is that although some interview participants confirm that confidence and ambition are crucial to their careers, women lack self-confidence and do not anticipate getting the highest posts. This phenomenon may be one reason for the scarcity of women leaders and partners in accountancy firms (Zhao and Lord, 2016). Chinese traditional culture, orientated around neo-Confucianism, also influences this phenomenon. Chinese women leaders and partners in accountancy firms need to consider the traditional Chinese neo-Confucian philosophy, build harmonious intragender relationships and find suitable roles between women and supervisors. In this way, they can behave appropriately to get support and acquire opportunities for promotion to leadership roles (Zhao and Lord, 2016).

According to the above discussion, research on women leaders and partners' doing gender in contemporary Chinese accountancy firms is still understudied, and there is little information about women's doing gender in China. Women leaders and partners' masculine and feminine

characteristics are an understudied subject in accountancy firms within Chinese local contexts. Women leaders and partners' intragender relationships may be diverse compared with that of the West. Chinese traditional neo-Confucianism culture and organisational factors in China may influence women's doing gender in accountancy firms.

Factors influencing women's exclusion and inclusion in leadership in accountancy firms

There are some factors influencing women's exclusion and inclusion in leadership in accountancy firms. For instance, the geographical, political and cultural contexts, the organisational culture and structure, gender stereotypes, work-family balance and daily interpersonal relationships with both men and women may influence women's choices and how women leaders and partners' do gender with other women.

Kyriakidou *et al.* (2016) suggest that previous scholars seldom study whether organisational and managed meritocratic practices may produce and reproduce women's exclusion from senior positions (Kyriakidou *et al.*, 2016). They suggest that most literature on women in accounting is empirical but do not use sociological theory to analyse women's marginalisation in accountancy firms (Kyriakidou *et al.*, 2016), which accordingly they advise scholars to use. Lehman (1992) finds the relationship of contextualising accounting practice and research using feminist theories of conflict, women's social practice in accounting is constructed and reconstructed according to the contextualising of culture, education, economy and politics.

Cimirotić *et al.* (2017) find that some women leaders and partners think that communicability, sociability and expertise are key factors contributing to career development (Cimirotić *et al.*, 2017, p. 365). Moreover, many women leaders and partners highlight that ambition and luck are essential factors during women's promotion to leadership roles (Cimirotić *et al.*, 2017). Their research finds that having a woman predecessor is helpful and can increase women's promotion. Some interviewees also contend that life partners and superiors' support are critical factors in their promotion to leadership positions and help women deal with difficulties in a leadership position.

Reasons for women's exclusion and inclusion in leadership in accountancy firms

There are many reasons for women leaders and partners' exclusion and inclusion from leadership positions, for instance, gender inequality, hierarchical differences between women, masculine gender stereotypes, culture, hegemonic masculinity, the dominant sales culture, organisational structures and the broader transformation style (Figure 5). Nonetheless, a flexible work arrangement is not one reason for women's exclusion from leadership or partnership positions.

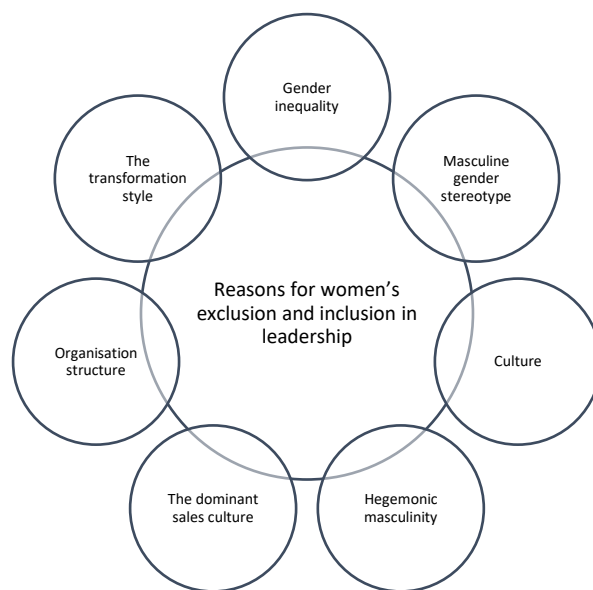


Figure 5 Reasons for women leaders and partners' exclusion and inclusion in leadership positions

Gender inequality in accounting

Long-lasting gender inequality illustrates that women leaders and partners need to do gender in accountancy firms. Kyriakidou *et al.* (2016) suggest that gender equality and women's inclusion in accountancy firms are still understudied. In the same vein, Haynes (2017) suggests that gender barriers for women to entry accounting vanished, but challenges of gender inequality in senior positions remain (Haynes, 2017). Similarly, Haynes finds that research on gender does little to contest gender inequalities and differences in the area of accounting (Haynes, 2008a).

Masculine gender stereotypes and women leaders and partners' masculine strategy

In accounting, culture limits the belief of socially appropriate individual behaviour (Maupin and Lehman, 1994). Flynn, Earlie and Cross (2015) find that women's successful promotions to partnership and leadership positions are because they adopt masculine characteristics into their professional values and norms.

Kumra and Vinnicombe (2010) and Simpson and Kumra's (2016) research displays how women managers in professional service firms mobilise masculinity as promotion candidates for leadership and partnership positions. Simpson and Kumra (2016) do not reflect the prospect that women managers may show femininity and mobilise femininity to help women.

Tremblay, Gendron and Malsch (2016) find that implementing a masculine trait may be an essential method for women leaders and partners in accountancy firms to get ahead, and also, with it, women may have a chance to achieve job satisfaction and be promoted. In the same vein, Sommerlad and Ashley (2018) contend that people continue to mark women accountants as intrinsically unsuitable for full professional, partnership and leadership positions by linking them with the imperative of reproducing the gender binary. Compared with male colleagues, women in accountancy firms are less likely to be promoted to partnership positions, but more likely to work as specialists with 'female-typed' jobs and have less power and receive less salary.

These results are conducted in the backdrop of masculine culture and male-dominated organisations. These scholars did not consider women leaders and partners' doing gender by displaying and mobilising femininity to help each other in accounting. In contrast to mobilising masculinity for leadership positions that the long-lasting dominant masculine culture has already encouraged, women leaders and partners in accountancy firms may also promote other women's opportunities by mobilising femininity (Carr and Kelan, 2016). For instance, women leaders and partners may provide feedback and advice to other women and encourage friendship and cooperation. Whether women leaders and partners choose to mobilise masculinity or femininity depends on the specific situation. The organisational situation will not stabilise at one point. When the number of women leaders and partners reaches an ideal benchmark of 30% or 33%, the male-dominated organisational culture will gradually vanish, and women leaders and partners will readjust their way of doing gender.

These scholars view masculinity as an essential element for leaders and partners, and women in leadership and partnership positions inevitably involve doing gender differently (Mavin and Grandy, 2012), showing their masculinity through ambition and competition. Some scholars believe that women's promotion to - or maintenance of - leadership and partnership positions is because when they are doing gender, they may adopt masculine characteristics into their professional values and norms and reject the values associated with a feminine gender stereotype (Broadbent, 1998).

Women leaders and partners paid personal costs when doing masculinities and may receive negative feedback and female peers' resistance. Consequently, they may adequately show leadership through mobilising femininity (Carr and Kelan, 2016).

Culture influences women leaders and partners' doing gender

Özbilgin *et al.* (2016) contend that the gendered masculine might echo with the cultural tradition of men's dominant position, and undermine women's confidence and adaptability as professionals in accountancy firms. The gendered masculine associating with local cultures means women leaders and partners' doing gender may differ in different cultures. This study will consider the organisational culture. Hines (1992) suggests that culture (for instance, the "Yin" and "Yang" dichotomy) and organisational structures may affect gender in accounting (Hines, 1992, p. 313), and consequently influence women's professionalisation in accounting. Thomson and Jones (2016) find that echoing with a British colonial man; this archetype undermines women's confidence and adaptability as professionals.

According to the above research, women leaders and partners' doing gender may differ between local cultures and organisational structures due to the gendered masculine associates with the local culture. The research on women leaders and partners' intragender relationships is in the broad category of gender research, and culture may influence these relationships. Future research needs to consider the macro-level regional culture factor and a meso-level organisational structure factor to explore women leaders and partners' doing gender.

Hegemonic masculinity and the dominant sales culture cause women's scarcity in leadership

Kyriakidou *et al.* (2016) find that people acknowledge that the hegemonic masculinity in accountancy firms puts a question mark on gender diversity effectiveness. Similarly, Ashley and Empson (2016) contend that masculine culture might duplicate gender differences because of the current hegemonic working practices in accountancy firms. In accountancy firms, both the business and moral aspects of flexible work must respond to an active 'client service ethic' (Kornberger, Carter and Ross-Smith, 2010), to protect partners' profits and justify long working hours (Ashley and Empson, 2016).

Edgley, Sharma and Anderson-Gough (2016) find that more women leaders and partners in accountancy firms mean they may bring more problems into organisations. Edgley, Sharma and Anderson-Gough (2016) suggest that a dominant sales culture causes women's scarcity in leadership and partnership roles in accountancy firms.

From the above discussions, hegemonic masculinity and the dominant sales culture are two reasons that cause women's scarcity in leadership positions. The dominant sales culture causes women's scarcity in leadership and partnership roles in accountancy firms. The efforts coming from women leaders and partners are not enough to eliminate hegemonic masculinity and a client-centric culture.

Additionally, hegemonic masculine may impede women leaders and partners' ambition.

When women leaders and partners in accountancy firms realise what kinds of hegemonic masculinity are when they perform ambition with other women, they may need to explore and challenge masculinity, especially hegemonic masculinity or different agentic behaviours. They should challenge hegemonic masculinity to gain equality for women or win the chances to promote more women to gain leadership positions.

Organisational structure influences women's presentation at partner and leader levels

It is organisational constraints and social gender stereotypes that inhibit women's career trajectories in accountancy firms. The organisational structure needs to change (Ashley and Empson, 2016) to keep good relationships between women leaders and other women.

Dambrin and Lambert (2008) suggest that the state influence within the French context was not enough to affect women's career trajectories, it is organisational constraints and social gender stereotypes that influence mother auditors' trajectories in accountancy firms (Dambrin and Lambert, 2008).

Lupu (2012) suggests that the term labyrinth can describe women's situation in the accounting profession because the labyrinth metaphor concentrates on 'blind alleys, detours and dead ends' (Lupu, 2012, p. 367). Alternatively, if accountancy firms do not request stiff conformance with traditional career models, they will have more successful women with higher family responsibilities (Whiting, 2008).

Dalton *et al.* (2014) study the influence of team cooperation aspects and organisational cultural aspects on the recognised glass ceiling in accountancy firms to identify gender discrimination on some critical organisational performances. They note that existing studies suggest that organisations with high gender equality and diversity can promote inspiration and invention. These organisations can also generate useful, cooperative atmospheres followed by a better organisational performance (Dalton *et al.*, 2014). Thus, pleasant teamwork atmospheres interrelate to high gender equality and gender diversity in accountancy firms. They find that women auditors in accountancy firms receive a lower level of gender discrimination when their firms have more female partners, have better ethical environments, deliver better alternative work arrangements, and offer higher support for leaders and partners' well-being. To substantively affect gender equality, organisations need to promote more women as partners and leaders in accountancy firms. Their research results suggest that accountancy firms must increase the proportion of women leaders and partners within the organisational structure to improve gender equality, through cultivating organisational culture.

Similarly, Whiting, Gammie and Herbohn (2015, p. 1) study the influence of gender and family structure on career advancement to partner level, examine the impact of stereotypical gender discrimination, organisational structure barriers and explore whether organisations favour women to partner level. They find that women's perceived preference is one reason for women's scarcity at the level of partner in accountancy firms, while the organisational and structural barrier is another reason (Whiting, Gammie and Herbohn, 2015). They note that women in other kinds of accountancy firms of a less competitive nature (for instance, small or provincial professional accountancy firms) or resource sharing and resource-rich

firms (for instance, Big Four firms) face lower gender discrimination during a promotional procedure to partnership positions.

Similarly, Brody, Cox and Kern (2016) deliver an outline of women accountants' status concerning gender in accounting, 'including: workforce demographics, compensation, discrimination lawsuits impressions from female leaders, and the Accounting MOVE Project' (Brody, Cox and Kern, 2016, p. 138). They suggest that both public accountancy firms and women, especially women leaders and partners, work collaboratively to modify organisational culture for gender equity.

Kyriakidou *et al.* (2016) contend that individual limitations and structural errors are the reasons that exclude women from partnership and leadership positions, not organisational theories and concepts. According to Kyriakidou *et al.*'s (2016) research, the structural error is one reason for women's exclusion from leadership and partnership roles in accountancy firms, whereas whether individual limitations are another reason needs to be researched further.

According to the above discussion, long-lasting gender-stereotypical discrimination and organisational and structural constraints affect women's presentation at partner and leader levels. Women leaders and partners in accountancy firms cannot resolve this sidelining by themselves. They still face pressure that excludes them from regular leadership roles because of restrictions from organisations and impediments from society. Whether organisations choose to change structure becomes a significant criterion of the turnover of leadership resources in accountancy firms. To modify organisational culture for gender equality, both structural changes from accountancy firms and women's efforts should work collaboratively. Moreover, organisations with high gender equality and diversity at leadership and partnership levels may generate useful cooperation atmospheres to promote inspiration and invention, and this may follow with better organisational performance and better intragender relationships. This kind of organisation has a lower level of gender discrimination.

The broader transformation style can facilitate gender equality

Ashley and Empson (2016) suggest that when our economy and society have a broader transformation style to facilitate gender equality in structures and mechanisms, the organisational transformation would be possible (Ashley and Empson, 2016). They contend that gender equality in accountancy firms is a symptom, not a reason (Ashley and Empson,

2016). Moreover, they contend that a flexible work arrangement to retain women's talents is not enough to guarantee women's promotion in accountancy firms (Ashley and Empson, 2016).

Similarities and differences between women's in-group practice

Women's hierarchical in-group relationships in accounting are understudied.

Women as a group

Hull and Umansky (1997) suggest that organisations segregate women from promotion to higher positions. Edgley, Sharma and Anderson-Gough (2016, p. 17) suggest that 'the complexities of in-group and out-group mentalities remain an issue', including women's inclusion and exclusion practices as members of in-group and out-group in accountancy firms.

In-group collectivism

Women's in-group collectivism means the degree to which individual women, including women leaders, partners and other women, express pride, trustworthiness, cooperation and cohesiveness in their organisations. Lupu (2012) contends that female partners may build in-group coalitions and influence the group culture (Lupu, 2012). Rampe and Elliott (2016) show some business cases about women's in-group collectivism and out-group supporting. Another practical example is The Women's Initiative Executive Committee (WIEC) that belongs to the American Institute of Certified Public Accountants (AICPA). It initiates a LinkedIn Group, 'AICPA Women in the Profession', as an in-group collectivism platform to share ideas and information. WIEC also supports the 'Women to Watch' program to build role models for elite women.

In-group difference

Gallhofer's (1998) research criticises the mainstream research for treating women as a homogeneous group: for instance, some liberal feminist analysis shows partiality towards a specific group of women but neglect other women. Some researchers neglect women from lower socioeconomic classes, who face further difficulties concerning their socioeconomic background, and other women from different contexts, focusing on women in the middle-class. She also highlights the dangers of defining 'women' as a universal category (Gallhofer,

1998). Dambrin and Lambert (2012) note that typical feminist researchers have biases to only focus on 'white Western middle-class women' (Gallhofer, 1998, p. 366). Komori (2013) advises that since women have more and more lifestyle choices, seeing them as a homogeneous group inspired by the same values and goals was out of date.

Tanima (2015) highlights the hazard of ignoring women's in-group differences and suggest that women accountants in an intragender microfinance group may generate in-group conflict or possess diverse interests. People should not view those women with intragender differences as in a homogenous group. She claims that gendered relationships within organisations tend to be context-related (Tanima, 2015). Women's in-group and out-group behaviours may differ according to contexts.

Cohen *et al.* (2017) note in-group differences between women leaders and other women. They contend that women who break through the glass ceiling as leaders describe gender inequity that other women face in lower hierarchies short of human resource capital or career motivation.

In-group competition

Women's in-group competition means the degree to which individual women (including women leaders, partners and other women) express competitiveness, indirect aggression and misogyny within their organisations.

Dalton *et al.* (2014) note that token women leaders and partners may act as barriers against gender equality when they are only one or two in number, and they may show bias toward other women in their organisation. The competitive threat may exist between women leaders or partners when they fight for women's limited resources as a gender group in the workplace. Consequently, a woman leader or partner may obstruct other women's advancement opportunities. Women leaders and partners may upsurge gender binary and gender inequality in audit firms (Dalton *et al.*, 2014).

Women leaders and partners may display symbolic violence to other women, and vice versa. Symbolic violence is influential when women leaders and partners attempt to resist gender discrimination, but paradoxically maintains gender stereotypes in the workplace (Tremblay, Gendron and Malsch, 2016). Women leaders and partners' symbolic violence behaviour may undermine relationships between women.

Research Gaps

The theoretical framework of doing gender in the accountancy industry

Until now, no one has summarised all these theories or built a model for doing gender with a leadership agenda to examine women leaders' intragender relationships at work.

Consequently, few scholars use the theoretical framework of doing gender in the accountancy industry. The theoretical framework of doing gender in the accountancy industry should integrate related theories. Including doing gender (West and Zimmerman, 1987), undoing gender (Deutsch, 2007; Kelan, 2010), redoing gender (Pruitt, 2018), mobilising femininities (Martin, P. Y., 2001; Carr and Kelan, 2016b), doing gender well and differently (Mavin and Grandy, 2012) and neo-Confucianism's yin and yang philosophy (Gao, 2016), shown in Figure 6. Thus, women leaders and partners can form a dynamic organisational system in which the whole accounting firm keeps growing on performance, size and profit.

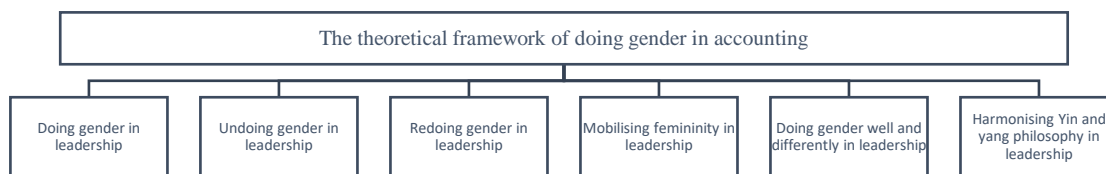


Figure 6 The theoretical framework of doing gender in accounting

The theories of doing gender, undoing gender and redoing gender are not well developed in accounting

This study finds limited papers regarding doing gender, undoing gender and redoing gender in accountancy firms. West and Zimmerman's (1987) theory doing gender is still understudied in the accountancy industry.

Adapa, Rindfleish and Sheridan (2016) posit that women's doing gender can be changed to undoing gender or redoing gender, contesting the status quo for women as subordinates, and exploring more chances for women's promotion as leaders or partners in local accounting firms. They suggest that gender can be subverted or redone through communication, undone or redone gender, or women's sharing of information and greater transparency (Adapa, Rindfleish and Sheridan, 2016). Adapa, Rindfleish and Sheridan (2016) agree with Nenwtich and Kelan's (2014) topology of doing gender that people may subvert gender binary according to different contexts. Women's communication and coordination at work can help

the process of undoing gender. Adapa, Rindfleish and Sheridan (2016) suggest that the local context of different organisational sizes affects women's doing gender. They suggest that gender can be flexible, and vary according to local contexts (Adapa, Rindfleish and Sheridan, 2016).

According to the above discussion, with the gender-stereotypical histories of accountancy firms and individual woman leaders and partners' struggles, gender inequality and gender discrimination remain within the highest accounting hierarchies. Women leaders and partners still need to do gender under gender-inequality situations in accountancy firms.

Scholars have not analysed accounting using theories mobilising masculinity and mobilising femininity

The concept mobilise is used by scholars to discuss women in accounting but has not been understood at the theoretical level, while in the general level study of gender, mobilising masculinity and mobilising femininity are well developed.

Gallhofer (1998) contends that people mobilise the term 'women' as a single and widespread category, and when researching issues of inequality in accounting, scholars may treat women as have no in-group differences. Bovaird's (2008) case study shows that a woman leader might do gender through mobilising femininity in accountancy firms.

Kyriakidou *et al.* (2016) suggest that women leaders and partners' doing gender relate to communicating with other women to challenge the situation where men dominate senior positions. When doing gender in accountancy firms, women leaders may mobilise femininity by also doing gender well. Women leaders and partners may do gender in accounting by choosing masculine and feminine behaviours, but Kyriakidou *et al.* did not discuss women's masculinity.

Tremblay, Gendron and Malsch (2016) suggest that when their organisation position women leaders as board members, perceptions of the legitimacy of women leaders in the boardroom generate two critical discourses: positive differentiation and degenderising (Tremblay, Gendron and Malsch, 2016). The first discourse is that femininity is naturalised and positively mobilised by women directors, and women directors' mobilising femininity may or may not meet the functioning of boards. Their second discourse is degenderising: that is, gender can be redone, or undone, and gendered characteristics can vanish in the workplace.

Scholars may recognise women's presence on accountancy firms' boards to construct gender-based categories and mobilise a 'degenderised' profession's vision. That degenderised behaviour can be explained by the theory mobilising femininity, but Tremblay, Gendron and Malsch (2016) do not recognise that.

Kamla (2018) finds that Syrian women accountants meaningfully mobilise religion-based resistance strategies to challenge patriarchal explanations of gendered career roles in Islam and protect career entry and upgrade in the accounting profession.

Gallhofer (1998), Komori (2007), Bovaird (2008), Kamla (2012), Simpson and Kumra (2016), Kyriakidou *et al.* (2016), Tremblay, Gendron and Malsch (2016) and Kamla's (2018) research suggest that women leaders and partners may use mobilising femininity as a method in accountancy firms. Their research results help gender researchers in accounting focus on exploring women leaders and partners' choices to practice masculinity and mobilise femininity. Women leaders and partners may do gender in accounting by choosing behaviour related to both masculine and feminine. When women leaders and partners do gender in accountancy firms, they may mobilise femininity through positive differentiation and degenderising. Women in accountancy firms' different choices and performances between mobilising femininity and mobilising masculinity are still understudied.

Intragender hierarchical relationships

In the accounting context, women's intragender hierarchical relationships and differences between women leaders and subordinates about gender identities and roles are still understudied. According to the similarity-attraction theory, Guthrie and Jones III (2017) suggest that most mentors keen to select same-gender protégés if possible.

Although scholars find research gaps on gender in the accountancy industry, none of the discussions focuses on women's doing gender with other women in accountancy firms. They do not specify the hierarchical differences between women leaders and other women in accounting when they are doing gender. There are more challenges for women leaders and partners than there are for women in lower-level positions. When the same woman advances as a leader or a partner, she may change her way of doing gender to become contrary to gender stereotypes, and then her intragender relationships may change.

Cultural differences

Cultural differences may influence women's doing gender with other women in accounting. Haynes (2017, p. 115) suggests that scholars should devote further study to women in accounting in non-Western contexts. Following Haynes, this study suggests that women elite accountants' hierarchical relationships with other women in the geographical, political and cultural contexts of non-Anglo-Saxon and non-democratic countries demand scholars' further research.

Different contexts influence women's in-group perception. For instance, there are geographical and cultural differences between women accountants in the West and China. Cooke and Xiao (2014) contend that women in Western accountancy firms as a social group face sexist, detrimental and gendered attitudes, whereas women in Chinese accountancy firms do not meet these problems. Cooke and Xiao (2014) propose that the reason for these cultural differences may be that Chinese women do not suffer similar gender discrimination as Western women do. The Chinese government already issued gender-equality legislation and policies to eliminate gender inequality. Also, the paternalist society and neo-Confucianism philosophy contribute to the gender perception of women accountants within China.

Future research agenda

According to the literature of doing gender in accounting, there are some viewpoints to future research.

First, 'doing gender in accounting' as a new proposition needs continued research.

Second, the gender agenda in accounting institutions and firms is a topic to be continually researched.

Third, research on doing gender in accounting needs to have a macro, meso and micro perspective.

Fourth, more research is needed to bring diverse global experiences about gender in accounting and place women leaders and partners' intragender relationships in accountancy firms into diverse socio-cultural, economic, political and global contexts. Women leaders and partners' masculine and feminine characteristics in accountancy firms within Chinese local contexts is another understudied area.

Fifth, more research is needed to establish why women exclude from leadership and power in accounting. Although this study finds some reasons for women's exclusion and inclusion in leadership in accounting, analysis of different contexts will provide more answers, for instance: a macro-level political environment, a conflict between globalisation and nationalisation and religion; the meso-level organisational structure adaptation; and the micro-level project of intragender mentor relationships and daily communication.

Sixth, intragender hierarchical relationships between women leaders/partners and other women need to be the subject of continued research. Since women leaders and partners may have less power, their leadership performance may be difficult and engage in ambition and competitiveness. Their relationships with other women may not progress well. Scholars have not discussed women leaders and partners' intragender relationships about engaging ambition and competition, generally in the specific area of accounting.

Seventh, the sociological theory framework of doing gender should be used to analyse women leaders and partners' relationships, and intragender ambition and competition. When doing gender in accountancy firms, women leaders and partners may mobilise femininity or masculinity alongside doing gender well. Moreover, in some contexts, women leaders and partners may undo or redo gender.

Women's doing gender in accounting relates to multilevel stakeholders. It is consistently contextualised and socially constructed by multilevel factors about women at work. Future research on similar topics should have a sustainable development perception.

Chapter Summary

This chapter discusses accounting and gender literature concerning women leaders and partners' doing gender. This chapter focuses on factors and reasons for exploring women leaders and partners' exclusion and inclusion in leadership positions. These six reasons are: (1) gender inequality in accountancy firms and gender inclusion in leadership; (2) masculine gender stereotypes and women leaders and partners' masculine strategies; (3) culture influences women leaders and partners' doing gender; (4) hegemonic masculinity and the dominant sales culture causes women's scarcity in leadership; (5) organisational structure influences women's representation at partner and leader levels; (6) the broader transformation style can facilitate gender equality.

There are some research gaps for doing gender in accounting. The theoretical framework of doing gender has not been well-developed and is seldom used to study women's gender and relationships in the accountancy industry. Women elites' inter-gender relationships are well-developed while intragender hierarchical relationships are understudied in accounting. Women leaders and partners' experiencing masculine characteristics of ambition and competition with other women occurs in specific social processes. Cultural differences may influence women's doing gender in accounting, which is still understudied.

Chapter Three: Literature Review - Intragender Ambition and Competition for Women Leaders

Introduction

This chapter introduces, reviews and discusses the terms ‘ambition’ and ‘competition’ as applied to women leaders concerning their intragender relationships, examining their understanding and practice of these two terms with a gender lens. It contributes new insights to studies of women leaders’ intragender relationships and explores literature gaps concerning women leaders’ ambition and competitiveness experiences. Whether women leaders construct intragender ambition and competition differently depends on the social and cultural context. Intragender ambition and competition with other women is worth further research and is understudied. Also, ambition and competition are two critical terms to understand women leaders’ relationships with other women.

This study introduces the theory of doing gender well and differently (Mavin and Grandy, 2012) to analyse ambition and competition. According to Mavin and Grandy (2012, p. 227), when ‘simultaneous[ly] doing gender well and doing gender differently, women can also be evaluated as the “right kind or “wrong” kind of feminine (or masculine)’ (p. 227). Women simultaneously enact masculinity and femininity (Mavin and Grandy, 2012). For a woman leader to do gender well as a woman, she needs to engage in stereotypical femininities. Simultaneously, when she is doing gender differently as a leader, she needs to engage in ambition and competition (Mavin and Grandy, 2012; Mavin and Grandy, 2013). Mavin and Grandy (2008, p. 225) contend that examining intragender relationships between women from a theoretical position of doing gender both well and differently will reveal the covert nature of how women compete with other women.

This chapter separately discusses the conceptualisation of intragender ambition and competition in more depth, then considers them together under the theory of doing gender well and differently.

Intragender Ambition

Women leaders’ experience of intragender ambition is socially constructed. Their ambition influences both their career advancement and intragender relationships.

Ambition and Women Leaders' Intragender Ambition

This thesis understands ambition in organisations as a desire to engage in taking-charge behaviours (El Baroudi *et al.*, 2017), to 'motivate for success, attainment, and accomplishment' (Judge and Kammeyer-Mueller, 2012, p. 759) in career advancement and work-unit efficiency (Curry, 1991). Ambitious women indirectly connect 'through mediation of self-efficacy, professionalism, teamwork, and decision making' (Bui *et al.*, 2016, p. 1).

This study understands a woman leader's intragender ambition as a desire to distinguish oneself from other women as a leader in organisations and a strong wish to accomplish career goals or plans for professional success in the future. When women leaders perform ambition in environments among other women, their relationships with them may change according to cultural and other contexts.

Gendered Construction of Ambition Among Women

This study acknowledges that women leaders' intragender ambition is complex. Some scholars understand the gendered construction of 'ambition' as arising for different societal norms of ambition for women and men, which construct a gender gap; people expect women to be moderate in ambition or ease their ambitious behaviour toward others (Han and Heldman, 2007, p. 286). Women are expected to act modestly, even after becoming leaders (Han and Heldman, 2007, p. 286).

Women leaders may experience intragender ambition with other women. According to Sools *et al.* (2007), although many women leaders have ambition, the paradox is that their ambition is neither consistently and noticeably displayed to others nor easily observed by others. These women may dislike directly demonstrating their ambition because other women might distance them from the women's group if they do so. However, Sools *et al.* (2007) do not explore what women leaders will do to deliberately, implicitly demonstrate ambition while relating to other women. Also, Sools *et al.* (2007) do not discuss how women find routes to maintain positive intragender relationships when experiencing ambition in specific situations to avoid the negative influence of the 'paradox of ambition.'

When women leaders perform ambition in certain contexts, they may hinder other women's ambition, thus building negative intragender relationships. When ambitious women leaders face gender bias at work, they may choose to distance themselves from gender stereotypes of

women; this, in turn, may lead them to undervalue other women's competence and ambition (Ellemers, 2014, p. 50). Moreover, Ellemers (2014, p. 50) argues that some women leaders view other women as their worst enemies; they wish to protect their unique leadership positions at work and not help other women achieve the same level. These women leaders are critical of female subordinates and their career ambitions and are unwilling to provide mentoring or support to other women in their career drive for equal opportunities (Ellemers, 2014, p. 50). Thus, these women leaders' success hinders rather than helps other women in the workplace (Ellemers, 2014, p. 50).

With different contexts, women leaders' ambition at work may lead them to promote other women to higher places in the hierarchy. White and Mariani (2015) find that quotas allocated to women candidates promote other women's ambition to pursue election. When political representation is opened to women, newly nominated women's relative success in the first few elections will influence other women's likelihood of pursuing political ambitions (White and Mariani, 2015). Typically, women are more collective with each other; for example, they tend to be friendly among themselves, unselfish and concerned for others (Singh, Kumra and Vinnicombe, 2002). They 'are more likely to seek ties with not just others in the organisation, but are also likely to seek extra-organisational relationships with other women to be better equipped to overcome gender-related obstacles and learn from others' experiences' (Krishnan and Park, 2005, p. 1713).

My own work experiences and observations confirm that although distancing behaviours between women leaders and other women may occur in some organisations after women are promoted to leadership roles, not all women leaders choose to distance themselves from other women. Some may build up positive intragender relationships in various routes.

Women Leaders May Face Hegemonic Masculinity

Women leaders may face hegemonic masculinity with contradictions and complexities. Connell's book *Masculinities* (2005) notes that hegemonic masculinity is open for a challenge—and possibly change. This study follows Connell's (2005, p. 77) understanding of the concept of hegemonic masculinity as:

The configuration of gender practises which embodies the currently accepted answer to the problem of legitimacy of patriarchy, which guarantees (or is taken to guarantee) the dominant position of men and the subordination of women.

Rudman and Glick (2012) suggest that the positively evaluated traits of ambition can be overdone, and instead be expressed as rebelliousness, stubbornness and arrogance in relation with others. They further assert that when women leaders perform ambition with other women; they need to show masculinity to receive respect. Consequently, other women may or may not dislike them. Interestingly, if women leaders choose to devote more concern to others, other women will disrespect them and think they are incompetent or short of ambition. Rudman and Glick (2012) thus conclude that ambition is a concept stereotyped with hegemonic masculinity.

Women leaders must challenge hegemonic masculinity together with other women. Visible role models of women leaders at work may correlate to an increase in women's ambition (Sealy and Singh, 2009)—not just because they serve as role models to prompt other women's career aspirations, but because the mere presence of women leaders starts to change the old gender schema of status and power in the workplace.

Benschop *et al.* (2013) challenge the notions of hegemonic masculinity's correlation with ambition, which people may take for granted. They suggest that 'hegemonic masculinity is not a fixed phenomenon, but a specific configuration of a gendered practice that is culturally and historically contingent, and open to challenge and change' (Benschop *et al.*, 2013, p. 705). However, Benschop *et al.* (2013) do not discuss what kind of relationships will arise among women in situations where women leaders challenge hegemonic masculinity, which is an understudied area.

Women leaders may change their routes of performing ambition after breaking the glass ceiling. If they challenge hegemonic masculinity, their intragender relationships at work may change accordingly. As the above discussion indicates, many scholars have failed to distinguish women leaders from women in other positions about how they perform ambition. Moreover, these scholars overlook the fact that their studies are in the context of male-dominated organisations in western culture; they did not consider the context of gender-egalitarian organisations. Whether women leaders in those two different contexts perform ambition similarly or not, is still understudied.

Women Leaders Experience Intragender Ambition

Women leaders' intragender ambition is a gendered, fluid concept. Women leaders perform femininity through 'doing gender,' and experience ambition that is socially perceived by

other women as behaving appropriately according to their sex category, and therefore ‘doing gender well’ (Mavin and Grandy, 2012). Women leaders may recognise male leaders’ behaviour as hegemonic masculinity - which is traditionally viewed as an essential leadership characteristic in fields dominated by male leaders - as they perform ambition among other women. As a leader, a woman may need to explore and challenge masculinity (Gherardi, 1995), especially hegemonic masculinity (Acker, 1992) or agentic behaviour (Eagly, Alice Hendrickson *et al.*, 2007). To challenge hegemonic masculinity with other women, they need to be ‘doing gender’ in other ways.

Intragender Competition

Most research works focus on the negative influences of competition between women.

The Concept of Women Leaders’ Intragender Competition

This study views competition between individuals in business or management context as a cognitive or situational variable and a motive and approach for a common goal or success. It is an intimate, interdependent, transitory and invisible relation. It is created between players and is a method for securing productive relationships for competitive success.

This study understands the concept of intragender competition as arising whenever two or more women strive for a promotional goal which can or cannot be shared. Intragender competition can be constructive or destructive. In some situations, a woman leader’s gain is the other’s loss (i.e., a zero-sum game). In others, women can gain together through competition (i.e., a win-win game). Women leaders contend over status with other women and position themselves in leadership roles. Women leaders performing competition with other women do so in a setting where women’s goal attainment is interlinked.

Reasons for Women Leaders’ Intragender Competition

The proportion of women in leadership positions may affect how women compete in a given organisation. Ely (1994) contends that women leaders in male-dominated firms might perceive a scarcity of advancement opportunities, which will result in negative intragender relationships characterised by competitiveness and undermining. Women leaders may perceive women as less valued. Simultaneously, Ely (1994, p. 209) suggests that in the reverse situation—that is, in sex-integrated organisations with a higher proportion of women leaders—women may perceive their working environment as friendlier to women, and thus

leadership positions appear less tied to gender. Women leaders' intragender relationships tend to be built and maintained without considering gender binary situations (Ely, 1994, p. 230). In sex-integrated organisations where intragender competition is less linked to promotional assessment (Ely, 1994, p. 230), women leaders may have more chances for promotion, so competition with other women will not hinder their promotional opportunities (Ely, 1994, p. 230).

Consequently, it may be easier for them to work with other women in their organisations as positive sources of support; when there are sufficient resources available, women can remain friendly with each other even in a competitive situation, rather than being competitors for limited resources (Ely, 1994, p. 209). Competition between women leaders and other women can thus be healthy. Ely (1994, p. 228) contends that the proportion of women in leadership positions may affect the nature of women leaders' intragender identification, affecting how women compete.

Tanenbaum (2002) precisely analyses the roots of destructive competitiveness among women. He finds that American women are socialised to look at each other as adversaries rather than allies in an implicit competition about who is the better woman—a contest that no one wins.

A low proportion of women in leadership positions leads to a negative competition between women. Sheppard and Aquino (2013) suggest that gender inequality at work is the competition source between women (p. 53). They further suggest that compared to women in firms with more female partners, those in firms with very few female partners reported more competitive relationships among women and were less likely to perceive female partners as supportive role models. Simultaneously, women in higher hierarchical positions may exacerbate gender inequality in organisations when they feel a competitive threat; also, they choose to overlook high-performing female subordinates for promotion (Sheppard and Aquino, 2013, p. 60).

The in-group distancing between women occurs when resources or opportunities are scarce. Sheppard (2014) contends that competitive behaviours and interpersonal hostility increase in such situations in any group of people. Other women will suppose women leaders to be possible competitors for access to organisational resources and particularly tough ones because they try to self-promote and undertake assertive and dominant behaviour (Sheppard,

2014, p. 7). Indeed, women may perceive they should compete specifically with other women for valued and limited organisational resources that seem less accessible to women than men (Sheppard, 2014, p. 7). Moreover, when women compete for limited organisational resources or chances with other women, their intragender relationships could become strained (Sheppard, 2014, p. 7); such competitiveness decreases the quality of women's intragender relationships (Sheppard, 2014, p. 8), and women's intragender relationships.

Sheppard (2014, p. 7) further contends that individuals perceive others of the same gender as more like themselves than those of the opposite gender because they occupy similar positions. Individuals of the same gender tend to be targeted for competition and provoke more jealousy (Sheppard, 2014, p. 7). Sheppard (2014, p. 8) also finds that women shy away from opportunities to compete with other women and may underperform when competing with other women, but not when competing with men. Intragender competition between women is especially threatening (Sheppard, 2014, p. 8).

Sheppard (2014, p. 9) suggest that women's ratio to men at leadership roles in their organisations will influence women's intragender competition experience. In organisations in which there are equal (or near-equal) numbers of women and men taking leadership positions, women are unlikely to perceive unhealthy intragender competition 'for a smaller piece of the pie' (Sheppard, 2014, p. 9).

Studies by Ely (1994), Tanenbaum (2002), Sheppard and Aquino (2013) and Sheppard (2014) indicate the outcomes of women leaders performing competition with other women is the result of the social construction of gender in different contexts.

Contexts of Women Leaders Experiencing Competition with Other Women

Intragender competition may manifest in different ways, such as intragender indirect aggression, competitive threat, zero-sum or positive-sum competition, and positive or negative competition. Women leaders may mix these types while performing competition with other women. The way this competition is expressed may change according to the fluid gender situations within different contexts.

In male-dominated or sex-integrated (gender equality) organisations, women leaders' intragender competition may make their gender roles and leadership roles incongruous or intertwined. Women's limited access to resources in organisations fosters unhealthy

intragender competition. When women leaders' gender group is less valued, such as in male-dominated situations or those in which women leaders are competing for limited organisational resources or promotional opportunities with other women, their performance of competition with other women will harm their intragender relationships.

Conversely, the competitive situation for women leaders within sex-integrated organisations is much better. Women have more chances in competition with other women. Women in these firms can maintain intragender competition in constructive and positive styles and establish mutually supportive relationships with other women without gender bias.

Research on intragender competition between women leaders and other women needs to consider the contexts in which women operate. Hurst, Leberman and Edwards (2017) research the kinds of personal and organisational strategies that can reinforce positive intragender relationships between women to support these women's career advancement. They suggest that women leaders' competition experience inevitably relates to other women, and these relationships significantly impact women. Hurst, Leberman and Edwards (2017) advise that organisations need to be conscious of and sensitive about their structures, operating systems, cultures and regulations that interrelate to and affect the expectations between women leaders and other women.

According to Hurst, Leberman and Edwards (2017), when organisations adopt organisational structures, operating systems, culture and regulations that encourage gender egalitarianism, women leaders' experience of competition with other women can promote their relationships. When competition between women is unavoidable, more changes are needed to advance gender egalitarianism to avoid zero-sum competition and promote positive-sum competition. For instance, organisations need to change their structures, operating systems, regulations and culture to allow for gender egalitarianism—not only socially, but in networking, training, hiring quotas and development of mentors and recommenders.

Women Leaders' Manifestations of Intragender Competition

Some scholars have argued that when women leaders perform competition or engage in undercurrent competition forms with other women, competition manifestations will be intragender indirect aggression, 'queen-bee syndrome,' competitive threat, negative or positive intragender competitions, and zero-sum or positive-sum competition.

Women Leaders' Intragender Indirect Aggression

Some researchers have also studied indirect, relational and social aggression between women leaders and other women in the workplace, where a minority of women engage in subtle aggression toward other women, such as insults, putdowns, denigrating messages and sabotage (Brock, 2008; Brock, 2010; Mavin, Williams and Grandy, 2014; McAndrew, 2014; Hurst, Leberman and Edwards, 2016).

Because women leaders socially construct competition with other women in organisations, there are many indirect intragender competition types. For instance, Brock's (2008) results reveal that women who engage in sabotage targeted other women's reputations, careers and emotional well-being. Brock (2008, p. 213) finds that when women colleagues compete for a higher position, or if one of them is promoted and becomes the leader of other women; they may face intragender sabotage. People view those women as targets of other women, making other women feel inferior by comparison (Brock, 2008, p. 217).

As Mavin, Williams and Grandy (2014) discuss, academic interest in competition between women remains unexplored in gender, management and organisation research. They suggest that women's intragender indirect aggression results from competitiveness. Gender role prescription can explain women's intragender indirect aggression; direct aggression is an abnormality in women's gender stereotype; thus women may try to find alternative and more suitable means to express competition (Mavin, Williams and Grandy, 2014).

McAndrew (2014) researches how women use gossip and aggression in intragender competition. McAndrew (2014) finds that women are more likely than men to gossip in aggressive and competitive manners concerning other women. McAndrew (2014) suggests that such intragender gossip aims to exclude other women competitors from a social group and destroy its ability to maintain a consistent social network of her own. McAndrew (2014) suggests that women are much more likely than men to be involved in indirect, relational aggression and exclusion of other women. Following McAndrew's (2014) work, women's intragender indirect aggression (Lagerspetz and Björkqvist, 1994)—also known as 'social aggression' (Galen and Underwood, 1997) and 'relational aggression' (Crick and Grotpeter, 1995)—is defined as a low-cost approach when compared with the direct competition or physical conflict usually practised by men. Intragender indirect aggression has compounded effects on women leaders since other women can trigger it and carry it with betrayal.

Correspondingly, women leaders may use indirect strategies to compete with other women or face indirect strategies.

Hurst, Leberman and Edwards (2016) notice that women socially construct their behaviours to be friendly and cooperative. Hurst, Leberman and Edwards (2016) contend that underlying women's behaviour is an 'undercurrent of competition' at work that may produce 'covert forms of aggression between women, such as undermining, manipulation, betrayal and an underlying struggle for power' (p. 66). They further find that women who participate in relational aggression between women perform their roles in subtle, devastating behaviours. They suggest that intragender indirect aggression between women can take diverse forms; it is persistent and will significantly affect women leaders' self-esteem. Therefore, concealed and indirect forms of aggression are more dominant than direct conflict and aggression. According to Hurst, Leberman and Edwards (2016), because of competition, women may attempt to sabotage other women's careers, express dislike, hold grudges and decline to cooperate, circulate malicious gossip, make delicate insults and putdowns, send denigrating messages and practice social exclusion strategies for reputation management in the social competition.

As shown in studies by Brock (2008), Mavin, Williams and Grandy (2014), McAndrew (2014) and Hurst, Leberman and Edwards (2016), intragender indirect aggression strategies among women in organisations can have devastating effects on the victim.

Women Leaders May Face Competitive Threat

Women leaders in organisations with low gender egalitarianism are likely to escalate intragender competitive threat. Paustian-Underdahl, Walker and Woehr (2014) suggest that the degree of gender egalitarianism within a region will affect the support provided by supervisors to subordinates according to their gender. They further contend that if women supervisors feel that women's advancement opportunities are like those of their male colleagues; they will not see other women as competitive threats. Consequently, they tend to display intragender favouritism and support of other women. Additionally, organisations with more gender discrimination against women foster environments that limit women's advancement opportunities (Paustian-Underdahl, Walker and Woehr, 2014). Gender discrimination contributes to a more significant perceived competitive threat between women supervisors and female subordinates (Paustian-Underdahl, Walker and Woehr, 2014).

Women supervisors who feel that their female subordinates are a competitive threat might offer other such women little support. This behaviour will hinder their performance, causing increased disassociation from women subordinates, rather than supporting them (Paustian-Underdahl, Walker and Woehr, 2014). They find that people's relationships concerning discrimination and competitive threat at work are more robust between female subordinates and women supervisors than for any other dyad (*e.g.*, men and women, supervisors and subordinates). They suggest that in the United States, gender discrimination in organisations brings about the 'queen bee' phenomenon over the explanatory mechanism of competitive threat (Paustian-Underdahl, Walker and Woehr, 2014). However, their research did not offer advice on how women can ease or demolish intragender competitive threat.

Negative or Positive Intragender Competitions

Previously published studies on women leaders' performance of competition concerning other women mostly restricted their research boundaries to designating competition as negative or positive. For example, the 'queen bee' syndrome (Staines, Tavris and Jayaratne, 1974; Abramson, 1975) and intragender micro-violence (Mavin, Grandy and Williams, 2014) are viewed as unhealthy competition with other women; by contrast, positive competition between women is still understudied.

Zero-Sum or Positive-Sum (Win-Win) Intragender Competition

Women leaders' experience in the competition is complex. They may experience a zero-sum or win-win intragender competition. Ely (1994) believes that one difference between zero-sum and positive-sum competition lies in whether women leaders tend to perform the intragender competition. Women within zero-sum competition situations will be destructive to intragender relationships and hinder supportive and positive intragender relationships. They do not support other women and maybe envious or jealous of them. Women experiencing positive-sum (win-win) competition will be constructive to intragender relationships and support other women.

A Manifestation of Intragender Competition

Gender inequity is the source of intragender indirect aggression, which can have devastating effects on female victims in organisations. Moreover, women leaders may face zero-sum or win-win intragender competition from other women, depending on different contexts.

Accordingly, I have compiled a summary to describe the manifestations of women leaders' experiences of intragender competition in organisations (see figure 7).

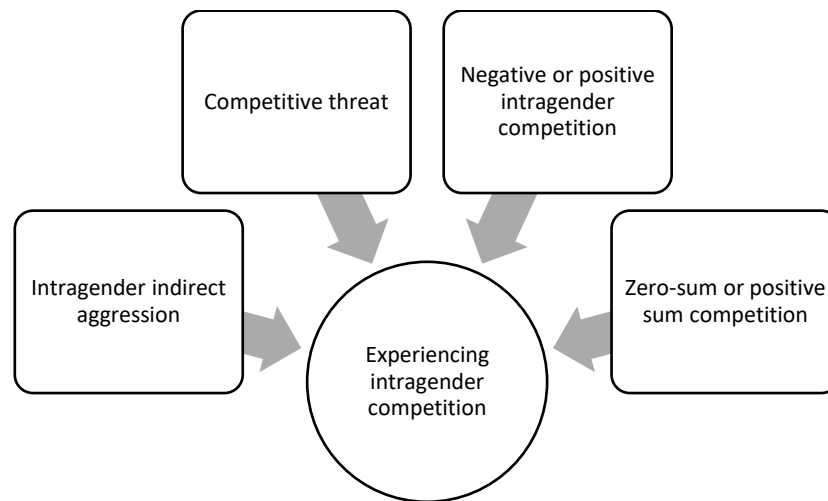


Figure 7 A summary for women leaders' manifestations of intragender competition

These manifestations can be mixed and then used as descriptions of intragender competition. Furthermore, gendered competition is a fluid concept. As the figure shows, except for conflicts, women leaders performing intragender competition may also bring them benefits such as support from other women or creating solutions by which every woman benefits through competition.

Ambition and Competition Between Women Leaders and Other Women

Just as 'gender is a fluid concept that shifts over time and place' (Mavin and Grandy, 2012, p. 219), so do masculine characteristics of ambition and competition. Consequently, women leaders' experiences of ambition and competition with other women in organisations are also changing over time and place. Thus, this study views women leaders experiencing intragender ambition and competition as a fluid process.

Mavin, Grandy and Williams (2014, p. 228) suggest that when women do gender well and differently simultaneously; they open possibilities for disrupting the gender binary, thus showing that gender 'has implications for women's intragender relations' (p. 228). Some women leaders may perform masculinely by displaying intragender ambition and competition in male-dominated organisations, making them unpopular with women colleagues and distance them from other women.

Ambition and competition have some common points. When performing ambition and competition, women leaders need to conform, resist and balance masculinity and femininity, either in male-dominated organisations or in sex-integrated organisations where women have an equal chance to men. Women leaders' behaviour may or may not be congruent with that of other women, which influences their intragender relationships. Accordingly, women leaders' gendered behaviour of performing ambition and competition can be congruent or change by doing gender simultaneously well and differently concerning other women.

This study assumes that intragender ambition and competition relate to local contexts. Women leaders' intragender social relationships of experiencing ambition and competition in Chinese culture, for example, are a research area that requires further development.

Chapter Summary

This chapter reviews two theories, intragender ambition and competition, with a gender lens. This study understands ambition and competition as fluid and gendered concepts arising between women leaders and other women. A review of the literature on ambition and competition provides this study's background knowledge regarding women leaders' experience of intragender relationships in the workplace.

This chapter initiates some research gaps. Few papers have discussed ambition concerning stereotypical gendered expectations among women leaders and employees. The existence of differences in the experiences of ambition between women leaders and other women is understudied. Women leaders' performance of ambition may be different from that of other women. This study categorises intragender competition as either zero-sum or positive-sum, either negative or positive; these categories are mixable. Since gendered competition is fluid, what is required to promote win-win competition between women (aside from efforts from women themselves) are more changes from related parties—for instance, changes in organisational structures, operating systems, regulations, culture to allow for gender egalitarianism not only socially, but in networking, training, hiring quotas and development of mentors and recommenders.

Chapter Four: A Theoretical Review and Integrating Theoretical Frameworks - Including Confucianism and Yin-Yang in Women's Leadership

This chapter proposes a theory of Confucianism and yin-yang leadership and includes it in the theoretical framework of gender in leadership (Figure 8). This chapter builds a general 'theoretical framework of gender in leadership', including two separate theoretical frameworks, one is to describe static theories ('the theoretical framework of the static state of gender in leadership'), another is to describe fluid and changing theories ('the theoretical framework of doing gender with Confucianism and yin-yang in women's leadership'). When focusing on women leaders' intragender relationships in accounting, this study finds some theoretical gaps. Women's practising of leadership and relationships in accounting disconnects with a systematic development of the theory of doing gender while this development in general industries and general social sciences is still understudied; also, a theoretical framework is needed. This chapter conducts a full-text systematic literature review of doing gender in accounting using NVivo software, considering women's different hierarchies as a distinctive field of study. This study argues that the theoretical framework of doing gender in leadership should include the Chinese theory of gender in leadership.

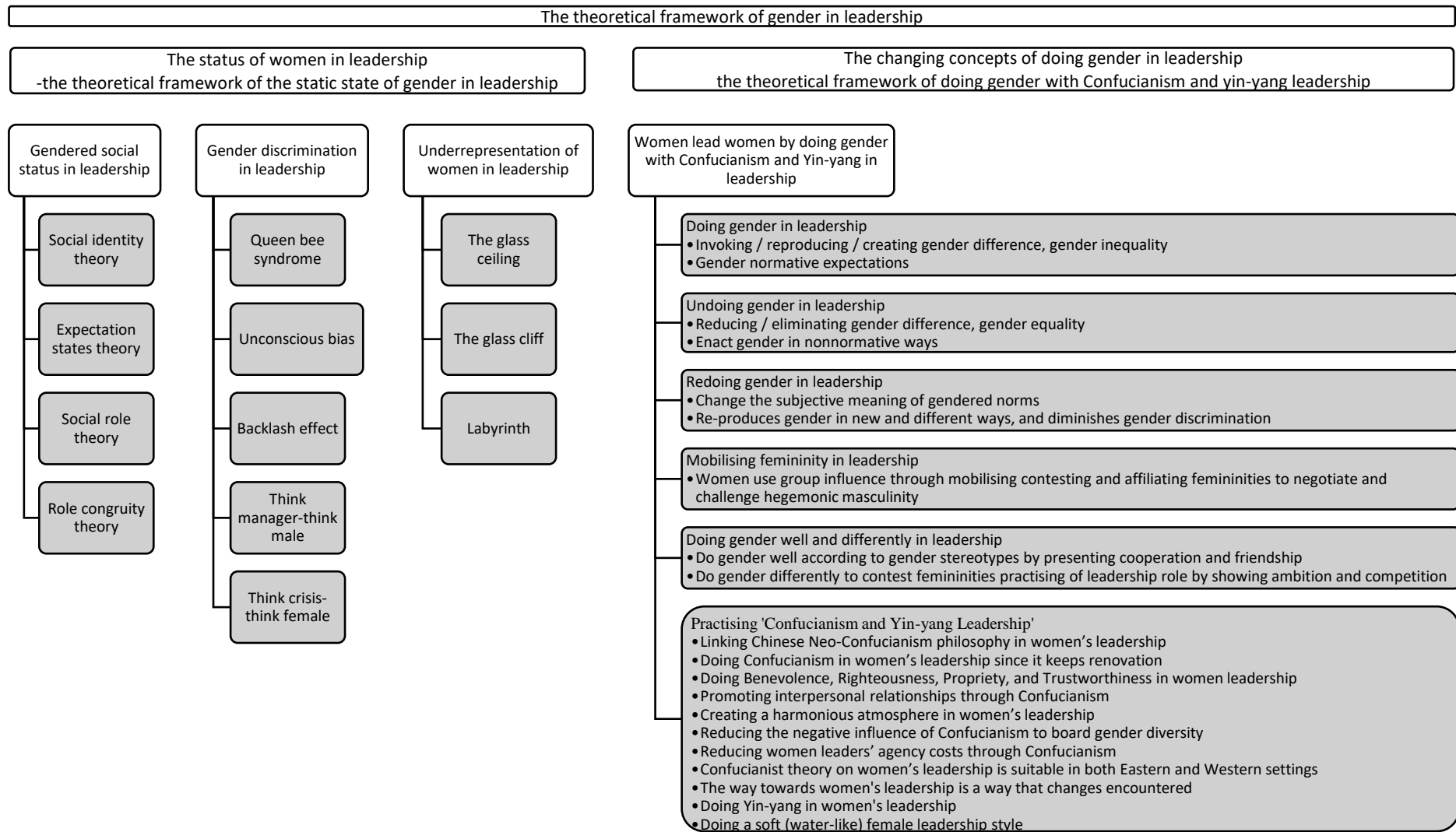


Figure 8 The theoretical framework of doing gender in leadership

Methodology

This chapter follows Petticrew and Roberts (2006) in undertaking a systematic literature review in the social science of doing gender in accountancy firms. This chapter conducts a full-text systematic literature review of doing gender both within and without the accountancy sector using NVivo 12 software, considering women's different hierarchies as a different field of study.

The purpose of a systematic literature review of theories is to find out how previous scholars use theories of gender and doing gender to research women leaders and partners' relationships with other women; also, how these theories can help this study or not enough to be used to analyse the collected data; and what theories should bring in this study.

Criteria for exclusion and inclusion

The criteria for excluding papers to be used in the systematic analysis are:

- a) Empirical papers do not use gender-related theories analyse data about leadership; or
- b) Theoretical papers do not involve gender in leadership and management; and
- c) Papers that the number of citations by google scholars is less than 5.

The criteria for inclusion are:

- a) Papers of theories, models and conceptual framework about gender, for example, gender equality, gender inequality, gender difference, gender discrimination, gender binary, gender segregation, gender neutral, gender harmony;
- b) Papers of theories, models and conceptual framework about doing gender, for example: doing gender, doing gender and leadership, undoing gender, redoing gender, doing gender well and differently, mobilising femininity, mobilising masculinity;
- c) Papers of theories, models and conceptual framework about masculinity and leadership, for example, women leadership, hegemonic masculinity, mobilising masculinity, contest masculinity or femininity;
- d) Papers of theories, models and conceptual framework relate to relationships, for example, intragender relations, in-group friendship, in-group similarity and difference, and individual difference.

The database employed

Stage by stage (Figure 9), I outlined this review's structure based on 66 essential papers and books. The data search used gender-related phrases as keywords, looking for full-text availability that could be downloaded and imported into NVivo software written in English to find codes and themes, then build theoretical frameworks.

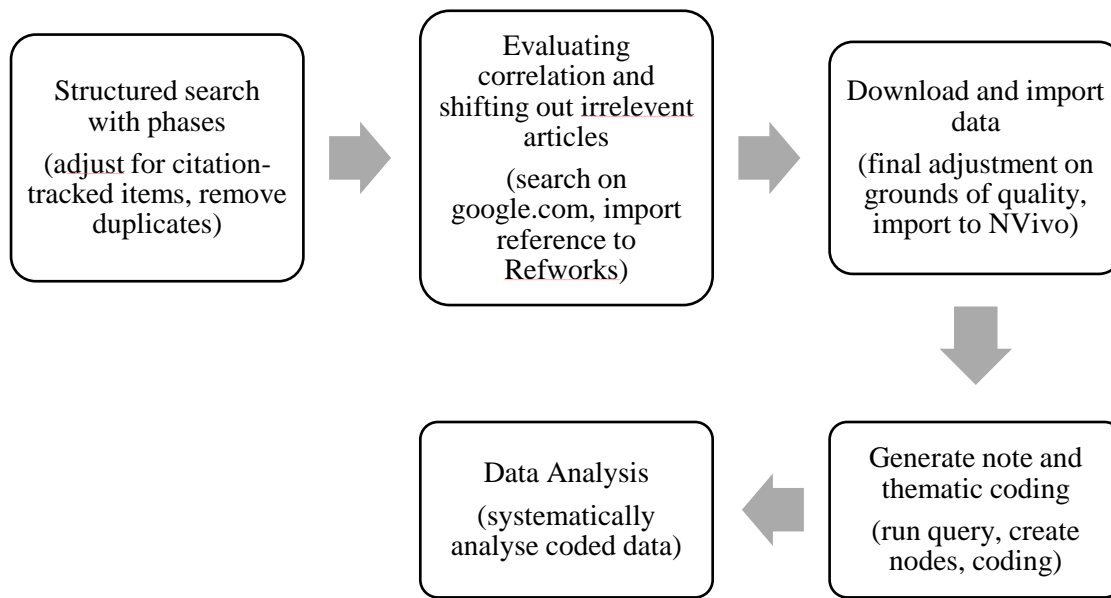


Figure 9 The flow chart of a systematic literature review of doing gender in accounting

Literature review

When conducting the systematic review of women leaders and partners' intragender relationships, I highlight the theoretical development of women leading other women in accounting that includes the broad concept of doing gender, together with theories of doing gender, undoing gender, redoing gender, mobilising femininity and doing gender well and differently. The reason is that scholars do not consciously use these theories in accounting, but they are necessary for different contexts.

Theoretical development of women leading other women in accounting

Research on gender in accounting should be consistent with women's practice. From the 1930s, there was minimal historical research into female professionals' representation and their doing gender in accounting, whereas the number of women accountants had been increasing. Table 5 shows the theoretical development of gender and doing gender in the field of women in accounting.

Table 5 The theoretical development of gender and doing gender in accounting

Authors	The topic	The results
Crompton (1987)	Gender and its relation to accounting.	Crompton (1987) suggests that gender and accounting theory requires researchers to explore more on both theory and data.
Lehman (1992)	Women's history in accounting and tried to find a theoretical reason for women's exclusion from professional accounting.	Lehman (1992) finds the relationship of contextualising accounting practice and research using feminist theories of conflict that women's social practice in accounting is constructed and reconstructed according to the contextualising of culture, education, economy and politics.
Hines (1992)	Accounting in Chinese cultures of "Yin" and "Yang", the Universal Feminine and Universal Masculine	Hines (1992) suggests that culture (for instance, the 'Yin' and 'Yang' dichotomy) and organisational structures may affect gender in accounting, and consequently influence women's professionalisation in accounting.
Anne Gaffney, McEwen and Jeanne Welsh (2001)	Communication networks include both women and men in a public accounting firm.	They find that women managers and male partners do not build close inter-gender relationships. Since women managers did not perform well in informal networks, they may encounter a glass ceiling when progressing to partner positions.
Wooten (2001)	The research adopts an institutional theory and the resource-based perspective to study why public accountancy firms	She reveals five types of institutional pressures to explain the purpose of the women-friendly policies which have thrived in the public accountancy industry.

	<p>issue women-friendly human resource organisational policies.</p>	
<p>McNicholas and Humphries (2005)</p>	<p>The decolonisation phenomenon through critical research into Maori women in Australian accountancy firms.</p>	<p>McNicholas and Humphries (2005) recommend that women as a group choose their network as an alternative method to the men's network when facing the glass ceiling effect generated by the organisational structure and is allied with limited mobility. McNicholas and Humphries (2005) suggest that since women have different motivations and learning procedures than men, women have special needs concerning the family and other social roles.</p>
<p>Broadbent and Kirkham (2008)</p>	<p>The relationships of gender and accounting also discuss two concepts - the glass ceiling and glass cliff in accounting.</p>	<p>They suggest that gender is a critical factor that accounting research should focus on (Nutley and Mudd, 2005; Broadbent and Kirkham, 2008). They indicate that some women can break through the glass ceiling and become women leaders and partners in accountancy firms. They may also encounter the glass cliff phenomenon and maybe more likely to lose jobs than men when their firms have problems (Nutley and Mudd, 2005; Broadbent and Kirkham, 2008). These phenomena cause issues for research into gender and women leaders and partners in accounting.</p>
<p>Dambrin and Lambert (2008)</p>	<p>The dilemma of the glass ceiling and motherhood that women auditors face, and how to balance it</p>	<p>Dambrin and Lambert (2008) suggest that the glass ceiling phenomenon that auditor mothers face can be an instrument explaining the scarcity of female partners in audit firms.</p>

	within the Big Four in France.	
Hardies, Breesch and Branson (2010)	How sex differences and gender stereotype affect women auditors' quality in specific contexts.	Hardies, Breesch and Branson (2010) find that women in audit firms do not perform as ordinary women; "being an auditor" is more preponderate than "doing gender".
Dambrin and Lambert (2012)	Women are rare in the highest positions in accountancy firms.	Women in accounting may exclude themselves from partnership and leadership positions to avoid encountering the glass ceiling, tilting their choice toward family affairs (Dambrin and Lambert, 2008). Additionally, Dambrin and Lambert (2008) note that the 'pipeline' syndrome is not tenable when explaining women's segregation from partnership and leadership positions in accountancy firms, and how women's jobs differ from men's at the same level. The 'pipeline' syndrome argues that although there was an influx of women working in independent accounting recently. They did not have enough time to progress to the highest accounting positions (Dambrin and Lambert, 2008).
Lupu (2012)	The mechanisms promoting the shortage of women in top positions such as partners and leaders in French Big Four accountancy firms, regarding	Lupu (2012) challenges the notion that the glass ceiling affects women leaders and partners' career construction. Lupu (2012) suggests that the term labyrinth can describe women's situation in the accounting profession because the labyrinth metaphor concentrates on 'blind alleys, detours and dead ends' (Lupu, 2012, p. 367). Alternatively, if accountancy firms did not request stiff

	organisation structure, may socially construct women's career routes.	conformance with traditional career models, they will have more successful women with higher family responsibilities (Whiting, 2008). She contends that women meet difficulties when interrupting a regular career advancement route to advance themselves for higher positions because of men's cohort effect.
Bruce-Twum (2013)	Women's gender in Ghanaian accountancy firms to find out whether female chartered accountants faced the glass ceiling phenomenon.	Bruce-Twum's (2013) research did not investigate women in the top hierarchy of accounting. She explored several reasons why women have not advanced into the top hierarchy in Ghanaian accountancy firms.
Dalton <i>et al.</i> (2014)	Team cooperation aspects and organisational cultural aspects influence the recognised glass ceiling in accountancy firms.	Dalton <i>et al.</i> (2014) collected 234 women auditors' response to posted letters or emails; those women worked for public accountancy firms in various US states. They suggest that women auditors are more likely to quit before attaining the partner level than men.
Adapa, Rindfleish and Sheridan (2016)	Women have a lower appearance and practice gender in senior roles such as principals and partners, in small and medium-sized	They focus on how women are doing gender in the local context and study women's doing gender in Australia accountancy firms and women's absence from leadership roles (Adapa, Rindfleish and Sheridan, 2016). They suggest that the intersectionality of women in Australia accountancy firms, the Australian regional context and gender stereotypes can affect gender equity,

	accountancy firms in regional Australia.	made women have fewer chances of advancing to senior positions in regional small and medium-sized accountancy firms.
Carmona and Ezzamel (2016)	Accounting and women's lived experience have a relationship in gendered accountancy firms.	They contend that women's doing gender through gendered identity construction is to obtain control and domination in accounting.
Kyriakidou <i>et al.</i> (2016)	Equality, diversity and inclusion in accounting	<p>Kyriakidou <i>et al.</i> (2016) contend that specific limitations and structural errors are the reasons that exclude women from partnership and leadership positions, not organisational theories and concepts. According to Kyriakidou <i>et al.</i>'s (2016) research, a structural error is one reason for women's exclusion from leadership and partnership roles in accountancy firms.</p> <p>Kyriakidou <i>et al.</i> (2016) find that the stream of studies about accounting and research on equality, diversity and inclusion relate to the assumption that organisation theory and practices assume gender neutrality and universality in accounting. They suggest that most literature on women in accounting is empirical but did not use sociological theory to analyse women's marginalisation in accountancy firms (Kyriakidou <i>et al.</i>, 2016), which accordingly they advise scholars to use. They suggest that the issue of gender equality and women's inclusion in accountancy firms is still under-researched.</p>

Simpson and Kumra (2016)	The Teflon effect and women's attitude towards the glass slipper, showing merit may not promote women's career because of social identity to gender.	Simpson and Kumra (2016) find that women accountants and lawyers need to show their masculine ideals through a body image consistent with proper dress, voice, and self-presentation to prove their credibility and authority.
Thomson and Jones (2016)	International immigrants working as accountants in Canada face different situations.	Women leaders and partners' doing gender in Canadian accountancy firms showed the historical and geographical importance of gendered masculinity that resonates with the British colonial culture.
Cohen <i>et al.</i> (2017)	The glass ceiling phenomenon that professional women face in accountancy firms.	They introduce homophily and social role/social identity theories to analyse women's subordinate situations at work (Cohen <i>et al.</i> , 2017). The theory indicates that people tend to share interests with others in the same group but not with people in different groups, and they can then develop their interests and reinforce group member identity (Cohen <i>et al.</i> , 2017). Homophily and social role/social identity theories advise that the dominant group requires other groups to admire them by imposing a social system that brings the dominant group advantages. Cohen <i>et al.</i> (2017) suggest that if women conduct collective actions, the glass ceiling phenomenon will be heavily opposed and will not persist for a long time, mainly in professional industries.

		Cohen <i>et al.</i> (2017) note in-group differences between women leaders and other women and contend that women who break through the glass ceiling as leaders describe gender inequity that other women faced, in lower hierarchies short of human resource capital or career motivation.
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Organisational structures influence women leaders and partners' doing gender at work.

Adapa, Rindfleish and Sheridan (2016) suggest that women's doing gender can be changed to undoing gender or redoing gender, contesting the status quo for women as subordinates, and getting more chances for women's promotion as leaders or partners in local accounting firms. They suggest that gender can be subverted, undone or redone through communication, undone or redone gender, or women's sharing of information and greater transparency (Adapa, Rindfleish and Sheridan, 2016). Different contexts may influence the subversion of the gender binary. Women's communication and coordination at work can help the process of undoing gender. Hence, women can challenge the situation where men dominate senior positions and are more likely to be advanced to upper hierarchies in regional accountancy firms (Adapa, Rindfleish and Sheridan, 2016).

Research gaps and controversies to be addressed

The core problem of previous research on women leaders' doing gender is short of suitable theory. When focusing on women leaders' intragender relationships in accounting, I find some theoretical gaps.

- I find that existing theory about doing gender is not enough to analyse Chinese women leaders and partners' intragender relationships in accounting.
- Most research still focuses on the gender inequality situation; they neglect the gender equality situation.
- The existing theories are not adequate to analyse women leaders' ambition and competition in Chinese contexts.
- Chinese women leaders and partners face a much more complicated situation than those in the West that the existing theories of gender in leadership are not enough to be used to analyse women's practice in China.

- Scholars neglected cultural differences, and they should include Eastern theories in the theoretical framework. Most Western leadership theories do not consider the paternalistic leadership generated from the traditional Chinese Confucianism and Daoist philosophy, including relationalism, collectivism, harmony and yin and yang mutualism.
- Women leaders may face much more challenges or advantages to show feminine characteristics as women simultaneously show masculine characteristics as leaders, which depend on specific contexts.
- A theoretical framework is needed when women leaders face complex situations that need to use more theories of gender, analysing their practices in the workplace.
- Research on women's leadership needs to redefine the basic concept of empowerment, transcend the differences between socialism societies and capitalist societies and state centralism, regarding the state and market as embedded contexts of society and operating system.
- Women's intragender hierarchical relationships about gender identities and roles are still understudied. Few discussions focus on women's doing gender with other women in accountancy firms.
- The theories of doing gender, undoing gender and redoing gender are not well developed in accounting.
- Scholars have not introduced the theories mobilising masculinity and mobilising femininity into the accountancy sector.

This chapter's objective is theories that I will use for analysing women leaders and partners' intragender relationships in accounting.

Research question

According to the literature and research gaps, the research question of this chapter is:

Which theories, both new and existing, can be used to analyse women leaders' hierarchical relationships with other women in accounting?

Results - The theoretical framework of gender in leadership

In this section, I build a theory (shown in result two) and two theoretical frameworks (shown in 'result one' and 'result three'), considering Chinese contexts to build the new theory.

Result one - the static state of women in leadership

Scholars have used several theories to explain the relationships between gender and leadership in the workplace. I divide these theories into four groups, and three are in the static state that forms a theoretical framework of the static state of gender in leadership, shown in Figure 10.

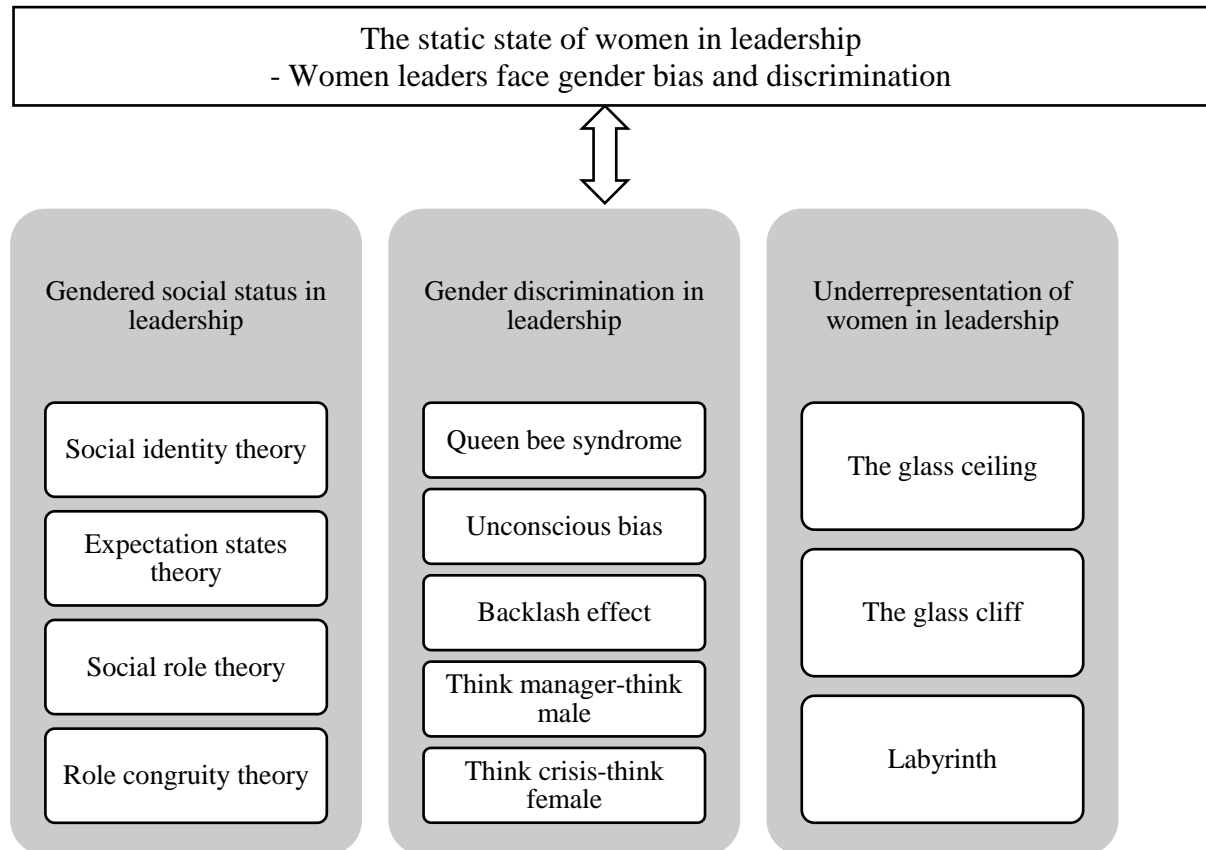


Figure 10 The theoretical framework of gender in leadership

This study then discusses the theory groups of ‘gendered social status in leadership’, ‘gender discrimination in leadership’ and ‘underrepresentation of women in leadership’ in the following sub-sections.

Gendered social status in leadership

Among all the four theories on gendered social status in leadership, social identity theory is about gender similarity and difference between a leader, candidates and other people. In comparison, the other three theories act as instruments to analyse women leaders’ social roles and status.

Social identity theory

As social identity theory (Tajfel *et al.*, 1979) predicts, male leaders prefer male candidates. Singh and Vinnicombe (2004) suggest that social identity theory provides people with a more profound understanding of leadership change-resistant phenomenon that rejects women's promotion as board members in organisations. Social identity theory proposes that when gender is a noticeable characteristic, women leaders need to be more excellent than male counterparts, and the new female leaders receive a much higher challenge from male leaders than those of the challenge received by new male leaders (Singh and Vinnicombe, 2004).

Vial *et al.*, (2018) suggest that according to social identity theory, women leaders may be more supportive to other candidate women who may be promoted as leaders at work than men, while, male leaders favour promoting other men than women to be leaders. They suggest that a higher demographic similarity, for example, the same gender between leaders and other employees would bring about more positive employee activities (Vial *et al.*, 2018).

Expectation states theory

Expectation states theory (Fisek, Conner and Berger, 1974; Berger, Rosenholtz and Zelditch Jr, 1980) describes how expected ability builds the foundation of status hierarchies.

According to Lockheed and Hall (1976), expectation states theory advises that in organisations with mixed-sex, men are more likely to develop as leaders, more dynamic, powerful and task-oriented than women. It advises that competitive women, who with higher competence and have a chance to advance task-specific expectations than other women, are more active and influential in mixed-sex organisations than other women. Expectation states theory matches with other approaches, for instance, social role theory.

Social role theory

Social role theory (Eagly, Alice H., 1987; Eagly, Alice H. and Wood, 1991) explains that sex differences and similarities emerge mainly from the division of social roles between men and women within our society (Eagly, Alice H. and Wood, 2016). Social role theory proposes that the incongruence of gender and leadership roles women face may socially construct gender bias in evaluations of leadership position (Weyer, 2007, p. 484). According to social role theory, both women and men perform similarly in leadership style because leadership role

offers norms and asks standard behaviour to direct leaders' performance of various tasks (Weyer, 2007, p. 490).

Role congruity theory

Role congruity theory (Eagly, Alice H. and Karau, 2002) suggests that people positively evaluate male leaders at work because they perceive men's characteristics as aligning with a masculine leadership role (Eagly, Alice H. and Diekmann, 2005). Quite the opposite, prejudice toward women leaders happens because discrepancies exist between the characteristics of women's gender stereotype and the required masculine leadership.

To women leaders, gender stereotypes may work as a barrier to their career advancement. Eagly and Karau's (2002) role congruity theory indicate that role-based prospects for men and leaders are allied. Quite the opposite, role-based prospects for women are categorized as communal, and not relate to the leadership role, constructing a 'think manager - think male' perspective (Schein, 1973; Heilman *et al.*, 1989; Bono *et al.*, 2017). The role congruity theory suggests that women managers who have the ambition to be promoted to the leadership positions are commonly in the catch-22 situation (Rudman and Glick, 2001; Rudman and Phelan, 2008; Bono *et al.*, 2017). People do not perceive communal women who are doing gender (West and Zimmerman, 1987) well as a good fit for top-level and high responsibility positions. People assess women atypical from their gender stereotypes as harshly even when they have effective performance in organisations (Heilman and Parks-Stamm, 2007; Heilman and Okimoto, 2008; Rudman and Phelan, 2008).

Hoffmann and Musch (2018) have a theoretical development of the role congruity theory. They contend that women are commonly less prejudice compared to men and would not like to express gender bias against women leaders at work.

Differences and similarities among expectation states theory, social role theory and role congruity theory

Social role theory, expectation states theory and role congruity theory are correlated and dissimilar, shown in Figure 11.

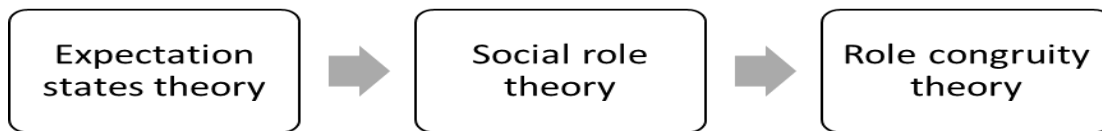


Figure 11 The development of theories about gender and leadership roles

These three theories have some similarities and differences, shown in Table 6.

Table 6 Similarities and differences among expectation states theory, social role theory and role congruity theory

	Expectation states theory	Social role theory	Role congruity theory
	(Fisek, Conner and Berger, 1974; Berger, Rosenholtz and Zelditch Jr, 1980; Eagly, Alice H., 1987; Eagly, Alice H. and Wood, 1991)	(Eagly, 1987; Eagly and Wood, 1991)	(Eagly and Karau, 2002)
Perspective	A social psychological theory	A social psychological theory	A social psychological theory and an industrial-organisational psychological theory
Similarities among theories	Gender roles influence leadership roles		
	Both theories suggest that the social structure creates the long-lasting glass ceiling preventing women from leadership positions (Weyer, 2007, p. 493). Both theories suggest that ‘the greater social significance and general competence’		

	<p>(Weyer, 2007, p. 493) cause gender inequality and gender bias between men and women at work, also, produce the glass ceiling phenomenon and women’s scarcity in leadership positions.</p> <p>Both theories contend that individual leaders’ gendered expectancies and gender stereotypes can influence leadership behaviour, then furtherly influence organisational behaviour they are working for. Hence, gender roles can affect organisational behaviour (Weyer, 2007, p. 493).</p>		
		<p>Prejudice and bias against women leaders arise because an incongruity exists between the gender role as a woman and the social role as a leader (Hoffmann and Musch, 2018).</p>	
<p>Differences among theories- Stereotypes on gender and status</p>	<p>Gender intertwines with social hierarchy and leadership since gender stereotypes generate status beliefs and differences between men and women in the organisational system (Ridgeway, 2001, p. 637; Correll and Benard,2006). Gender stereotypes turn to be typically prevailing barriers to women’s</p>	<p>According to social role theory, because of a gap between gender stereotypes and the implicit construction of leadership, gender bias toward women leaders exists (Weyer, 2007, p. 484).</p> <p>Social role theory contends that supervisors assess women candidates as more negative than</p>	<p>Gender stereotypical expectancies are specifically influential to women leaders behaviour. Women’s gender stereotype makes them less attractive to leadership roles than men, and women are less likely to be advanced into leadership positions.</p>

	<p>leadership (Ridgeway, 2001, p. 637; Correll and Benard,2006).</p> <p>Gender stereotypes generate gender bias in the evaluation of leadership positions and power.</p>	<p>men for potential leadership positions, considered more stereotypical of men (Weyer, 2007, p. 487).</p>	
<p>Differences among theories- Resistance from others</p>	<p>Expectation states theory shows a resistance phenomenon relates to gender (Correll and Benard,2006).</p> <p>When leadership culturally associates with men, women’s efforts to obtain leadership positions and authority can stimulate resistance and dislike, reduce their capability to obtain followers, reduce their chances of acquiring power and efficiency as leaders (Ridgeway, 2001, p. 648; Correll and Ridgeway, 2006). Alternatively, when leadership culturally</p>		<p>Women candidates face more obstacles than men when competing for a leadership position. Women leaders experience more difficulties to be successful. Prejudice is more likely to happen when women leaders against gender roles and adapt to the leadership role's agentic style.</p>

	<p>associates with women, or with both genders, women may have more chances to be promoted to leadership positions and their maintenance of leadership positions may be much more comfortable than in male-dominated organisations (Correll and Ridgeway, 2006).</p>		
<p>Differences among theories- Incongruence between roles</p>		<p>Because women leaders face incongruence between gender role and the leadership role, social role theory contends that women leaders may be supposed as unfavourable by colleagues (Weyer, 2007, p. 490) and devalued and less accepted (Weyer, 2007, p. 492) than male leaders.</p>	<p>The incongruence between gender role and leadership role may vanish or partially vanish when women leaders combine agentic behaviour with communal ones if these behaviours do not disturb related leadership roles.</p>

Gender discrimination in leadership

Queen bee syndrome

Staines, Tavis and Jayaratne (1974) research 'the Queen Bee syndrome' and find that women leaders who embraced more masculine characteristics and achieved success in male-dominated organisations did not support other women in organisations. Moreover, they exhibited the Queen Bee syndrome. The Queen Bee syndrome emerged when women leaders in top hierarchies competed with other women and tried to maintain the existing organisational system as a fair one (Staines, Tavis and Jayaratne, 1974, p. 60). It relates to building relationships between women leaders and other women and involves many contexts, including local culture and politics.

Concerning women's competition experience, Mavin (2008, p. 577) suggests that it is the gender system with patriarchal divide-and-conquer tactics that provoke intragender competition in male-dominated organisations. Faniko *et al.* (2017) suggest that organisations can build a gender equality work environment where women leaders need not behave opposing gender stereotypes and distancing them from others to achieve career success to reduce the Queen Bee syndrome's influence. Consequently, women leaders will support gender quotas, which intends to help other women's career advancement. Under the positive gender equality work environment, women leaders can perceive the similarity between themselves and other women regarding career commitment and do not need to distance them for career success. La Mattina *et al.*'s (2018) research indicate that power is a critical factor to distinguishing whether women CEOs will show the queen bee syndrome or not.

Unconscious bias

Baron (1994) suggests that sociological and psychological reasons prevent women from professional leadership positions, but not women's personal career choices. Unconscious biases favour male leaders but worsen the under-representation situation of women in leadership roles (Baron, 1994). Madsen and Andrade (2018) suggest that people remain consciously or unconsciously favour masculine leadership styles than feminine ones. Madsen and Andrade (2018) advise that organisational leaders must reinforce unconscious biases' self-cognisance to reduce it efficiently. When arranging women leaders' training programme, programme leaders should include unconscious gender bias to help women leaders overcome

indistinguishable barriers and identify unconscious gender bias existing at the personal and organisational levels (Madsen and Andrade, 2018).

Backlash effect

Backlash effect (Rudman, 1998; Rudman and Glick, 2001; Rudman *et al.*, 2012) means women may experience social rejection when they show agentic-dominance behaviours and want to promote themselves for higher qualifications (Rudman, 1998). Backlash effect suggests that people against dominant or agentic women (Rudman and Glick, 1999). Williams and Tiedens (2016) advise that women leaders may face backlash effect when showing dominant, confident, or agentic activities; they may involve more negative outcomes than men.

Backlash effect mainly happened in male-dominated organisations, when the context changes, backlash effect may diminish or disappear, for example, cultures with more programs advancing women to leadership roles and supporting women leaders' dominant behaviours show lower backlash effect. Moreover, when a woman leader requests welfare and resource for other women as a group but not herself, for example, when asking for reducing gender salary gap for women in her organisation, she may not suffer backlash effect (Amanatullah and Morris, 2010; Amanatullah and Tinsley, 2013).

Think manager-think male

Until now, many people still view men as default business leaders; women as affiliates, affirming the 'think manager-think male' mindset. People categorise role-based prospects for women as communal, and not relate to the leadership role, constructing a 'think manager - think male' perspective (Schein, 1973; Schein, 1975; Heilman *et al.*, 1989). Ryan *et al.* (2011) contend that the 'think manager-think male' association inspires gender inequality at work.

Think crisis-think female

Compared with 'think manager-think male', 'think crisis-think female' (Ryan and Haslam, 2007) is a discriminatory association. Martin, Edwards and Sayers (2018) suggest that the 'think crisis - think female' association under particular circumstances is people's response to the crisis that prefers stereotypical female properties. Women do not face a crisis per se

(Ryan *et al.*, 2011). Specific contexts of culture, gender, leadership and management stereotypes should be considered.

Underrepresentation of women in leadership

The glass ceiling

The glass ceiling phenomenon (Davidson and Cooper, 1992; Ridgeway, 2001) describes women's under-representation and wage gaps from men. Organisational and behavioural barriers may prevent women's career promotion to top positions, despite their merits and accomplishments. The glass ceiling phenomenon helps people understand that external reasons influence women's under-representation at upper levels, but not internal reasons such as fear of failure, personal value, and life-goal choice (Chodorow, 2018).

Women's representation in leadership roles could have a significant influence on other women in the workplace. Cultivate women candidates breaking through the glass ceiling and reaching the leadership positions can positively affect other women. Accordingly, it increases other women's willingness to reach leadership positions, decreasing the glass ceiling phenomenon through gender equality at a leadership level which could be a mechanism reshaping organisational culture to be women-friendly.

After breaking through the glass ceiling and reaching executive positions, some women leaders become mentors to junior women. Formal and informal mentor programs and networking within organisations help other women's promotion in organisations, encouraging women leaders' supportive mentoring and networking relationships with other women. Women leaders may benefit from these relationships for their future advancement. More women should become mentors after they broke through the glass ceiling and reached leadership positions that allow them to mentor other women. Since having a mentor relates to career advancement and success (Dreher and Ash, 1990; Scandura, 1992), facilitating women's advancement in organisations may have a synergistic effect in promoting women's mentoring relationships and future advancement (Ragins and Scandura, 1994).

Women's gendered social status can be compromised when human resources' efficiency is the premier target of organisations; then, organisations should issue policies to help more women advance to leadership positions (Seo, Huang and Han, 2017).

The glass cliff

According to the glass cliff theory (Ryan and Haslam, 2007), women directors' appointments are more likely to occur in a precarious, struggling, crisis, or at risk to fail. Ryan *et al.* (2016) contend that the glass cliff does not occur in all situation but relates to contexts. The glass cliff phenomenon reinforces the traditional belief of gender against women leaders and reaffirms the belief 'think manager-think male'. Tran (2019) contends that women leaders may work for organisations in crisis or not receive enough resources and supports to thrive in the organisation when facing the glass cliff. The glass cliff phenomenon represents gender discrimination in business, or gender bias at the leadership level, from role congruity theory, linking to the independent status that may decrease women leaders' independence.

Labyrinth

Women leaders in their profession may need to navigate a complicated labyrinth (Eagly, Alice Hendrickson *et al.*, 2007; Eagly, Alice H. and Carli, 2012). A labyrinth is a metaphor of women' complicated journey but not a direct passage to leadership roles with competition and career upgrade expectations, concerning social role theory, organisational prospects, gender biases (Kubu, 2018), gender inequality, gender stereotype and unconscious bias (Martin, L. A., Edwards and Sayers, 2018). It concerns women's competence as leaders.

Eagly *et al.* (2007) suggest that women cannot eliminate labyrinth they confronted by themselves. It is organisations that build a labyrinth and influence traditional culture. Organisations should generate awareness of labyrinth, change gender norms and recreate performance evaluation methods to construct gender equality at the leadership level.

Women leaders' successfully navigate the labyrinth can provide career confidence to more women followers at lower levels. Kubu (2018) suggests that successful women leaders' courageous activities help reduce tensions and gender biases for future women leaders.

Result two - Confucianism and yin-yang leadership

Culture influences women's leadership and keeps changing

Local culture influences gender in relational leadership. The understanding of gender stereotypes and intragender relationships between women may vary from country to country and from organisation to organisation. Consequently, in one culture, a female leader must

actively demonstrate her decisive ability, while in another culture, she needs to be collaborative and democratic. Culture's influence on women's leadership should be considered under 'local language, local subjects and local perspectives' (Zhang, X. *et al.*, 2012, p. 1063) to promote indigenous findings.

Culture has an impact on management and leadership. For instance, Ma and Tsui (2015) suggest that the deep-rooted, philosophy-based culture with economic and institutional aspects influences people's thoughts, opinions and behaviours of modern business leadership and human relations. Dynamics about culture or gender can influence leadership significantly (Ayman and Korabik, 2010). For example, women leaders' gender stereotypes and leadership role incongruence may influence their behaviour, daily communication with male or female subordinates, role expectations as a leader and a woman, empowerment and status differentials from male leaders. Women's leadership relates to the modern culture of individualism, secularism and rationality.

Culture, as a social phenomenon, matters to women in leadership and always change. Lämsä and Sintonen (2001) suggest that women's leadership's cultural construction is open to change. Culture can change when facing contact between cultures (Xie and Pang, 2018, p. 32).

The Chinese context is important

Except for increased female educational attainment and women's participation in the labour market, few women are in leadership positions in China. According to data of the Global Gender Gap Report of The World Economic Forum (2018), in 2018, women made up only 9.4% of board directors from publicly traded companies in China.

Bell (2016) contends that the China model is a political meritocracy and a distinctive 'model of governance'. He suggests that the Chinese political model does not fit neatly in either the democracies or authoritarian regimes than a Western liberal democracy (Bell, 2016). He analyses the restrictions of democracy, the benefits and drawbacks of political meritocracy. He distinguishes differences and combinations of meritocracy and democracy and claims that China has progressed a political and democratic meritocracy that is ethically desirable and politically constant (Bell, 2016).

Guanxi networks are deeply rooted in the Confucian legacy, with its significant influence in Chinese society, regarding paternalism, harmony and hierarchy. In organisations, the guanxi networks among various parties tend to be collaborative and cooperate, and people support each other.

Theoretical consilience between Marxism, class, gender, China and Confucianism

Marxist theory of class and gender

Gender oppression, conflict and similarity cannot isolate from class exploitation. According to Marxism, the working class is the fundamental agent of change but not the only agent of change; other classes can also generate change. Also, change comes from a different class, but it also comes from different gender, race or other categories. Marxism believes that only by overthrowing the capitalist production system, people can thoroughly solve the low status of women, which caused by the dichotomy of paid public activities in factories or companies and unpaid domestic labour.

Marxism, class, gender, China and Confucianism - an integrating process

After winning the battle of democracy in 1949, the first phase in the Chinese working-class revolution established a new China, so the proletariat was raised as the ruling class. After that, in contemporary China, Marxism's liberation and revolution changed its expression to socialism with Chinese characteristics. Socialism in China co-existed with the universal trend of globalisation and harmonised with neo-Confucianism. Chairman Mao once put forward 'the Sinicization of Marxism' and 'the actual Marxism of the Chinese revolution', this is an interactive, positive and creative construction process. From the context of culture, this Marxism process in China's practice contains the possibility of mutual effects and change between Marxism and neo-Confucianism, which means they may have a deep integration to realise the mutualisation between Marxism and China's practice.

Some thoughts about neo-Confucianism's cultural prototype (for instance, sincerity, 'unity of heaven and man', the dialectics of 'bringing is the essence and practice', the idea of 'harmony', Confucianism) are resonance with Marx's cultural prototype (for instance, historical reality, the humanization of nature and naturalization of human, practice and practical materialism, the integration of thought).

Theoretical consilience of Marxism, neo-Confucianism and modern Western theories of gender in China will enable the accumulation of empirical research into a cohesive body of knowledge on women leaders' intragender relationships. Ma and Tsui (2015) study three traditional Chinese philosophies (Daoism, Confucianism and Legalism) and contemporary Western-originated leadership theories. They contend that earlier studies have initiated that leadership in modern China consists of a combination and co-existing of three significant philosophies, which are: traditional Confucianist and Daoist philosophy of leadership, communist and socialist theory with Chinese Characteristics, and capitalism on modern management and leadership approaches (Yang, 2012; Ma and Tsui, 2015, p. 22).

According to Marx, everybody's social lives are affected by class. Extending Marx's opinion, this study believes that both class and gender structures in the workplace impact women leaders and partners' business lives; women are in an ensemble of social relations constructed in daily social communication.

The Chinese government issued laws and regulations to protect women's societal position and human rights after the People's Republic of China founded in 1949. A Chinese proverb uttered by Zedong Mao, the first Chairmen of China, in 1968, 'Women hold up half the sky' interprets as women are equal to men in society and business, same as a western maxim 'united we stand, divided we fall' (Matsveyenka, 2010). Accordingly, unlike women in other countries facing disrespect of their human rights and gender equality, women in China do not need to guarantee rights generating from gender differences.

Gu and Zheng (2018) find that the Chinese Communist Party does not have gender preference or gender discrimination. They explain that the perceived male dominance in Communist Party membership results from a gender difference in application inspiration instead of gender discrimination (Gu, Y. and Zheng, 2018). Compared with women, men are more to be expected to apply for Communist Party membership, even though the Party never claimed to consider gender as a criterion in the process of membership application and decision. However, they find a gender gap between two kinds of occupational elites, that men are more likely to become elite administrative leaders, while women are prone to be professional elite leaders (Gu, Y. and Zheng, 2018).

Harmonising Confucian philosophy with women in leadership

China has five thousand years of leadership practices and theories. Neo-Confucianism consists of the traditional Chinese philosophy of Confucianism (people), Taoist (nature) and Buddhist (spirit), and it is a continuous cultural progression and a dominant philosophy in China. The core of Confucianism constitutes five essential elements. They are Ren (Benevolence, humanity, kindness, to love people, as the core of Confucian moral philosophy); Yi (Righteousness, human-heartedness, humaneness, goodness, what is right and what is wrong); Li (Propriety, ritual, esteem, the social order of the time); Zhi (Wisdom, knowledge, to know and to adhere Ren and Yi); and Xin (Trustworthiness, integrity, fidelity, sincerity, keeping of promises). These elements can be found in Confucius's famous book 'Confucian Analects' and define leadership in modern China. These elements are inter-related.

Confucianism has influenced people in Chinese societies to focus on benevolence, righteousness, propriety, wisdom, and trustworthiness, highly impacting inter-personal relationships between the leader and followers. 'The core spirit of Confucianism can be summarised as "virtue as the foundation, group as the importance and harmony as the quintessence" from the perspective of enhancing the soft power of Chinese culture' (Mingyan, 2012, p. 79). According to Confucianism, people in the workplace may behave ethically right, be harmonious, respect propriety and are relevant to contexts. When deducted from Confucianism, propriety plays a crucial function in the workplace in China.

Linking Chinese Neo-Confucianism philosophy in women's leadership

Introducing the Eastern theory of Confucianism into women's research in leadership can contribute to the theoretical construction of women's leadership and interpersonal relationships, primarily when communicating with other women in the workplace.

Indeed, Confucianism has some conceptual defects which have been criticised by scholars. However, recently, the Communist Party of China already noticed this drawback, and has issued policies and conducted actions in both politics and business area, and the business and leadership dimension needs further policies.

People cannot merely divide Confucianism as having a positive or negative influence on women's leadership but treat it as a factor influenced by several contexts and may involve both positive and negative inspirations to women's leadership.

When Chinese firms internalised Confucianism in leadership, they can efficiently manage the organisational environment and culture through relational psychological contracts (Kwon *et al.*, 2018, p. 1499). Women leaders face the same situation to efficiently manage the organisational environment and culture when they internalise Confucianism in leadership at work.

Neo-Confucianism constructs a new form of culture in modern China. All other studies relate to traditional Chinese culture, and modern culture (domestic or foreign) in China are not the opposite of neo-Confucianism but are the new revision and supplement to neo-Confucianist theory in modern China. Moreover, Confucianism's inability to face recent changes has provided space for China's social construction of cultural and political reform through the emergence and game of various ideologies.

Neo-Confucianism involves in a harmony of interpersonal relationships and can mediate between different hierarchies. Neo-Confucianism believes leadership ought to be benevolent, graciousness. As a mentor, monitor and motivator, the leader should take care of the followers in their workplace and private life.

The path of development of Chinese Neo-Confucianism in leadership in the modern business society is the procedure to select the essence, bring leadership with positive power, absorb and integrate with Western leadership theories, and so do women's leadership. Neo-Confucianism motivates the development of leadership. Its leadership theories are helpful to endorse women's positive leadership practices. Linking Chinese Neo-Confucianism philosophy in Chinese women's leadership practices will support more women leaders performing their leadership power with other women.

Doing Confucianism in women's leadership since it keeps renovating

Although scholars have criticised Neo-Confucianism because they viewed Confucianism as an outdated theory, Neo-Confucianism in China keeps renovating itself by absorbing and harmonising other theories. Ip (2009, p. 464) summarises that Confucianism is collectivistic since it emphasises collective values and interests beyond individual values and interests.

Confucianism believes that social relationships between people and their harmony are of the highest importance in human society (Ip, 2009, p. 464). Confucianism coexist with China's fate; it has absorbed many other philosophies and harmonised with Western culture and experienced modernisation in management and leadership. It has reformed into Neo-Confucianism, and systematic Confucianism then updates into the modern age of Confucianism.

Confucianism keeps changing and adapting other theories to reduce disadvantages in leadership. The synthesis process between various ethical elements in Modern China can explain why constant innovations and revolutionary changes in leadership occurred (Cheung and Chan, 2005) led by the Communist Party. Leaders in China tend to find a balance (Cheung and Chan, 2005, p. 59) or a golden mean among the ethical doctrines. They learn that using the virtuous Confucian doctrines in leadership in the workplace may lead to a dead-end of impractical and rhetorical. Cheung and Chan (2005, p. 60) suggest that those leaders in China who depart from the golden mean practices may break righteousness, which people understand as a virtue for behaving right for our society's benefit swayed by societal sanctions. After that, those leaders who depart from the golden mean will face sanction from other members; they will experience negative interpersonal relationships. Liu and Stening (2016, p. 837) find that leadership practices kindly accept Confucian morality in the organisational context of cultivating interpersonal relationships and trustworthiness. The combination of leadership practices and Confucian morality find approaches for reaching consensus and harmony, so leaders can find a sense of belonging to the organisation and moral leadership.

Neo-Confucianism can still be used as a theory when research on women leaders in China. In China, Confucianism updates itself to adopt modern society and culture through complex procedures of absorbing Marxism and Western theory. China tries to protect and develop historical and cultural heritage, such as revive Neo-Confucian principles while meeting with foreign culture. There will be versatile leadership styles for women leaders and partners, which is much more complex in modern Chinese culture.

Doing Benevolence, Righteousness, Propriety and Trustworthiness in women leadership

Among these five elements of the philosophy of Confucius, four of them - Ren (Benevolence), Yi (Righteousness), Li (Propriety) and Xin (Trustworthiness) - are closely relating to interpersonal relationships between the leaders and followers. People can use these elements as the guiding principles of a competent women leader when facing inter-personal relationships. These elements can be used as criteria when analysing women leaders' intragender or inter-gender relationships with others in the workplace.

Confucianism leadership theories focus on inter-individual relationships among the leaders and the followers on account of the Benevolence, Righteousness, Propriety and Trustworthiness. These four foundational factors are collaborative and mutually influence and bring women leaders with positive intragender relationships and new ideas, harmonising modern leadership theories with them in the workplace.

- Benevolence is a feminine trait. According to the benevolence theory, a woman leader must show kindness to others, including women followers. The benevolence theory is similar to the theory of undoing gender and mobilising femininities. It emphasises that women leaders need to be friendly and cooperative. Through women leaders' showing benevolence to other women, women in the workplace can reciprocally inspire each other and construct positive, respectful and harmonised intragender relationships.
- Righteousness is a spiritual concept. Women leaders in China need to be humble, be good at observing the subordinates. They examine the subordinates' words and looks at their countenances and be considerate for the others. With righteousness, women leaders can act as role models, so their subordinates can follow them.
- According to propriety theory, if a woman leader does things obeying nature, she will be prized. A woman leader needs to obey nature as a woman and simultaneously practice doing gender, redoing gender, undoing gender, doing gender well and differently (Mavin and Grandy, 2012) or mobilising femininity. She needs to perform intragender relationships according to the nature of contexts. Propriety is a critical method to maintain intragender relationships between a woman leader and other women such as female peers, friends and followers.
- Trustworthiness is a feminine trait. According to the trustworthiness theory, for a woman leader, maintaining trustworthiness from women followers is essential. Women

leaders socially construct trustworthiness with daily language. In modern society, after people introduce propriety and trustworthiness into their organisations, women leaders could obtain esteem and support from their followers.

Table 7 Some direct quotations and translation from *the Analects* relate to how women practice leadership

	Benevolence
1	‘What can a leader do about the rites of propriety if he or she is not benevolent?’ (3.3)
2	‘The virtuous rest in benevolence ; the wise desire benevolence .’ (4.2)
3	‘suppose the case of a leader extensively granting benefits on the others and assisting all the followers, how do you evaluate the leader? Might the leader be called have benevolence ?’ (6.29)
4	‘Now the leader of benevolence , while establishing oneself and pursuing success, also works to establish others and enable them to succeed as well. To know how to judge others by what oneself can do; this may be called the art of benevolence .’ (6.29)
5	‘To restrain one’s self and return to propriety is perfect benevolence . If a leader can reach that point in the future, they can harvest the country on benevolence . Benevolence can only be created by oneself of the leader but not others.’ (12.1)
6	‘ Benevolence includes ‘look, listen, speak or move not at what is contrary to propriety ’ (12.1)
7	‘With benevolence , the leader is free from anxieties; with wise , the leader is free from perplexities; with bold, the leader is free from fear.’ (14.28)
8	Confucius said, ‘To be able to practise the five basic things everywhere in the kingdom constitutes benevolence .’ Tsze-chang begged to ask what they were, Confucius said, ‘serious, generosity of soul, sincerity, earnestness and kindness. With serious, people will treat the leader with respect. With generous, the leader will win all the followers. With sincere, people will repose trust in the leader. With earnest, the leader will accomplish much more. With kind, it will enable the leader to employ the services of others.’ (17.6)
	Benevolence and wisdom
1	‘ Benevolence is to love all people. Wisdom is to know all people.’ (12.22)
2	‘When a person’s wisdom is enough to attain, but his or her benevolence is not enough to enable the person to hold, whatever the person may have gained will lose again.

	When a person's wisdom is enough to attain, and the person has benevolence to hold fast, they will not respect them if they cannot govern with dignity. When a person's wisdom is enough to attain, and the person has benevolence to hold fast; when he or she also govern with dignity, yet if the person tries to affect the people against the instructions of propriety , complete excellence cannot be acquired.' (15.33)
	Righteousness
1	'An eminent person that can be a leader has good characters; the person is solid and straightforward and loves righteousness . The person is good at observing people, examines people's words, and looks at their countenances and be considerate for the others. This leader is anxious to humble himself/herself to others. Such a person will be whether distinguished and eminent both in the country and in his/her clan.' (12.20)
2	'If a leader loves propriety , the followers will be reverent. If the leader loves righteousness , the followers will submit to his example. If the leader loves good trustworthiness , the followers will be sincere. When the leader reaches these things, the followers from all quarters will come, bearing their children on their backs.' (13.4)
	Propriety
1	'When practising the rules of propriety , a natural harmony is to be prized. In the ways prescribed by the leaders, this is brilliant quality, and in things small and great, we follow them. People can observe propriety in all cases. If one (the leader) knows how others should prize such harmony, manifests it, without regulating the ways by the rules of propriety , this likewise is not to be done.' (1.12)
2	'When one built trustworthiness according to what is righteousness , one's previous words can be revised consequently. When one shows respect to others according to propriety , one can keep far from shame and disgrace. When depending on proper people whom people are deeply connected and intimate with, people can feel reliable to make the leader permanent spiritual guides and masters.' (1.13)
3	'If we use morality and virtue to lead them and use propriety to rectify and rule them, the people will not only have a sense of shame but also be obedient and are willing to become good.' (2.3)
4	'A leader should employ the followers according to the rules of propriety ; the followers should serve their leader with faithfulness.' (3.19)
5	'Let the leader takes work seriously, make no mistakes, and let him/her be respectful to others and observant of propriety and courtesy, then all within the four seas will be the

	leader's good brothers. Why should the leader be anxious to have no good brothers?' (12.5)
6	'It is easy to make the people obey the command if their leader admires propriety and do things according to propriety .' (14.41)
	Trustworthiness
1	'There are three principles of manner that the leader should consider especially important in treating people and things. They are: that in one's appearance to keep from violence/rudeness and heedlessness/slackness; that in regulating and correcting one's countenance, the one that others can easily convince and trust ; and that to think more about one's words and tones when speaking, he/she keeps far from lowness, impropriety and mistakes. As for etiquette details, to such matters as attending to the sacrificial vessels, one can rely on the proper professional officers.' (8.4)
2	'If the people lack confidence in or do not trust the leader, the state will not be standing long.' (12.7)
3	'The leader does not neglect relations with the followers. The leader does not cause the great ministers to repine at been unemployed. Without some great cause, the leader does not dismiss the acquaintances and former subordinates from their offices. The leader does not seek in all employees following a single role model.' (18.10)
4	'The leader must having obtained trustworthiness from the people, may then impose labours on his people; otherwise, the people will think you are torturing them. The leader must be trusted by the higher supervisor (the prince) before giving advice, or the higher supervisor will think the leader is slandering or vilifying him.' (19.10)
5	'By his/her (the leader) generosity, he/she won all (the followers). By his/her trustworthiness , he/she made the people repose trust in him/her. By his/her earnest activity, his/her achievements were great. By his/her justice, all were delighted.' (20.1)

Promoting interpersonal relationships through Confucianism

Confucianism can influence interpersonal relationships between the leader and the employee.

The leader-member exchange (LMX) theory suggests that the leader may develop different relationships with different followers; in-group members acquire better relationships and gain more benefits than the out-groups. Confucian leadership also has different interpersonal interactions between the leader and the follower. The difference between the Leader-member

exchange theory and Confucian leadership is that Confucian differentiation boosts the followers to develop personal ability without group division bias (Ma and Tsui, 2015, p. 17).

Since people view Confucianism as the foundation of human resource management in East Asia firms (Hofstede and Bond, 1988; Romar, 2002) to promote interpersonal relationships, women leaders can benefit from Confucianism. Same as male leaders, female leaders may also have good, stable and long-term relationships with employees who value Confucian virtues (Kickul, Lester and Belgio, 2004; Kwon *et al.*, 2018, p. 1500). Confucianism imposes women leaders with a remarkable impact on interpersonal behaviour and attitudes to others in Chinese firms through workgroups (Ralston *et al.*, 1999; Kwon *et al.*, 2018, p. 1502). Therefore, Confucianism helps women leaders seek social interaction with colleagues, long-term goals and a collectivistic orientation through interpersonal relationships in the workplace (King, A. Y. and Bond, 1985; Hofstede and Bond, 1988; Kwon *et al.*, 2018, p. 1502). People may consider Confucianism as a tool for managing and balancing leader-follower relationships between women. Since Confucianism involves relational aspects of leader-follower and emphasises building long-term interests, when people, including women leaders, performing according to Confucianism, they keen to avoid conflict inside their firm. According to Confucianism, women leaders who accept and seek performing ambition and competition will behave better because Confucianism helps them effectively manage interpersonal conflicts in the workplace (Kwon *et al.*, 2018, p. 1509).

Creating a harmonious atmosphere in women's leadership

Confucianism may promote interpersonal harmony between women leaders and other women. Confucianism understands that individuals need to treat others well with closer relationships and networks to acquire interpersonal harmony (Ma and Tsui, 2015, p. 16). Confucianism claims that virtuous leadership, including trustworthiness between leaders and others, empathy with colleagues and to serve the leaders loyally, can accomplish ideal outcomes (Ma and Tsui, 2015, p. 16). Confucian also has the “Golden Rule” and benevolence that requires leaders considering subordinates' perspective-taking with a positive attitude (Ma and Tsui, 2015, p. 17). All these produce a harmonious atmosphere for women to build constructive and positive intragender relationships.

Confucianism can promote better performance and maintain constructive and positive relationships. If women leaders consider leader-subordinate relationships to promote better

performance in a Confucianism work environment, they will notice that ‘it is advantageous to form effective relational psychological contracts to maintain a harmonious and effective employment relationship’ (Kwon *et al.*, 2018, p. 1509-1510).

Benevolent style leadership, which lots of women leaders choose to behave as in China, cares about subordinates’ vocational development and subordinates’ well-being, such a leader can gain the recognition and compliance of subordinates (Hou *et al.*, 2019). A woman with a benevolent leadership style may show friendship as a caring leader who has a genuine interest in other women. Women leaders’ conducting of benevolent leadership style can construct an organisational culture including trustworthiness, care and harmony. They build friendly and harmonious relationships with employees. Consequently, women leaders’ trustworthiness and care can inspire employees. They will implement long-lasting enthusiasm and keep creativity in the workplace, and they will contribute more to their organisations.

A woman with moral leadership style respects the collective interests in the organisation. She keeps high moral standards with strict self-discipline, treats all subordinates fairly, acts as a role model in the workplace, and motivates subordinates by virtue. A woman with moral leadership style has a chance to provide her subordinates with enough incentive to efficiently refine present technology, products and services (Hou *et al.*, 2019).

Women leaders’ conducting of authoritarian leadership style is deep-rooted in the traditional Chinese philosophy of Confucius and is tightly interrelated with hierarchical power distance and collectivism interests among leaders. These women unavoidably cooperate with other leaders as a group, aiming to enforce organisational strengths and sources to realise a common goal with other leaders and subordinates. They involve inter-personal relationships in daily communication with others. They may view their authoritarianism as taken for granted or face challenges because of their gender. However, the negative effect of authoritarian leadership these women leaders experienced under Chinese Confucius culture may be weaker than those in Western contexts.

Confucianism leadership theories believe a leader should create a harmonious atmosphere around her/him. When practising gender and leadership simultaneously, a woman leader needs to harmonise feminine and masculine. Harmony involves doing gender, redoing gender, undoing gender, doing gender differently and mobilising masculinity and mobilising femininity simultaneously to find a balance between feminine and masculine. The woman

leader in China involves in harmony for intragender relationships between herself and other women. Then they must conduct mediation among women of different hierarchies. A caring woman leader in the workplace, as a patriarch, mentor, monitor and motivator, be accountable to care for the followers, including women followers, both in the workplace and private life. Using harmony, a woman leader can construct good relationships between herself and others. When she practices harmony, she does not avoid challenges such as conflict, difference, imbalance and diversity. In contrast, harmony welcomes conflict, difference, imbalance and variety. Using the rule of propriety to regulate and manage these challenges, a woman leader can cooperate with others for common sense and build a win-win situation.

Reducing the negative influence of Confucianism to board gender diversity

There are also negative influences from Confucius culture to inter-personal relationships between women leader and other employees. Du (2016) studies whether Confucianism reduces board gender diversity in organisations. He suggests that Confucianism negatively relates to board gender diversity; the percentage of women board members is much lower in firms with influential Confucianism culture than in weak Confucianism culture. His finding also suggests that Confucian philosophical culture has significantly influenced business ethics and women's organisational status as leaders in the workplace. Du's (2016) result proposes a challenge of reducing Confucianism's negative influence on board gender diversity in China and other Confucianism countries in Asia. Du (2016) discusses how to reduce Confucianism's controlling for current leadership and board gender diversity and make traditional Chinese philosophy (including Confucianism and Daoism) as a motivation to board gender diversity and women leaders' interpersonal relationships at work. However, in this study, the author keeps a different attitude since accountancy firms have a higher percentage of women leaders also respect Confucianism. They can coexist.

Confucianism believes that individuals are fundamentally social human beings and construct relationships with other people in society. In this study, when turning attention from the whole population to women leaders, the author finds that women also socially shape, cultivate, and construct inter-gender and intragender relationships with others. Unlike male leaders, female leaders in China face two-tier challenges; one is that incongruity occurs between gender stereotype and leadership stereotype, and the other is that Confucius tradition believes men are more suitable as leaders. However, modern China introduced Marxism

philosophy into leadership, which means there are no sex differences in private and public areas, all industries and all hierarchies.

In modern China, harmony turns to be an essential factor of Confucianism equalising different genders, individuals, group of people in society. Women leaders in China have warmly conducted Confucian benevolence in the context of cultivating inter-gender and intragender relationships and interpersonal trustworthiness with others. They try to find methods for realising consensus and harmony, searching for a sense of belonging to the organisation and doing benevolence leadership.

Reducing women leaders' agency costs through Confucianism

When acting as an informal institution, Confucianism can reduce agency problems (Chen, Ye and Jebran, 2019). Gender, when acting as an institution, can help understood women's leadership. Confucianism can be introduced to women's leadership to reduce agency problems, which women leaders face in daily communication with others.

Confucianist theory on women's leadership is suitable in both Eastern and Western settings

In China, women leaders with different paternalistic styles show different relationships with subordinates; they generate various atmospheres, similar or different from male leaders. Although paternalistic leadership is rooted in the soil of the Chinese traditional culture, many scholars have pointed out that this leadership style is also pervasive in the Middle East and Latin America (Pellegrini and Scandura, 2008). Pellegrini, Scandura and Jayaraman (2010) point out that paternalistic leadership produces a decisive role in LMX and organisational promise even to the USA's extent. Similarly, Zhang, Tsui and Wang (2011) think that authoritarian leadership occurs in traditional Eastern and Western settings. Therefore, in this study, the author proposes that women's authoritarian leadership and relationships can happen in traditional Eastern and Western settings.

Daoist core theories link in women's leadership

The Daoist (or Taoist) philosophy includes in Neo-Confucianism philosophy, and it initiates from Lao Zi. The theory of Dao (or way/road/means/methodology) from Lao Zi's (n.d.) famous book 'Dao De Jing' is Daoist's core theory. Its first line said: 'The way that becomes a way is not the immortal way' (Lao Zi, n.d.; translated by Red Pine, 1996). Another version

of Zhengkun Gu (2008) 's translation is 'the Dao that is in words is not the true and eternal Dao', which in this study the author can use it in women's leadership. Daoism leadership is different from Western leadership. Lee, Han, Byron and Fan (2008) contend that Western leadership theory is fundamental on an either-or pattern that the leader cannot have both ways while Daoism has an integrated, or both-and pattern. Daoism symbols as yin and yang school of thought.

Introducing Daoism to women in leadership will expand research outlook in the precise discipline of women's leadership and an interdisciplinary influence on social sciences and leadership theory in general. Daoism may help women leaders lead both men and women more successfully, bring happiness and benefit more stakeholders.

Daoism believes that only when a woman leader does not have her ambitions can she truly serve her employees instead of competing with them when discussing women leaders' ambition and competitiveness.

Yin-yang school of thought (theory), developed from the Yi Jing (Legge, 1963; Hsi, 2002) (also known as I Ching), is understood as an illustration of Chinese correlative cosmology, explaining the interconnected of the cosmos and human nature. The philosophical foundation of human nature in the yin-yang perspective suggests a promising conceptual understanding of gender equality between men and women. According to Daoism leadership, women leaders should be altruistic, adaptability and trustworthiness of others. As an integrated, or both-and pattern, Daoism symbolized as yin and yang school of thought.

Daoist theory of yin and yang was accepted and used by western scholars in women leadership and accounting research. For example, Hines (1992) studies accounting in Chinese cultures of yin and yang, and the Universal Feminine and Universal Masculine.

The 'incessant reasoning and discourse about the Universal Feminine or Yin simply serves to intellectualise and objectify it, turning "it" back into the hard stone of the unbalanced Masculine or Yang' (Hines, 1992, p. 337). Hines (1992) suggests that culture (for instance, the yin and yang dichotomy) and organisational structures may affect perceptions of gender in accounting, and consequently influence women's professionalisation in accounting. Broadbent (1998) follows the result of Hines (1992) that includes the Chinese conceptions of yin and yang into accounting, instead of directly using yin and yang in research, she has used the concepts of 'Universal Feminine' and 'Universal Masculine' that same as yin and yang to

discover the value that male and female leaders encountered in accounting. Women's leadership and partnership roles are challenging to realise owing to gender biases in accounting that associate leadership and partnership roles with the universal masculine (Broadbent, 1998).

Yin and yang philosophy should be recognised and introduced into women's leadership both in western and eastern. For instance, Dillard and Reynolds (2008) suggest that the dualities, such as the yin/yang symbols, should be recognised and integrated into the Western culture and the process of leadership, so people can govern the levels of increasing complexity in organisations and understand the operational trends toward holism and integration. Komori (2012) suggests that people socially construct gender and use the Daoism yin and yang to specifying certain sets of values. In the same vein, Gallhofer (2018) uses an ecofeminist lens to analyse accounting and suggests that yin and yang can maintain harmony with each other and be a unity. She suggests that research should conduct beyond Western dualism then learn from non-Western methods of observing the human-nature relationships.

The way towards women's leadership is a way that changes encountered

Daoism believes change is the most fundamental character of things. The Dao (way) is not static but dynamic, and it always changes. Lao Tzu's Dao includes nature, the Great and the human Dao (Way or Method). Natural Dao and Great Dao continuously happened, whereas human Dao is intrinsically changeable and subject to understanding and social construction. Daoist philosophy views the world constituting two complementary poles/elements— yin (the female polar/element) and Yang (the male polar/element; illustrated in figure 12). The Daoism yin and yang school of thought symbolises constant change and reversal between opposites of feminine and masculine, as relations of correlative forces, creating the myriad world. The Daoism yin and yang are viewed as stereotypical feminine and masculine. Yin and yang can maintain the harmony of masculine and feminine with each other and be a unity. Yin and yang are dynamic and paradoxical unity (Liu, T. Q. and Stening, 2016, p. 828), supporting each other, harmonising, complementing, mutually reflecting, mutually existing, interplaying, interconnecting, co-dependent, developing, cooperating and constitute a wholeness.

Yin and yang link with each other mutually and reciprocally in the approach of contextualization and decontextualization. When they keen to build a harmonious

environment, women leaders may involve in a decontextualization or recontextualization process that can guide them in different directions. This yin and yang complementarity reflect with Confucianist theory of harmony, obeying the natural order. Yin and yang exist in all forms of change and difference in our life. Yin and yang take the Taiji (Great Ultimate) as the basis of correlative change and associates it with Daoism, with clockwise rotation, and both the shape and the seed (or the fisheye) can shrink or enlarge according to contexts, shown in Figure 12. According to the typical diagrammatic depiction of yin-yang, the yin seed exists in the yang half and vice versa. In the broader yin and yang evolution process, both offer trend and orientation for each other's progress (Liu, T. Q. and Stening, 2016, p. 836).

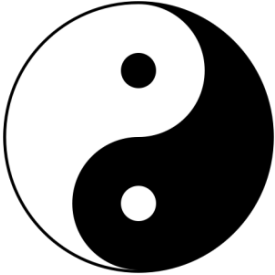
Yang		Yin
Masculine		Feminine
Brightness		Darkness
Strong		Weakness
Logical		Intuitive
Active		Passive
Domineering		Tolerant
Rational		Emotional
Hardness		Softness
Fire		Water

Figure 12 The yin and yang theory of Taiji

Daoism with women's leadership is complex. When focusing on women's leadership, Lao Tzu understood Dao as 'the way towards women's leadership is a way that changes encountered' (Gao, 2016, p. 34). The Daoism yin and yang, which same as stereotypical masculine and feminine leadership, interact with the binary opposition, socially construct the culture of organisations and led from two-polar of leadership styles to multi-polarization and symbiotic leadership styles. Women's leadership includes the principles of change, contradiction and interrelation with others that ground from Chinese Daoism or traditional culture.

Doing yin-yang in women's leadership

Women leaders in China may face practical challenges between yin and yang styles of leadership. However, they choose the most suitable style according to specific contexts. Most

women leaders working in modern Chinese organisations know Daoist's yin and yang; they may follow the rule of yin and yang (echo to femininity and masculinity) in the workplace and find the balance. Women leaders with yin and yang school of thought accept and obey fundamental principles of change.

When a woman leader using the theory of yin and yang to guide their leadership practice in the workplace, she can build the harmonious environment by transferring the opposite but integrated sides of yin and yang. Then she can create diverse leadership styles: to be powerful enough as a leader and simultaneously to be kind and friendly as a woman. A woman leader in modern Chinese organisations conducts proper leadership and gender strategies to acquire reciprocated benefits with others, especially with other women, to acquire a win-win or value-added situation. When doing yin-yang leadership, women leaders may demonstrate harmony in a yin-yang sense.

Doing a soft (water-like) female leadership style

In Dao De Jing, Laozi (n.d.) prefers a water-like leadership style, 'the Sage or the leader is like water. He/she benefits all things instead of contention or compete with others. In relations with others, he/she values kindness and is good at assisting others in obtaining achievement'. To Laozi, a leader should be modesty, humility and intend to help and advantage the followers. The aptitude to sustain a low profile just like water (the rivers and seas) flows lower than other things are critical to an effective leader to influence the followers. With these abilities, a leader can also keep good harmony with others. Daoist favours soft leadership style with more feminine characteristics than conducting a hardness measure with more masculine characteristics that may induce a robust dissatisfaction from colleagues and followers. Women leaders may choose to process intragender and inter-gender relationships with others 'as soft as water, thus as powerful as water take' (Gao, 2016, p. 34). Women leaders should build a soft leadership style and all parties from macro-level culture, meso-level of the organisational system and micro-level of women leaders' daily language. It is not just the responsibility of women leaders.

Confucianism and yin-yang leadership

Women's leadership in China may involve traditional culture which conducts a combination of Confucianism and Daoism. Harmonising Confucianism, yin and yang philosophy in

women's leadership is essential. Although Confucianism does not emphasise change, Confucianism and Daoism declare that a leader needs to balance with followers.

Confucianism's leadership theories view harmony as an essential skill. Confucianism highlights the Golden Mean, same as balance and harmony. According to the Analects (6.29) 'Perfect is a virtue consistent with the Golden Mean' (Confucius, n.d., 6.29). According to Confucianism, the leaders, including women leaders, listen to many ideas and opinions, containing the extremes. Moreover, they prefer to accept the one which is the Golden Mean or can balance all stockholders.

For Daoism, the yin-yang expresses the need to find a balance. Women leaders in China need to follow yin and yang rule in the workplace and find the balance to build a harmonious environment by transferring the opposite but integrated sides of yin and yang, creating diverse leadership styles.

Following the above analysis in this sub-section, in this study, the author names women leaders performing gender in China as practising Confucianism and yin-yang leadership.

When linking Chinese neo-Confucianism culture in women's leadership, versatile leadership styles are much more complex in modern Chinese culture. Figure 13 shows a summary of the above discussion of Chinese Neo-Confucianism philosophy with women's leadership. It is generated by combining both modern and traditional culture in China, also harmonising with international influence. Women leaders and partners in China face complex leadership; their experiences of gender in leadership at work are diverse.



Figure 13 Linking Chinese Neo-Confucianism culture in women's leadership

Result three - The theoretical framework of doing gender with Confucianism and yin-yang in women's leadership

This chapter builds a theoretical 'framework of doing gender with Confucianism and yin-yang in women's leadership', shown in Figure 14. It integrates theories of doing gender (West and Zimmerman, 1987), undoing gender (Kelan, 2010; Butler, 2004), redoing gender (Pruitt, 2018), mobilising femininities (Martin, P. Y., 2001; Carr and Kelan, 2016b), doing gender well and differently (Mavin and Grandy, 2012) and Confucianism and yin-yang

leadership. Thus, women leaders and partners can form a dynamic organisational system to keep a growing trend in performance, size and profit.

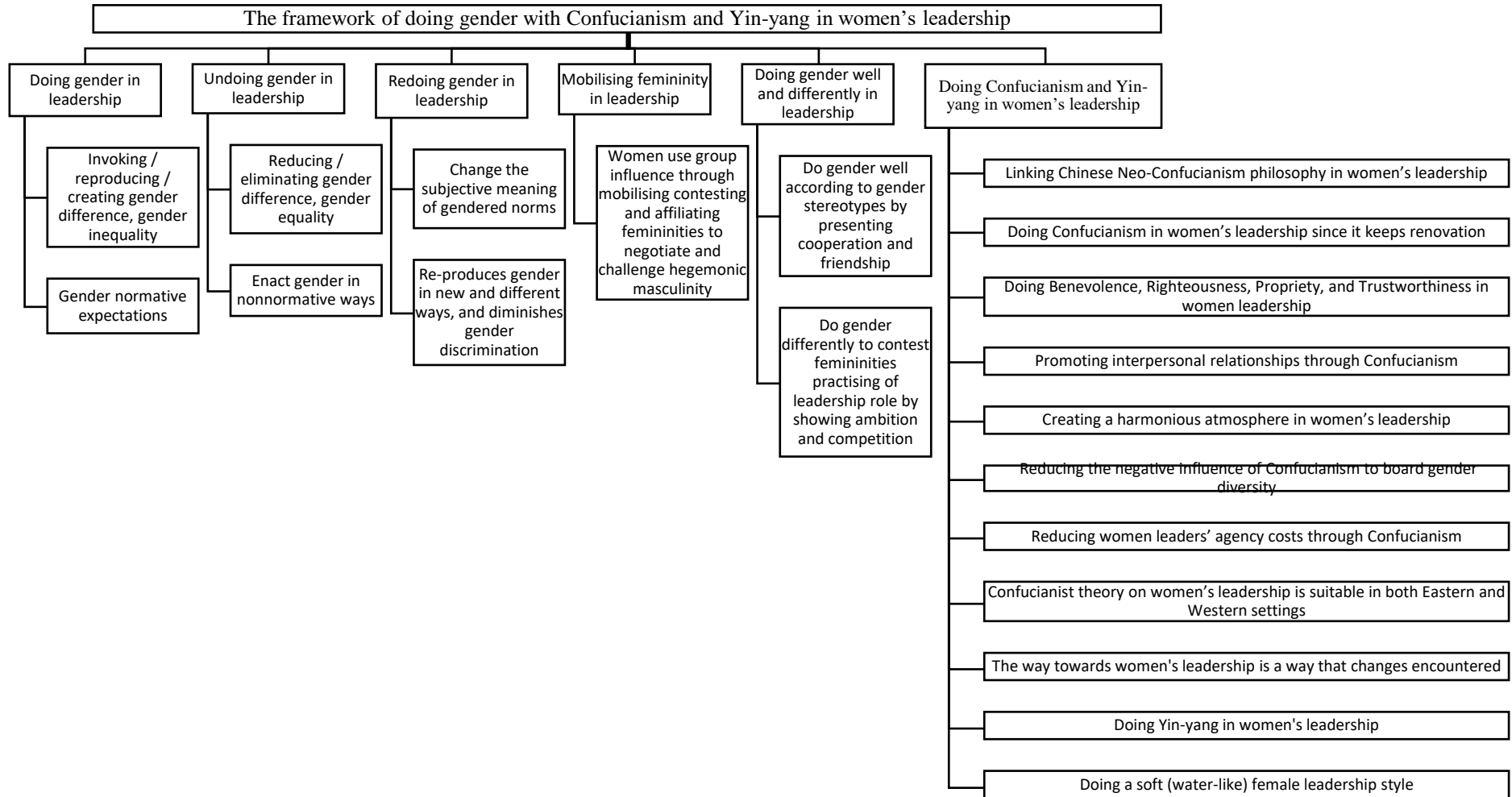


Figure 14 The framework of doing gender with Confucianism and yin-yang in women's leadership

In China, when doing gender, women leaders and partners may choose combined theories from this framework. Since gender is a fluid concept, when practising gender, women leaders may change and choose different leadership styles according to specific contexts. Moreover, new theories of women leaders' practising gender at work may generate changes at cultural, organisational and individual levels.

Gender differences exist in leadership

Biernat's (2003) shifting standard model suggests that people may evaluate the same behaviours using different standards, depending on the evaluator's gender. Biernat and Kobrynowicz (1999) explain that gender stereotypes are evaluated subjectively according to traits and behaviours. The reference points for evaluations derive from: 'The terms good or bad, tall or short, emotional or unemotional, therefore, denote different things when applied to men than to women. They imply gender stereotypes, for example, 'emotional, for a woman' or 'short, for a man,' even when these tags are not explicit' (Biernat and Kobrynowicz, 1999, p. 82). In the same vein, Sheppard and Aquino (2013) contend that identical interpersonal behaviours in organisations are judged differently according to the actor's gender. The observers may view the same work as conflicts and problematic when the conflicts occurred between women leaders and other women in organisations than conflicts between men.

For women leaders, 'learn the rules' to play in 'the men's games' (King, C., 1997, p. 92) is extremely hard because of their gender. Since leadership is not gender-neutral, to be a successful woman leader, a woman should manage to persist by creating a new game and a new leadership language that King (1997) names it a feminine leadership style.

Miller, Kark and Zohar (2019) find that when facing potential real dangerous in management and their survival in a leadership role is possibly endangered, both women and men in leadership positions will protect their benefits, engaging similar moral judgments, which is unrelated to gender. Nevertheless, in other types of circumstances, women leaders will conduct different moral judgment other than male colleagues according to specific contexts and different industries.

In role non-congruent contexts, women leaders' gender role and leadership role are not congruent. They tend to find a balance between care and justice orientations. In some contexts, as female, they choose to care for other women by paying concern and self-

sacrifice. In other contexts, as a leader, they may choose to judge others purely with personal and privileged decisions in terms of organisational guidelines and performance.

Consequently, they may seek other creative solutions than their traditional roles which are viewed as compromise arrangements and adopt a hybrid morality, fitting the unique needs of other women and committing to organisational performance.

Women can do better at some facets, such as paying more attention to details and generating collective/cooperative behaviours with other women, while male leaders tend to be forceful and more task-oriented. Women leaders may be more effective than men in some circumstances involving dialogue and negotiation (Fairhurst, 1993; Bass, Avolio and Atwater, 1996; Eagly, Alice Hendrickson et al., 2007) with colleagues, customers and client.

In some context, gender difference may exist in leadership positions. Vecchio (2002) and Hmieleski and Sheppard (2019) argue that gender differences are substantial. In another context, the gender difference between man and woman does not exist in leadership effectiveness. Kanter (1977) did not detect any differences in the leadership styles between men and women. Mandell and Pherwani (2003) and Barbuto, Fritz, Matkin and Marx (2007) contend the lack of convincing evidence regarding gender differences in leadership styles. When rating competence of actual bosses, Elsesser and Lever (2011) find that there are no meaningful gender differences in either the female or male leaders dominated environments, and most staffs declare that they do not have an appetite for the gender of the leader.

Although no gender difference in leadership competence exists between female and male leaders, different leadership styles exist between women and men. For example, gender differences between women and men demonstrate different leadership preferences when considering the global environment. Javidan, Bullough and Dibble (2016) suggest that women leaders demonstrate strong cultural perception regarding increase gender and race diversity, inter-cultural adaptation and empathy and international relations. Contrariwise, male leaders tend to demonstrate stable global leadership style with self-efficacies concerning global business insight, global viewpoint and impact of relational leadership.

Women leaders may have high emotional intelligence, which serves as evidence that they have a competitive advantage. Gender difference in leadership relates to female deficiencies concerning leadership norms. The previous gender study suggests that women in high positions keen to expose extra competence to reach top positions (Eagly, Alice H. and Carli,

2003). Women paid more on career advancement. Women leaders' behaviour is different from men. It is linked to the degree of risk tolerance, the level of overconfidence (Ittonen and Peni, 2012), organisational culture, the organisational structure of leadership mechanism, group decision-making, and women's percentage at leadership positions. Women leaders have better communicative capabilities than men, so they can finish tasks which require more communication skills.

The context may decide whether there is a gender difference in leadership. Wajcman and Martin (2002) contend that leadership styles tend to be similar between women and men, while some differences mainly relate to the context. Similarly, Meyerson and Ely (Meyerson and Ely, 2003) advise that leadership styles are not influenced by gender but by socialization progressions within organisations that form a homogenous group of leaders over the years. Rose (2007) suggests that women leaders are conscious of gender stereotypes and tend to adapt their actions. Therefore, women leaders' gender stereotypes lead to a converging form of management activities despite gender (Mensi-Klarbach, 2014).

When facing management and professional positions, there is no gender difference, both men and women have similar experiences in college or at work tend to hold similar attitudes at work and career advancement (Jacobs, 1992; Abu-Saad and Isralowitz, 1997). This phenomenon is generally typical relating to the positions of the highly cultivated and accomplishment-oriented work environment (Gomez-Mejia, 1983; Beutell and Brenner, 1986).

Ye, Zhang and Rezaee (2010) suggest no significant gender differences at top executives in earnings in Chinese organisations. Women face an increasing trend in leadership opportunities that can increase women's career aspirations toward top-level positions and narrow gender differences.

Doing gender

Doing gender --- is a continuing activity constructed in daily social interaction among people invoking/reproducing/creating gender differences, leading to gender inequality (Deutsch, 2007) and enacting gender normative expectations (Kelan, 2010).

Doing gender needs consistent with the sex category. West and Zimmerman (1987, p. 147) advise that doing gender has been unavoidable since sex category is omnirelevant, resulting

from social consequences and viewed as a fundamental measurement for gender differentiation. Doing gender links to social 'power and resources in the domestic, economic, and political domains', also links to people's interactive relations (West and Zimmerman, 1987, p. 145). Accountability is a feature of social relationships; it is invariant during women's doing gender (West and Zimmerman, 1987) in different organisational contexts, women in leadership need not behave according to fundamentally or integrally classification of sex category or gendered organisational practices.

West and Zimmerman (1987, p. 147) contend that social change must simultaneously occur at both levels: the institutional and cultural level of sex category, the other is the interactional level of gender relationships. They suggested that the institutional level of sex category and interactional level of gender relations are inter-related, which links legitimating social arrangements and reproducing their asymmetry in face-to-interaction (West and Zimmerman, 1987, p. 147).

West and Zimmerman have not recognised that gender inequality varies over temporal and spatial changes and may disappear according to historical and cultural changes. They have not considered the resistance of gender. Women may also refuse to behave as gender norms; for example, women leaders may contest gender differences and gender inequality, and recreate gender stereotypes.

Structural changes in organisations could cause systematic changes in gender at the interactional level by destructing gender discrimination and inequality. These changes could demolish the cognisance that 'women are less competent than men' at work (Deutsch, 2007, p. 118).

Doing gender and doing leadership

Eagly and Johnson (1990, p. 233) found that gender differences cause both similarities and differences in leadership style by men and women elite leaders. Some women leaders tend to choose a collaborative and relational approach (Nelson, 2012) because that style is a useful and successful choice for women in most leadership settings.

Women leaders face the challenge of combining 'doing leadership' with doing gender, even though they also avoid negative evaluations from others. Women leaders may perform leadership by balancing work tasks and keeping others feel happiness in organisations

(Marra, Schnurr and Holmes,2006). Some women leaders have effectively negotiated with others about doing leadership (Marra, Schnurr and Holmes,2006). They can also simultaneously perform leadership and do gender (Marra, Schnurr and Holmes,2006). For women leaders, their success in performing leadership involves typically a balance of gender stereotypes between masculine and feminine characteristics, such as friendship, ambition, competition, cooperation, vision, mission, ethics, communication, technical competence, professional knowledge, caring others, motivation, self-awareness, self-promotion and self-control (Marra, Schnurr and Holmes,2006). In the same vein, Liu, Cutcher and Grant (2015, p. 239) advice that women leaders' gendered performance of authenticity is constructed socially and discursively in the context corresponding to 'gendered norms' (Liu, H., Cutcher and Grant, 2015).

Maume (2011, p. 289) contends that women leaders either do not have adequate authority to influence gender inequality of women subordinates' career advancement or have been promoted to leadership positions because they are consistent with the male leaders and attached to male leaders. Furthermore, since gender stereotypes relate to job tasks and responsibilities in organisations and often impede women from progress as leaders, those women who already advanced to leadership positions may choose to distance themselves from other women, especially when they face issues linking to gender equality and advancement opportunities that may promote one person between women and men candidates (Rhoton, 2011). Women leaders may also do not know well of methods to boost gender equality, although they already been promoted as leaders and have the power to decrease and challenge gender inequality (Stainback, Kleiner and Skaggs, 2016, p. 115).

When women leaders practice leadership, their useful leadership skills are demonstrated in social interactions with other women and men with daily language that shows doing leadership, doing gender and doing power.

Undoing gender

Undoing gender --- is social interactions to reduce/eliminate gender difference, leading to gender equality (Deutsch, 2007) and enacts gender in non-normative ways (Kelan, 2010).

Social interactions not only reproduce gender difference but also reduce or eliminate gender differences. Kelan (2018, p. 546) find that managers and leaders in organisations need to achieve their gendered hierarchy by generating and decreasing gender difference. Women

leaders may act as in-group women or out-group of female subordinates when they are 'doing' and 'undoing' gender in organisations.

Research on women leaders and partners' undoing gender at work should consider contexts. Kelan (2018) suggests that gendered subtexts may influence women's doing gender and undoing gender practices in organisations, doing gender and undoing gender are context-specific. Women's undoing gender practices may be different according to the industry context (Kelan, 2018, p. 555), for instance, women leaders working in a professional accounting firm are different from women leaders in a factory of the same culture in one region when they are undoing gender at work. Women leaders and partners might do and undo gender with other women in a specific working situation, but they may be subconscious (Kelan, 2018, p. 555) to acutely aware of that.

Doing gender in this study means that women leaders and partners create and maintain gender differences at work, and undoing gender means this kind of practices result from reducing gender difference. This study is consistent with Deutsch (2007) and Kelan (2010; 2018)'s conceptualisation of doing and undoing gender. When analysing topics relate to undoing gender, this study follows the understanding of Deutsch (2007) and Kelan (2010), showing how women leaders undo gender with other women to decrease gender difference and reach gender sameness (Tennhoff, Nentwich and Vogt, 2015; Kelan, 2018, p. 546). In this study, the author emphasises how gender inequality and gender equality are constructed at macro-, meso- and micro-levels by women leaders and partners' doing and undoing gendered hierarchies. Same as women in general, women leaders and partners in Chinese firms 'must have a general awareness for how gender inequality is perpetuated and how it can be challenged' (Tennhoff, Nentwich and Vogt, 2015; Kelan, 2018, p. 546). Women leaders' doing gender and undoing gender relates to both women and men.

Redoing gender

Redoing gender --- is to change the subjective meaning of gender norms (Pruitt, 2018, p. 155), realising gender equality. It reproduces gender in new and different ways and diminishes gender discrimination (Haake, 2018, p. 244).

Under some social, economic, or experiential contexts, women may choose undoing or redoing gender, promoting gender integration in their organisations. Stainback, Kleiner and

Skaggs (2016) find that women leaders are undoing or redoing gender as ‘agents of change’. They suggest that women leaders, for instance, women directors, women executives and women managers, affiliate with less gender segregation at work. These women help undo gender in organisations (Stainback, Kleiner and Skaggs, 2016, p. 109).

Mobilising femininity

Mobilising femininity --- is a strategy that women use group influence by mobilising contesting femininities and mobilising affiliating femininities to negotiate and challenge traditional hegemonic masculinity (van den Brink and Benschop, 2014; Carr and Kelan, 2016a).

Van den Brink and Benschop (2014) extend Martin’s (2001) notion of ‘mobilising masculinities’ to ‘mobilise femininities’ that focus on women’s standpoint. They view women’s doing aspects of gender at work as ‘mobilise femininity’ to benefit women that generate interdisciplinary knowledge in this area about women, femininities and intragender relationships. Van den Brink and Benschop (2014, p. 1) conceptualise mobilising femininities as ‘women search for and support women candidates’. They contend that women who mobilise femininities with other women may choose either contesting femininities strategy that distance from other grouped women or affiliating femininities that coordinate with other women (van den Brink and Benschop, 2014, p. 25). Women who undertake behaviours mobilising affiliating femininities or mobilising contesting femininities are aware of their actions and may describe themselves as intended performers of strategic intragender relationships.

Mobilising femininity between women as a group in networking proposes to against gender inequalities, but women’s intragender commitment to mobilising femininity seems partly successful. Women’s inclusion and exclusion practice may be conducive to the endurance of organisational gender inequalities (van den Brink and Benschop, 2014, p. 1). With a thematic analysis of interviews with sixteen women, Kelan and Carr (2016a) research women’s intragender relationships at work. Kelan and Carr (2016a, p. 6) contend that women mobilise femininities by both contested and affiliated ways. Kelan and Carr (2016a, p. 14) suggest that women’s intragender relationships at work are complex and their research expands and develops further than the previous result of the negative images (Mavin *et al.*, 2014) of women’s relationships. Kelan and Carr (2016a) find that although some women in the

workplace perform contested femininities or distancing other women who showed non-proper femininity, women at work support and coordinate with each other as a group actively and positively. Those women are mobilising femininities with each other using group influence to negotiate and challenge traditionally dominant hegemonic masculinity (Carr and Kelan, 2016a, p. 4). They suggest that women's doing gender through mobilising femininities may show that those women are conscious or with a liminal process, consequently, with the doing gender process by 'mobilising femininities, gender as a social practice is demonstrated' (Carr and Kelan, 2016a, p. 2). They find that women at work seek affinity among women to acquire group support and constancy in organisations (Carr and Kelan, 2016).

Women leaders may display both masculine and feminine characteristics simultaneously, and adjust gender roles through mobilising femininity (Carr and Kelan, 2016) and doing gender well and differently (Mavin and Grandy, 2012) by experiencing ambition and competition (Mavin and Grandy, 2012) with other women. The doing gender process will be complicated.

Women leaders may mobilise affiliating femininities, for example, alliance with more women by promoting them as leaders. Consequently, the number of women at higher levels increases, and they have a greater voice in organisations. Arvate, Galilea and Todescat (2018) find that women leaders are more likely to promote other women into the top and middle-level management positions than male leaders in public organisations. However, they do not find the same trend as no significant outcomes for private organisations. They consider two essential features affecting the outcomes: time-dependent and command/role model (Arvate, Galilea and Todescat, 2018). The time effect is significant since Arvate, Galilea and Todescat (2018) got data from re-elected women leaders in the second term of leadership positions. Consequently, the command/role model is significant because these women leaders work for public organisations that they are empowered to appoint managers without limitation on potential candidates' gender.

Consequently, they may have positive intragender relationships with female followers or mixed attitudes but not taken for granted of the negative intragender relationship between women leaders and subordinates. Arvate, Galilea and Todescat (2018) suggest using the term 'Regal Leader' rather than 'Queen Bee' to describe distinguished women leaders having the same power as their male colleagues.

Doing gender well and differently in women's leadership

Doing gender well and differently in women's leadership --- woman leaders need to do gender well according to gender stereotypes (by presenting cooperation and friendship) and do gender differently to contest femininities considering their leadership role (by showing ambition and competition in the workplace) (Mavin and Grandy, 2014a; Mavin *et al.*, 2014; Mavin and Grandy, 2014b).

Mavin and Grandy (2012) find that people have unconscious or concealed gender expectations for women leaders working in larger organisations. These women have not realised that their behaviour is according to gender well and differently; further awareness of women leaders' intragender relationships is needed.

Mavin and Grandy (2014b) and Mavin *et al.* (2014) contend that when considering gender stereotypes, women in leadership positions need to do gender well, for instance, through presenting collaboration and friendship; also, when considering leadership role, women need to contest femininities by doing gender differently, for instance, showing ambition and competition in the workplace. Mavin *et al.* (2015) find that women leaders should show ambition and competition confidently.

Aritz, Walker, Cardon and Li (2017) suggest that women leaders may do gender well to collaborate with colleagues; moreover, women leaders may challenge gender stereotypes when negotiating and competing for leadership roles in organisations. They contend that adaptive performances, gender stereotypes and male-dominated organisational restrictions can influence women leaders' gendered practices.

Chapter Summary

In this study the author builds a general theoretical framework of gender in leadership, including two separate theoretical frameworks, one is to describe static theories ('the theoretical framework of the static state of gender in leadership'), another is to describe the fluid and changing theories ('the theoretical framework of doing gender with Confucianism and yin-yang in women's leadership'). When analysing women leaders and partners' status in accounting with a static viewpoint, scholars need to use 'the theoretical framework of women's static state in leadership'. When analysing women leaders and partners practising

gender in accounting as a fluid and changing situation, scholars need to use ‘the theoretical framework of doing gender with Confucianism and yin-yang in leadership’.

This chapter focuses on the fluid concept of gender in accounting. Women leaders and partners in accounting need to set themselves as role models to other women and practice their gender stereotype of feminine well and inspire other women following them by undoing gender, redoing gender, doing gender differently, and mobilising femininity.

In China, women leaders and partners in accounting may experience both masculinity and femininity as leaders. They may be friendly and caring for others at work, which may not preclude them from being professional or task-oriented. As an alternative, profession and relational leadership serve as extra skills to women leaders and partners in the Chinese accountancy sector, offering women a social commitment to achieve gendered leadership and work duties.

In Chinese accountancy firms, women leaders and partners' practising leadership are with both agentic and communal traits. Most of them experience Confucianism and yin-yang leadership.

Chapter Five: Research Methodology and Methods

Introduction of the methodology of data collection and analysis

This study's designing elements mainly follow Crotty's (1998) meaning and perspective, acknowledged as social constructionism and interpretivism. This study is built on the social constructionism (Nightingale and Cromby, 1999; Burr, Vivien, 2015) and interpretivism perspective, and with a tradition of qualitative research methods (Grbich, 2012; Silverman, 2013; Bryman and Bell, 2015; Mason, 2017) to test my assumptions and to explore the research questions. These decisions influence the research methodology to be the qualitative semi-structured interview. The qualitative research methods include systematic literature reviews, semi-structured interviews (DiCicco-Bloom and Crabtree, 2006; Galletta, 2013) with thirty-six women leaders and partners in Chinese accountancy firms and thematic analysis (Braun and Clarke, 2006; Braun *et al.*, 2019) of collected data for qualitative research.

Some elements at various hierarchical levels of decision making are mutually dependent and can be introduced into other levels, 'to talk about the construction of meaning [epistemology] is to talk about the construction of a meaningful reality [ontology]' (Crotty, 1998, p. 10). Also, individual elements are not exclusive to each other; they can coexist in this study.

According to the six-level social research elements, I choose the following elements as a research paradigm (Table 8).

Table 8 The paradigm of this study

Level	Focuses on	The choice of this study
Ontology	What is reality?	Relativism
Epistemology	What and how can the researcher know the research reality and knowledge?	Constructionism

Theoretical perspective	What approach can the researcher conduct get knowledge?	Inductive, interpretivism (including ¹ . symbolic interaction, ² . hermeneutic)
Methodology	What process?	Qualitative, reflexivity
Methods	What research tools?	Interview, interpretative method, inductive & deductive, thematic analysis, systematic review
Data collection and data analysis	What data can the researcher collect?	Women leaders and partners' intragender experience of ambition and competition

The following sections explain the choice of elements at each level of the research paradigm.

Ontology

Women's multiple realities lead women to practice ambition and competition with other women in accountancy firms. Consequently, the ontology of this study follows relativism.

Epistemology

The epistemology of this study is constructionism. This study builds on social constructionism (Crotty, 1998), and women leaders and partners' doing gender with other women is a kind of social accomplishment. In this study, social constructionism questions how people define gender and its reality in social contexts with historical change. Under social constructionism, meanings of doing gender are constructed in coordination with both men and women in organisations, instead of separately within everyone. From the epistemological and ontological perspectives, research on women leaders and partners' ambition and competition constructing intragender relationships when practising leadership and gender roles with other women fit in social constructionism.

A process is understood as a dynamic concept to show how women leaders and partners' intragender relationships are built continuously and progressed in accounting; it is not a fixed

concept describing the quality or category of women leaders and partners' intragender relationships and communication.

The multiple dimensions of women are described as 'we' as a group or as a collective. When the subject of woman becomes a collective group of women, they generate culture and relationships between subjects. Figure 15 shows the relation between subjective and relational approaches.

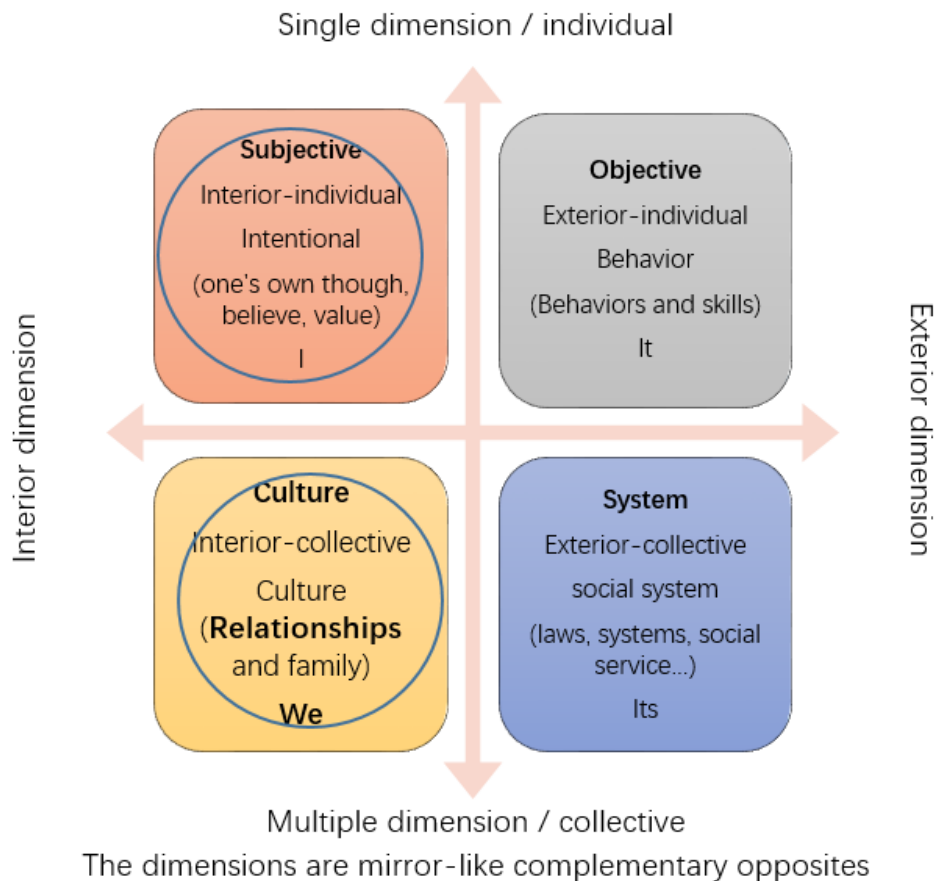


Figure 15 Primary quadrants with Ken Wilber's 'All Quadrants All Levels' model

From a relational perspective, I understand knowledge as socially built and socially disseminated. From an identity perspective, leadership is a 'relational' process. It begins with processes, but not with persons, and named as 'relational leadership', which views the leader, followers, other people and leadership as build through processes.

Theoretical perspective

The theoretical perspective is the philosophical stance lying behind a methodology simultaneously informing the methodology; thus, it offers a context for the process and a foundation for its logic and criteria.

Leadership through a gender lens

A theoretical perspective includes research assumptions about reality, informing the research questions and research result. In this sense, I understand the theoretical perspective as a combined approach and tool for analysing codes and themes. It includes both inductive data from fieldwork and deductive theory in the previous chapters with more themes and codes, using a gender lens into leadership in accountancy firms and Chinese culture. The theoretical perspective emphasises my research aim and helps eliminate miscellany, which is the same as a frame, including essential factors and excluding certain things not related to the research questions.

Leadership and relational approaches

This study opposes other studies' understanding of the traditional concept of leadership, which leaders should achieve their control of others in organisations by 'constructing for them subject positions, or identities, that is manipulative and exploitative' (Alvesson and Willmott, 2002).

A relational ontology advises the origin of women leaders and partners' experience with other women is intersubjective instead of individuality and cognitive (Cunliffe and Eriksen, 2011). I view other women not as objects to be managed but then as women-in-relation with each other inside or between organisations.

I use a relational ontology (Cunliffe and Eriksen, 2011) to understand women leaders and partners' experiencing ambition and competition with other women as the experience of intersubjective relations and as everyday relationships. I view women's leadership as relational leadership that is a method relating to other women, and women's leadership embeds in everyday experiences and communication with other women and intertwines with a sense of moral responsibility (Cunliffe and Eriksen, 2011).

Women leaders may choose to conduct relational leadership. Since women in organisations actively create an intragender culture by relationships with each other, the social constructionism ontology is practical for the research of women's leadership, because it suggests that what women say and do about ambition and competition, which belongs to masculine characteristics for leadership, is essential to each other, especially for women leaders and partners. That is the nature of women's relationships in organisations.

From a relational perspective, the research of women leaders and partners experiencing ambition and competition carries out through relational leadership and gender lenses to underline intragender relationships. This relational perspective directs me to pay attention to small but essential details of women leaders and partners' daily life (Cunliffe and Eriksen, 2011, p. 1428) and communication, which reveals in the following chapters because they are important details to find out women leaders and partners' values, judgments and struggles (Cunliffe and Eriksen, 2011, p. 1431). They are the 'mundane' factors creating and maintaining relationships (Cunliffe and Eriksen, 2011, p. 1431) between women leaders/partners and other women. The subtleness of relationships between women is also a vital part of what women leaders and partners are doing gender differently on a day-to-day basis (Cunliffe and Eriksen, 2011, p. 1429). Women leaders and partners can practice gender differently by everyday interactions and conversations (Cunliffe and Eriksen, 2011, p. 1428) between women leaders/partners and other women; that is women leaders and partners' relational practices.

Women leaders and partners' relational leadership exists in relational fields, the elements of relational fields include women leaders and partners, other women, social-technical-professional working environment, and leadership-related masculine-emotional and gender-related anti-feminine-emotional working environment. The relation of those elements is as follows (Figure 16).

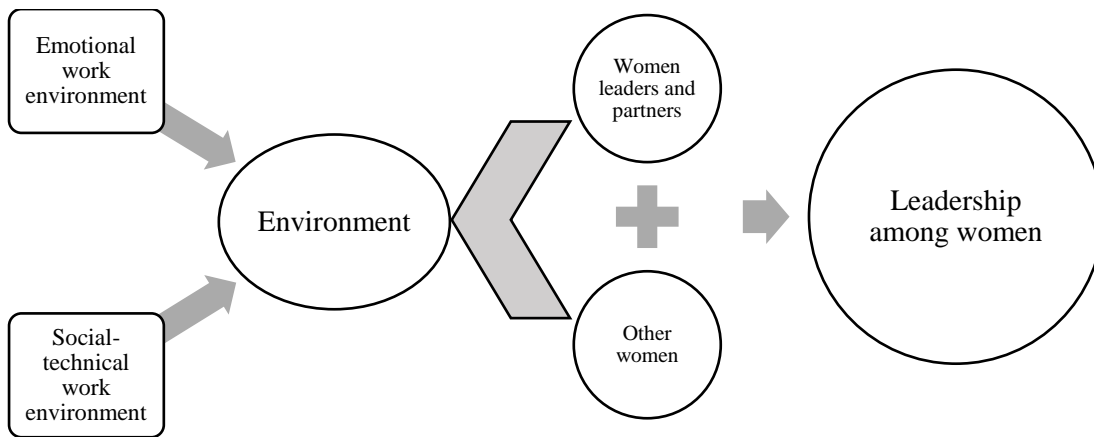


Figure 16 Relational field model of women’s leadership among women

There are four leadership forms: interpersonal level relational leadership, collective level relational leadership, the interpersonal entity format of relational leadership and collective entity format of relational leadership. Figure 17 shows the relations between these four forms. I mainly study relationships between women leaders and other women. Consequently, I have a perspective of interpersonal level relational leadership, while this study also involves the other three forms in the data analysis process.

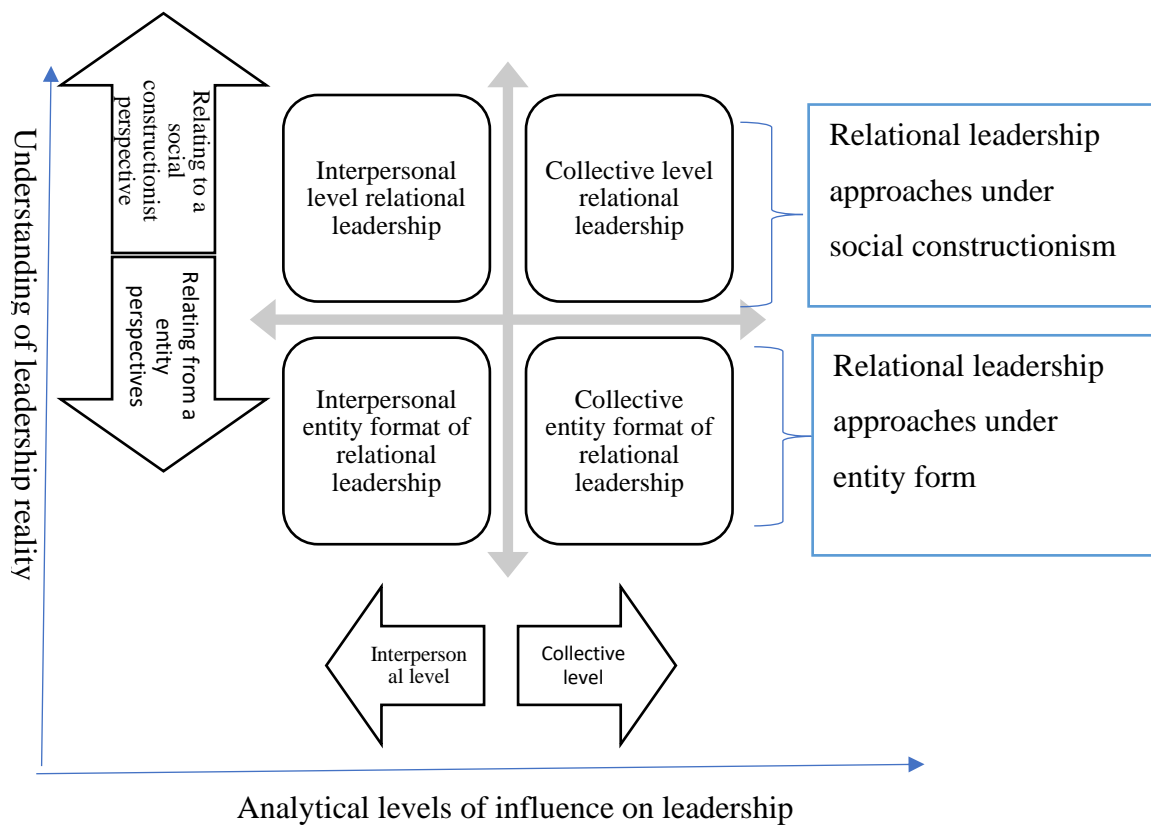


Figure 17 The four forms of relational leadership

An inductive and deductive combined perspective

The aim of introducing an inductive perspective is to produce a new theory from the data analysis procedure. Since a theoretical framework is built after the literature review and has found the theoretical gaps, I also check the theoretical framework with data as a deductive approach does. Once finishing the data analysis procedure, this study generates an updated theoretical framework combining the result of data analysis, to position the new findings and update new theory within gender and relational leadership.

Interpretivism

Interpretivism is different from social constructionism. The comparison table below (Table 9) shows the differences and similarities between the research elements of social constructionism and interpretivism.

Table 9 The comparison between social constructionism and interpretivism aspects

Knowledge	Social constructionism	Interpretivism
How many realities	Multiple realities and truths depend on different actors' viewpoints, even relate to the same phenomenon—the complexity of 'whole' situations.	There is no single reality or truth. Individuals create a reality with others in groups
Epistemology How can I know the reality?	Meaningful realities are socially constructed.	The reality is socially constructed and fluid. Researchers can acquire reality by interpreting it. The reality is a method to discover the primary meaning of procedures and activities. The interpretive result always negotiates within cultures, social situations and people's relationships.
Theoretical perspective What process does the researcher use to know reality?	Entity perspective Relational perspective	Interpretivism (interpret reality) <ul style="list-style-type: none"> • Phenomenology • Symbolic interactionism • Hermeneutics
Methodology How does the researcher go about finding out?	Dialogue	Ethnography Grounded theory Phenomenological research Heuristic inquiry Action research

		Discourse analysis
Research approaches and methods What techniques do you use to find out?	Induction, multiple data collection, qualitative methods, Theoretical abstraction	Usually qualitative. Could include a qualitative interview, observation participant, non-participant, case study, life history, narrative, theme identification
Research body	Subjective. It recognises the subject as social, but not individual, and rejects objective social science. Human beings construct the object, give it a name, assign the object what kind of attributes are associated with it. There is no meaning without a mind.	It depends on contexts.
Knowledge generation	Meanings generate knowledge; people make a reality, and how? Knowledge is not the producing process of objective but is socially constructed (Burr, V., 1995).	Knowledge generates from an understanding through processes of interpretation.
Aim	Sociologists understand the social world through questioning concepts and categories of people. They are critical of 'taken for granted' knowledge. Concepts and categories are about particular historical times and cultures.	Sociologists ought to interpret action considering its value. Sociologists make different concepts, considering their pre-existing values. Once interpretivism made a notion, objectivity becomes possible.

	Understanding, weak prediction.	
Research area	The research of social constructionism concerns various practices of scientific communities and relationships.	Beliefs and understanding. The research is socially constructed for cognition.

The interpretive approach explores social reality and traces the cultural origin and the historical position; it interprets the social life and the world. Interpretivism looks for ‘culturally derived and historically situated interpretations of the social life-world’ (Crotty, 1998, p. 67). It includes symbolic interactionism, phenomenology, realism, hermeneutics, naturalistic inquiry. Interpretivism believes the world is socially constructed. It focuses on meanings, trying to understand what is happening. The interpretivism approach means ‘understanding something in its context (Holloway, 1997).

When analysing the context that women leaders and partners face during their perform ambition and competition with other women, the author uses the interpretivism approach to explore the influence of context to intragender relationships. Women leaders and partners may create relationships with other women when interacting with contexts around them and are influenced by time, location, and mind. They may associate their own subjective and intragender relationships with the surrounded objective. Interpretive research attempts to understand phenomena among different subjects (between women leaders and the other women) and the objects (contexts) through accessing the meanings the research participants assigned to me.

I go through constructionism and interpretive approaches to interviewing female leaders exploring their relationships with other women and examining how female leaders (interview participants) do gender differently by experiencing ambition and competition as a relational initiative. As a relational task, interview participants are more likely to accept a two-way dialogue with me better than a one-way questioning.

Methodology

Qualitative research methodologies of experiencing leadership and gender in accounting

I adopt a traditional qualitative methodology to study women leaders and partners' ambition and competition experiences with other women in China. The author has several reasons to choose qualitative methodologies as the most appropriate, listed as follows.

- The qualitative approach affords an in-depth analysis of complex human and family systems and cultural experiences in a manner that other approaches cannot fully capture with measurement scales and multivariate models (Plano Clark *et al.*, 2008). In-depth discussion belongs to the qualitative research methodologies, is a vital function to explore more information and shorten the distance between the researcher and the research subjects (women leaders/partners). Qualitative research allows the author to gather in-depth data from participants about their daily practices of relationships with other women, why they involve (or chose not to involve) in ambition and competing with other women, and their reasons, motivations, barriers and perceptions toward other women, in specific contexts. The qualitative approach can provide rich and comprehensive details of women leaders and partners' experiences in intragender situations, while quantitative approach cannot provide (Castro *et al.*, 2010, p. 343). In this manner, women participants in my research are more easily to discuss their personal opinion and experiences, so I can use their information to develop relevant research themes.
- Context is essential in this study. Qualitative research methodologies are selected to enable a deeper understanding of participants' experiences, without oversimplifying or neglect contexts to address the general research question.
- This study involves gender in business, management, accounting, culture and relationships; these fields are complex with broad social settings and influence. When using other research methods cannot observe the interconnection, and the intragender motivations of relationships between women leaders and partners and other women are not always clear, qualitative research methodologies can help the author concentrate on hard areas.
- Qualitative methodologies help the author have more comprehensive understandings by tracing women's historical experiences.
- The research area of gender, relationships and leadership in accounting are still

understudied, and the author wants to explore more than the previous research results. Using qualitative methodologies helps find out and categorise new issues.

- I utilise intersectionality as a methodological instrument for conducting qualitative research. In this study, analysis of the intersectionality of women leaders and partners' intragender relationships are a metaphor for the entanglement and interaction between women in different or the same hierarchies of their multiple and complex identity categories. Intersectionality relates to key sociological concepts such as identity, society, culture, gender, leadership, subjectivity and the self and others. Examining the intersectionality of these concepts is necessary for more details relating to the research questions. From an intersectionality perspective, which highlights how intragender relationships occur in daily communication, networking, the Chinese professional accounting context, and doing gender in leadership, a qualitative method is essential. It helps point out reality.
- Whether masculine characteristics (ambition and competitiveness) can influence women leaders and partners' intragender relationships in accounting is still understudied. The qualitative research methodologies can help explore this issue and explore realities when women leaders and partners encounter different affirmative, negative, or intertwined activities and rules.
- The qualitative research methodologies can help me discover the missing and potentially influential factors important for thoroughly exploring gendered leadership with other women in accounting.
- Theoretical development needs support from the qualitative research methodologies.
- Qualitative research studies offer perceptions of the possible issues which influence women leaders and partners' practices of intragender relationships, and this helps to explore whether women leaders promote gender equality in society, organisation and interpersonal levels.

Reflecting on the role of women's leadership research

With a reflexivity methodology, I reflect on the research questions, considering local cultural contexts. With a reflexive dialogical approach (Ford and Harding, 2007), I have excellent opportunities to boost women's leadership insights. Furthermore, through this reflexive dialogical approach about ambition and competition, I can find out the not yet discovered motivations of women leaders and other women and believe that female leaders' identities are

complex, which conventional methodology cannot find. The whole approach of research methodology is shown in Figure 18.

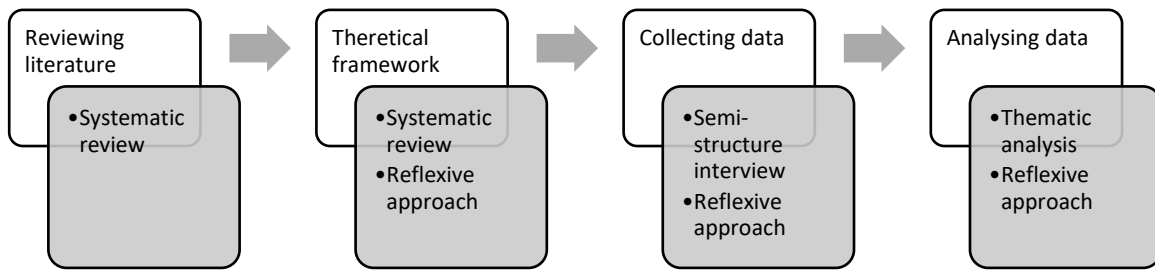


Figure 18 Research methodology process

Methods

The method is the techniques or procedures used to gather and analyse data related to some research question or hypothesis (Crotty, 1998, p. 3). In this study, I do not just limit data as those collected from fieldwork, but also includes academic literature and literature of theory as data (shown in Figure 19).



Figure 19 The process of theme generation

The data analysis procedure includes both theory-building and theory-testing approaches, representing inductive and deductive reasoning methods. As Figure 20 shows, with thematic analysis method, the data analysis procedure employs a combined, mixture technique of both inductive and deductive reasoning methods to demonstrate precision. It includes a two-level method of analysis (Fereday and Muir-Cochrane, 2006) of the opposite direction. According to the new theory Confucianism and yin-yang leadership, the first level outlined by Crabtree and Miller (1999) as an interpretive understanding is a deductive approach with a priori

template of codes and themes. The second level is a data-driven inductive approach (Boyatzis, 1998) with data collected from fieldwork to identify new codes and themes. This combined approach helps complement the research questions by allowing themes generate strait from the data collected employing inductive coding process and allowing the theory of Confucianism and yin-yang leadership as codes to be indivisible to the deductive coding process, becoming a unique, essential thematic analysis approach (Fereday and Muir-Cochrane, 2006).

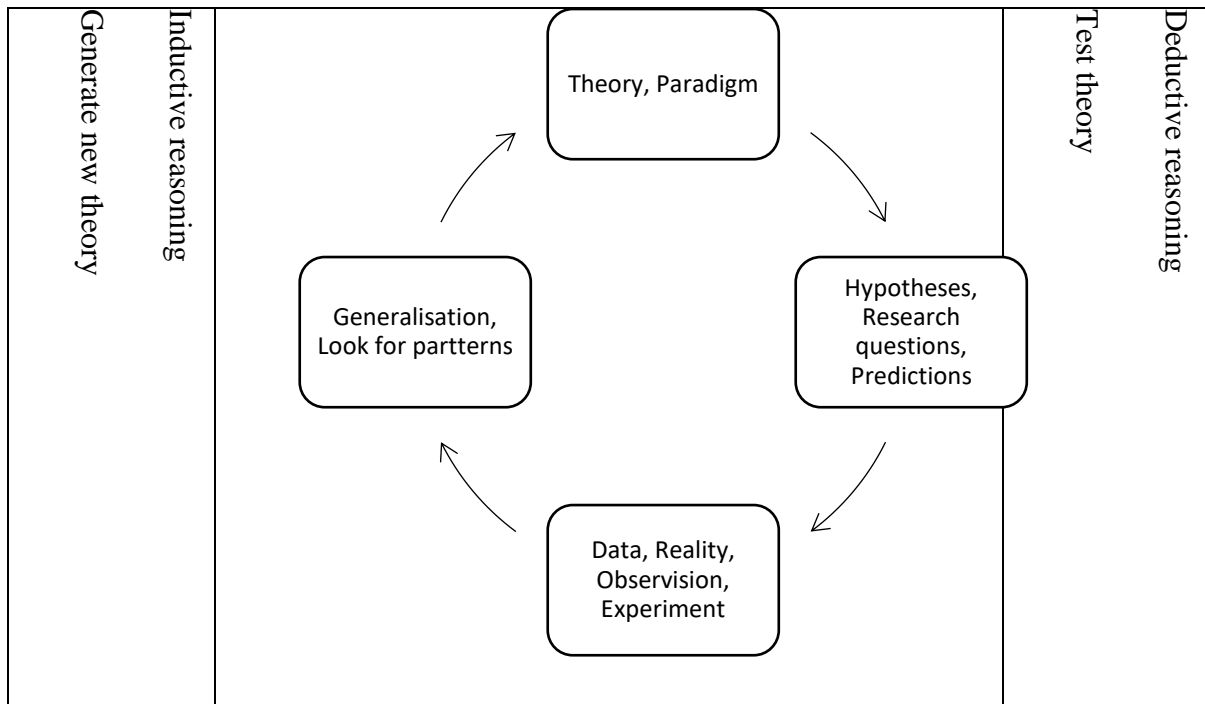


Figure 20 A combined method of data analysis

The data analysis procedure contains line-by-line open coding together with some codes generating from the theoretical framework. Accordingly, the integrated substance of the thematic material can be detected and classified. A deductive approach begins with a hypothesis, emphasising on causality. It tests an existed theory by collecting and investigating empirical data to judge whether it is true. An inductive approach usually applies to reach the research questions to narrow the study's scope, exploring new phenomena. It pursues to generate new theory emerging from the data to explain what is going on within the data. The data analysis procedure is dynamic, with a diverse perspective, thinking about probable influences which may contribute to research results. Employing both inductive and deductive approaches to data analysis provides me with chances to guarantee analytic acuity and help achieve corrected thematic classification (Williams and Moser, 2019).

Through thematic data analysis method which includes both inductive and deductive approaches, I build and test the theory of Confucianism and yin-yang leadership, and explore a new or emerging area of women's leadership in gender equality environment discipline of organisational management, answering specific research questions.

I draw upon qualitative data from interviews with female leaders and 'literature of theory as data' to explore the research questions. It helps understand female leaders' experiencing a social construction of masculine characteristics that include ambition and competition concerning other women at work. The semi-structured interview can deeply explore the impact of gendered contexts for women leaders and partners' experience.

The method of data collection

The semi-structured interview data guarantees this study preserves with fresh and dynamic perceptions (Bryman, 2013). For example, a woman discusses her personal promotional experience as a leader, partner, C-suite, or board member. With collected data, I can explore how she realises career ambition as both a woman and a leader, her story of competing with female peers or a friend, her feeling of intragender relationships when she displays ambition to a female colleague or competes with a friend, or her response toward other women leaders and partners' competitive behaviour.

The qualitative semi-structured interview is the core data collecting method of this study to acquire several perceptions of women leaders and partners' relationships with other women according to the research questions. The qualitative semi-structured interview provides an initial perception of the social constructionism epistemology as this method promotes the interviewees to echo and broadly discuss intragender relationships in diverse routes (Folkestad, 2008).

Semi-Structured Interviews

The researcher carries semi-structured interviews to deeply explore every woman leader's and partner's feeling, insights, judgements and experiences. The semi-structured interview format is the one that can embody individualised nature. Correspondingly, it can provoke unforeseen information and insights by familiarising the interviewee's behaviour and priorities (Kellerman, Rhode and O'Connor, 2007).

The interview participants

The interview participants for this study include women leaders and partners at the top level of business hierarchies in the Chinese accountancy industry, such as female partners, presidents, senior-level managers, directors and C-suite executives, who might or might not be on the boards.

Ethical Considerations

For privacy reasons, the researcher will protect women leaders and partners' names with anonymity.

Some contents for ethical considerations are the same as the contents in Appendix A, 'Research Ethics Application Form -Project Description', which is listed below. Please find them in Appendix A.

- Participants recruit procedure
- Informed Consent
- Dress codes
- Capturing the Audio Recorded Interviews
- The Location of the Interviews
- Post-Interview Actions
- Transcribe each interview session
- Confidentiality and anonymity
- Data storage

Data collection

To successfully conduct the semi-structured interview, this study has two kinds of interview, the face-to-face interview and the distancing online voice call interview, which uses China WeChat online voice call and phone call. Generally expected, each interview holds about 60 minutes on average.

When collecting data, the author asked the participants' viewpoint on relationships between Chinese culture and intragender ambition and competitiveness. The author did not directly speak out the theories of Confucianism and yin-yang. When our discussion related to these

theories, the author indicated them and provided further explanation. Then the participants could speak more. The discussion was bidirectional. Because neo-Confucianism embedded in Chinese daily life and people may not realise that their standpoints, ethics and behaviours follow it, the author explained contents of the five core elements of Confucianism—benevolence, righteousness, propriety, wisdom and trustworthiness, and the yin-yang philosophy and soft water-like leadership style. Subsequently, our discussion went further on these topics.

Interview Schedules

I use an adjustable semi-structured interview question list to permit the participants discussing their practices of intragender relationships continuously and in-depth. The interview questions begin with the participants’ experiences of promotion to leadership or partnership positions, then their experiences of intragender relationships when they show ambition to other women or competing with other women, the influential factors to their relationships, and finish with questions of their feeling and thought of this interview.

The semi-structured interview questions are all open-ended, stimulating every woman leader to explore her experiences according to her leadership role deeply. The eleven semi-structured interview questions shown in Table 10.

Table 10 Interview protocol/guide: women leaders and partners’ relationships with other women at work in China

	Questions
Opening	1. May I start our interview by asking your experience, as a woman leader or partner, in gaining a top hierarchical position?
Ambition	2. Please tell me about an experience in your career when you have been ambitious? 3. Thinking about an ambitious woman leader or partner who works for an accounting firm that you have met through your career, what fruitful and unsuccessful behaviours did you observe? 4. Amongst your workgroup, what experiences of ambitious behaviours have you observed/experienced from other women?

Competition	<p>5. Can you tell me how experiences of competing with other women have influenced your career?</p> <p>6. As your career develops, have you ever been in a situation competing with a friend at work?</p> <p>7. How do you respond to competitive behaviour towards you from women?</p>
Ambition and competition	<p>8. What issues must women be aware of and deal with as they advance into leadership positions?</p> <p>9. What is the relevance between culture and ambition and between culture and competition, both national and organisational? (Ask if have time)</p> <p>10. What relevance do ambition and competition have for women's success in reaching senior positions? (Ask if have time)</p>
Closing	<p>11. Now that we are drawing the interview to a close, is there anything further you would like to add about your experience? What are you thinking? How do you feel?</p>

I have spent ten weeks for the semi-structured interviews at a suitable time of the interviewees; they are all Chinese women leaders and partners in accountancy firms.

The researcher tried to keep a demographic difference of participants (Figure 21); most participants are from 11 different provinces, except another two from Australia as the second-generation immigrant.



Figure 21 The demographic difference of participants

Participants' background and interview memo are listed, as Table 11 shows. The researcher also listed all participants' other information, including the anonymous name, how long each interview takes, the form of each interview, career post, the anonymised company name, age and location.

Table 11 details of interview participants with pseudonymous names

Name	Duration Minutes	Form	Positions	Anonymous of Company	Year of birth	Invitation method	Background and Memo	City
RI1	37	Voice call	Vice president, CFO, a former partner	Hope is a listed high-tech company; registered capital is more than 40 billion RMB.	1974	Friend's friend	She shows friendship and supports my research. She is ambitious, with differentiation abilities from other women.	Beijing
RI2	34	Voice call	Funder, Vice- chairman, CFO, a former partner	Sunrise is a listed high-tech company.	1964	Friend's friend	She led a successful IPO team with the accounting profession.	Jinan Shandong
RI3	32	Face to face	Deputy general manager of the head	Sino Bank and Trust Group is a top ten financial group in China, a large state- owned multinational	1967	Friend's friend	She has good relationships with other female partners from different product lines. She is responsible for 'One belt,	Beijing

			office, Partner	conglomerate, has accounting business, owns several listed companies. The total assets of the Group exceeded 6 trillion RMB.			one road' project financing. Her mother is one of her role models.	
RI4	39	Voice	Global vice president, President of China, CFO, a former partner	Wise is a listed company on NYSE.	1968	Friend's friend	Her success story is well known in China from newspapers and magazines.	Beijing
RI5	93	Voice	CFO, a former senior manager in an accounting firm	Life Insurance and Accounting is a listed company. The registered capital is above 10 billion RMB.	1968	Friend's friend	She is older than team members with professional work experiences and certifications, so she feels no intragender competition and prefers to guide others. She shows masculinity (hardship) to CEO and femininity	Ha'erbin Heilongjiang

							(friendship) to team members. She knows well of yin-yang harmony.	
RI6	65	Voice	Partner	The big four	1980	Friend's sister	She has business in China and Australia. She is ambitious.	Australia
RI7	63	Face	Partner	The Grand Trust is one of the top 20 accounting companies.	1970	Friend's friend	She has work experiences in several accounting companies. She suggested that a female role model is helpful. Their friendship at work was important. Good intragender relationships enable women to complement each other for better performance.	Xi'an Shaanxi
RI8	120	Face	CEO, Managing Partner	Right Balance Group is a listed company. The business covers assets appraisal, engineering cost consultation, accounting firm, real	1974	Friend's friend	She faced negative competition from another female CEO in the Group. Her boss supported her, and the other woman was fired. We discussed more than the interview questions and share opinions on how to deal with	Xi'an Shaanxi

				estate appraisal, land appraisal, bidding agency, tax agent firm, management consulting, investment and real estate. It is a professional alliance composed of many legal entities, with a well-known brand, integrating financial professional service function and professional investment platform.			uncertainty. After the interview, we become good friends.	
RI9	60	Face	Free-range Partner		1962	Snowball effect	As an independent partner who works again after retirement, she feels that the working atmosphere is free, and the interpersonal relationship is very good. She believes that women in the	Xi'an Shaanxi

							accounting industry can be evergreen and still play their strong points after retirement. She has become a role model for other women in accounting.	
RI10	70	Face	CFO, a former partner	New Hope is a listed company. Its business covers financial investment, jewellery, manufacturing, real estate, internet. It has one listed company, nearly 100 wholly-owned subsidiaries and holding companies, and more than 40 joint-stock companies.	1967	Friend's friend	As a CFO candidate, she felt no gender discrimination because she is outstanding in specialist and experience. She won the competition from men. As a CFO, she earns much more than as a partner. She feels no intragender competition because she is an accounting specialist. She builds good relationships with other women, inside and outside her company. They mutually support each other and share information.	Yiwu Zhejiang

RI11	40	Face	Managing Partner, Chief auditor	Sincere is one of the top 100 accounting firms in China.	1970	Snowball effect	She is kind and extremely dedicated to working.	Yiwu Zhejiang
RI12	64	Face	Partner	Middle Audit is one of the top 100 accounting firms in China.	1966	Friend's friend	This interview is a focus group for RI12 and RI13. They are in different product lines. They support and learn with each other, and have the same overlooks on world, life and values. We had good chemistry during the interview. I could feel their friendship with eye contact and smile.	Jinhua Zhejiang
RI13	64	Face	Partner	Middle Audit is one of the top 100 accounting firms in China.	1980	Snowball effect		Jinhua Zhejiang
RI14	24	Voice	CFO, former senior manager in	Built is a listed company.	1970	Friend's friend	She is kind. She had not experienced negative competition.	Xiamen Fujian

			an accounting firm					
RI15	23	Voice	CFO, former senior manager in an accounting firm	Kangneng is a listed company.	1975	Friend's friend	She led a successful IPO team with the accounting profession.	Nanjing Jiangsu
RI16	58	Face	CFO, former senior manager in an accounting firm	OTT Group is a holding company, not listed, but it has many listed companies.	1982	Friend's friend	After joined OTT, she earned more than in the accounting firm and has more private time. Everybody's job is different from others, no competition.	Beijing
RI17	20	Voice	Partner	Tang is one of the top ten accounting firms. The firm mainly provides audit, accounting, capital verification, asset evaluation and	1978	Relative's client	As a partner with many businesses in south-west China, she is busy. She did feel intragender competition.	Chongqing

				management consulting services.				
RI18	35	Voice	Partner	Light is one of the top ten accounting firms.	1977	Snowball effect	My friend's friend recommended her to me. She is very busy. We just had a voice call.	Shenzhen
RI19	59	Face	Partner	The big four	1980	Search on LinkedIn	She had an education and work experience before she joined one of the big four. She has her opinions and voice at work and home, showing both masculine and feminine style behaviour.	Beijing
RI20	39	Face	Partner	Association	1975	Friend's friend	She has business in China and Australia. She experienced cultural differences at work. She found the golden mean and harmony between culture.	Australia
RI21	39	Face	Partner	The big four	1979	Snowball effect	She is a native of Shanghai. She was born, raised and worked in Shanghai. She lives in a fair family environment	Shanghai

							and has not felt sexism since her grandparents. Therefore, we resonate in the background. The gender equality background also created her independent and outstanding character in her career.	
RI22	46	Face	CFO, former senior manager in an accounting firm	Malaysia is a listed company	1981	Friend's friend	She has two kids, busy at work and home in a metropolis. She experienced both intragender cooperation and competition. She was preparing for more certificates.	Shanghai
RI23	35	Voice	Partner	The big four	1980	Snowball effect	She is a remote working partner of another partner I have interviewed. A good relationship has been established between them. She likes to accept new things, new challenges and fast pace. She left her success to others, so she must build good relationships with other women.	Shanghai

RI24	33	Voice	Managing Partner	Zebra is a local accounting firm	1968	Friend's friend	She works in accounting since graduated from higher education. She experienced merge and acquisition. She later co-founded a new accounting company and became a shareholder and managing partner. She tried to extend new business in other cities but did not have enough resource.	Xiamen Fujian
RI25	34	Voice	Partner	The big four	1967	Friend's friend	She had government work experiences and joined one of the big four. Step by step, she became a partner. She is my senior female schoolmate. We become good friends later.	Guangdong Guangzhou
RI26	31	Face	Partner	Zhongyang is the first asset appraisal and accounting company in Beijing to obtain securities qualification and	1974	My friend	We are good friend since 2010 because our kids are classmate in an English club. She experienced a role transfer from a specialist to a manager then partner under a female partner's guidance.	Beijing

				futures-related business.				
RI27	36	Voice	CFO, former senior manager in an accounting firm	Tie is a listed company. It has five R&D centres, 17 production bases and more than 30000 employees worldwide.	1979	Friend's friend	She was very busy and would like to take part in the interview. We just directly had the interview.	Xiamen Fujian
RI28	58	Face	Partner	The big four	1970	Friend's friend	My friend, a banker, has business with her firm, so she was gentle and friendly. She is a native of Beijing with foreign education and work experience in the USA. The multicultural background has become her work advantage. She could easily build relationships with foreign and local partners. Her former competitors were all men, without intragender conflict.	Beijing

RI29	34	Face	Auditing partner	Five Ren is one of the top ten accounting firms, an international accounting firm.	1969	Friend's friend	My friend, a senior officer in the Ministry of Finance of China, is the policymaker and monitor for the accounting industry. He introduced some female partners of Five Ren to me. That is the reason I took interviews with five partners of this company. Among all these five partners, RI31 is others' role model. RI29 used to be under RI31's supervision. RI promoted her as a partner.	Beijing
RI30	63	Face	Human and Culture Partner	Five Ren	1974		She is a native of Beijing. She knew more about traditional Chinese culture than her colleagues. She knew how to build friendship between women and advised on emotional control and cultural support.	Beijing
RI31	69	Face	Managing Partner,	Five Ren	1966		The eight-year age gap did not affect the interview. On the contrary, we had	Beijing

			Member of Managing Commission				a lot in common, so the interview was very pleasant. She is a native of Beijing. She is very enterprising and has been a teacher. Therefore, she is willing to coach her subordinates and has a strong affinity. She is keen to create a good working relationship and atmosphere through collective activities in the company. She had promoted many female partners for better performance.	
RI32	61	Face	Partner	Five Ren	1970		As a normal partner, she felt a gap with managing partner.	Beijing
RI33	64	Face	Managing Partner, CEO	Happy is a local accounting firm with clients from non- governmental organisations	1967	Friend's friend	Market segmentation makes her company more professional. She hopes to promote more female partners as soon as possible to assist her work. Because the CFO's salary is high and her company's high-end brain drain is serious, it is urgent to provide them	Beijing

							with the authoritative third party's training programmes.	
RI34	98	Voice	Senior manager	Special accounting	1974	Friend's friend	As a senior manager in an accounting firm, she eagers for promotion and experienced gender discrimination in promotion. Her competitors are all men.	Xiamen
RI35	42	Face	Special Skill Partner	Five Ren	1972		Her department provides technical support for the whole company national wide, so she works well with other women.	Beijing
RI36	58	Face	Partner	United China is one of the top ten accounting firms.	1974	Snowball effect	The Ministry of Finance of China provided a training chance to RI35 and RI36. They became good friends since then. However, that programme only targets for big-size companies. More is needed.	Beijing

Average	52 minutes				1973			
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Data Analysis: Thematic analysis method

The data analysis uses thematic analysis (Braun and Clarke, 2006; Braun *et al.*, 2019) to categorise, analyse and report patterns within the collected data on women leaders and partners' intragender relationships. Braun and Clarke (2006, p. 86) give out a thematic analysis concept that 'thematic analysis involves the searching across a data set - be that many interviews or focus groups, or a range of texts - to find repeated patterns of meaning'. It explores manifest and latent content together (Vaismoradi, Turunen and Bondas, 2013).

Thematic analysis is not a method with a distinguishable tradition or charted in terms of a group of techniques. It is flexible and reachable to data and is compatible with social constructionism paradigm. I am interested in exploring the interview data that extend into a series of themes and sub-themes collected and represented in China for women leaders and partners, using a detailed thematic analysis method to record this information.

In this study, a theme is an identified category or a group of concepts to define combinable and relational elements generating from the collected data during the data analysis approach. I understand 'themes' as interviewees' features account for characterising specific insights and experiences relating to the research questions. Themes arise when I put effort to address specific research questions from the interview data.

I understand coding as the procedure of finding themes according to codes/nodes and attaching codes/nodes' meaning and characters to index them. I use thematic analysis' core processes of coding and theme development to explore research questions. I explore a thematic range and the social group of female leaders' knowledge of intragender relationships, devote more attention to analysing female leaders' group and their relationships with other women. In this study, coding is the main approach to the interview data.

To develop a more reliable group of themes and to progress a more reasonable and rational data analysis, I introduce NVivo software NVivo version 12 (QSR International, Melbourne, Australia) into a data analysis chapter. NVivo 12 is to restore the interviewees' transcript data and collect them according to different themes. It is a supplemental instrument within the thematic analysis procedure. NVivo 12 includes a full command language for automating coding and searching, and it permits the merging of analytic files from different research projects. Table 12 shows the comparison of thematic analysis and CAQDAS software.

Table 12 The data analysis method used in this study

Criteria	Thematic analysis	CAQDAS software
Openness to each text by	The principle of interview analysis.	Allowing open coding of material
Structuring the issue with	It is a recursive procedure, moving backwards and forwards. It is a procedure consuming time (Braun and Clarke, 2006).	Supporting specific structures of categories (Tree structures in NVivo)
Support the general development of interpretation	Comparison of groups themes about the issue	Making coding more explicit and documentation of coding
Domain of application	Codes, themes and sub-themes	All sorts of texts and images
Problem in application	Time-consuming during searching for themes	Compatibility with sequential methods
Limits of the method	Limited to studies of predefined groups	Not a method, only a tool. Not enough for making an explicit analysis
References	Braun and Clarke (2006)	Gibbs (2007; 2014)

Source: Flick (2018, p. 378). An introduction to qualitative research

When conducting the thematic analysis, the data collected from the qualitative interviews will be categorised and analysed using NVivo 12 software to answer all questions of intragender relations. It can make the analysis process faster, and easier to cope with different codes, check codes and themes are closely related to the research questions, enable illustrations of emerging theories, and prepare for research results.

I appropriately analyse all interview transcript data using thematic analysis (Braun and Clarke, 2006; Braun *et al.*, 2019). I use a combined inductive and deductive approach to produce codes and find themes. With thematic analysis method, original data collected generates codes, then codes generate sub-themes and themes. The process of recognising and defining the themes brings about interpretations. The process will identify different themes from the transcripts of interviews. Thematic analysis is a sophisticated qualitative data exploring method that Nowell *et al.* (2017) and Nikitas, Wang and Knamiller (2019) suggest that it can help direct research in a specific, consistent and comprehensive route by recording, systematising and revealing the data analysis methods and the research results. They also suggest that thematic analysis provides enough detail and helps find the data analysis process (Nowell *et al.*, 2017; Nikitas, Wang and Knamiller, 2019). Thematic analysis fosters rigour and trustworthiness (Nowell *et al.*, 2017) for this study, highlights similarities and differences among different participants and helps this study creates unsuspected insights (Nowell *et al.*, 2017).

Vaismoradi, Turunen and Bondas (2013) and Nikitas, Avineri and Parkhurst (2018) contend that selecting themes from the most typical and convincing participants' responses is a precondition for analysing thematic analysis findings effectively. Thematic analysis can help avoid bias since the coding extraction process, and interpretation of findings based on the collected raw data instead of personal impressions.

This study follows Braun and Clarke's necessary distinctions of questions to make the data analysis process as practically as possible:

- What counts as a theme? (Braun and Clarke, 2006, p. 82)
 - An identified category or a group of concepts/meaning that is vital to the research question
 - Does not need to be the most frequent words and codes among the collected data
 - Try not to set rigid rules limiting the construction of the themes
- A great amount description of the data set, or a detailed account of one particular aspect (Braun and Clarke, 2006, p. 82)
 - The construction of themes includes contexts with a broad overview of the themes
 - Try not to limit on specific themes, but neglect a broad aspect

- Inductive and deductive theoretical thematic analysis (Braun and Clarke, 2006, p. 82)
 - Inductive (bottom-up)
 - Initial data, generate themes
 - The inductive method does not accept pre-existed themes
 - Deductive (top-down)
 - Preselected themes will influence the generating of new themes
 - The deductive method tends to deliver less aspect of the whole data, but emphasizes on pre-prepared themes
 - This study builds on thematic analysis combining both inductive and deductive methods
- Semantic or latent themes (Braun and Clarke, 2006, p. 82)
 - Since this study has a social constructionism epistemology, it chooses underlying themes to interpret data and explore underlying meaning, concepts, norms that outline the semantic content. The development of themes also develops the theoretical framework. It includes an interpretive effort that can build new theory.
- Epistemology: essentialist/realist versus constructionist thematic analysis (Braun and Clarke, 2006, p. 82)
 - Social constructionism epistemology does not focus on the individual woman leader or partner, but rather in the sociocultural context and structural, organisational conditions that women leaders and partners experience with other women.
- The many questions of qualitative research (Braun and Clarke, 2006, p. 85)
 - Research questions of this study are broad.
 - Research questions adapt to interview questions used during the data collection process.
 - Research questions direct the coding, themes generating, and analysis process of the data.
 - I use NVivo 12 software searching codes across the collected data for themes.

Following Braun and Clarke (2006), I build a conceptual framework of the thematic analysis and follows the three approaches which proposed by Braun, Clarke, Hayfield and Terry (2019, p. 843), they are ‘a “coding reliability” approach, a “codebook” approach and a “reflexive” approach’.

A ‘coding reliability’ approach

‘Coding reliability’ approaches require the coding to be reliable and accurate and ask for a pre-designed or structured approach to coding (Clarke and Braun, 2018).

A ‘codebook’ approach

The ‘codebook’ approaches (Table 13) require a quality coding with deep engagement and associate with the structured coding procedures, to build a qualitative philosophy of thematic analysis through coding and theme development (Clarke and Braun, 2018). The ‘codebook’ approaches contain coding templates and framework analyses with other methods (Clarke and Braun, 2018).

Table 13 The process of the coding scheme

Nodes	Structured/tree nodes	Themes

A ‘reflexive’ approach

The data analysis process is continuing and repetitive, demanding reflective and reflexive between the researcher and data. Each theme may contain an essence or central concept reflexing the researcher’s opinion and supporting the researcher’s emotional trends and motivations. The theme generating process is not inactive or entirely from the collected data, but involves the researcher to catch the inherent meaning concealed in the data. A reflexive approach to themes can highlight shared or interrelated meaning between codes and themes, along with re-adjusting the conflict or cross-reference.

Following the suggestion from Gibbs (2018), I build some reflexive processes during data analysis.

1. Examine the broader relevance of women leaders and partners’ ambition and competition with intragender relationships in accounting, considering the specific cultural, educational, political, historical, traditional, geographical and economic background. Also, considering the general features and the broader bearing that women

leaders and partners face.

2. To reflect all possible choices of the themes as thoroughly as possible, I talk my research and themes with peers, participants and friends to expand my research horizons, explore other options and make decisions in a proper reflexive way.
3. I reflexively discuss the distinguishing features of the themes and the areas that are left unresearched. I also explain why I have made these choices of themes and the implication of these decisions of themes produced for the research findings.
4. Be explicit about the theoretical framework of gender in women's leadership, and women lead women by doing gender and the broader values and commitments of political, cultural and theoretical concepts into my research.
5. During the data analysis, I evaluate my research integrity critically by bearing in mind:
 - a. I try to guarantee the trustworthiness of collected data, justifying knowledge and results. Through a reflexive approach, I can address the issues of trustworthiness.
 - b. I try to avoid conscious or unconscious bias and opinion of take for granted.
 - c. I need to value my education background, life and work experiences, the milieu and predilections in the data analysis process and results, the constraints of my knowledge and experiences implemented therein.
 - d. I need to be aware of the advantages and weaknesses of my research design and data analysis methods and research structure that may influence the results.
6. I assess the collected data from women participants critically by:
 - a. Therefore, the readers can evaluate the inferences and my interpretations by providing enough data quotations from the participants.
 - b. Discussing the power relationships and interaction between the researcher and the participants, to construct the effects of contexts and the researcher's effect on data collection.
7. I need to show the complexity between different participants, find their differences and similarities, explain the reason why one shoe does not fit all and how to develop my theoretical framework using the data, by
 - a. Showing the diverse experiences of the participants.
 - b. Linking the participants' contextual nature and their language, identifying the elements they used to support their viewpoint.

Data analysis framework

Following the study of Braun and Clarke's (2006, p. 20) six steps codes, core themes and sub-themes, I progressed data analysis using thematic analysis method and developed the seven steps as follows (Figure 22):

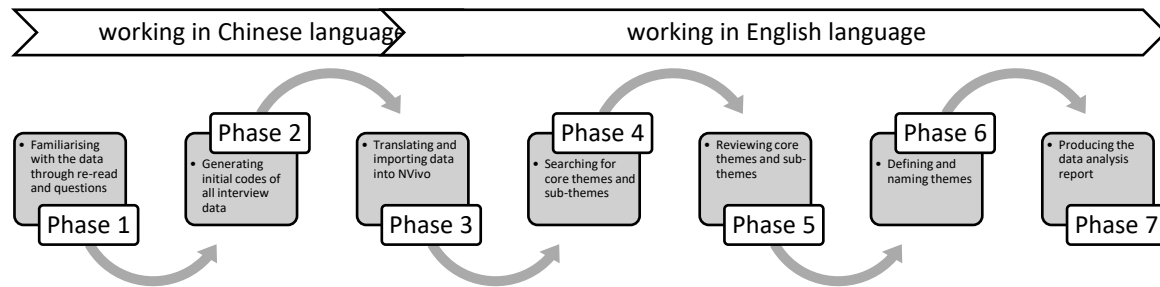


Figure 22 Data analysis process

Phase 1. Familiarising with the data by rereading and questioning

After familiar with the audio data, I transcribed interview data browsing through all interview transcripts of female leaders in China, using verbatim (word for word) transcription in Chinese. Then, I started to immerse and distance the data by reading and rereading the transcripts, one after another, read cautiously, line by line. I noted initial ideas (Braun and Clarke, 2006) and possible points relating to research questions, labelled relevant words, phrases, sentences, or sections repeatedly given by different interviewees.

Phase 2. Generating initial codes of all interview data

This phase is an iterative process that needs to go back to phase 1 and find differences and similarities between data and codes. Constant comparison helps find variations of codes and themes.

During the phase of generating initial codes, using the lens of gender, the researcher identifies any repeated or concerned keywords, phrases, terminologies and notions. Then, the researcher puts all codes of all 36-interview data together and generates adjusted codes. Coding provides the researcher with a practical, operational, coherent and easy to understand classification, so the researcher can easily organise data.

Phase 3. Translating and importing data into NVivo

The researcher manually translated an appropriate amount of interview transcripts into an English version. The purpose of translation is to discuss them with my supervisors and then choose useful information to include in this study. The researcher entered all data into spreadsheets as the sample of Chinese women leaders and partners. Then the researcher imports data and initial codes into NVivo 12 software.

This phrase includes but is not limited to importing interview transcripts, nodes, memos into NVivo; and making some queries such as text search, word frequency, matrix, and coding comparison. The researcher uploaded all data into NVivo 12 software as the sample of women leaders and partners in the Chinese accountancy industry. After importing, the researcher used NVivo software generating and adjusting codes. According to the checking result of word frequency using NVivo 12, I generated word frequency from all interview data. Compared with the coding result without NVivo, I added the most frequent words as codes into NVivo. The data collected from the qualitative interviews were categorised and analysed using computer-assisted qualitative data analysis software - NVivo 12- to make nodes and codes (Bazeley, Patricia and Jackson, 2013), checked the similarity and difference between codes, so to answer all questions of intragender relationships.

In this phrase, I check all codes created in the previous step, then create new codes by combining and group two or more similar codes, deletes useless codes, and, finally, keeps the essential codes and groups them. After that procedure, I originate themes and sub-themes from an in-depth read or reread of the interview transcripts, and field notes that consist of the data. An in-depth reading of initial interview data or open codes helps me form some ideas and identify probable themes. It is a repeated procedure generating themes in several stages. Owen (1984) recommends considering any repeated topic that can convey and consider as a candidate theme.

Phase 4. Searching for core themes and sub-themes

I used NVivo 12 software to generate core themes and sub-themes. According to the result of counting word frequency in NVivo 12, compared with the result in phase 3, the words ‘experience, department, development, reach, role, common, behaviours, responsibility’ are not in codes and themes of the first interview transcript. This time ‘positive impact of culture’

and ‘professionalism’ are added to the core themes. Now, I rebuild six core themes, as Table 14 shows.

Table 14 A structure of themes and subthemes

Themes	Subthemes
Industry environment and organisational culture	<p>The industry is expanding</p> <p>Simple relationships in the accountancy sector</p> <p>Recognise the company culture and fair competition</p> <p>Bottom line</p> <p>Training programme and platform</p> <p>No competition at higher levels</p> <p>Competition happens at lower levels</p> <p>No competition with subordinates</p> <p>Avoid competition no competition but cooperation</p> <p>Promotion together without competition</p> <p>Some partners short of ambition to be a managing partner</p>
Women help and support women	<p>Women leaders help support encourage appreciate and inspire women</p> <p>Role model and responsibility</p> <p>Ambition and good group relationships</p> <p>Team building team advantage and new customers</p> <p>Sponsorship mentor coach</p> <p>Efficiency communication</p> <p>Competing and learning from others</p>

Change and transfer	<p>Ambition and competition relate to career development</p> <p>Women leaders change and transfer</p> <p>Learning</p> <p>Find differentiation from self and others, mobilising job, avoid conflict</p> <p>Mobilising masculinity</p>
Culture	<p>Chinese culture and professional leadership</p> <p>Harmony and have peace in mind</p> <p>Yin and yang</p> <p>Ambition and culture, including insist, positive and affinity</p> <p>Culture ambition and competition</p> <p>Ambition reality and balance</p> <p>Generation</p>
Doing gender	<p>Negative and unfair competition</p> <p>Negative gender stereotype jealousy emotional</p> <p>Gender advantages</p> <p>Gender discrimination</p> <p>Gender difference</p>
Doing leadership	<p>No gender difference as a leader</p> <p>Leadership skill and ability, communication</p> <p>Naturally ambitious</p> <p>Normal intragender competition</p> <p>Pattern, vision</p>

Phase 5. Reviewing core themes and sub-themes

The reviewing procedure involves checking back all codes and the whole dataset. The researcher reread the complete translated data set to determine if themes fit the research questions and added new codes and themes related to research questions, literature review and the initial theoretical framework. The researcher went back to the actual data to grasp what the interviewees have said about intragender relationships with experience of ambition and competition between women. The researcher checked if the generated themes and sub-themes were well-integrate with the coded extracts and the full interview data. This study ensured themes and sub-themes echoing meaning across the entire interview data to guarantee codes had not missed vital data. This process ensured themes and sub-themes, depicting the complete story of relevant data. It also assured the analytical thinking and logic of this study echoed the whole dataset's meaning and ensured the data analysis procedure was thorough and meaningful according to the dataset. The researcher also distinguished internal thematic homogeneity and external thematic heterogeneity (Patton, 1990) of all themes.

This phrase includes deciding if there is a hierarchy between the themes, restructure themes and subthemes, decide if one theme is more important than the others, and draw a figure to summarise all themes. This phrase revises core themes and sub-themes in the thematic structure. The process of narrowing down codes and themes in the thematic analysis of data shows in figure 23.

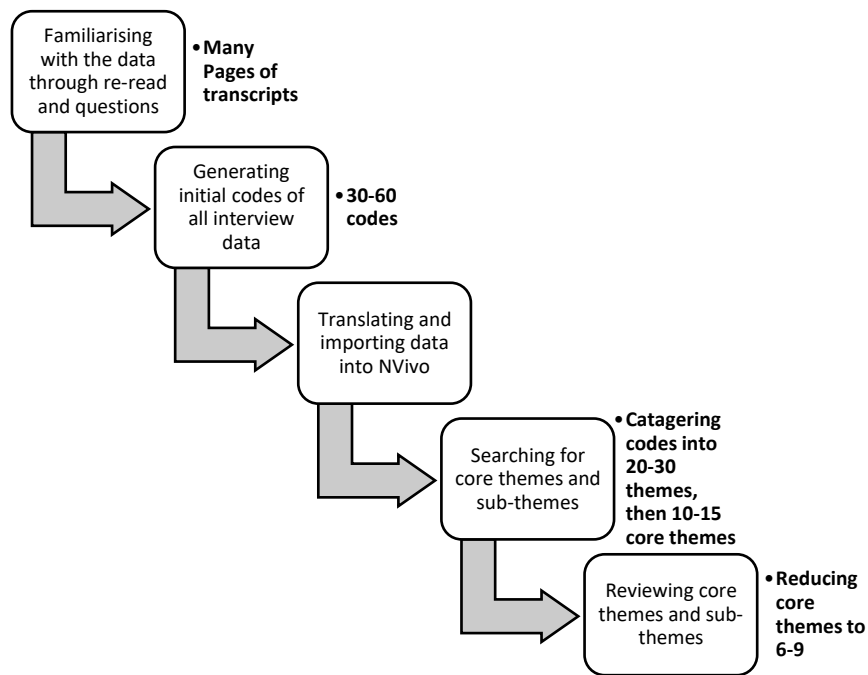


Figure 23 ‘Winnowing Down’: Data Reduction in the Thematic Analysis Process

After this process phase, I reshaped the thematic structure of the six candidate core themes and their sub-themes, as Table 15 shows. The number of subthemes of each core themes is between one to seven.

Table 15 An adjusted thematic structure of candidate themes and sub-themes

Research questions	Subthemes	Core themes
1: What kinds of intragender relationships do women leaders and partners in	Women Leaders Help Women Team Building and Team Advantage Effective Communication Role Model Sponsorship, Mentoring and Coach	Theme One: Helping and Supporting Women

<p>Chinese accountancy firms experience when they display ambition and competition at work?</p>	<p>Diverse Opinions About Career Ambition Ambition and Leadership Ability Competition Happens at Lower Levels Negative and Unfair Competition Normal Intragender Competition Avoid Competition No Competition at Higher Levels No Competition but Cooperation Ambition and Competition Relate to Career Development</p>	<p>Theme Two: Ambition and Competitiveness</p>
<p>2: How do women in leadership perform masculinity and femininity to develop the theoretical framework of doing gender in</p>	<p>Chinese Culture and Professional Leadership Doing Confucianism in Women’s Leadership Doing the Yin-yang School of Thought in Women’s Leadership The ‘Water-Like’ Soft Leadership Style Culture, Gender and Ambition Culture and Competition Generation A Managing Partner is a Challenging Role for Most Women</p>	<p>Theme Three: Practising Confucianism and Yin-yang Leadership</p>
<p>Chinese accountancy firms?</p>	<p>The Changing Perspective of Women on Leadership and Contextual Complexity Learn from Other Women Find Differentiation from Self and Others, Avoid Conflict</p>	<p>Theme Four: As A Leader of Change with Other Women</p>

	Mobilising Masculinity and Femininity Construct Positive Relationships with a Change Perspective Improve Comprehensive Ability Training Programmes and Platforms	
	Emotion Control Gender Differences Undoing Gender	Theme Five: As A Leader of Change in Doing Gender
	The Industry is Expanding Organisational Structure Influences Women's Intragender Relationships Organisations Help Construct Gender Organisational Culture in China Organisational Culture Influence Women's Ambition and Competition Organisational Culture Influence Women's Vision Organisations Help Building Work-Family Balance Arrangement Accounting Professional Ethics	Theme Six: Change and Influence Between Organisational Culture and Women's Relationships

Phase 6. Defining and naming themes

The best way to make each theme clear is to define and name it; that is, write a definition for each theme. The definitions and names of themes involve an ongoing analysis to improve the specifics and meaning within its focus and scope. This way, I generate the overall story of the data analysis and produces clear and unambiguous descriptions and definitions of each theme (shown in Figure 24). 'Describing is an important starting point' (Bazeley, Pat, 2009, p. 10).

It compares women leaders and partners' differences in that theme according to contexts, such as demography and boundaries, then finding out relations between different themes for every core theme.

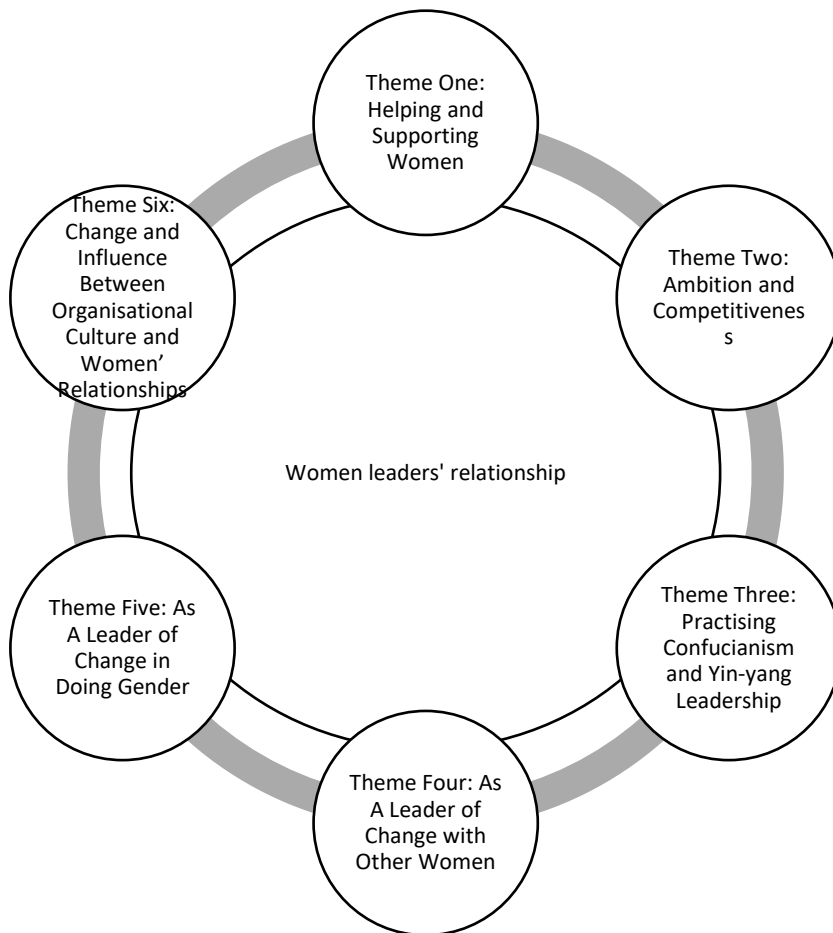


Figure 24 Structure of core themes

Phase 7. Producing the data analysis report

With the procedure of producing the data analysis and report, I use combined methods, including both illustrative and analytically. I use direct quotes from the document to describe, interpret and illustrate each theme. I generate six core themes from 40 subthemes, shown in Table 16.

Table 16 The structure of data analysis report

Research questions	Topics	Subthemes	Core themes	Conclusion
1: What kinds of intragender relationships do women leaders and partners in Chinese accountancy firms experience when they display ambition and competition at work?	Explore	Women Leaders Help Women	Theme One: Helping and Supporting Women	Women help and support women with intragender relationships in Chinese accountancy firms
	reason: Culture Influences	Team Building and Team Advantage		
	Women's Intragender Relationships	Effective Communication	Theme Two: Ambition and Competitiveness	
		Role Model		
		Sponsorship, Mentoring and Coach		
		Diverse Opinions About Career Ambition		
		Ambition and Leadership Ability		
		Competition Happens at Lower Levels		
		Negative and Unfair Competition		
		Normal Intragender Competition		
		Avoid Competition		
		No Competition at Higher Levels		
		No Competition but Cooperation		

		Ambition and Competition Relate to Career Development		
2: How do women in leadership perform masculinity and femininity to develop the theoretical framework of doing gender in Chinese accountancy firms?	Develop theory: Doing Gender and Doing Leadership in the Accounting Organisation	Chinese Culture and Professional Leadership	Theme Three: Practising Confucianism and Yin-yang Leadership	Theoretical Contributions - Confucianism and yin-yang leadership 1. Women leaders display Confucianism and yin-yang leadership
		Doing Confucianism in Women's Leadership Doing the Yin-yang School of Thought in Women's Leadership The 'Water-Like' Soft Leadership Style Culture, Gender and Ambition Culture and Competition Generation A Managing Partner is a Challenging Role for Most Women		
		The Changing Perspective of Women on Leadership and Contextual Complexity Learn from Other Women	Theme Four: As A Leader of Change with Other Women	Change with Other Women 3. As A Leader of

		Find Differentiation from Self and Others, Avoid Conflict Mobilising Masculinity and Femininity Construct Positive Relationships with a Change Perspective Improve Comprehensive Ability Training Programmes and Platforms		Change in Doing Gender 4. Change and Influence Between Organisational Culture and Women's Relationships
		Emotion Control Gender Differences Undoing Gender	Theme Five: As A Leader of Change in Doing Gender	5. Change and Influence Between Organisational Structure and Ambition and Competition
		The Industry is Expanding Organisational Structure Influences Women's Intragender Relationships Organisations Help Construct Gender Organisational Culture in China	Theme Six: Change and Influence Between Organisational Culture and Women's Relationships	

		Organisational Culture Influence Women's Ambition and Competition Organisational Culture Influence Women's Vision Organisations Help Building Work-Family Balance Arrangement Accounting Professional Ethics		
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The researcher makes a right balance between direct quotes (illustrative extracts) and interpretation (analytic narrative) during data analysis and interpretation to explain the phenomenon that women leaders and partners experienced, which underlines how women lead women by daily intragender relationships.

During the data analysis and result chapters, the researcher wrote the first draft without any quotes, so that broader evidence and contexts have been built and included. This step forced the researcher to count on more comprehensive evidence to discuss the result. To efficiently build interesting viewpoints, demonstrate different phenomena, develop the theoretical framework, and clarify the reader with quotes, some descriptive quotes were added in the text after the researcher has built evidence for the result.

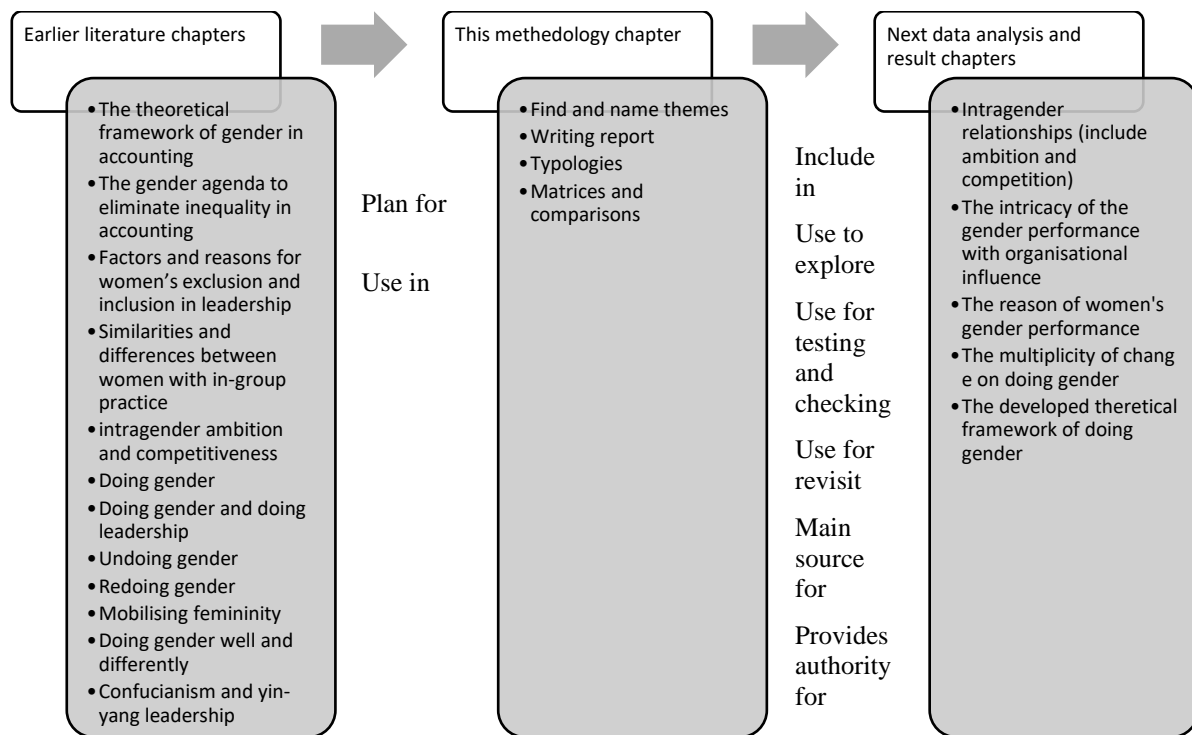


Figure 25 The unity and coherence of data analysis

According to the data analysis framework, the researcher distributes time to complete every phase and every interview data (as shown in Figure 25), without neglecting any codes and themes or giving any transcription a hasty or superficial treatment. The researcher tried to keep a good fit among research questions, research aim, literature, initial theoretical framework, the collected data and results, also, keep consistent with the social constructionism and interpretive epistemological position of the analysis.

Chapter Summary

This chapter focuses on the research methodologies that qualitative research uses to collect and analyse data in this study. This chapter explains why the researcher selected qualitative research methods for literature review, data collection and analysis. I use systematic analysis to review the literature and build an initial theoretical framework, then uses semi-structured interviews to collect data and a thematic analysis method to analyse data and develop the theoretical framework, achieving the research objectives.

The next chapter discusses the results of the data analysis.

Chapter Six: Findings: Culture Influences Women's Intragender Relationships and Their Doing Gender and Doing Leadership

The theory of Confucianism and yin-yang leadership is used to identify the significant perspectives on culture and intragender relationships to examine whether and how the philosophy of Confucius instructs women's leadership and partnership behaviours.

In the Chinese accounting context, women leaders and partners' practising of relational leadership involves 'doing gender' and practising leadership in new directions regarding emerging organisational forms, managerial and leadership cognition/responsibility, complex recognition of ambition and competition, and 'doing gender' in new forms of leadership with other women. In the Chinese accounting context, women may multidimensionally construct their 'doing gender' and practice leadership, such as the multiple influences between organisation and women, concerning ambition and competition. Their 'doing gender' and practising leadership involve novelty or differentiation by communication with others.

Theme One: Helping and Supporting Women

This study suggests that women leaders and partners provide more help and support to female subordinates and peers than men in the Chinese accounting context. Traditional harmony and yin-yang theory promote women's collaboration in leadership. Consequently, support and help are precursors to women's leadership aspirations in China.

Women leaders and partners engage in relational leadership in all kinds of formal and informal relationships, such as mentoring, in-team collaborating, learning from each other and setting an excellent example for each other. Combining this more inclusive team building, multi communication, mentor-protégé, sponsorship, mentor, and help/support dynamic with relationships for women's leadership and partnership is key for aspiring women leaders and partners who want to build sustainable positive intragender relationships in the future.

Women Leaders Help Women

Women leaders and partners may help other women overcome the challenges they face during their career advancement. They can help other women by providing career guidance. Women at the same level mutually promote each other. Women's networks and mentor relationships could help them navigate professional, leadership and partnership situations with female peers.

I can think about what kind of care I want to get and what kind of guidance I want to get in their age. Now I may help them deliberately. Because after all, they are walking on this road; they must have some confusion and some choices. (RI29)

According to the interview data, women leaders and partners in Chinese accountancy firms would like to cooperate for reaching a win-win situation.

If our women leaders are in mutual leadership, mutual coordination, different products, departments, and business areas, we also built a complementary relationship and a mutually supportive relationship. (RI3)

Win-win relationships not only exist between women at the same level but also different levels. Women in different hierarchies also help each other attain win-win results.

Maybe the relationship between your subordinates and you will be the win-win relationship. As such, if your colleagues and your subordinates become your help in the process of your going up, then you grow together, I think it is good. (RI27)

In China's gender-polarised accounting environment, female subordinates dominated at lower occupations, and male leaders dominated at the highest occupations; the organisational culture reflects an underlying patriarchal role distribution of the highest occupations. Women leaders and partners can affect this trend by filling the echelon gap after promoted more women as leaders and partners in their teams. As such, they can acquire a louder voice and accrue broader organisational resources to protect their interests and gather opportunities.

There is something I can solve for them. I am particularly supportive of any growth needs of them, including the part-time study in China. I give them such opportunities. (RI5)

Team Building and Team Advantage

Women leaders and partners in Chinese accountancy firms are more confident in building positive relationships with other women than are their counterparts in the West.

Team management is crucial when you are at higher levels. You should manage the team and implement the project smoothly. I also need to develop a reserve team. It can reduce your stress in different ways. (RI36)

Partners mutually supervise each other under the partnership mechanism, which involves intragender relationships with other female partners. A female partner needs to construct intragender relationships socially. Her partnership role, financial rewards and gender role are all factors that can affect relationships. Because of the partnership principle and agreement, partners have unlimited liability, and different partners are separate entities from other partners. When facing loss or if another partner is unable to pay her liabilities, in some cases, according to the partnership agreement, other partners may be called upon to contribute their assets to clear additional unpaid liabilities. A female partner needs to learn the meaning of being a partner with others.

The intimate relationships between partners are far more than that between husband and wife. The relationships between partners mean, how do you see the relationships, and how do you ensure each other's safety by self-discipline, such things are the most important. We need to keep partnership for a long time, do things together for a long time, and stick to it until the end. (RI33)

A successful female partner should have a team with strong teamwork ability and cohesiveness. Inside her team, she needs to share knowledge and project experience with team members.

You must rely on the team members in the accounting firm. If you want to work, you must cultivate your team members, promoting them. To maintain team members, a leader needs to let her subordinates feel that this atmosphere is what they like. They can gain, get help and self-achievement. (RI29)

The perceived and actual similarity between women may enhance their leader-follower relationships (Vecchio and Brazil, 2007), affecting their identity and relationships.

This kind of firm should be called a team. It is not single combat. It emphasises the

strength of the team, ranging from a project team for a firm. As such, if everyone does well, the reputation or influence of this office is excellent. (RI17)

A leadership role requires female partners to have majesty, but too many masculine characteristics will distance them from other women. They need to find a balance between yin and yang.

As fierce as the attack is, you will lose the feminine tenderness. However, when only with friendly relation, I am sure that the team go out of order. If you do not have the majesty, the team will not last long. (RI5)

Women must find yin-yang harmony. Daoism proposes that the leader ‘governs by doing nothing that goes against nature’ (Laozi, n.d.).

I hope to do spontaneous management for everyone, and each of them manages themselves well. Everyone is consciously and unconsciously, and naturally, be regulated. I am more advocating such a management philosophy. (RI5)

Effective Communication

Chinese culture may influence how women communicate with others. In the Chinese accounting context, women leaders and partners tend to target team harmony by reducing intragender conflict. They may provide useful recommendations to subordinates.

Women leaders are not doing things themselves. They must deal with complex communication and then achieve decentralisation by communication, which does not depend on your work methods and power and your influence. (RI23)

Overseas exposure is an essential skill for a female partner because it makes her adaptive in exploring new clients and new business. She knows the changes clients prefer and how to construct more widespread client relationships. A female partner encounters cultural exposure, conflict, recognition and harmony with other women who have a different culture in a multinational working environment. She must build good intragender relationships, considering cultural differences.

No, this kind of competition does not exist in our working group, because we are all supervisors, and everyone is responsible for different works, we are responsible for different countries, some for Vietnam, some for Indonesia. (RI22)

Having excellent communication skills with colleagues and superiors is essential to a female partner. She can develop the communicational ability to manage and lead her team members in administering explicit business engagements and is also essential for constructing friendships with other female partners and senior leaders at the same level. Women leaders and partners can influence communication and may use maternal patterns or visions to communicate with others.

As a competent partner, people's request of ability is quite high, including interpersonal communication ability and comprehensive ability. (RI24)

During communication, women leaders and partners can socially construct a positive environment that can nurture a common-sense approach to supporting customer and client demands while encouraging internal team morale.

The critical ability of partners is interpersonal communication and the ability to distinguish information. You must have the ability to identify which is useful for you and which is invalid. (RI20)

Women leaders and partners must be knowledgeable and have high communication skills. Successful women leaders and partners manage all kinds of relationships, not just for business deals.

If you help young people, you can help them as much as you can. If they ask me anything, I will try my best to help them. Now I keen to help others. (RI31)

A woman leader or partner can choose between masculine or feminine communication styles, which relate to hierarchical advancement prospects and non-hierarchical rewards, respectively. When she chooses the feminine communication style, she can defend both non-hierarchical and hierarchical career achievements (Weinberg, Treviño and Cleveland, 2019) because femininity is an essential characteristic of all women.

We say that women have feminine characteristics, and women are better at communication. (RI30)

Listening helps women leaders and partners demonstrate transparent policies, diversity and inclusive work environments. By listening, women leaders and partners can understand further information before deciding whether to agree with others' perspectives or ideas. Listening is essential in women leaders and partners' communication with others because if

the leader/partner listens and understands team members or other people, others are more inclined to listen and respond to her and provide adequate feedback. Listening makes bidirectional change available for a better result, allowing others a chance to reach their full potential in their performance.

I have always recognised that I need to have a more tolerant and broadminded heart. With such a heart, I can listen first, and then I can communicate with others. If I do not listen, then communicate, I cannot address what I want to do. (RI30)

Women leaders and partners prefer communication with others, and they especially like to communicate with their female subordinates. Thus, they can build positive intragender relationships.

We know in our heart that it is relatively up to ourselves whether we are willing to spend this energy to communicate with women subordinates. (RI18)

Some female partners know how to encourage others. They let others feel the benefit of investing more in labour.

She encouraged me, and now she still gives me some guidance. Because she also encourages the capable people in her team to grow, and I feel that she gives others many opportunities. This is her influence on me. We will encourage young staffs as a second important thing besides work. (RI29)

They encourage other women to share accountability with them and display proactive behaviours.

This requires constant encouragement from our society. There is this atmosphere of encouragement at all levels. (RI21)

Encouragement is an essential factor for women in Chinese accountancy firms. It is necessary to identify how accountancy firms' cultural orientation matters when women leaders and partners attempt to establish successful intragender relationships by encouraging other women.

If you do not understand anything, you can communicate with and encourage each other, frequently cheer each other up, and come to brainstorming. (RI25)

Women leaders and partners' intragender communication with other women affects their cohesiveness as a group.

Maybe I can only appreciate them and appreciate those things they have that I can never learn. Sometimes it is relying on our supporting spirit. We promote each other. (RI1)

Women may appreciate other elite women in accounting. Through appreciation, they can build a harmonious working environment and attain additional intragender help. This appreciation mainly occurs between women at the partnership and leadership levels. They admire other women who are kind, dedicated to their work and can be attentive to others. They find these women naturally exude their attractiveness.

I have met some women who are in such a cooperative relationship. They are of this type. Very dedicated, very attentive. This is what I think I appreciate them very much. More importantly, these women leaders are very kind. I praise their achievements as much as possible. (RI10)

A female partner needs to operate or bring in new business for the firm, which involves new intragender relationships with internal and external women.

Our chairman, for example, when she goes to see our clients, her way can be different from the male leadership style. She can also be very powerful by the female under-ceiling style, not like the general male. (RI28)

A woman leader and partner must divide, allocate and distribute jobs among her team members. She must find all members' strengths and weaknesses to allocate jobs according to different personalities and build a cooperative working environment.

We can arrange different jobs, according to different personalities, and try to put them in a matching environment instead of creating a situation where you do more, and I do less, or you can demonstrate it better, but she cannot demonstrate it. (RI20)

Role Model

When a female partner communicates with clients about ideas and solutions, her team members may explicitly or implicitly observe her choices as proper behaviour, and they may

consciously follow her accordingly with adjusted thoughts and solutions to problems. She cultivates a solution by communicating with her subordinates. Leading can meaningfully influence subordinates' attitudes and behaviours to their female partners in the Chinese accounting context. They can learn how to reinforce their client management skills better.

My working style affects others from top to bottom and set an example by taking part personally. I always do things in advance than my subordinates. I will do it in advance than other people so that others can follow me. (RI2)

Women leaders and partners can motivate female subordinates and implement leadership behaviour that is gender inclusive and gender-equal and maintains the balance of social justice.

My leadership style naturally influences subordinates. I work overtime and hard. My employees are motivated to work hard. (RI8)

Many interview participants of women leaders and partners repeatedly point out that they must work harder than men to be successful.

They learn from partners about how partners do it. I teach them overcoming these difficulties. Many times, for example, when we need to work overtime, they may leave at 0 a.m. I may still be working until 3 or 4 a.m. This kind of thing cannot be called a model. The young will notice that I love this job. Naturally, they can learn from me, no matter they are out of awe or other mentality. (RI18)

Some participants discussed that they had received other senior women's guidance, who had previously been role models for them when the participants were junior managers. These role models inspired them.

She gave me lots of unusual inspirations in this regard. Because she goes forward in the direction of success, she gained especially more success than others, her passion for the job is not the same as average level. Consequently, her strength is not the same as the average level. What she wants to get is how she can succeed, to do things in the right direction. As a result, she naturally will go on the way to success. She changed me a lot, so I felt inspired by her. (RI2)

Sponsorship, Mentoring and Coaching

Mentoring relationships, in which a more experienced woman leader or partner in the accounting context acts as a mentor, occurs between her and another less experienced protégé at a lower or the same level over a certain period. Mentoring relationships between women is one effective route for women's career and organisational success (Leck and Orser, 2013).

She has given me much guidance for my career in this accounting firm. I am grateful for her very much. (RI29)

Burke and Ciccomascolo (2020) suggest that an operative mentor should be knowledgeable about institutional or organisational culture, confidential and reliable, keen to share personal knowledge and experiences and concerned with the mentee or protégé's outcome. Women leaders and partners make the best mentors for junior women (Grove and Montgomery, 1999) because the experiences and knowledge they share with junior women are significant. Both the mentor and mentee/protégé should pay attention to and determine the mentoring model because it is bidirectional (Burke and Ciccomascolo, 2020).

One of my previous supervisors said that she thought it was a good process for me to have a particular affinity for dealing with other skills in addition to technology. She thought I should develop business ability. When I had reached a certain level in technology, she instructed me to develop in other comprehensive areas. I think this is very important. (RI26)

To promote gender equality in the workplace, more women should become mentors or sponsors after breaking through the glass ceiling and holding leadership and partnership positions that allow them to mentor other women. It can bring an organisation's success and provide multiple benefits to the mentor, protégé and organisation (Leck and Orser, 2013).

I do not need her to give me much specific guidance, but she is the eye-opener when discussing significant issues with her. (RI28)

Some women participants suggested that their career advancement was more accessible when they have had sponsors and made a huge difference. Sponsorship, including the Guanxi network, is one of the most promising solutions for resolving the persistence of gender inequality at the highest level in China and most countries across the world.

Under the leading of our senior colleagues, we gradually mature. (RI11)

For a potential woman leader or partner, it is crucial to keep up with the right supervisor. If she is lucky enough to meet with a good supervisor, and the latter would like to support her in advancing to higher positions, she can shorten her career advancement.

Although your boss can only support you to a particular place, and then see your nature, because the real decision of your promotion does not depend on your boss himself/herself. There are also many other people relating to your promotion. It is a process of gradually screening. If you do not have your boss to support your first step, you will never go upward. (RI19)

In some cases, some high-potential women are lucky enough to have initiatives matching them with high-profile women leaders and partners who can offer access to promotional opportunities and also take responsibility for mentees' advancement.

My ambition is to illuminate them so that they can have their thoughts, thinking for a lifetime. Do not be a bug that muddles along without any aim. They know very well that what I ask them to do is to let them grow faster. (RI5)

Theme Two: Ambition and Competitiveness

Women leaders and partners in Chinese accountancy firms practice their leadership and partnership roles with others, ensuring that their behaviour is congruent with their organisational system's aims.

Diverse Opinions About Career Ambition

Women in the Chinese accountancy industry are fortunate enough to have equal chances as men. If they are ambitious, they may attain promotion quicker than others. If not, they still have a chance to be promoted. Whether to be ambitious or not is a personal choice.

I do not think people working in accounting and auditing have many ambitions because it is relatively specialised. We do not have any significant job titles, and we do not have high ambitions. We are independent third parties. (RI18)

Ambition and Leadership Ability

Women leaders and partners desire to demonstrate leadership capability and show their aptitude to receive appropriate feedback. That is, they strategically and wisely implement

leadership skills with other women and men. Usually, people view women leaders as having a water-like soft leadership skill.

It does not mean that you do it to let others see it, but naturally let others feel your ambition, because you do it from your heart, not for whom. (RI17)

For a female partner, people-oriented skills are far more essential than professional skills. She has the ambition to lead her team(s).

Accompany them to eat, accompany the young to drink and sing and accompany them to play. It is quite rewarding, but it is also very tiring. Fortunately, after everything is on the right track, I finally give the young good things feedbacking with what they give me more excellent results. Good leadership is a dream. However, it does work. I can feel good trends of the new generation which I have inspired. (RI5)

An ambitious female partner needs to work together with other partners in a spirit of joint ambition to operate their business in the accounting firm as its owners.

I believe that any excellent people are willing to work with or to deal with other excellent people. We promote each other. Ambition exists between a group of people as well as between companies. Group ambition will make people more outstanding. (RI1)

Competition Happens at Lower Levels

In the Chinese accountancy sector, young women at lower or junior levels, called ‘children’ by seniors, may experience intragender competition.

The working group girls have mutual competition, then having exclusionary relationships in terms of human nature. It is a woman’s nature, and it is understandable. (RI20)

Women at junior levels may compete because they are not convinced of personal ability. The promotional system decides whether women compete or not.

It is not because of specific and distinctive competition between female colleagues, but because people at the early career stage are not confident, so this kind of competition exists. (RI5)

Negative and Unfair Competition

Most female partners deliberately avoid unfair competition or behaviour of highly leverage femininity, e.g. improper sexual relations in advancing to higher positions. They accept fair competition.

Some measures do not belong to fair competition in our industry, but we will not participate. (RI18)

When facing negative or unfair competition, a woman leader or partner may choose to avoid it or withdraw from that team or firm.

Sometimes if there are more women leaders within a company, they will be more narrow-minded, talking about gossip among women leaders. I always try to avoid this environment as much as possible. (RI1)

To be successful leaders or partners and try to avoid destructive or unfair intragender competition, some women leaders and partners have suggested that women must learn from their male colleagues, be more open-minded, build a harmonious work environment and perform in a spirit of fair competition or cooperation with other women but not in a negative way.

If there are more women leaders in a company, they will often fight with each other. If women leaders want to reach a higher position, they must try to be more open-minded. (RI1)

Normal Intragender Competition

Sometimes, women leaders and partners must be proactive in competing for promotional opportunities for high-level positions. One thing they may prefer to do is draw others' attention to their performance. They demonstrate high-level abilities that may make them successful leaders in the workplace.

This kind of competition may exist all the time because your working environment changes fast, but some people will be slower. (RI17)

In some cases, organisations may encourage constructive competition between women. In this situation, with a profit-driven culture, female partners' intragender relationships would be reasonable. They think competition is a character of partnership.

The company culture would not compress competition. For example, our company encourages staffs competing with others, saying that you should strive for boldness, strive for your opportunities and demonstrate your ability. (RI14)

Avoiding Competition

In China, most women leaders would prefer not to compete with intimate friends.

Concerning career competition among friends, there is no competition. (RI1)

Similarly, women leaders and partners support other familiar women. They avoid competition with them.

You do not need to compete with your acquaintances. (RI26)

Women leaders and partners in the Chinese accountancy industry can bring about more positive employee activities (Vial *et al.*, 2018), so their organisations can gain more profit. Whether women leaders and partners neglect or encourage female subordinates' ambitious and competitiveness behaviour depends on the context. A suitable organisational structure can support women to avoid destructive intragender competition. Female partners can build a suitable organisational structure, separating regular jobs from female subordinates, to avoid interest disputes. Female partners must create a mutually beneficial cooperative work atmosphere in their teams.

Everyone must do their own business well, and there are no inter-charge relationships between female subordinates. As a result, I must build a better connection between staffs. There are not many competitions. (RI15)

More and more women leaders and partners hold a positive social identity without gender and leadership role being incongruent. Unsurprisingly, they try to avoid negative intragender competition.

I do not want to compete with others, fighting back and forth. A simple relationship between women is more comfortable and better. (RI8)

Nevertheless, there is no one-size-fits-all solution. Compared with men, some women leaders and partners are less future-orientated, assertive or aggressive. They may acquire restricted facilities and power.

It seems that female colleagues are not particularly brave to face this kind of face-to-face competition. (RI30)

Intragender relationships between women are an essential factor while completing work tasks. My interview participants realised that they must spread positive energy to their team members. If not, they will fail to maintain authority in the long run. People who observe women leaders and partners' behaviour see that they have a proper attitude and are perceived accurately and gain good feedback.

Women must spread positive energy. If you have too much negative energy, your team will not last for a long time and soon break up. (RI18)

In the Chinese accountancy industry, women have more promotional opportunities than in other industries. Many jobs are available for them to do. The partnership mechanism sets a clear division between different teams.

If we consider competition between women, my business is relatively hard to form competitive relationships with other female partners. There will not be a problem of intragender relationships. (RI3)

Accounting organisations are benefit-driven. For all partners, the organisational benefit is the first thing they care about. Intragender competition or conflict that may harm organisational benefit is intolerable.

Our relationships cannot affect organisational progress. At this level of partners, this kind of quality, it should not be said that there exists an apparent conflict between female partners, to the extent that work cannot go on. (RI20)

The accounting organisation can allocate women into separate departments or teams to avoid destructive competition.

Because the most significant advantage of our professional consulting company is that you can walk around if you do not get along with each other. We have many customers and many projects to arrange her into different projects and let her build cooperative relations with different people. (RI28)

No Competition at Higher Levels

Compared with other industries in China, the accountancy industry has much simpler intragender relationships with a professional workforce. RI14 believed that ‘competition among women is different at different levels’. Because of accountancy firms’ structure, women at the highest level may encounter little or no competition with other women; they ‘have passed that stage’ (RI31).

Some participants proposed that competition mainly exists at lower levels before becoming a partner. Another situation in which competition may exist is when a woman wants to become a managing partner or boss.

I think the time for competition is before you become a partner, or when you want to go to a higher level in the future, be a leader of a business line (RI19).

During my interview, most participants believed there is no intragender competition at the partner level in their organisations, for example, RI2, RI3, RI5, RI10, RI11, RI13, RI15, RI16, RI17, RI18, RI19, RI22, RI23, RI24, RI25, RI26, RI29, RI31, RI32, RI34, RI35. Female partners are more cooperative with each other than is the case for men. For example, RI35 believed that ‘there is not a special kind of competing situation’ in her firm.

When a woman oversees a department or group, she will not compete with subordinates and members. Most female partners practise business separate from other female partners, without cross-business interaction.

Our success relates to our independent partnership relation that all partners separate from economic interests. (RI24)

Professional, managerial, leadership and partnership abilities are vital to women leaders and partners. When their abilities reach a certain level, their boss will promote them in most accountancy firms, so they have realised that they need not demonstrate competitive behaviour to other women.

There is no such situation where you must compete for jobs with other women. No. Because if you are excellent, and the boss thinks you are the right person for a challenging job, he will allocate you to the job and promote you. (RI10)

Female partners face diverse conditions. Some female partners work in a male-dominated environment where their competitors are all men; few women can reach that level in some departments, so there are no female competitors.

I do not have a chance to compete with other women. The other leaders around me are all men. (RI15)

In the Chinese accountancy industry, many participants realised that their promotional chances are high. Many positions at the top level are available for people to fill them. The accountancy industry's expanding trend brings more chances to senior female managers, supporting them while reducing competition between women.

When talking about competition, it is ridiculous. There are more chances, not only one chance, but only one person can do it. There are many things. Many people are unwilling or unable to do it. There are many opportunities, that is, you may need to open your eyes to see what many people do not care to do and what they do not want to do. We do not have only one gold medal as in 'the Olympic Games', but many. I never see anyone as a competitor, male or female, which is meaningless (RI21).

In the Chinese accountancy industry, because women leaders and partners have higher professional and leadership skills, self-challenge is more critical than competition between women.

I do not think I have any competitor, basically, or I do not think I want to compete with others. I think the best competition is that you improve yourself. I do not want to compete with others. I continuously accumulate skills, and then improve myself, so why to compete? It is a natural process for me to be outstanding. (RI32)

In an accounting firm, when a woman leader or partner has long-term work experience, she has acquired sufficient knowledge and experiences to be outstanding and gain distinction, making it hard for other women to compete with her directly.

I do not have any competition because I am a partner since 2005. I do not need to compete with anyone. I do not need to compete for a higher post. (RI32)

When a senior female partner has a large amount of business to do, she may need other partners to help her. She must build a reliable business scale. Then she can attract more

customer resources and keep the company's business integrated. As a result, she can gain superiority to decide the approach to intragender relationships.

No, because we do not compete with peers. If your business volume reaches a certain level, you really cannot do it alone. As a result, you must promote some young people to help you and share your burden. The more talents you own, the more business you can do. (RI35)

No Competition but Cooperation

The organisational structure affects whether competition exists between women leaders and partners. Female partners do not feel competition from other women because they have sufficient access to resources and opportunities. The function of each department is different, and their business types may vary. Conflicts may not exist between different departments.

There is no competition between people from different departments. Moreover, if you are from the same business line, there may also be no competition because we are very detailed here. For instance, I do this job, and others do not do the same job as me. I am not afraid of other young people's challenges. (RI32)

In some accountancy firms, women's salary is based on their workload and contribution. As a result, there is no competition but rather cooperation.

Because there is no fixed mode, not everyone's salary is the same. Everyone has a basic salary. When you can do more or have time to do more, you can earn more. No one will envy others. If they earn more, there will be no competition between them. (RI24)

In some accountancy firms, people work on separate work platforms or business lines, so they do not need to compete.

I think girls may not like to compete with other girls in our accounting firm in this respect. I do not think it is very competitive between female peers. In other words, everyone is working on their platform. (RI32)

In some accountancy firms, people have a pleasant working environment. They prefer cooperation to competition.

I think the accountancy sector's environment is relatively good; there is no

competition, only cooperation. (RI32)

In some accountancy firms, people face many responsibilities available but are short of human resources. They have no chance to compete.

There is no competition, because there are many works need to be done, no time.

There is no such competition. You do not need to fight for a particular position.

(RI32)

Cooperation is an essential element in the accountancy industry. People must work in teams. If team members acknowledge and can do many things, the woman leader or partner will feel relaxed, and vice versa.

I think in our industry, a cooperative relationship is far more essential than a competitive one. Because we are working in a team, we do better not because of our outstanding individual ability, but because this team is better than other teams, we will be better. If our partner is reliable, we will be relaxed. If our partner is weak, the whole team will be weak, and we will feel competition. (RI17)

Positive relationships between women bring them productive and emotional energy (Dutton and Ragins, 2007) that interrelate with positive performance (Lee, S. Y., Kesebir and Pillutla, 2016, p. 15).

Through a friendly way, women successfully handle the interpersonal relationship. The relationship between your subordinates and you may become a win-win situation. During a woman's advancing process, both colleagues and subordinates become supporters. They can progress simultaneously. (RI27)

Because women in accounting have no restrictions on resources, they do not need to compete for them. Therefore, no gender discrimination exists.

We have formed a relatively supportive and relaxed interpersonal relationship.

(RI11)

Some interviewees advised that women leaders must stop negative competition with other women and take every opportunity to advance and support them.

The relationship has been excellent. Until now, we have maintained a sisterhood relationship. I think that if the real sisterhood is all-round, we will support each

*other at work, helping each other about home issues, as well as personal feelings.
All aspects will have a mutual influence. (RI14)*

Women leaders face challenges when competing for status maintenance. Some interviewees said that women leaders try to avoid direct competition and indirect aggression with other women.

*It is a moment that we have lots of opportunity in this society. If it is a fair competition, we compete. Otherwise, you directly withdraw, need not compete.
(RI1)*

Women leaders may prefer competing with men than women because men have traditionally held leadership positions. Some interviewees thought that competition with men is more common than with women. Some interviewees reported a lower than average level of intragender competition intensity with women peers. They thought of intragender competition as less desirable than the competition with men.

I grew up and had promotional opportunities with men. (RI28)

In some accountancy firms, women have equal chances to be promoted together, without competition.

We have experienced an era that is basically on an equal footing. We get promotions together. It seems that we have not competitive relationships, even if you think, everyone got promotion together, and there are no particularly competitive relationships. (RI28)

Ambition and Competition Relate to Career Development

Women leaders and partners are highly self-confident, ambitious and competitive, associated with usual leadership and partnership behaviours. They can overcome the traditional gender stereotypes in the Chinese accounting context to socially construct their leadership and partnership and influence their subordinates.

When we recruit, we keen to choose some people who have more enthusiasm for the industry, seeing what you insist on in the industry. In her career advancement in the accounting firm, she will have various levels of training. This kind of individual's professional quality training is constructive. (RI33)

Some women leaders and partners feel ambitious because of gender equality.

Saying ambition, the older auditors of our generation in the auditing industry may have some ideas, hoping to change people's attitude to the accounting and audit industry. (RI18)

Women with family obligations are proactive, ambitious, competitive and confident while having more family responsibility.

She is career-oriented, basically working overtime. In our institute, we have young staffs who work overtime. We must give up a lot, such as entertainment and hobbies, we should focus on work, and work hard. (RI12)

In China, after women have reached top-level positions as leaders and partners in organisations, they can experience ambition and competition positively; they seek a healthy style of ambition and competition with other women. Thus, they maintain a healthy, ambitious and competitive environment in organisations.

She has been in the process of ascending and breaking through (the glass ceiling). Your cognitive ability is rising, and you will not worry about general management. I feel I have some ambitions. (RI5)

By practising ambition and competition with other women, they build a positive working environment in organisations. Most women leaders are motivated by career advancement, which can reflect their value.

I understand that their hard work is a part of their career planning. Women have a career plan and follow it step by step. Such employees with a plan are ambitious. That is how I understand ambition. (RI10)

Theme Three: Practising Confucianism and Yin-Yang Leadership

Women's intragender relationships interrelate with organisational and national culture (shown in Figure 26).

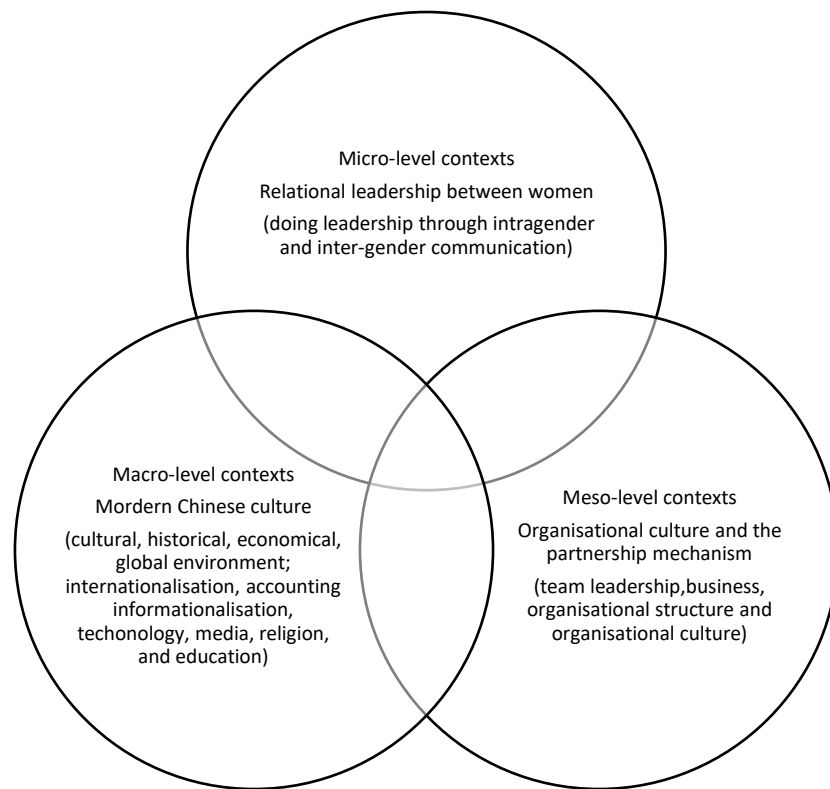


Figure 26 Contexts of women’s leadership as overlapping concentric three-tier perspectives on relational leadership research

Chinese Culture and Professional Leadership

In China, the Marxist theory of class and gender influences how people view women leaders’ social and organisational status. Under Marx’s class theory, there would be no gender differences after class disappeared, with people living and working in a communist society.

We never think that whether the person is a male or female will be different or more opportunities. We choose from your workability and your personal quality. First, there are many women in this industry, even more than men. When we promote someone or create more opportunities for a person, we will not consider whether the person is a man or woman, which is certain. (RI26)

In China, laws and regulations were issued to protect women’s social positions and human rights when the People’s Republic of China was founded in 1949. Chairman Mao’s famous proverb ‘Women held up half the sky’ in 1968 influenced how women leaders and partners behave for gender equality in the accountancy industry.

In China, from 1949, women also bear more business because we are after the

call of 'Women hold up half the sky'. On this platform, it is the same for men and women. This may be because of Chinese society's liberation, and women require more chances of higher positions and responsibilities. This proverb represents the Chinese culture or the Chinese tradition. (RI3)

Although traditional gender stereotypes and roles still exist, particularly in rural areas, China continuously promotes gender equality, which has helped more women gain leadership positions.

We will form a relatively relaxed atmosphere. Chinese traditional culture also affects my firm. (RI11)

According to Chinese gender policy, the government and accounting institutions put more focus on gender equality.

China is different from foreign countries. More consideration is given to the relationships between men and women in China. (RI3)

Some women believe that gender equality is not an issue to be addressed.

In China, gender equality, if in the context of urbanisation, if in the accounting firm environment, this proposition is superfluous words, that is nonsense, it must be like this. (RI25)

To help women leaders and partners' commitment, organisations should make goals and targets for gender equality at the top level and hold the top leadership team accountable in women's competition and advancement.

Female partners can do this and hold the senior executives and leaders positions in such a large accounting firm. You are in a highly competitive industry. So what reason does she not accept the proposition of gender equality? She does not have this concern. It is not an option. (RI25)

The rise of women's leadership and partnership in the Chinese accountancy industry is unexpected and surprising. It may result from the combined influence of gender policy, one-child policy, institutional change, education resource and family adjustment that have contributed to the emergence of female partners in China.

Women in China have more chance that you will be promoted if you have the

ability. No competition between women. We worry that there is not enough human resource. Because in our company, you cannot get a promotion if you cannot do the work. If you can fill in this hole, you can have the post. (RI28)

In China, family structures and childcaring management and support have a remarkable impact on women leaders' intentions regarding career promotion.

Consequently, there is such a requirement by family members. We are in such a lifestyle. I was born in the 1960s. My family had such a requirement. My family wished me to do business as well as I can. This idea comes out of the bones; we all want to do more work in our job or position. We hope to have more space for development and climb to a higher platform. (RI3)

Both the national and organisational cultures substantially influence women leaders' exercising of leadership with other women and consequently contribute to women's representation in senior positions in the Chinese accountancy industry.

Chinese culture is enough for the firm. Chinese culture profoundly influences the corporate culture. China has 5000 years of history of civilisation, enough for us to use. (RI9)

Doing Confucianism in Women's Leadership

Acting according to the spirit of Confucianism that is 'virtue as the foundation, group as the importance and harmony as the quintessence' (Mingyan, 2012, p. 79), women leaders and partners can gain soft power through intragender daily communication with other women. Virtue is an individual factor that can influence others.

People expect positive intragender relationships among women to foster common sense, unity, harmony, commitment and efficiency.

There is some cultural influence. Because what you think in your heart will influence your behaviour, including what you do with others, it is just like what you have said about benevolence, righteousness, propriety, wisdom and trustworthiness. Trustworthiness must be the first thing; it does not only occur in your industry. (RI29)

Benevolence

China's current policy - achieving a 'socialist harmonious society' - can protect women's interests, promote gender equality and reduce gender discrimination in the accountancy industry. Women leaders and partners benefit from this policy.

I think of this showing programme, all of us feel very harmonious, right? The first thing is that we feel very harmonious, and the second one is cultural penetration, which belongs to penetration. (RI31)

Women leaders and partners involve more in building cultural harmony in the team and with female peers, while women at lower hierarchies seem to focus more on self-harmony.

You ask that competition among grassroots employees may be fiercer, and the upper-level managers may be more harmonious. (RI25)

Righteousness

Women leaders typically put greater emphasis on the people around them, especially other women. They build healthy and fair intragender relationships. If they find the working environment is not healthy or fair, they may try to change it or withdraw from it.

I will not consider whether the manager is a female or a male. I think about how to serve them better, can help them do business well. Because now you may deal with some form of competition in the workplace with both men and women. I do not consider their gender. We are relatively united. (RI3)

Propriety

To combine both masculine and feminine styles in women's leadership, women must reach harmony between masculinity and femininity at the same time. When they respect others, they will receive respect from other women. RI1 said,

I think women should pay attention to the working environment of harmony. The atmosphere should be harmonious, and women should not control their emotions or disrespect people around her because they were in such high positions. (RI1)

It is easy to make the followers obey the direct and work allocation from their woman leader or partner if she admires propriety and does things according to propriety. When a woman

leader or partner takes her work seriously, tries not to make mistakes and lets her be respectful to others and observant of propriety and courtesy, other women can observe propriety in all cases. Consequently, she receives respect from other women.

I later felt that a good female elite leader helps other colleagues realise what kind of person they were and their shortboard was? One way of dealing with this is; first, my boss and the whole team communicate and with business leaders to communicate. At this stage, we still need more women to help each other, support each other, so that women leaders can team-up. (RI4)

If a woman leader or partner knows how other women should value her harmonious behaviour, she can manifest it.

At this level, everyone as a professional, it depends on how much information you have and what problems you can solve. It depends on whether you can win respect with your ability but not for what you say with your subjective emotions. It depends on whether you have the ability and enough preparation. (RI23)

The leader or partner would like to promote women to more senior levels, including partner or director level. She ignites hopes of female subordinates' advancement.

I inspire them to consider what to do. I hope that they will grow up quickly. There are gaps in our echelon. Before I go, I must promote more senior executives and assistant managers, and then our team can hold up. (RI5)

A woman leader or partner should employ her followers according to propriety rules; then, they may serve their leader or partner with faithfulness. When other women depend on the woman leader or partner with whom they are deeply connected and intimate, they can feel confident to make the woman leader or partner a permanent spiritual guide. As a result, other women will follow her. Other women are obedient and willing to become good.

I respect the kind of women who have a career ambition like me, with very positive energy, I respect them. For example, now, our company also has another woman vice president, and we are friends. (RI1)

Some women leaders and partners also act as guides, tutors, mentors, sponsors, coaches, and role models to educate their subordinates. As a result, others will become convinced that the

woman leader or partner is a leader who does not pose a competitive threat but will help their career advancement.

My best advantage is my superiority in age. Everyone knows that I will not hinder them in any way. I will applaud them for every progress they make. (RI5)

Trustworthiness

Trustworthiness can build a positive communication environment. Women leaders and partners can easily communicate with other women when they trust each other.

Based on trust, when you communicate with her, many things are well communicated, that is, if she does not trust, it may be more difficult for you to communicate. (RI12)

Women leaders and partners do not neglect relations with other women in their team. They do not want all team members to follow a single role model but encourage diversity and personal advantages.

Since they are the younger generation; they must have their advantages, and then I have my advantages. I think the opposite is that you must know that some are chasing you or surpassing you. You must know that you have to keep going. (RI31)

Harmony

Women leaders and partners in China are inclined to find a balance (Cheung and Chan, 2005, p. 59) or a golden mean; among the ethical doctrines, they have learned that using the virtuous Confucian doctrines in leadership in the workplace may lead them to a dead-end of impracticality and rhetoric.

Speaking of culture, I am more in favour of a balanced culture. There should be less intrigue and build a harmonious culture between people. I take good care of my subordinates, like a cow to her calf. (RI8)

We believe that our staffs will try their best to do a job, and we believe the golden mean in our traditional culture or what thinking to guide our staffs. (RI11)

Women leaders prefer competition in harmony with cooperation when competing between women is unavoidable. These outcomes suggest that the structural relation of cooperation and

competition between women in organisations is essential. Additionally, the Chinese government's current political goal of achieving a harmonious society signals potential forthcoming workplace gender equality advancements.

It is usual for us to have some cooperation. They have a good relationship and are very harmonious. However, because I did not see what happened to me must compete for more customers before, you do not usually find this in the same accounting office. (RI35)

Through harmony, women leaders and partners can select the essence of gender in leadership, bring leadership with positive power, and absorb and integrate Western leadership theories.

I think that culture is a positive impact. Not because too much time spent on cultural self-cultivation, so that career dedication has declined, culture and ambition are complementary. Women leaders, may constantly upgrade their own culture, improve their ability in the cause. (RI4)

Women leaders and partners face challenges when reviving Neo-Confucian principles while interacting with global culture. There will be versatile leadership styles for women leaders and partners in China, which is much more complex in modern Chinese culture.

If you know more cultures, the more diverse of your perspective, the more you can play the difference of each cultural background to form a more stressed ability of team fighting, and the more you can dissolve competition because everyone can contribute a unique way for you to play a role and form a suitable team. (RI28)

It is believed that women leaders and partners should help women peers in the Chinese accounting context because they share the same identity of leadership and partnership. By helping other women peers, they help themselves.

When a female partner faces difficulty, other female partners are more willing to share their feelings with her, helping each other. I always think that if I help others; they will help you. There is also mutual gratitude. Naturally, helping others is helping yourself. (RI32)

Women leaders and partners realise that underlying un-harmonious behaviours can trigger followers' conflict and hostility; consequently, they try to build a harmonious Chinese accountancy firm environment.

As a female partner, I think peace of mind is the most important thing, maintaining team harmony, but not fighting back. If you negatively compete with others, you may not get any good results in the long run (RI9).

Some interviewees thought their relationships with other women tend to be competitively harmonious with cooperation. Some interviewees reported relational damage among women in a negative competitive environment, but it will not happen in a cooperative environment. Relational destruction only happens when the competition is structured without cooperation between women.

That is why I say this group is particularly worthy of my pride and everyone is particularly harmonious. Furthermore, we all work hard. No one would not do their work or saying they would not cooperate. We all work together, you know. (RI31)

Women leaders and partners subscribe to their team and peer harmony and long-term follower affiliation.

As such, Chinese traditional culture is as what we have emphasised with our team members. Everyone keeps tolerating and needs to be strict. (RI18)

When working in a leadership team with both men and women, women may act as a team facilitator to build a harmonious atmosphere.

In the team, women are more like a lubricant or a coordinating factor. (RI3)

Doing the Yin-Yang School of Thought in Women's Leadership

When engaging in yin-yang leadership, women leaders may demonstrate harmony in a yin-yang sense.

Leaders may be unisex when doing business. I think it is the harmony of Yin and yang. Women must decide what your attitude is when dealing with events from outside. You must have a decision when you need to. Women leaders need to have men's decisiveness and women's characteristics, for instance, softness, care, and love. (RI10)

When a woman gains advancement as a leader or partner in accountancy firms, she may demonstrate masculine characteristics as a leader and feminine features as a woman simultaneously.

This kind of feminisation may not be strong through her management, which is not confrontational, just like Taiji, with femininity and masculinity. (RI28)

A woman leader may wish to have well-adjusted relationships with others in the workplace as a woman and simultaneously as a leader.

I used to like the philosophy of Taoism (Daoism) very much when I was young. You will share the pear with others as Kong Rong did because Taoism came out of Confucianism and encourage people entering the official career. (RI28)

The ‘Water-Like’ Soft Leadership Style

Women leaders and partners should not be limited to one image but should adapt to the new environment to create a new self-image. Although most women leaders and partners working in Chinese accountancy firms know the principle of ‘soft overcomes hard’, few women can implement it.

Anytime, anywhere, acting like what you just talked about, become what you want to, change, continuously. Women are the same as water, change, shaping with the container. Great virtue is invisible and traceless. I think this water style is excellent. Adjust your mentality according to local conditions, change your situation, change in the environment, change with the group, and change things. Every woman can go to herself, become a good worker in the unit, manage as a better leader, and be a good mother, daughter and wife at home. (RI5)

Daoism favours a soft leadership style with more feminine characteristics than a hard approach with more masculine characteristics that may induce robust dissatisfaction from colleagues and followers.

Like what you just mentioned, women like water may find what kind of posture, the best, and the most suitable. I think this is a kind of harmony. Every woman can go to herself, become a good worker in the unit, manage as a better leader and be a good mother, daughter and wife at home. (RI5)

Yin-yang theory respects a water-like leadership style between naturalistic and humanistic perspective.

I think women in the workplace should try not to have too many gender characteristics. A woman leader should not let people think that she is a woman, not the same as men. However, a woman leader still must try to demonstrate the features of a woman's personality and the advantage, and she should try to be a soft style. (RI1)

Culture, Gender and Ambition

Culture and ambition are interrelated. Because the Chinese government encourages gender equality and ambition at work, women leaders and partners can freely demonstrate the latter.

I have worked in Germany and France companies, so I think culture can influence women's ambition. (RI23)

Female leaders always score higher ratings than male leaders, according to different scopes of leadership such as emotional intelligence, authority, energy, foresight, organisational scheming and aligning, outside direction, rewarding and responding, team building and persistence (Roebuck and Smith, 2013).

For ambition, like competition, I always maintain high morale in work. (RI2)

Culture and Competition

China encourages fair and positive competition in business. Culture, ambition and competition influence each other.

I think culture undoubtedly has a significant influence on us about whether we have competition and ambition. (RI30)

Chinese culture helps maintain women's leader-follower relationships. The leadership stereotypes motivate subordinates, including female subordinates, to tolerate their female leader's existing expectations because questioning the leader's position is at odds with the traditional Chinese leader-follower stereotypes and behaviour.

As a result, I promoted these three people. I take care of them more. There is no competition between us. I have passed that stage. (RI31)

Chinese culture influences women's leadership styles. Women leaders strive for collaboration and cooperation when they compete with other women. They are more fervent about group-oriented and cooperative leadership styles. They try to build and maintain harmonious relationships with other women, avoid conflicts between women in intragender relationships and engage in alternative behaviours when encountering conflict situations.

Some people may have inadequate knowledge, and their work efficiency may be slower. If you help her and assist her, you can finish the project on time and better the quality. (RI18)

Generation

In China, after 1949, there is strong evidence that new generations have more ambitious women without gender discrimination, especially the one-child policy generation with a professional. They have the same ambition as men.

As soon as I have a job, I knew that everyone is ambitious, because, with the growth of our generation, we all have such requirements. (RI3)

Women leaders and partners must build a bridge between generations. In this way, they can harness the energy of all women in their organisation. They have the chance to produce a continuum of women's leadership and partnership from old to new generations.

In the accounting profession, the younger generations have the characteristics of their times and are unique. It is difficult to cooperate with them with traditional means. (RI5)

Women leaders know the differences and try to guide different generations with a changing perspective; they find suitable management methods for different generations. Consequently, they are confident about their working experience and realise that they must keep learning new knowledge to maintain their positions.

You are the '60s and '70s wave of people. Your thinking and education process may be different from other generations. However, for the younger generation of the '80s and '90s, and when I say that some young managers, including who grown up as partners, may have different ideas. (RI35)

A Managing Partner is a Challenging Role for Most Women

In the Chinese accounting context, gender discrimination becomes apparent at the highest level of principal and managing partner. Some female partners spoke of being challenged by a new reality of bringing in new clients' processes and reducing their career promotional ambitions.

It is hard to be number one because there is only one number one and two or more number two. Number one is exclusively for decision making. If she has family status, in this case, the higher the power, the greater the responsibility. Many female leaders have families to care, and they will take second place. (RI23)

In some cases, female partners, specifically lower-tier female partners, do not have the ambition to be managing partners or reach executive committee positions. It is a challenging job for most female partners, with a reasonable social network, enormous responsibility, and increased liability.

I heard that not all people want to be number one, there are so many female managers thinking number two is comfortable, so this is a big difference. I do not think I have a particular desire for career advancement, but I am more tended to be a person swimming with the stream. I will limit my competitiveness, will decline out of modesty. (RI32)

Theme Four: As a Leader of Change with Other Women

From a theoretical perspective, 'doing gender' and related theories are understood as women leaders 'doing gender' with others; their gender and related feminine and masculine characteristics are fluid concepts that continually change according to specific contexts.

Because gender is a fluid concept, when practising gender, women leaders may change and choose different and dynamic leadership styles depending on particular situations. From a macro-level perspective of culture, Daoism believes that change is the most fundamental characteristic of things. Like water, women's leadership keeps changing ideas and behaviours in reaction to certain scenarios. In the Chinese accountancy sector, women working for change and role transfer are synchronous with more women being mutually supportive and promoting each other.

The Changing Perspective of Women in Leadership and Contextual Complexity

Women leaders and partners in accounting should strengthen their confidence and ambition in the career advancement path and cope with changes and build positive intragender relationships.

So far, the sixth nerve of our women is more sensitive. Women are sensitive. They will naturally integrate into that environment. Compared with men; they will find the substitute clothes and integrate themselves into that suitable situation. (RI11)

Women leaders and partners in the Chinese accounting context prefer a harmonious and equal atmosphere. They may provide a more flexible work arrangement for other women.

Because I think it may be a more flexible way to work so that everyone can consciously adjust their own pace for a common goal. Of course, the premise is that I think there is a result-oriented atmosphere in the whole department. (RI30)

In this study, the author advises that intragender competition may be a factor of continuous change influenced by local contexts. It belongs to the research area of relational leadership.

We even consider our economic effect, then decide what to do. Women may compete when they should compete. Women in our accounting firm must consider all things related. They must think about themselves first. (RI14)

Organisational culture and the leadership position requirements that a woman leader holds may influence her leadership style's effectiveness.

In addition to communicating with others or some relatively large conflict and more embarrassing occasions, I will come out to play the role of women, round the field or other ways to cut this thing in some other way or break, or open with a joke. (RI4)

Women leaders and partners' gender stereotypes, early socialisation experiences and unique life experience have caused them to develop unique values, interests and behaviour, which are revealed in their leadership actions and shape their unique women leadership styles and different intragender relationships.

There must be a certain way, the strategic approach, tactical methods have to have, in every process. I think this is the cause of the heart and the relationship

between competition. (RI2)

Women leaders and partners are harmonious builders, mediators, and collaborators suited to the accountancy sector's contemporary leadership requirement. They may behave as both transformational and transactional leaders who are motivated and flexible. They keep changing leadership styles according to the shifting contexts. They have self-leadership awareness.

I am very fierce in the outside world to my internal team. For example, to the top leader, our CEO, he is afraid of me. When I face my leader, I can say no to him directly. However, within my team, I changed to a warm style. (RI5)

The fact that women are in leadership and partnership positions demonstrates that they have the relational leadership capabilities and skills to overcome difficulties and build relationships deliberately with other women during and after climbing the leadership ladder.

I prefer innovatively doing my work, although innovation is not representative of other people. First, innovation must have a passion for fighting back. (RI2)

Leadership is solving problems. If a woman wants to be a successful leader/partner, she may try to find suitable ways to solve problems.

You will experience different people and different things. It needs different ways of dealing with it, especially your attitude. Your performance may be different in different situations. For yourself, for others, for external shareholders, for external merger and other matters, at different times, for different people, you will play a better role in the way you deal with the problems, with your attitude and your cultivation. (RI10)

Problem-solving skills may extend beyond women's ability, but intragender collaboration can help them go beyond personal vision and find possible solutions. When there is no ready-to-buy solution, women leaders and partners may find an innovative way of problem-solving.

We reflect how we go to this step, how I solve these things, now if I have a problem, how do I solve this problem, how do I build a partnership with colleagues, to resolve this matter down. We will not drill in the horns. (RI4)

Learning from Other Women

Women leaders and partners must keep a learning mindset and have their own unique and profound industry views. They can learn from other women about how to be a successful leader through observing and communicating.

You can see that if you can be accepted by people who are better than you, then you can see more about what good looks like, and you can keep your eyesight high, so that you can keep learning, growing and improving, which is your ambition. (RI28)

Women can breakthrough by learning from more senior women leaders and partners.

Every time she goes out with her boss to negotiate with others, she encountered different people, learned knowledge from the master, and always has empathy to think. You should learn a lot from the more senior persons of their career development process, so you can stand on the shoulder of the master to go up, it will help you with better development. (RI3)

A woman leader and partner can build a culture of group learning in the organisation or her teams. She also encourages other women to accrue professional knowledge and take an exam for professional certification.

There is another culture that we will often tell staffs that learning is a continuous thing, not a single-phase process. It should be said that this culture can condense into a learning atmosphere, because of the pressure from industry adjustment, and the changing of policy. (RI11)

Finding Differentiation from Self and Others, Avoiding Conflict

Female leaders tend to distinguish themselves from other women; they specify their ultimate career ambition, but no participants thought their ambition was higher than male leaders in their organisation.

When I work with another female vice president, between us does not exist competition, I think this is complementary. Our ability is not the same, I separately choose my suitable way, and she chooses another. (RI1)

To be accepted by other female colleagues at the same or different management levels, women leaders and partners should demonstrate exceptional professional expertise and leadership skills while being observed by others.

My accumulation made me have a different quality, and the quality is not the same as others. As such, I was bound to stand out. I think it is still necessary to seize the opportunity, but these opportunities are given to the prepared people. No one can compete with me. As such, I am taking a blue ocean strategy. I am an expert cadre. (RI3)

A woman leader or partner may provide her subordinates with different jobs according to their different personalities to avoid competition at lower levels. As a result, she can build a harmonious working environment.

Some of my colleagues are introverted, but her financial ability is prevailing, such as accounting. (RI27)

Mobilising Masculinity and Femininity

Women's leadership and partnership involve mobilising collective expertise (Bolden, Gulati and Edwards, 2020) - for instance, mobilising femininity or masculinity -- among women to determine the nature of the problem they face together and gain agreement a preferred course of action.

In this study, the author explores the role of skilled women leaders and partners as facilitators, enablers, boundary spanners and catalysts (Bolden, Gulati and Edwards, 2020), who help mobilise change in the accounting system by opening up adaptive spaces (Uhl-Bien and Arena, 2017; Uhl-Bien and Arena, 2018) via mobilising femininity and masculinity with others.

In intragender competition and ambition contexts, women leaders' masculine behaviour is acceptable or even necessary as leaders in the Chinese accountancy sector. It will not be viewed as unsuitable and unfeminine when these women leaders and partners mobilise masculine or feminine characteristics.

The most important feature women possess in our industry is that women are relatively tougher than men. We can say that women have fewer crackpot ideas, more realistic, more able to land. (RI3)

Women leaders and partners face complexity and uncertainty and experience an extreme situational mixture of competencies in Chinese accountancy firms.

There are so many things women must deal with. In this situation, you can do it here. You must be tenacious. Toughness and tenacity are essential. The second one is to insist. (RI3)

In public organisations, women leaders are empowered with high managerial and leadership discretion to apply a benevolent attitude to their female subordinates.

To say the so-called ambitions, it is for me to get them on the horse and give them a ride. (RI5)

The way a woman advances from a senior manager to a partner is a path of self-change and adaptability from an expert to a team organiser. She may learn skills of applying harmony to build a good team.

I think it is mainly about how to lead a team successfully. Do you have a good team, and do you have your people, your team members to support you? I think it is crucial. (RI25)

Women leaders and partners may mobilise femininity to build in-group favouritism with other women to maintain their position as a successful partner.

If some people want to be promoted into higher and further position in their career and want to have a specific influence in the partner community; they will pay more attention to their words and deeds and have higher requirements for themselves, so that others think you are a reliable person. Consequently; they can trust you more and can give you more things to do. (RI21)

Evaluating women by characteristics, RI1 described a woman leader whom she viewed as having outstanding qualification than normal leaders.

If there are no ambition and competition, people there will not form a good team. If there are no good people around you; you have no way to be good. This is the way I see it. I want to work with an excellent woman leader. (RI1)

Women must mobilise masculinity and absorb and learn more leadership and partnership skills to be compatible leaders or partners. These behaviours can also be understood as

women leaders doing gender differently or redoing gender, which are processes of re-contextualisation.

If women leaders want to reach a higher position; they would better try to be more open-minded. A woman leader needs to be critical when she needs to have determination. (RI1)

Women may perform a leadership role in a paradoxical and harmonious approach of doing two contradictory and inseparable things by mobilising masculinity and femininity simultaneously. This mobilising process is a process of de-contextualisation and re-contextualisation.

Female colleagues are tough women acting like men. They demonstrate masculine characteristics, so there is no women's natural suspicion of each other, gossip, or jealousy. She cannot finish her work if she acts like that. (RI32)

Constructing Positive Relationships with a Change Perspective

Some women leaders self-report their assertiveness, dominance and masculinity (Twenge, 2001) in the workplace, while others wisely choose more subtle leadership styles that do not conflict with their feminine stereotype.

Having a good interpersonal relationship is also significant for women, that is, if two women have similar qualifications or abilities, we must choose the one with relatively good interpersonal relationships. (RI19)

When women choose a water-like soft leadership style, they may choose the aptitude to sustain a low profile, just like water flows lower than other things, to support other women. Women leaders can expand their leadership team and business areas by promoting more women to leadership and partnership positions, empowering themselves with more resources.

As a partner, one job is to coordinate relationships. Another one is to consider the traditional culture and ideas about various aspects. It includes the performance appraisal incentive mechanism and how to make employees better support each other and work together. (RI33)

From the perspective of contextual intelligence, women leaders can handle intragender conflicts and subsequently construct positive relationships with changing attitudes.

They are willing to do it. After they finished; they felt that they have learned from the process. I never let them do a dull, boring, or useless job. I try to think some better management means and methods. (IR5)

Improving Comprehensive Ability

When a woman becomes a partner or leader, she examines her professional ability and customer resources and leads the project team alone.

As a woman project manager, how she organises other people cooperating with her is a crucial ability. (RI18)

Women leaders and partners' team members can learn more from them and gain career advancement.

Female partners must learn more abilities, your ability to manage your team, and your ability to maintain customers and communicate and coordinate with customer service. You must demonstrate more comprehensive abilities than before. When we are on a good platform, such as the partner level, it is a human management problem. (RI18)

Theme Five: As a Leader of Change in Mobilising Gender

Women's leadership comprises some distinctive traits, such as being collaborative (Barnes, 2016); being collegial (Gupta, 2019); taking the initiative; displaying resilience; developing, inspiring and motivating others; exhibiting bold leadership; building relationships; championing change; and establishing goals (Zenger and Folkman, 2019).

Emotion Control

Although women leaders and partners have high emotional intelligence, they are also aware of their emotional demonstration's narrow side. Brescoll (2016) found that people have a disproportionate expectation of women leaders to be warm and effusive in their emotional display as women when fulfilling their social role as caretakers and to show emotional self-control as leaders.

I feel that women do not consider things the same as men, women concern details. Women are always more emotional and narrower, not the same as men, that is the difference between men and women. (RI2)

Women leaders and partners must identify both the amount and emotion to demonstrate in leadership and partnership positions. They should express emotion and use communal skills to build a positive environment for teamwork while avoiding excessive emotion or losing self-control over their emotions. Women leaders and partners face an emotional double bind.

It is just that women sometimes tend to be more emotional. It is emotional. Sometimes you do not know what you are fighting for at the end. Do you have any feelings? Sometimes I do not think I can do anything. Women should not forget their original intention when doing business with other women. (RI30)

Emotional women leaders may choose other similar women as their intimate followers and would like to promote them. In this way, they may distance other, more capable women. This kind of behaviour may be the reason that they are afraid of being surpassed by others.

Because she is better at her advantaged thing and appreciates another female colleague as same as her. (RI1)

Gender Differences

Vecchio (2002) and Hmieleski and Sheppard (2019) claim that gender differences are significant. Women pay additional attention to details and are emotional but narrow-minded. Some partners suggested that women learn from men and be rational, listening and thinking in different ways.

I think women should understand the different ways of thinking between men and women, when women enter the senior positions, listen to others, think in different positions, and then express their opinions rationally. (RI31)

Although most interviewees highlighted that gender stereotypes affected leadership style and performance, some still felt no gender difference exists between men and women leaders in performing leadership styles. They believe that men and women leaders are the same.

I always study new knowledge, and I never think that women and men are much different. (RI1)

Undoing Gender

Women leaders and partners may undo gender in the workplace. They are doing so by socially constructing interpersonal relationships with others to reduce gender differences and

gender norms. As a result, they change and reconstruct gender according to new gender norms in the Chinese accountancy industry.

To me, men and women leaders are the same. Both will compete. If we are competing for the president's position from all vice presidents, men and women are the same. (RI3)

In China, the one-child policy reduces gender differences in the workplace. Many parents would like their daughter to advance to higher positions; they encourage their daughter, providing the same educational opportunities and childcare support.

One possible reason is China's one-child policy, just the one-child policy minimum gender differences at work. (RI30)

Although gender seems undone by the discourse on gender similarity, it appears to be redone with a new development where a gender difference exists (Kelan, 2018, p. 546). Women leaders and partners redo gender in the gender-equal environment, and they may have a new understanding of gender difference as a leader or partner. They redo gender by practising partnership and leadership functions.

I do not think competition or threat will be different between men and women. As a female leader, I work under no special gender conditions. I told my male and female colleagues. The goal is the same. It is to achieve the company's goals and performance. I do not think professionalism need to distinguish between men and women leaders deliberately. I consider facts and financial data analysis to see how to do next. Not because the other person is a woman or a man that I will not treat them the same, or that the results will be different. (RI4)

Because many women leaders and partners believe there are no gender differences, they find that the accountancy sector is gender-neutral. They try to involve both male and female colleagues in their team, and when they do their daily work, they must choose a leadership style of masculinity or femininity according to the specific context.

People in the workplace do not separate men from women. In China, you cannot divide different gender to different work. When you hold a position, when you should rush up, you must rush up. You cannot think of yourself as a woman at that time, and you cannot just watch because of your gender. (RI10)

Because there are no gender differences, women leaders and partners reported that there is no difference whether they are a man or a woman as a partner.

So maybe it is under this kind of training mechanism that I do not have the feeling of gender identity, of my gender as a woman, no difference whether I am a man or woman, and I do not think it is different in my work. I do not feel that my female identity has any big obstacle to my work. (RI30)

Theme Six: Change and Influence between Organisational Culture and Women's Relationships

In a Chinese accounting organisation, organisational culture incorporates national culture, values and preferences, personal values of leaders and partners, the intersection between teams or departments and management strategy. Relational change and interaction between the organisation and women leaders and partners can influence women leaders and other people's thinking and action.

The Industry is Expanding

Chinese accountancy firms provide more channels for partnership candidates to ascend. Women have more opportunities for career advancement to be a partner or managing partner. Some female partners thought that 'the plate of the partnership will be bigger and bigger' (RI35). Female elites have more chances in accounting than in other industries in China. When the position is full, and a woman candidate meets a partner's requirements, the boss can set up a new partnership position and department for her. 'If you have high ability, our general manager can set up another department to let you be the head of this new department, or several more departments, allowing you to take charge of these departments' (RI12). Many businesses, eager for expansion, are short of suitable candidates. 'When you talk about competition, it is ridiculous. There are more chances, not only one chance, but only one person can do it. Many things are to be done, and many people are unwilling or unable to do it' (RI21).

Organisational Structure Influences Women's Intragender Relationships

Women leaders and partners experience simple relationships in the Chinese accountancy industry. The internal working environment in the accountancy sector is relatively well' (RI32). The Chinese accountancy sector is relatively 'simple' (RI11, RI16, RI22, RI26, RI30,

RI31), 'fair' (RI21) and 'delightful' (RI13) and has a spirit of 'cooperation' (RI26), which makes women leaders and partners feel their role is 'easier' (RI18) and not as complicated as for women in 'normal companies' (RI13, RI26, RI30) in other industries or sectors. Some research participants do not believe that women in accountancy firms have 'so many complicated relationships to deal with' (RI32).

'The people in the audit and accountancy firms have higher professional quality' (RI22). Thus, in the Chinese accountancy sector, women leaders and partners have relatively 'simple' interpersonal relationships (RI22, RI31) with other women. They may have positive intragender relationships when fulfilling a leadership role and gender role simultaneously. Some believe that they have formed 'a relatively good and relaxed interpersonal relationship' (RI11) and find it relatively easy to play their leadership role (RI3) with other women. They find it 'delightful to work' (RI13) with other women in accountancy firms. Women leaders and partners' positive relationships with other women make everyone feel a 'relatively peaceful' (RI29) atmosphere in the accountancy sector. Their promotion chances depend on professional and leadership 'ability' (RI16), and they seldom face a competitive situation with other women. Some of them think that there is no or few competition but 'more cooperation' (RI32); many accountancy firms provide 'some guidance' (RI32) for women leaders, partners and other women.

Organisational structure influences how women leaders and partners build good intragender relationships. Accountancy firms form an internal cultural system that simultaneously promotes ambition/competition and cooperation/friendship.

The relationships between culture and ambition are also covered in what I have said just now. First of all, you have to recognise the corporate culture so that you can work here. Your career will reach a consensus with corporate culture. I think culture and ambition should be like this. The relationship between competition and culture, as business executives concerned, there is a saying, in the same significant cultural background, you have to create a corporate culture. You are a part of the corporate culture. (RI2)

Organisations Help Construct Gender

Some interviewees said they experienced the so-called 'feminine advantage' in leadership or partnership. They demonstrated a water-like soft leadership style. Women build harmony

between agentic and communal-style leadership. Some interviewees were confident about their professional and technical abilities, which are essential factors for accomplishing their leadership work, and were surer of their efforts to appear appropriately as a woman leader or partner.

As a female colleague, that is different from men, she can play many roles, with rigid, flexible and economic characteristics. (RI2)

Women leaders and partners may face critics when demonstrating their gender stereotypes, which is viewed as negative in leadership. They are ‘doing yin and yang in leadership’. How to avoid negative gender stereotypes is an issue they must face and resolve.

We are in different companies, so, there is no worry about each other, because we two do not interfere with each other and are working in different fields. However, there indeed exists a kind of jealousy, unlike men. That is what I talked about the narrow side just now. (RI2)

Organisational Culture in China

In the Chinese accounting context, gender discrimination may exist at the managing partner level, at which men have competitive advantages. Furthermore, gender discrimination may also exist at the partner level. One interviewee said that women leaders are more likely to promote a man than a woman, which is not because they are afraid of the competition; instead, men apply more energy at work, accept the high frequency of business trips and do not need to give birth or take care of children.

Male colleagues have more advantages than their female colleagues. Because we are really in a disadvantaged position in a competition, we are born to bear more responsibility. We have no advantage over men. (RI3)

In the diverse gender environment of the Chinese accounting context, individual women feel unobstructed in their career advancement, feeling that they could relate their skillsets and approaches to work, and the partnership and leadership positions are attractive or obtainable. Some female partners provide support to female colleagues on maternity leave.

In terms of competition, we have the same opportunities for men and women. We have never perceived gender discrimination and will never say to our female staff that if they want to get married and have children, we will not discriminate them if

they want to have a second child. On the contrary, we provide special care to them. (RI18)

Women leaders and partners' career advancement relates to organisational culture. The Chinese accounting context relates to the joint inter-reliant dimensions of organisational structure, organisational culture, and individual action between women leaders/partners, women subordinates, and men. Specifically, upwards and downwards, they construct career paths for themselves and others in the organisation.

Bring some professional services to the enterprise, bring some benefits to the enterprise. In the future, when the enterprise contacts you, it will naturally approve of you. (RI12)

Organisational Culture Influences Women's Ambition and Competition

A partnership is an unincorporated business run by two or more partners as a profit-motivated entity. Female partners' intragender relationships are profit-motivated with multiple supervision among partners. The real competition exists at the meso-level between accountancy firms; because of the partnership structure, competition at the micro-level between female partners is profit-driven. In this situation, female partners will not belittle other female partners in their firm.

Especially for big projects, everyone wants to deliver out the reports and collect money back. This is the most important thing, and our relationships cannot affect project progress. (RI20)

Organisations may provide training programmes for partners. Furthermore, institutions in the accountancy industry may also provide training programmes to professionals and partners. Some accountancy firms try to reduce competitive relationships between their partners.

I understand that competition among colleagues may not be so apparent inside our accounting firm. (RI36)

Under the guidance of organisational culture with shared values of revenue and client-driven, female partners prefer intragender cooperation over competition.

Under the guidance of shared values and corporate culture; they are willing to make the same adjustment to cooperate with me. (RI30)

Compared with other male-dominated industries, the Chinese accounting organisation helps women build their ambition and competitiveness.

I think it is competitiveness. Competitiveness is helpful for everyone. If you have a sense of ambition and feel the crisis, you will have the motivation and pay extra effort. (RI11)

Organisational Culture Influences Women's Vision

In Chinese accountancy firms, women leaders and partners generally have a grand pattern/vision for career advancement, facilitating their' achievement of empowered leadership and partnership positions.

Your pattern/vision is a kind of culture. This kind of relationship exists in women's leadership and routine work. I always think it is vital for us to set up a vision at the partner level. (RI26)

Women's vision, which they need to have suitable abilities to achieve, is not something that happens; instead, it is a process.

That person is short of vision or only have a small vision, and she may decide that she must win or lose when competing with you this time. Nevertheless, for a woman with a big vision, what she sees is not like this. She may experience a process of accumulation. Whose women with a bigger vision are more inclusive than others regarding their judgment or interpersonal communication. (RI27)

Women leaders and partners adopt personal values and organisational benefits and use them as landmarks for leadership and partnership behaviour and vision, motivating other women followers to embrace a similar vision and behave beyond career role expectations.

This kind of vision and interests, not too much emphasis on interests, will play a better role in your interpersonal communication and work. (RI26)

Vision is not a pure perspective to build by individual women. The course organised by the Ministry of Finance accounting department has opened two of my interview participants' eyes and taught them how to perform as competent female partners in top 10 accountancy firms. However, many women do not have the right kind of chances to take that course. Their organisations have a responsibility to find suitable programmes for them.

Organisations Help Build Work-Family Balance Arrangements

Individual efforts from women leaders and partners may not achieve a balance between work and family. One partner said that she did not have a button to switch between work and family.

We should say that a woman is not a machine. She does not have a button to change roles immediately. Do you have this button? There is no such button!
(RI30)

Women leaders and partners have compassion, supporting other women's multiple responsibilities between work and personal life. Flexible work arrangements are methods for successful women leaders that they use strategically to support subordinates and shorten the distance between the two sides. Women leaders and partners can easily understand other women's requirements regarding work-family arrangements.

Most of them (subordinates) is the only child of their family. They need to parent kids and support the elder, so they often need to leave the post. I permit their paid leave because we trust each other, and I witnessed their hard work. They take the initiative to complete the usual work, and then they treat me like an older sister, very casual. I know that they will finish their work on time. In the workplace, from a leadership perspective, it is not easy to manage a female-dominated team. (RI5)

Training Programmes and Platforms

Since 2007, China has issued training programmes in the accountancy industry to promote leaders, partners, and other elites' sustainable development. 'The ten-year plan for the cultivation of national accounting leading (reserve) talents' was mentioned by two interview participants, RI35 and RI36. The Chinese Ministry of Finance organised this programme, which produces the highest quality of accounting professionals. Both participants believed that they benefited from this programme, which is not focused on gender issues, instead of requiring candidates to pass the entrance test as a threshold. They emphasised that this policy and the following training programmes were suitable for accounting talents, especially female talents. They were promoted as partners during the training. Furthermore, after they graduated from this programme, they could be named national accounting specialists.

Its curriculum is quite divergent, which can let you learn many things in different

fields and then make you feel that your standing point will slowly be a little higher, and then your vision will be relatively open. This helps me a lot. We are classmates for the so-called 'national accounting leader' organised by the Ministry of Finance. I think that programme benefited me. I received a six-year training for this programme. The courses are held within one week each year. I think the courses are outstanding. (RI36)

Only one research participant (RI8) said that she paid more attention to women's training programmes.

I have paid more concern about training female subordinates, attracting them with a higher willingness to work in this company (RI8).

Women leaders and partners must provide subordinates with continuous training opportunities and programmes, inside and outside their organisations; for example, RI10, RI15, RI23, RI27 and RI36 actively provided training opportunities for subordinates. However, their offers were not aimed at women in a gender-specific manner. Instead, they extended the same training opportunities to all subordinates.

I provide internal training to staff. The internal training covers a wide range of areas, not only limited to the professional but also all aspects. All employees attend this kind of training based on knowledge and experience sharing. We arrange a training programme once every two months. Besides, we also sent staff to other institutes for training. I support them going out to study. Let them learn more and communicate with people from other enterprises. (RI10)

Some interview participants thought the training programmes they had undergone were helpful to their work and future advancement.

This organisation inspires your good and bad mood in some ways, by sharing, and what is the counterevidence. It teaches a lot of corporate cultures; it is about understanding and purity (RI12).

Accounting Professional Ethics

Women leaders may help tackle misconduct and bribery, which can produce business-related reputational damages for finance.

I think it is more important to give the younger female generation with the correct

value. This thing of highly leverage gender is bad for her career and cannot be sustainable. (RI21)

As professional women leaders or partners in a Chinese accounting context, most of my research participants know their way of thinking. They behave ethically, knowing what others think. Consequently, they may behave differently. They establish their ethical code and name it as the 'bottom line'.

I think, for women, the most important thing to balance this matter is that your principles and the bottom line must be clear. No matter what you express to others, whether as a Bodhisattva or King Kong, what you always do must be the right thing with the principles and bottom line. (RI30)

Women leaders and partners may face problems if they refuse to assist with and support an illegal/unethical approach required by their boss. Subsequently, they may face career repercussions or other troubles in the future. Some research participants said that they directly challenge the legality and ethics of their boss.

How you use me is your business. How I work on it is my business, which is in my practice, in this way. As such, I fought with her all the way. As a result, it is why so many people have been replaced. They succumb to her pressure (RI5).

When a woman works as a leader or a partner, she can set internal ethical policies and procedures for her subordinates.

My posture can be as soft as possible, and my bottom line must be apparent. I think this is especially important when you are at a higher level. Particularly when you cultivate new staffs, you must understand your posture. You must have a Bodhisattva's heart. Also, you must have a thunderbolt means. (RI30)

Chapter Seven: Conclusion

The result of data analysis concludes that commonality and differences may be a symbiosis.

The research on women leaders and partners' intragender relationships concerning their leadership and masculine characteristics of ambition and competition focuses on how to take the next steps in the investigation of managerial and organisational cognition between women. This study concerns the interaction among three levels, that is, daily interpersonal communication between women at the micro-level; the mutual influence between women and managerial/organisational system design, structure and control at the meso-level, with a sustainable person-organisation fit, and influence from local cultural values to women leaders and partners as a group. The change in women's leadership concerning other women occurs continuously. Women leaders and partners conduct positive approaches to organisational and social change, so their intragender relationships will be much better by women help and support women. Reaching gender equality at the leadership level will be a trend in business. When focusing on intragender relationships, this study has a clear vision of where women leaders and partners have been and where they need to go. The result is then clear, challenging and promising.

In a gender equality context, women may have many career advancement chances because the business opportunity keeps enlarging. Their relational leadership with other women would be complex. **The following sections discuss women leaders experience intragender relationships in the gender equality context.**

Women Leaders Help, Support and Encourage Women

This study finds that women leaders and partners play an essential role in helping, supporting and encouraging more women in leadership and partnership positions in the Chinese accountancy industry. Women leaders and partners who are fluidly adopting various roles within a changing environment in the Chinese accountancy industry are becoming more synchronous with other women in their organisation, whom they mutually help, support and encourage to promote. The help, support and encouragement among women consist of a continuous process of constructing leadership that engages with various kinds of formal and informal relationships, such as mentoring, team collaboration, mutual learning and setting examples for others, all of which are process-oriented activities with an awareness of change.

Women's supportive behaviour includes actions such as women leaders helping other women, engaging in team building and development, practising effective communication, providing sponsorship and serving as role models, mentors and coaches. Women leaders may implement useful, instructive and sustainable development strategies to support women at earlier stages in their career advancement.

Help

Women leaders and partners in accountancy firms play an essential role in helping other women articulate and develop their commitments through various stakeholders. These leaders and partners influence other women's leadership, ambition and competitiveness, provide help and support. Moreover, women leaders and partners' intragender behaviours can promote organisational changes, such as mentoring programs, role model relationships, coaching, and sponsorship. They can dynamically bring structural changes to improve gender equality and diversity in partnership and leadership positions.

A woman leader or partner can act as a mentor, role model, sponsor, guide and coach for other women. As a result, others will convince that the woman leader is the leader without competitive threat and help their career advancement. The role of mentor, role model, sponsor, guide and coach promote exchange between women leaders and other women. Women leaders are open to mentoring, sponsoring and guiding other women when they believe that doing this work can help both sides maintain intragender relationships and lead to personal benefits.

As female mentors, they are therefore more knowledgeable about a woman's journey towards promotion. Institutionalised mentoring opportunities can also bring women leaders into networks, increase their sense of knowledge-sharing with other women, and increase their confidence in achieving work tasks and taking on leadership roles. As a result, organisations can more easily promote forthcoming leaders (Murray and Southey, 2019).

Embedded mentoring systems in organisational policy in Chinese accountancy firms can support gender equality at both leadership and partnership levels to help people understand the importance of gender diversity in these kinds of roles. Mentor relationships can also help women leaders and partners improve unstructured teamwork, establish commonality among team members, promote mentoring systems for women, and create isomorphic workplace

structures between teams that can be replicated by other partners and leaders. Embedded mentoring systems in organisational policy can help women leaders and partners construct people's attitudes positively for better assessments and feedback.

Ideal developmental mentorship creates intragender relationships between women leaders and partners, and other women in the Chinese accountancy industry promote socialisation, organisational belonging, in-group learning, career advancement, in-group psychological adjustment and preparation for leadership and partnership. The supportive and dynamic mentorships have evolved in the formal expert-apprentice relationships, like that of the mentor-mentee/protégé model, to include help and support between women and peers' expertise to develop positive intragender relationships in the future.

Confucian plays an essential role in women's leadership, emphasising that women leaders should be benevolent and provide other women with moral role models to win subordinates' respect and obedience. As exemplary role model and leader, a woman leader or partner in the Chinese accountancy industry prefer to guide, encourage, motivate and support other team members. In this sense, she may set examples for proper behaviours by striving to promote the virtue of sharing a vision of their team and organisational culture in providing a reference point, displaying enthusiasm, inspiring more women in the workplace to engage in positive behaviour. As a result, the subordinates will then admire and emulate her as a role model. In general, women may be more eager to learn how to reinforce client management skills. Confucianism praises role model behaviour of the leader who can influence the team. Confucianism embraces personalized role model relationships within organisations, encourages the leader supports and cares about subordinates and builds a harmony. The leader should be selfless, diligent and engage in the collective wellbeing of the subordinates. In turn, subordinates respect and bear in mind both the leader and their organisations.

Sponsors can present opportunities for achieving higher-level positions and recommend women to those with more power to grant these positions. Sponsorship is an effective way to drive senior women's career trajectory upwards as leaders in the organisational hierarchy.

Women leaders can be a spiritual guide to subordinates. When other women depend on the woman leader, whom they are deeply connected and intimate with; they can feel reliable to make the woman leader a permanent spiritual guide. Women leaders and partners prefer flexibility in relational leadership and like to considerate subordinates' attitudes. They,

therefore, may provide more flexible work arrangements for other women. Furthermore, female staff members at lower levels may require educational programmes to incorporate suitable work adjustments and time flexibility. Their female leader or partner may be the best person to guide the team by adjusting training programmes that focus on gender differences. As a result, women leaders and partners can guide other women to be more efficient at work by supporting them to reduce stress and work-life conflict.

Support

Women leaders and partners support and avoid competition with other women they are familiar with, whether they share the same hierarchical position. Women leaders and partners aim to build friendships. In doing so, in the context of Chinese accountancy firms; they avoid conflict and risk. Moreover, women leaders and partners are less future-orientated, assertive, and aggressive and may acquire fewer opportunities than men.

Women leaders and partners should aim to benefit all women's interests as a group and achieve leadership goals for their wellbeing. According to social identity theory, women leaders and partners may be more supportive and encourage other women candidates to take on leadership and partnership positions because they belong to the same demographic and gender group. Social similarity among female members is necessary to eliminate distrust and a lack of organisational support. Their behaviour thus indirectly helps close the gender gap in leadership by offering other women guidance for the future development of intragender relationships. They can, therefore, embrace and reap the benefits of intragender relationships and develop more positive employee activities. Intragender group familiarity and trustworthiness between women leaders/partners and other women can reduce cultural and demographic differences in China and increase their collaboration and harmony potential. The encouragement of other women provides them with the benefit of being part of a same-gender in-group (e.g., women at an accounting firm). Women leaders can then hire, communicate, assign responsibility, provide reviews and empower and promote women candidates as new partners.

In a Chinese accounting context, women leaders need leadership privileges to stand out. Moreover, gender stereotypes indicate that people expect women leaders care and support women subordinates. A female partner acts as a communicator among organisations, peers, subordinates, clients and related stakeholders. When communicating, women leaders and

partners in Chinese accountancy firms must find a balance between femininity and masculinity, the difference between non-hierarchical rewards and a hierarchical focus on advancement. They must also embody a broad vision, practice altruistic love, motivate followers, demonstrate hope and faith and persevere to achieve organisational goals. Additionally, they must demonstrate their femininity by helping other women become acquainted with women's challenges as a gender group through care, appreciation, and co-workers' support.

A positive Guanxi network between female partners and other women promotes social exchange through expression, encouragement and structural-organisational partnership mechanisms. This guanxi network ensures there is a relational exchange as well as adequate resources. Therefore, other women should reward women leaders and partners' support by demonstrating positive intragender supervisor-subordinate relationships.

In Chinese accountancy firms, women leaders and partners follow the 'zero-sum' and 'win-win' principle alongside other partners and subordinates. Women leaders and partners in China can build sincere sisterhood and friendship with other women. Such intragender relationships are relaxed. Furthermore, women support and rely on each other to form a joint force and maintain their leadership positions.

The most effective method for incorporating more women into a senior female partner's team is to promote candidates within the team directly. Productive use of team building will result in the accounting firm having a lower staff turnover rate, in which women members will work hard, thereby making the woman leader or partner more effective in business. These women view themselves as members of their organisations and place great concern on other women's welfare and benefit. They expect that other women in their workgroup will also take care of them and build supportive relationships with each other. At this point, relationships with team members become more cooperative, in which there is seldom to no competition.

Encouragement

Women's relational leadership practice encourages explicit collective action among women and encourages them across leadership boundaries to develop a common sense to promote the common benefit between different stakeholders.

The top-down encouragement from women leaders and partners can directly provide gender-specific advice from partnership, leadership and professionalisation. This top-down encouragement mechanism can help fill the gap in existing training programmes, whose foundations consist of only necessary knowledge. Therefore, this encouragement can enhance women's organisational awareness, identification, and sense of belonging to the organisation.

A woman leader has a responsibility to encourage female subordinates in teamwork. Encouragement can benefit both sides. Both the leader and her subordinates must have encouragement so that they can have better team performance. When the woman leader encourages her subordinates, she can promote better performance and result, and others enhance personal ambition and confidence to finish challenging work with more chances for advancement. Consequently, she needs to teach her subordinates skills of better communication and client management when necessary.

With the encouragement from women leaders with other women, gender norms and stereotypes will not hinder their intragender relationships. This in-group benefit can help increase the percentage of women in leadership, which advance gender equality policies that promote women's economic empowerment and help develop women's networks to increase essential resources advancing more ambitious women.

Women leaders encourage female subordinates and peers at the same level to participate in management, leadership, autonomy enhancement and decision making, representing their respect to female staffs as a group without gender discrimination. They encourage other women to share accountability with them and conduct proactive behaviours.

To encourage more women breaking the so-called 'glass ceiling', then reaching leadership positions, women leaders should turn their attention from increasing general support of women's business growth towards improving women's accessibility and a promotional opportunity for leadership. The encouragement from women leaders can improve female members' psychological ownership, recognize organisational culture, response to their work objectives, stimulate career motivation and affect productivity.

A fair and market-oriented working environment could promote more high-growth female managers with greater availability of leadership resources and advancing opportunities for all women, women managers who have career ambition and higher competitiveness desire to

pursue risks and career goals. They may be encouraged by women leaders because of the facility of liberty.

Organisational Contributions - Organisational Culture and Structure Can Support Women in Leadership

From an organisational perspective, the accountancy industry in China is considerably fair in terms of gender.

Organisational culture includes values, patterns of hierarchical and non-hierarchical relationships and ways of practising business. Nowadays, most organisational culture continues to reflect an underlying patriarchal role distribution of the highest occupations. It shows how male-dominated organisations engage in practising homo-sociality when supervisors make top management decisions, such as the selection of CEOs or corporate directors. Women face a pyramid trend of career-advancing; that is, there are more women managers at lower levels and less at higher levels, with more men as leaders or principals at the highest level. Understanding contexts, then strategically using it, is crucial for potential women leaders because they must find ways into successful leadership.

Women leaders' individual development and change in relation other women can promote organisational change and vice versa.

Reasons for Women's Scarcity in Leadership

Many studies on women's practising relational leadership absent causal identification on the incongruity between women's gender and leadership or wrongly classify the reason as gender discrimination. However, when nominal gender discrimination disappeared, the reason can be surfaced or recognized. Van Vugt and von Rueden (2020) and Garfield and Hagen (2020) suggest that gender is not the most vital predictor of leadership in small-scale, comparatively gender-egalitarian societies, once considering other predictors, for example, physical scope and network extension, and leadership characters between men and women are alike. This study contends that gender is not the most important predictor of leadership in China since nominal gender equality already realized there.

Women's relational leadership with others occurs at the micro-level. It interrelates with the meso-level of organisational culture and structure and the macro-level of national culture

(Figure 26, the previous figure). For instance, it can influence organisational values-adding procedure, team cognition and collaboration within organisations.

There are tri-directional interactions among national culture, organisational culture and intragender relationships. This study suggests that both organisational and related national cultures decide how women practice relational leadership with others. Organisational culture influences how women leaders are communicating with other women. It contributes to women's hierarchical position. Furthermore, women leaders' individual development and change relating to other women can promote organisational change. Gender equality and promotional policy have facilitated more women in leadership, linking with work-family balance.

Additionally, the local government's current political goal of achieving a harmonious society signals potentially forthcoming workplace gender equality advancements. The structural relation of cooperation and competition between women in organisations is essential. Organisational culture and the leadership position requirements that a woman leader holds may affect her effectiveness as a leader and her leadership style.

Women's career advancement may occur with or without gender discrimination. As Lewis and Simpson (2012) contend, in the context of male-dominated organisations, gender discrimination, gender role stereotypes and promotional processes that relate to 'think manager-think male' association interweave with a reduced prospect between women's gender role and leadership role. Women leaders must face limited or scarce resources. On the contrary, in sex-integrated organisations, the organisational culture eliminates gender discrimination; consequently, people do not consider gender discrimination during the promotional procedure. Since there are no gender differences, there is no gender discrimination. Women have the same chance to be promoted as men.

The organisational culture may influence how women communicate with others. Consequently, organisational culture will influence women's advancement. Communication helps achieve a successful goal in an organisation. Firms which encourage openness, comfortable communication and bidirectional discussions between women leaders and others can reduce human resource turnover and encourage other women's career growth.

Intrinsically, firms form complex arenas for the power, hierarchical or non-hierarchical relationships, and interests that women leaders must manifest. A few firms have no avoidance

mechanism between their leaders' same business, and competition between female leaders is more significant than cooperation, so intragender relationships between female leaders in the same business line will worsen. Organisational culture decides whether a woman to compete with other women. Organisations can issue policies to simultaneously promote ambition/competition (masculine characteristics) and cooperation/friendship (feminine characteristics). More issues must be implemented to maintain women leaders' ambition, such as guidance, mentoring, network, or other support in their organisation.

Typically, organisations are profit-driven. The organisational structure affects whether competition exists between women leaders. Women leaders practice leadership roles (Figure 27) with others whose activity is congruent with organisational structure and culture. They aim to be organizationally the best in the professional field, be innovative and adaptable at the cutting edge, and have the most significant market share.

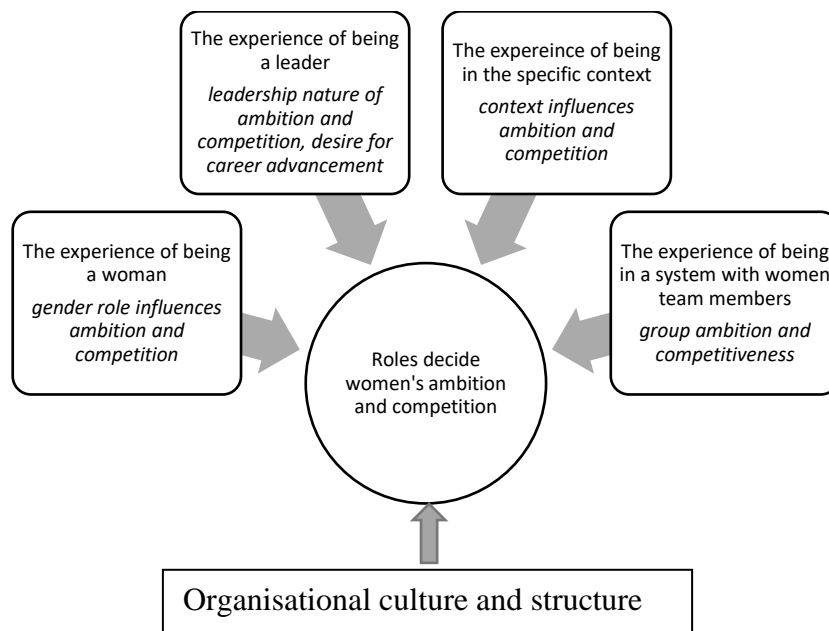


Figure 27 Leadership role decides women’s experience of ambition and competition

Organisational structure needs to warrant that: all women leaders work corresponding to and following fundamental principles; leadership regulation and corresponding sanctions are enforced to women leaders who do not conform. Moreover, women leaders must receive sustainable education, professional development, tutoring, coaching and training programmes to learn up-to-date knowledge, practices, standards and regulations.

Organisations Provide Help and Support Construct Gender Equality

Organisations can protect against the negative impact of implicit or unconscious gender bias by developing explicit leadership and promotional criteria for both men and women. That will be better than supervisors’ impressions, unclear leadership prototypes, or the erroneous tendency of the ‘think manager—think male’ and ‘think follower—think female’ stereotypes, which gender bias exists in the selection process of leadership. Many organisations realize the urgency of building a gender-equal environment, contributing to improving women leaders’ intragender relationships. There are some ways to achieve equal career opportunities, from both organisation and individual sides, shown in Table 17.

Table 17 Ways to Achieve Equal Career Opportunities

What organisations can do	What women leaders can do
<ul style="list-style-type: none"> • Acknowledge and correct implicit gender bias, including unconscious gender bias 	<ul style="list-style-type: none"> • Learn to recognize implicit gender bias, including unconscious gender bias
<ul style="list-style-type: none"> • Keep statistics to monitor gender representation 	<ul style="list-style-type: none"> • Ask about specific performance criteria for leadership
<ul style="list-style-type: none"> • Encourage women to state their career ambition 	<ul style="list-style-type: none"> • Find people who can support your ambition, including getting support from men
<ul style="list-style-type: none"> • Welcome gender diversity in the highest hierarchy as an organisational asset 	<ul style="list-style-type: none"> • Target the benefits of combining work and family roles
<ul style="list-style-type: none"> • Issue policies of flexible work arrangement for both men and women 	<ul style="list-style-type: none"> • Build up and use women's network as group power and advantage
<ul style="list-style-type: none"> • Provide training programmes helping women realize their potential power 	<ul style="list-style-type: none"> • Learn from others, find a role model and mentor

Organisations help build gender diversity. Miller, Kark and Zohar (2019) advice that the outcome of gender diversity on performance differs significantly among different countries and industries concerning variances in institutional contexts. They suggest that if a country or industry recognizes higher gender diversity as regular and can accept it, it may acquire a higher benefit on market valuation and revenue.

Furthermore, except relying on a meritocratic system, organisations can gather demand from women leaders and staffs about their career aims and requirements. Organisations, also women leaders, can promote gender equality in leadership and management levels. Together, they can build policies to support women, for instance, flexible work arrangement, paid leave of absence, after school time centres, clubs, on-site kindergartens, female mentor, sponsor arrangement and formal or informal network between women. Through these ways, women leaders can benefit from gender diversity at leadership levels.

In sex-integrated organisations, most staffs recognize gender equality, and women have the same right as men. Women leaders are highly self-confident, ambitious and competitiveness

which is associated with usual leadership behaviours. They can overcome the traditional gender-stereotypes to construct their leadership and influence their subordinates.

Sex-integrated organisations exist bidirectional interactions between organisational culture and women. People clarify positive intragender relationships as profoundly and equally sharing resources in women's leadership, supporting career advancement. Organisational culture provides women with chances to manifest personal abilities and opportunities, engaging in the construction of intragender relationships.

Women get benefit from an organisational change in gender. Women leaders tend to conduct more considerable change to reduce deep-rooted gender inequalities (Adamson *et al.*, 2016). Like male peers, women leaders gradually have the same power, discretion and personal influence providing by their organisations. These leadership elements provide them with a chance to implement relational leadership with other women successfully. The same as what men can do with decision-making and managerial discretion, women leaders should be equally empowered to support each other, creating further opportunities for women subordinates. As a result, they can bring positive changes and benefits to their organisation.

Organisation culture can promote gender equality.

A few specialised programmes for women trainees can reduce gender inequality and discrimination in the Chinese accountancy industry. The Chinese accountancy industry has not foregrounded gender as an essential factor in overcoming the disadvantages for women in leadership promotion, nor has it realised the necessity of measuring the impact of gender to relieve continued discrimination at partnership and leadership levels. The dominant perception of gender neutrality or 'undoing' gender makes this necessity difficult for those in the Chinese accountancy industry to recognise gender discrimination at higher levels and results in a failure of deliberately eliminating practical de facto inequality and discrimination.

However, not all firms acknowledge gender inequality and unconscious bias at the highest levels in the workplace.

Organisation culture can promote gender equality. Most female partners separate naturally from other units and teams. In drawing a clear boundary between labour and business; they can avoid competition and intragender conflict. Accounting regulations and the partnership mechanism contribute to their independence. For the firm's benefit and interest, people

prearrange personal interactions within the accountancy industry; That is, cooperation is more favourable than competition.

From a meso-level perspective of organisational culture, organisations should develop an awareness of the labyrinth faced by women leaders and partners. The culture must change gender norms and recreate performance evaluation methods to establish gender equality at the top level. Organisations should modify and refine relative measurement methods based on sociology, such as gender diversity, gender equality, harmonious organisational culture and corporate social responsibility.

Women cannot change everything they would like to. Their organisation must work together with them to negotiate and collaborate on new ways of achieving relational leadership. Structural changes in organisations can result in systematic changes for gender at the individual level by combatting gender discrimination and inequality. Evidence of gender equality in leadership and partnership is a crucial instrument for shaping organisational policy and systematic progress in supporting more women to advance to higher leadership positions, especially as managing partners. Besides, organisations' culture and structure must shift to represent women's interests at higher management levels (Hurst, Leberman and Edwards, 2016, p. 96).

Organisations can protect against the negative impact of implicit or unconscious gender bias by developing explicit leadership and promotional criteria for both men and women. For example, Chinese accountancy firms may naturally integrate gender equality into their organisational strategy.

Organisations may need to be open to different leadership approaches and re-evaluate and establish performance criteria without gender bias. Subsequently, organisations can encourage more women to aspire to leadership roles and construct positive intragender relationships between women.

Women leaders face a different organisational culture. Some women leaders work in a male-dominated environment that their competitors are all men, few women can reach that level in some departments, so there are no female competitors. In a male-dominated organisation, women leaders may recourse masculinity as a fundamental leadership element or find their lack of masculinity when facing difficulties. Instead of realizing continual gender discrimination, as Kelan (2009) argues, people tend to be gender-blind in the workplace,

supposing meritocracy in leadership. When their actions are not flexible enough to meet the dual expectation of practising masculine/agentive/autocratic and feminine/communal/democratic behaviours, women are more vulnerable to being disadvantaged and prejudiced than their male counterparts.

However, in the gender equality context that the industry may keep expanding, there is an expanding trend in women's leadership. The industry requirement for female talents increases year by year, and the demand for high-quality and high-level female talents is rising.

Organisations provide mentoring systems to support women.

Murray and Southey (2019) suggest that when organisations legitimate mentoring systems outside the group, it can provide the group with a significant support structure (Ridgeway, Johnson and Diekema, 1994; Bozionelos, 2015). They find that institutionalized mentoring programmes can bring women leaders with prospects of constructive sense of personal competence and simultaneously provide others with prospects of gender role that women leaders may hold (Murray and Southey, 2019). They also find that women leaders realize the advantages of mentoring coping with organisational structures. By mentoring systems, women can gather career support from organisations to be senior leaders, and organisations can realize a lower turnover, create role models for other women involving formal mentoring programmes (Murray and Southey, 2019). Embedded mentoring systems in organisational policy can shorten the path of women's career advancement who receive mentoring programmes, having a strong feeling of the perceived connection between daily performance and job/leadership role success (Murray and Southey, 2019).

Gender inclusion practices and policies of mentoring programmes for women (Nair and Vohra, 2017) help promote women into senior roles and disrupt gender-stereotyped status at leadership positions. Mentoring and other career progress which initiatives for women play an essential role. It can bring organisational changes from masculine gender norms to gender equality norms. To promote gender equality in the workplace, more women should become mentors or sponsors after they come through the glass ceiling and reach positions that allow them to mentor other women. It can bring an organisation with success, provide multiple benefits to the mentor, protégé and organisation (Leck and Orser, 2013).

Organisational intervention is essential to help more women access mentoring formalizing programmes that can facilitate their access to mentors and networks, in case of people may neglect gender issues because of existing organisational culture and social capital boundary.

Organisations provide training programmes and platforms to support women.

Gender is still not an essential factor in training programmes and platforms in Chinese accountancy firms. There are few training programmes that either address the issue of gender or aim toward women leaders and partners. However, unconscious bias still exists at the highest levels. There is no gender discrimination within training programmes since women receive equal chances to men.

Organisations are obliged to issue more policies and programmes to promote women's group collaboration, rather than support individual women leaders. Organisations can do more to support women's career advancement and the construction of intragender relationships. Organisations may provide training programmes for women leaders. Furthermore, institutions of some industries may also provide training programmes. Provided by the organisation, qualified training platforms targeting gender equality is a scarce resource for women leaders. For instance, organisations can develop programmes helping women analyse personal strengths and align with suitable leadership positions, providing programme information matching requirements from senior women inside or outside their firm.

Women must find a work-life balance. Female staffs at lower levels may face a dilemma of work-life balance with family issues. They need organisational support with educational programmes to guide them, incorporating suitable workload adjustment and work time flexibility.

Organisations build a work-family balance arrangement.

Some women leaders complain that they could not freely switch mindset, attitude and emotion between work and family. They do need help from their organisations. For an individual woman leader, personal career ambition is not enough for her advancement. The social mechanism and organisational structure should involve in reducing women's family responsibility. After reaching a new balance, women will be more ambitious at work. The work-family issue is a systematic problem which needs to be resolved soon, including multiple tier participants. Otherwise, organisations may face female elites' quick turnover

and have not enough women to accomplish business. If they want to keep women's workforce; they must do more.

When realizing what benefits women leaders can bring to organisations, organisations desire to issue policies and projects assisting and supporting women managers' promotion. Among all supporting policies, flexible work arrangements are more important, since women leaders also need to fulfil social responsibility, for example, caring for kids and the old generation.

Organisations can support women in reducing family responsibilities and building a work-family balance arrangement by providing serious policies and programmes. Organisations are responsible for educating women to build a better work-family-personal life balance skill supporting women investigating the demand for competitiveness and career strategy. As a result, women are more productive in the workplace. Also, they can be constructive to their organisation and become more dynamic for family life. Within a unique organisational culture, women leaders can support other women in a work-family arrangement. Women leaders are kinder to female subordinates than that of men.

Organisations provide safeguards.

Organisations should establish practical opportunities for whistle-blowers to speak out, especially for women leaders and partners since they may face a more significant threat. To reduce ethical threats and protect women leaders from harmful behaviours, organisations should put safeguards, such as laws, government regulations and professional standards, in place. Organisations provide women leaders with the initiation of ethical policies and procedures, for instance, energetic internal empowerment, a culture of communication about ethical and gender issues to the higher-level leaders, legal advisors, an independent mentor.

Women Seek Out Organisational Support

Women leaders may seek out organisational support in realizing their career advancement goals and request their organisations to set clear performance criteria to have more promotional opportunities.

To earn more benefit, organisations can support women leaders to avoid destructive competition with others. Moreover, Organisations can inspire women leaders' constructive competition. Intragender competition between women leaders and other women that may

harm organisational benefit will be intolerable. To avoid destructive competition and earn more benefit, business organisations can distribute women into different departments or teams. Women leaders work on separate work platforms or business lines, so they do not need to compete.

In sex-integrated organisations, women leaders have a pleasant working environment and do not feel competition from other women since resources and chances are open enough. Women face many requirements that are available for them to do, but short of human resource. They have no chance to compete. Women have equal chances to be promoted together, without competition. Under the guidance of gender equality policy, according to organisational culture with shared values of benefit and client-driven, women prefer cooperation than competition. Conflicts may not exist between different departments.

Some women leaders devote their commitment to gender equality, mentorship, and sponsorship to benefit other women. They try to reach gender inclusiveness at all levels and change gender policies and reward structures promote more women that will encourage the building of positive intragender relationships. To help women leaders' commitment, organisations should make goals and targets for gender equality at the top level and hold the top leadership team accountable in women's competition and advancement.

Women leaders can affect this trend by filling the echelon gap by promoting more women as leaders in their team. They can acquire a louder voice and acquire broader organisational resources to protect their interest and gather chances. These intragender promotional relationships are associated with women subordinates' feelings of organisational belonging, delight and a wish to fulfil their career ambition.

Theoretical contribution - Change on Women's Leadership and Relationships

Change is a core concept in the field of gender, work, leadership and organisation studies. Gender change does occur in the Chinese accounting, law, education and fashion contexts. The Chinese accounting industry is the most advanced because of women's better leadership and partnership performance. After realising gender equality at the national level in China, nominal and formal gender equality, yet practical de facto inequality become a reality. Gender equality strategies target women leaders and organisational structures. Both the organisation and women leaders and partners require and conduct positive change to improve

women leaders/partners and candidates' qualifications to be better prepared to compete with men. Change is a method for a better fit among individual women leaders, in-group of women and the organisation. A change for systematic, including both planned or unplanned, is needed to produce organisational transformations toward great gender equality from gender inequality or nominal and formal gender equality to reach real gender equality, at both nominal and practical sides.

A perspective of change in women's leadership is understood as women leaders and partners act as agents of change for social, gender and leadership roles influenced by local culture. Women leaders and partners can challenge social, gender, leadership and organisational norms by multiple forms of support for other women and should measure change over time to reach gender equality in leadership, helping more women in career advancement. Women leaders must lead change together with other women for the in-group benefit of all women in their organisation.

Women leaders and partners are agents of change, and they have a passion for change. They mobilise resources to meet the organisational requirement and focus on every measure of profitability to the organisation.

The dynamics of change and transfer, caused by market enlarging and business extending, digitalization and globalization, speed up space for new ways of thinking aiming at a sustainable business in a long time. The knowledge era with professional advancement is shifting towards the era of team collaboration and innovation, design thinking, be innovative about leadership mechanism, requiring women leaders devote more attention than subordinates so to lead them with better performance.

Women leaders and partners view agentic behaviour as typical and an essential leadership element. To sustain their leadership authority, women leaders must not only display agentic behaviour but also 'behave in an "androgynous" manner or drawing mainly on "feminine"-communal characteristics may enable women to resolve the double-bind paradox and derive an advantage' (Kark, Waismel-Manor and Shamir, 2012, p. 634).

Women's critical thinking involves a perspective of change. They communicate to establish commonality and difference among women. For women leaders and partners, creative and innovative thinking around teamwork, leadership and partnership skill development, and

collaboration with other women are vital factors of leadership, acting as indispensable wheels promoting sustainable business to journey into the twenty-first century.

Women leaders and partners should have a perspective of change. Change is a long-lasting topic of gender in an organisation, especially concerning leadership. Women leaders are in a world where economic, business and career advancement opportunities are no longer initiated and inhibited by being a man or a woman, but in a change and role transfer environment. These changes could demolish the cognizance that 'women are less competent than men' at work (Deutsch, 2007, p. 118). Some general measurement methods of leadership performance are not suitable for women leaders since they bring more values to organisations apart from traditional criteria.

Scholars have not thoroughly studied the impact of change on women's leadership. Moreover, they often discuss the research area of women's leadership without acknowledging its effect on organisations and intragender relationships in times of change. While the concepts of leadership and change intently relate with each other and often discussed in tandem (Oreg and Berson, 2019), this study understands that women's leadership and change are also closely linked yet understudied. Women are striving to lead change.

Women Leaders Face Contextual Complexity and Uncertainty

Due to the increasing complexity and vague nature of leadership and partnership, women leaders and partners must lead change with other women as their functions become more dispersed in the context of contemporary change. For example, in a Chinese context, leading change is complex as women's opportunities expand.

Women leaders and partners may open adaptive spaces where other women can work through conflict and foster harmony to reveal new working ways. However, they must acquire more support to introduce a range of interventions from third-parties or other related stakeholders such as individual supervisors, groups, organisations, partnerships, communities and societies to develop the resilience of a partnership system in a complex, expanding market in an ambiguous and highly contested accounting environment. The contextual complexities of contemporary accountancy firms in China require that women leaders and partners continually adapt to address challenges and manage intragender and inter-gender relationships effectively. Internally, accountancy firms form complex systems of power,

hierarchical/non-hierarchical relationships and benefits, which women leaders and partners must learn to take advantage.

There is a versatile range of leadership styles for women leaders and partners in China, becoming more complex in modern Chinese culture. This shift may be due to the combined influence of gender policy, the one-child policy, institutional change, educational resources and family background, contributing to the emergence of female leaders and partners in China. Women's development as leaders and partners in accounting is attributable to the interaction between perceived behaviour, feminine characteristics, professional performance, leadership styles and accumulated management experiences, and the demands of a turbulent business environment and expanding business opportunity in China.

Chinese society has not built a systematic structure to free women from the heavy burden of their family. The high level of uncertainty caused by COVID-19 allows women to relieve family responsibilities and develop flexible work arrangements for both men and women worldwide.

Women Keep Changing Leadership Styles

Women in Chinese accountancy firms seek leadership styles that do not elicit unreasonable resistance to their authority from other women. Women leaders continue to adapt their leadership styles according to changing contexts. They may mobilise these leadership styles towards a more contextual, adaptive and harmonious style of leadership. Business organisations demand women leaders communicate openly, encourages collaborative decision-making, conducts teamwork, takes risks, shares burdens with subordinates and demonstrates integrity. Women leaders are harmonious builders, mediators, collaborators, and are suitable for the contemporary leadership requirement. They may behave as both transformational and transactional leaders who are motivated and flexible. They keep changing leadership styles according to the changing contexts.

One or more women leaders can bring a collaborative leadership style to the board of directors with effectiveness, dynamism and adaptability by increasing diversity and different perspectives, listening, supporting and advocating for social responsibility. Cross-team and interdisciplinary collaboration involve an adaptable and integrative leadership style in response to various situations and may involve organisational innovation.

Because changes are constant, this is not a one-size-fits-all solution. Women leaders and partners may not always conduct a transformational leadership style due to being inconsistently effective when practising leadership. Instead, other styles are used, depending on the context. In some accountancy firms, employees may adapt their approaches to work to align with specific requirements. Therefore, they do not work in a fixed pattern.

Women leaders and partners' ambition is complicated. Their opinions regarding career ambition are diverse. Most women leaders and partners believe they should not express their ambition directly to other women, but instead by setting personal practice examples in daily work. In this way, their ambition may be more apparent to others. Some women leaders and partners believe that the accountancy sector acts as an independent third-party without strong ambition regarding career advancement and job titles. They believe that the accounting mechanism is adequately fair for women and can climb the career ladder step-by-step. Meanwhile, they also understand that ambition helps build effective group relationships.

Whether intragender competition is positive or negative depends on local contexts in which this may or may not be a factor. The traditional Chinese value of harmony acts as a critical factor influencing women's leader-follower relationships and attitudes toward competition in the accountancy industry.

In China, paternalistic leadership is the most practised and dominant leadership style. It integrates benevolence (Ren) of Confucianism, authoritarian supervision (Wei) of Legalism and moral integrity (De) of Taoism (Cheng *et al.*, 2004; Pellegrini and Scandura, 2008; Zhang, Y., Huai and Xie, 2015) and is typical in Chinese leadership as a legacy of Confucian values (Cheng *et al.*, 2004; Redding, 2013). Women's leadership may need to involve a combination of paternalistic and feminine leadership styles. Under the umbrella of paternalistic leadership, feminine-style leadership, transformational leadership, transactional leadership, Laissez-Faire leadership, coach-style leadership, the multifactor leadership and the global transformational leadership, women leaders may mobilise these leadership styles into a contextualizing, changing and harmony style of leadership.

Positive Change on Relationships Between Women

Change inspires women's competitiveness at higher levels and attracts new perspectives and approaches to marketing and more customer-oriented ways of thinking, which can satisfy their organisations, bringing more benefit and interest to the Chinese accountancy sector.

Women leaders and partners accept the idea of change when performing leadership and partnership responsibilities with other women. Women leaders/partners and other women socially construct relational leadership through encouragement towards constructive change. Therefore, the sense of responsibility towards constructive change can encourage women to adopt constructive habits that are also beneficial to other women.

Change is often a collective effort dependent on other women. The approach to leading change alongside other women involves relational leadership. Women leaders and partners' continuous, collective practices with other women guarantee their vision of change. As such, they conduct change in both managerial cognition and attention.

Change can show as adaptability. These women may be 'go-getters' on the road of leadership while motivating other women to become leaders at the same time. One of their vital survival skills is adaptability. The way a woman's advancement from a senior manager to a leader is a way of self-change and adaptability, from an expert to team organizer. People understand such behaviour as conducting leadership according to the principles of yin-yang. Therefore, these two styles can ebb and flow, depending on the situation.

Women leaders and partners' strategic choices in intragender relationships regarding change relate to leadership, partnership, femininity and masculinity, which moderate their actions during change. Women continue to change their ideas and behaviour according to specific contexts and then shape such behaviours in response. Relational leadership arises when women leaders and partners in Chinese accountancy firms openly debate and agree on the business's moral purpose to benefit either other women or themselves. Consequently, this study implies that intragender competition may be a continuously changing factor influenced by local contexts. Women leaders and partners may require contextual intelligence in the workplace to understand and adequately respond to change. With this perspective and capability of contextual intelligence, women leaders can handle intragender conflicts and construct positive relationships with changing attitudes.

Harmony acts as a positive factor among generations. Women leader/partners have the chance to produce a continuum of women's leadership and partnership from older to younger generations. Therefore, they understand the differences and attempt to guide different generations with changing perspectives.

Women leaders and partners can influence influential communication and employ a maternal pattern leadership style or ideas to communicate with others. When women leaders and partners' communication causes disputes with others; they may choose more suitable communication approaches. While communicating, women leaders and partners can construct a positive social environment to generate commonality in support of customer and client's demands while also encouraging internal team morale. A woman's communication and client management skills are vital in organising appropriate conversations with female clients and customers to create and sustain external intragender rapport. As a result, clients/customers are more likely to accept her ideas.

As a Leader of Change in Doing Gender with Other Women

A woman may change her way of doing gender to contrast with gender stereotypes, which her intragender relationships may also change. New theories of gender practices in women's leadership at work may generate changes at cultural, organisational and individual levels. Women leaders and partners should do gender in a fluid, continuous and adaptable manner. When 'doing' gender, they must achieve a harmonious balance between feminine and masculine behaviour. They mobilise gender to reach gender equality in leadership and partnership.

Women leaders and partners in the Chinese accountancy industry must address the gendered hierarchy by continuously generating or decreasing gender differences across various contexts. When doing and undoing gender, women leaders and partners in the Chinese accountancy industry may act either as an 'in-group' or 'out-group' of women subordinates.

Gendered emotion can influence women leaders and partners' relationships with other women. As a form of negatively doing gender, women's gender stereotypes of emotion become a fundamental obstacle to their career success in leadership and partnership positions. For women leaders and partners working in a Chinese accounting context, gendered emotional stereotypes may generate a Catch-22, to be both emotional yet simultaneously

required to control and limit their emotions. Emotional double-binds have a negative influence on women leaders/partners and their organisation. Therefore, they must find a balance, which is difficult due to the incongruence between their gender and leadership role.

In China, people generally view the accountancy sector as gender-neutral. Women leaders and partners may neglect their gender identity while in a partnership position. In other words, they 'undo' their gender. Since nominal and formal gender equality, yet practical de facto inequality exist in China, undoing gender is a common phenomenon in business, and women leaders and partners are familiar with undoing gender. These attributes are often encouraged and accepted by others in the absence of gender discrimination because diversity and collaboration can better serve their accountancy firms' interests by aiming high and beating outside competitors. In the Chinese accountancy sector's diverse gender environment, individual women may feel equal promotional opportunities to men. They may not feel gender discrimination at leadership.

From a micro-level perspective of daily intragender communication, women leaders and partners in the Chinese accountancy industry are undoing or redoing gender as 'agents of change'. To support gender equality at all levels in Chinese accountancy firms, female staffs must understand the values of diversity, perceptions and attitudes toward positive intragender relationships, the speed of change and transformation and the risk involved in realising gender equality in leadership and partnership positions.

In the Chinese accountancy industry, women leaders and partners may face different parallel yet integrated practices between their gender and leadership roles. Gender stereotypes at higher levels still exist in some Chinese accountancy firms. Although this study has observed significant advances for professional women accessing leadership roles in accounting, gender equality in the highest leadership position has yet realised.

In the absence of gender equality in leadership, women may undo or redo gender. When women reach leadership positions; they use their feminine capabilities to collaborate with other women because of their gender. Their inheritance also defines their way of working as female leaders.

Women leaders and partners undo gender to decrease gender differences by engaging with neither masculine nor feminine behaviour. Factors such as organisational benefit and profit-driven performance, professionalisation with higher educational requirements, and the

partnership mechanism may instruct women's choices and behaviour regarding their approaches to undoing or redoing gender in the Chinese accounting context. They are mobilising gender.

In China, with higher aspirations for gender equality and family support, women with family obligations are not perceived as less ambitious than single women. Therefore, feminine leadership styles can positively influence more women to be ambitious and compete for higher positions. Their mobilising gender fits with national cultural and organisational settings of gender.

Women leaders and partners in Chinese accountancy firms may employ gender advantages in their leadership by mobilising femininity or redoing gender. The study of gender differences in accounting and culture have become a social dynamic and afford additional contextual factors for investigating women's leadership. Like mobilising femininity, the 'similar-to-me' principle (the same as social identity theory) also applies to women leaders and partners. This study observes that women leaders and partners prefer to recruit more women managers and advance them to higher levels than men.

According to social identity theory (Tajfel *et al.*, 1979), women leaders and partners attempt to establish positive gender identity. Therefore, they decrease identity conflict with other women by reducing their intragender competition. Due to the positive impact of the Chinese concept of harmony, women leaders and partners do not aim to compete, but instead prefer cooperation between women. They are mobilising femininity.

Women leaders and partners must draw other women's attention to demonstrate their performance, competence and success. Their achievements should be noticeable to other women, sponsors, supervisors, and peers to have more promotion opportunities. They are mobilising femininity with other women for gender equality at the leadership and partnership levels.

To promote gender equality at the highest levels, women leaders and partners must develop an appropriate vision for their career achievement and attempt to influence organisational culture to promote more women as leaders and partners, re-assign resources and policy and reach consensus with other partners. They are mobilising femininity with other women for an in-group benefit.

Femininity can be a gender advantage for women leaders and partners in the Chinese accounting context. Women leaders and partners can use leadership and gender identity to bridge differences between groups and teams to construct more powerful social alliances. They are mobilising femininity. They can positively approach team change through efficient communication and use their partnership and leadership skills to eliminate organisational gender barriers at higher levels.

For women leaders, gender equality is an essential element of relationships with other women, mainly when gender inequality exists at higher levels. They prefer to maintain gender equality with female peers through cooperation rather than competition since they view it as less necessary. They are mobilising femininity.

Women in different hierarchies have different attitudes on mobilising masculinity. The intensity of competition varies at different levels. Some women leaders believe that intragender competition does not exist between partners and that competition only occurs at lower levels, such as individualised competition regarding personal ability. While some women leaders practice leadership role by mobilising masculinity, so they acquire obedience from female subordinates.

Change and Influence Between Organisational Culture and Women's Relationships

Organisations are responsible for changing for a gender equality environment in leadership, promoting solidarity between women leaders and subordinates. Webber and Giuffre (2019) contend that the male-dominated organisations should change institutionalized racial, gendered and sexualized biases to encourage solidarity among women workers. Different from Correll's (2007) result that that 'we need to shift the target of change from the individual decision-maker to organisational processes' (p. 733; italics in text), this study suggests that change should occur at the national level, institution and organisation level and individual level. A multi-level change process launches conversations and questions about why and how women leaders are valued or devalued at work and how they can realize gender equality together with other women. Correll (2007) points out that popular workplace training can help change the organisational culture, but only with short-term effects, male leaders are more defensive and less likely to change and place the responsibility of change on

individuals' willingness and desire. There should be more methods to realize positive organisational change with both short-term and long-term effects.

The accountancy industry is a knowledge-intensive area that requires a change to occur at both individual and organisational levels. Changing the behaviour of women leaders and partners towards constructing positive relationships with other women will provide new information, reforms, advice and solutions that can, in turn, promote organisational change. As the accountancy industry expands, the size of the partnership pool will be more extensive. Women elites have more opportunities in the accountancy sector. Positions in leadership and partnership are not stable and continue to increase.

The relationships between organisational culture and women's intragender relationships are bidirectional. Consequently, women leaders and partners' individual development alongside other women can promote organisational change and vice versa. These relational changes have encouraged women leaders and partners to adopt new intragender relationships and management routines, contributing to new organisational and inter-personal harmony and advancement.

Partnership promotes relationships. A female partner must inspect and supervise the work of other partners in a mutual exchange. Female partners prefer to build positive relationships to retain their business and promote it in the right direction.

Organisational leadership and partnership mechanisms promote team collaboration between women. The organisation must build a management team for women leaders and partners, protect members at critical moments, promote them, assign business to team members, and cope with the company's internal affairs with strong and cohesive teamwork. Women must change management habits and organisational structures beyond specific elements for the benefit of the team. The Chinese accounting partnership context emphasises the so-called feminine leadership styles that are more favourable of relational leadership, supportiveness, local and collaborative culture and team building. As a result of collective management culture, women can present their ambition and competition to other women. In doing so, they collaborate, share knowledge and conduct teamwork with women of different levels.

Women leaders and partners must develop an organisational culture perspective on intragender relationships and articulate it as a fundamentally equalising resource for

leadership and partnership responsibility in a Chinese accounting context to help women's career advancement concerning other women.

Women may frequently change roles and practices at a micro-level to maintain relationships with other women, while they also require that reforms occur at the meso-level of the organisational culture and structural arrangement. Women leaders and partners may not have realised that organisational culture and individual choice are interrelated and that organisational culture affects personal decisions. Organisational culture influences women's ambition, competition and career advancement.

Women leaders and partners prefer to apply the most suitable features to a context or situation, using the most suitable leadership style from both masculine and feminine sides. They may strategically consider their leadership situation by anticipating other women's response and their organisation in specific contexts. They then deliberately practise feminine and masculine capabilities, emphasising the strength in their feminine charm as a gendered advantage.

Women leaders and partners have a vision for building a healthy organisational culture, a synthesis which comes with organisational expectation. They must understand, recognise and realise the value of an organisational mission and vision and combine organisational culture with individual culture to build a greater mission and vision.

Many women can be promoted as leaders or partners struggle in their current positions for years. Many female partners cannot find a way to become a managing partner or principal, despite being loyal and talented. The reason maybe they have not developed a vision or considered to make more significant contributions to their organisations, or perhaps they may possess a vision but have encountered practical difficulties when realising career targets. Their progress consists of an 'often fragile process' (Ibarra, Ely and Kolb, 2013, p. 62) during which women assess and reflect on themselves in different ways. Organisational support is essential for women leaders and partners with a more excellent vision or strategy, encouraging other female candidates to establish their paths.

The accountancy sector in China is now changing its orientation from local to global concerns. The information society's economic and entrepreneurial advancement presents new requirements for women elites in Chinese accountancy firms in which effective leadership

must build on continuously changing conditions within organisations to empower women leaders and partners.

In continuously developing the meaning of leaders' value and performance, accounting organisations can generate change and foster a harmonious organisational culture of positive relationships between women. Protecting ethical issues is essential for organisations. As a safeguard, organisations should provide women leaders and partners with a foundation of ethical policies and procedures without fear of revenge.

An organisation can be a critical factor in preparing high-performing women using well-designed mentoring and sponsorship programs to acquire leadership and partnership positions. Simultaneously, women mentor/sponsor relationships and the high-performing candidates can benefit from this arrangement in which women develop positive intragender relationships.

Change and Influence Between Organisational Structure and Women's Ambition and Competition

Women's feelings towards ambition and competitiveness generate from others' perceptions, such as understanding their gender and leadership roles to be congruent in an accounting context. Interestingly, many women leaders and partners consider ambition and competition a self-regulated concept contributing to their career success. Therefore, they do not relate personal ambition and competition to organisational structure, despite the predominantly female at the accounting industry's lower level. Women leaders and partners' driving for role recognition and career promotion has become a source of collective ambition and competition among other women as a group.

In some accountancy firms, industrial characteristics and organisational structure make internal competition impossible. When women feel a lack of competition, it may be due to their organisation providing equal opportunities for promotion for both genders. Therefore, the organisational structure can help prevent severe intragender competition. Meanwhile, the meso-level organisational arrangement can affect micro-level relationships between women because they are interrelated. The partnership system, which dominates the accountancy industry's organisational structure, helps organisations avoid competition between partners. To avoid harsh competition among female partners, organisations may reinforce the

partnership mechanism and set regulations to avoid possible conflicts among partners caused by competition for customer resources or competent employees.

In the absence of competition, there may also be increased cooperation. Further, in most situations, colleagues are not required to be competitive due to the simplicity of the accountancy sector, which continues to grow, providing more chances for elites to step in.

In China, most women leaders avoid competition between friends. Besides, they separate their relationships with close friends in daily life from colleagues in the work environment.

This study finds no evidence supporting the idea that successful women are ‘queen bees’. The reality is that the same-sex protégée relationship among women leaders and partners and their mentees occurs at a higher frequency than their male counterparts, while women are also as likely as men to report targeting a future protégée of the same sex.

When competition is unavoidable, women leaders/partners and other women can generate harmony, learn from other women’s experiences with success and failure to avoid making the same mistakes later and look for opportunities to promote and advance professional knowledge.

Women may also unfairly face more negative competition. As a result, they may choose to either avoid it or withdraw from the team or firm. Negative competition is incompatible with positive relationships, for it may build antagonistic relationships between women. Targets for this negative behaviour may convert it to positive competition with other women at work. In general, women leaders and partners aim to avoid negative competition with other women at the same level. They also strive to avoid competition among their subordinates through mediation. For women elites, a long-term experience can eliminate the negative influence of gendered disadvantage and help them avoid intragender competition within their organisation.

Women leaders and partners in the Chinese accountancy industry may benefit from factors other than contention or competition with others. They may have different skills and abilities than other women. Typically, women leaders and partners strive to explore different personal competitive advantages to avoid direct competition with other women.

Theoretical Contribution - Mobilising Gender

Women leaders suffered a paradox lifestyle with two cultures: they practice their leadership role traditionally viewed as men's characteristics, such as ambition, competition, confidentiality and decisive. At the same time, they experience femininity that is viewed as a disadvantage in broader society. Women leaders' culture makes them feel gender differences between women and men, feminine and masculine, and between different organisations and countries. They need to practice leadership role by mobilising gender.

Mobilising Gender

People understand the school of yin and yang as universal femininity and universal masculinity. While it can also be viewed as a process with the multi-relation of women's doing gender (West and Zimmerman, 1987), undoing gender (Butler, 2004; Deutsch, 2007), redoing gender (Pruitt, 2018), mobilising femininities (Martin, P. Y., 2001; Carr and Kelan, 2016b), doing gender well and differently (Mavin and Grandy, 2012) according to context. That is, women leaders can mobilise gender in relational leadership. It will not be viewed as unsuitable and unfeminine when women leaders mobilise gender in a gender equality environment.

Mobilising gender means that women leaders either compete and be ambitious (masculine) or cooperate and be friendly (feminine) simultaneously, reaching an agreement or common sense with other men and women, according to specific work and life contexts. Mobilising gender includes mobilising masculinity to be a leader and mobilising femininity to be a female leader.

Women leaders strategically mobilise gender with collective expertise (Bolden, Gulati and Edwards, 2020) between femininity and masculinity. Women's relational leadership is a process of mobilising gender between femininity or masculinity of large-scale transformation and change in communicating with others, including both genders, rather than as a process for enhancing organisational performance.

Successful women leaders have both masculine and feminine characteristics. They must mobilise gender to find a balance. Pounder and Coleman (2002, p. 129) contend that it 'all depends' on specific factors women leaders face, such as national culture, politics, socialization, social ethics and organisational culture.

Women should be more open-minded to avoid intragender competition, a masculine characteristic, to have more promotional opportunities. Women must mobilise masculinity, absorb and learn more leadership skills so that they can be compatible leaders.

Women leaders mobilise gender to reach harmony in leadership. Women leaders open adaptive spaces where other women can work with conflict and foster harmony that they find new ways of working by mobilising gender. Women must acquire more support and complement from a third party or related stakeholders, for example, from other women as a gender group by mobilising gender, that introduces a range of interventions from groups, organisations and socialites, to develop the resilience of leadership system, in a complex, market enlarging, ambiguous and contested context.

When performing leadership responsibilities, women leaders may practice masculinity as their leadership role required. They mobilise gender in the form of doing gender differently or redoing or undoing their gender according to context.

The Daoist yin and yang school of thought symbolise the constant change and reversal of feminine and masculine opposites. These symbols can describe how women leaders and partners mobilise gender in the workplace. They change and reverse dynamically to determine the nature of the problem faced together and achieve agreement regarding the preferred course of action. Women leaders may mobilise gender by displaying friendly feminine characteristics and adaptable masculine behaviour, using leadership skills to select and adapt the most suitable approach to align with the various specific, changing contexts they face. By mobilising gender, women leaders help negotiate with complex multi-stakeholders to change reality and reach harmony. Their team members, peers, sponsors, customers or employer can work through areas of conflict and uncertainty with them together to complete their work and reach their targets. In mobilising gender, they can push back against unrealistic expectations and naïve demands of women leaders and partners. As such, this is a process of de-contextualisation and re-contextualisation. Masculinity and femininity may become fluid concepts used for changing according to the local community's perception, therefore, consistently achieving a sense of harmony.

Women leaders and partners must recognise the organisational culture and its effect on an organisation's structure to make it more suitable. Women can expand their leadership team through promotion and growing certain business areas to gain power and resources.

Therefore, both the women and the organisation can mutually benefit. Organisational systems can be mobilised through continuous change, employing masculinity and femininity, mobilising gender, focusing on the social construction and integration of collective behaviour and positive intragender relationships within a leadership and partnership capacity.

To be competent leaders, women must develop ‘an image of a leader that differs from masculine and feminine stereotypes’ (Coleman, 1996, p. 166). Women leaders tend to choose transformational leadership, instructional leadership, or androgynous leadership styles to choose effective leadership ways in organisations. Androgynous leadership (Coleman, 2000) combines both masculine and feminine leadership styles. When an organisation prefers androgynous or transformational leadership style, women leaders who appear to demonstrate more collective characteristics than agentic characteristics will have an advantage compared with those who act as more agentic. Hurley and Choudhary (2016) find that some people support the view that women may hold the skills and capacities of favourite others and suits handling complex and challenging situations. Some women leaders self-report their assertiveness, dominance and masculinity (Twenge, 2001) in the workplace, while others wisely choose the more suitable leadership styles which do not conflict with their feminine stereotype.

Women leaders may conduct authentic behaviour so to preserve leadership power by mobilising gender. They must maintain intragender and inter-gender relationships strategically to benefit from feminine strengths, such as demonstrating empathy to other women and listening to other women and acclimatising masculine behaviours as power and privilege awareness, networking and commitment. Women leaders experience an extreme situational mixture of competencies.

Mobilising gender is an essential key for women in leadership positions. People view elite women as boundary spanners and catalysts (Bolden, Gulati and Edwards, 2020) when they mobilise systems of change and reduce the conflict to maintain their power and position. Women leaders endorse alliance-building, collective capacity, mobilising large-scale and transformative change, and mobilising resources to deliver a better result or tackle a wicked problem. That is a procedure of women leaders’ mobilising gender in leadership. When mobilising gender, a woman leader in modern organisations can conduct proper leadership and gender strategies to acquire reciprocated benefits with others, especially with other women, to acquire a win-win or value-added situation.

Mobilising Masculinity

Women leaders and partners may mobilise masculinity to gain power and influence over others, contributing to an upward trend for all women's benefit, thereby encouraging other women to develop ambition and competitiveness at work. Women leaders understand this behaviour in terms of doing gender differently or even redoing gender. This orientation consists of a process of re-contextualisation.

Women leaders want to be viewed as positive and reputable leaders by their followers in intragender contexts of mobilising masculine (competition and ambition). Women leaders' masculine behaviour, such as appropriate 'hardship', 'toughness', plus 'resilience' and therefore, leadership is acceptable or even necessary as leaders.

Women leaders need to control emotion. Although women leaders have high emotional intelligence, they also notice the narrow side of their emotional demonstration. Brescoll (2016) find that people have a disparity expectation of women leaders of their warm and effusive emotional showing as women when conducting social role as caretakers and the emotional self-control as leaders.

When they walk in a crumbling line of being emotional and not too emotional, they may rapidly diminish their intellectual, emotional resources, and self-controlling capability. Consequently, they may choose to be underperforming to maintain their present position, reducing organisational benefits.

When women leaders keep their emotion under control, no one notices it. However, when they keep it out of control, they receive blame from other women. Women leaders should learn from their male colleagues about how to control emotion. More contribution and support should come from institutions and their firm. Organisations should consider setting up policies and have training programmes targeting to reduce unconscious bias about gender stereotypes. Brescoll (2016) finds that two subscales are associated with emotional agentic activities; they are

emotional stability (i.e., high self-regard, feelings not easily hurt, emotionally stable, consistent, calm, speedy recovery from emotional disturbance, and steady) and rationality (or, emotional control) (i.e., logical, able to separate feelings from ideas, unsentimental, self-controlled, and objective) (Brescoll, 2016, p. 417).

Women leaders use undoing gender (Deutsch, 2007) in a leadership role. Undoing gender is social interactions to eliminate gender differences, lead to gender equality (Deutsch, 2007), and enact gender in non-normative ways (Kelan, 2010). They socially interact with others to resist and decrease gender differences to reach gender sameness for new gender norms.

In sex-integrated organisations, structural conditions may bring gender similarity for leadership. With the influence of national culture, many parents in China would like their daughter to advance to higher positions; they encourage their daughter and provide the same educational opportunities and support on childcare.

Social interactions between women resist gender differences and reconcile hierarchical differences, which people view these phenomena as undoing gender and mobilising masculinity. In the context of gender equality, gendered social interactions may be undone and redone. Gender differences may be modified. Undoing gender disturbs the gender norm and gender binary of masculine and feminine (Kelan, 2010, p. 188), then new gender norm and gender binary can be developed with daily communication. People may re-concept the masculine and feminine behaviours in context.

Since many women leaders believe there are no gender differences in the gender equality context, they behave with others in a gender-neutral way. They try to involve both male and female colleagues in their team, and when they do their daily job; they must choose a leadership style from masculinity and femininity according to the specific context.

Through change, women leaders and partners may avoid eliciting hazardous or harmful responses or competitiveness from other women by demonstrating a mixed or feminine leadership style. Women leaders and partners may proactively mobilise masculine discourse on leadership and partnership to benefit management while drawing on support from senior managing partners and leaders. Women leaders and partners experience the pressure of innovative leadership styles originating from the sectors of machine learning, artificial intelligence (AI), big data, data science, blockchain and COVID-19. Furthermore, the proportion of women in leadership positions, whether in a male-dominated or gender-egalitarian team, may influence how a woman leader displays ambition and competition with other women.

Mobilising Femininity

Women leaders may mobilise femininity, for example, through alliances with women by promoting them as leaders to raise the number of women in higher positions and to ensure that, as a gender group, their voices get empowered in an organisation. From an expert to a team organiser, the path for women's advancement from senior manager to partner consists of self-change and adaptability. She must mobilise femininity for women in her team to maintain her position to become a successful partner. Along the way, she may learn collaborative skills for building a capable team.

Women leaders may find in-group advantages when mobilising femininity with other women. According to different situations, women leaders must find female advantages as the leader of all women in their organisation.

In sex-integrated organisations, women leaders perceive 'united we stand, divided we fall'. Women can create a gender-inclusive culture by promoting more women to be leaders. By promoting a group learning culture, they can also build an atmosphere of working in teams, being more united between women members, and reducing individual women's separation from other women as a group. Most women leaders keen to learn and prefer to build a group learning culture with their team members. As a result, her team members can share what they have learned with other members.

In sex-integrated organisations, women leaders need to learn from other women, either at the same level or different levels, such as role models, female supervisors, and female subordinates. Women leaders must keep a heart of learning and have their own unique and profound views of their industry.

Women leaders may promote female subordinate of their team. Women reciprocally support and encourage each other. The leader keen to promote women to more senior levels, including board member and director level. She ignites hope of women subordinates' advancement.

Women leaders collaborate with others in problem-solving. Problem-solving is an essential leadership ability for women. It asks women leaders embracing collaborative actions between women at multiple levels. Leadership practice asks a multi-sectoral collaboration that bridges different parties to solve problems, for instance, different teams, firms, institutions,

independent third parties, other businesses, governments and communities. Problem-solving skills may extend beyond women's ability, but intragender collaboration can help them go beyond personal vision and find possible solutions. When there is not a ready-to-buy solution, women leaders may find an innovative way of problem-solving.

Women leaders try to avoid negative competition. One approach that women leaders can escape from gender-based feminine expectations is to concentrate on and demonstrate exclusive qualities which are different from other women. Women leaders may realize that gender stereotypes may not apply to them because their leadership role is different from women at lower levels. For example, in some contexts of facing women subordinates, they portray themselves with extremely masculine characteristics and demonstrate high career ambition to earn respect from other women, which is more than their male colleagues can earn (Ellemers *et al.*, 2004; Ellemers, 2014). However, in other contexts, they may portray with feminine characteristics, the same as other women. Subsequently, they can build teamwork and collaboration with other women.

Ellemers (2018) suggests that when women leaders demonstrate agentic behaviour by performing competent, ambitious, and competitive in the workplace, others will view them as inadequately kind and dislike and degrade them. The reason is that women leaders face the incongruence between their gender role and leadership role in different countries in the world (Ellemers, 2018). Women leaders may face multiple identities when they socially construct gender and leadership roles. More and more women leaders hold a positive social identity without gender and leadership role incongruent. Unsurprisingly, they try to avoid negative intragender competition.

'Competition between women is cutthroat and mean' (Armour, 2005; Lee, S. Y., Kesebir and Pillutla, 2016, p. 1). People label catfight as a competition between women (Armour, 2005; Lee, S. Y., Kesebir and Pillutla, 2016, p. 1), which belongs to an unhealthy or negative intragender competition. 'Women are more likely than men and boys to use subtle forms of aggression such as starting and perpetuating rumours, talking 'behind someone's back,' or otherwise trying to manipulate the social 'Who is Who' (Buss, 1988; Mealey, 1999, p. 234).

Women leaders understand the negative or unhealthy competition between women as more destructive emotions, less desirable than men. Thus, their intragender relationships are likely to be hurt during competition. Women leaders may also be aware of the negative effect of

subtle aggressive behaviours and consciously avoid it. If a woman leader mistreats other women in her team, they might be future competitors later, and this would hinder her career advancement, which both sides would not like it occurs. When women leaders are experiencing negative competition with other women in organisations, it will be hard to build positive relationships. Instead, positive competition between women leaders and other women bring positive performance (Lee, S. Y., Kesebir and Pillutla, 2016, p. 15).

Women leaders must stop negative competition with other women and take every opportunity to advance and support women. Interferences to cope with negative intragender relationships include training on gender and leadership, unconscious bias, mentoring, regulation and policies on gender equality, and mobilising masculinity and femininity.

Even though some women leaders experienced relational destruction in intragender competition with female peers, they also reported positive intragender cooperation relationships. Women leaders endeavour for intragender cooperation and collaboration and avoid conflict between women to maintain healthy relationships.

There is no competition at the leadership level. An intragender competition mainly exists at lower levels. When a woman oversees a department or group, she will not compete with subordinates and members. Moreover, a woman leader may provide her subordinates with different jobs according to their different personalities to avoid competition at lower levels. As a result, they can build a harmonious working environment.

A woman leader is keen to find differentiation from others. Avoid similarity helps women avoid negative competition, then they can reach harmony by differentiation. Women's doing gender and practising leadership involve novelty or differentiation by communication with others. When a woman leader has long-term work experience, she has prepared enough accumulation to be outstanding, and find differentiation, making it hard for other women to compete directly. With the diverse ability and differentiation advancement strategy, women can find out the different personal competitive advantage when competing with other women leaders, consequently having a unique vantage point for rebuilding society and a business community. Indeed, successful women leaders tend to distinguish themselves from other women with further qualities and abilities across different professions and careers.

When a female leader has a large amount of business to do, she may need other leaders to help her. She must build a reliable business scale. Then she can attract more customer

resources and can keep the company's business integrated. As a result, she can gain superiority to decide the way of intragender relationships.

Women leaders prefer cooperation but not competition. When a woman leader does not respect her female subordinates, or conduct unfair competition with them, she may be scolded by other women. In this situation, she cannot build a cooperate team, and sooner or later, she cannot maintain her position.

Women leaders may prefer competing with men than women since leadership positions traditionally been held by men. Competition with men is more frequent than with women—competition between women as less wanted than the competition with men.

When women have no restriction on resources in sex-integrated organisations, they do not need to compete for resources. Therefore, no gender discrimination exists. Women leaders try to avoid direct competition and indirect aggression with other women.

Theoretical Contribution - Confucianism and Yin-Yang Leadership

This study develops a new theory Confucianism and yin-yang leadership from a perspective of change to analyse women's relational leadership. With the new theory Confucianism and yin-yang leadership, scholars can explore women's leadership and partnership functions and the corresponding processes through which women leaders effectively implement daily communication changes with others. Scholars can use Confucianism and yin-yang Leadership to bridge theoretical gaps and focus on the core procedures through which women leaders and partners shape change and influence relationships between women.

Confucianism and yin-yang leadership

Women leaders' practising of relational leadership involves doing gender and practising leadership in new directions, relating to managerial and leadership cognition/responsibility, complex recognition of ambition and competition, and doing gender entails new form mobilising gender in leadership with other women. Women's mobilising gender in leadership generates a new theory, Confucianism and yin-yang leadership. Women may face new or changing forms of relational leadership. They must understand the dynamics of professional knowledge, emotional models in managerial thinking and action, relational ties of all leadership actors (leaders and followers), construction of trustworthiness. Women will

unleash a valid power of leadership, building collective leadership capacity with other women.

Confucianism has influenced people in Chinese societies to focus on benevolence, righteousness, propriety, wisdom, and trustworthiness, highly impacting inter-personal relationships between the leader and followers. Confucianism coexist with China's fate; it has absorbed many other philosophies and harmonised with Western culture and experienced modernisation in management and leadership. It has reformed into Neo-Confucianism, and systematic Confucianism then updates into the modern age of Confucianism. Neo-Confucianism in China keeps renovating itself through absorbing and harmonising other theories.

Confucianism and yin-yang leadership means women leaders practice relational leadership in Confucianism and yin-yang leadership style. It includes the following contents: Women's leadership links Chinese Neo-Confucianism philosophy (including Confucianism, Daoism and Buddhism); Women practice Confucianism in leadership since it keeps renovation; Women practice Benevolence, Righteousness, Propriety and Trustworthiness in relational leadership; Women leaders creates a harmonious atmosphere to promote interpersonal relationships at work; women practise yin-yang in women's leadership; Women leaders practice a soft (water-like) leadership style; The way towards women's relational leadership with others is a way that changes occurred with the interwoven of gender and leadership.

Since Confucianism includes some negative aspects, such as the myth of female inferiority, the new theory Confucianism and yin-yang leadership advises that with gender equality policy and yin-yang balance, women leaders need to reduce the negative influence of Confucianism for board gender diversity. Women leaders can reduce their agency costs with Confucianism's leadership philosophy. This study proposes that the Confucianist theory on women's leadership is suitable in Eastern and Western settings.

National Culture Counts in Women's Relational Leadership

Women's leadership involves three tiers of overlapping, gender-centric perspectives. These include daily communication, organisation and national/international culture and society. These tiers are intertwined, coexisting in reciprocal relationships that socially construct women's leadership within a predominantly male-centred society.

Taking a macro-level perspective of national culture and a gendered lens, both gender and culture influence women leaders and partners' ambition. Gender and culture interact through daily communication, organisational structures and the ongoing refinement of national gender equality policy. The accounting environment of partnership systems, social roles and modern Chinese culture predict the extent to which women leaders and partners display ambition, self-confidence and competitiveness due to gender equality. Effective communication between women in a Chinese accounting context is a crucial element that can improve organisational culture. It can affect organisational efficacy by affecting the organisational environment and gender equality and women's feeling towards organisational culture. Women leaders would be ideal for constructing a more accessible organisational culture in terms of gender-inclusion and gender equality while maintaining a balance of social justice and indicating gender discrimination at the highest level.

Through promoting a culture of group learning, women leaders and partners can explore how culture and gender roles work together to build leadership capability. Group learning helps reshape organisational culture at top levels, away from the masculine institutional culture, and towards a culture of improved gender equality. Furthermore, women leaders and partners in the Chinese accountancy industry make gradual amendments to organisational structure and culture, based on gender discrimination of hierarchy, towards a culture of gender equality at the highest levels of ranking. Women leaders and partners must display motherly instincts, encourage open communication and apply relation-based adaptations and traditional values to cope with change. Consequently, they gain power progressively to provide flexible arrangements, thereby further promoting a culture of gender equality.

Both national and organisational culture affect relationships. Influenced by the broader social context of socialism with Chinese characteristics, China's accountancy sector promotes a culture of gender diversity in which women leaders and partners can develop diverse relationships with other women within various contexts.

Regarding the Chinese accountancy industry, both national and organisational cultures substantially influence women leaders and partners' exercise of leadership to promote greater gender equality among other women and, by consequence, contributes to women's representation in senior positions. Women leaders and partners experience conflict and harmony among different cultures in modern China. It is a mixture of Chinese traditional culture and modern culture, the Marxist concept of sexual equality, Western notions of

individualism and heroism, contemporary leadership theory, organisational culture, and peers' perception when competing with other women colleagues. These various factors impact women leaders and partners' choices and behaviour within the Chinese accountancy sector. In this sense, they may localise the organisational culture through harmony and integration of differences; for instance, by merging the Western cultural values that emphasis on individualism with Chinese cultural values that promote teamwork and protecting the interests of all women.

Both Chinese culture and professional leadership can, in turn, influence women's leadership in the Chinese accountancy industry. The construction of a socialist society with Chinese characteristics consists of a socialist period adapted to a local Chinese context. This era has consistently helped develop gender equality and women's leadership in the public sphere, promoting women's productive forces and favouring sustainable development. In China, this results in nominal and formal gender equality, yet practical de facto inequality. Chinese accountancy firms must commit to gender equality at both leadership and partnership levels, especially by focusing on gender equality goals and targets at the highest level of power, namely that of the managing partner or principal to reflect these values in organisational policies and priorities. However, this commitment is not always adequate.

Confucianism, Gender, Ambition and Competition

Culture and ambition are correlated. Elite women's ambition is complex. Women leaders have similar attributes as their counterpart; they are ambitious in career, but they are also aware of keeping feminine. Some of them may speak out of ambition, while others may silence it. Even when they choose a soundless ambition style, some may choose to demonstrate it through positive activities. The others may be pushed forward with excellent performance, with typical or lack of career ambitions, confidence and expectations. All their different choices are influenced by contextualization. Women leaders believe ambition is crucial for their career success, but many are less direct about their ambition. Women leaders try to find a balance of their ambition. They must continuously communicate with other women for positive relationships and seek change to maintain their benefits as a gender group. Some countries encourage a culture of gender equality and female's ambition at work; for instance, in China, women leaders are free to speak out their ambition and seek career advancement.

Confucianism advocates the idea of no competition. 'The superior man/woman is dignified but does not compete. He/she is sociable, but not a partisan' (Confucius, n.d.). When competition is unavoidable, Confucianism suggests people have fair and positive competition with the guide of propriety. 'The superior man/woman has no competition. If he/she cannot avoid competition in archery, he/she bows complaisantly to competitors, he/she ascends the hall, falls and exacts the forfeit of drinking. In his/her competition, he/she is still the superior' (Confucius, n.d., the Analects 3.7).

Confucius suggested the leader must be fair, and people's feeling of safety and harmony can help build a friendly environment. *The Analects* suggested some communication skills to leaders, for example, 'hear and see a lot and ignore the points of which you stand in doubt, while you speak and practice thoughtfully than the others, then you will have few occasions being blamed or have few regrets' (Confucius, n.d., the Analects 2.18).

Among these five elements of the philosophy of Confucius, four of them - Ren (Benevolence), Yi (Righteousness), Li (Propriety) and Xin (Trustworthiness) - are closely relating to interpersonal relationships between the leaders and followers. People can use these elements as the guiding principles of a competent women leader when facing inter-personal relationships. These elements can be used as criteria when analysing women leaders' intragender or inter-gender relationships with others in the workplace.

The philosophy of Confucius has influenced individuals in Chinese society to focus on cultures based on benevolence, righteousness, propriety, wisdom and trustworthiness. Confucianism leadership theories focus on inter-individual relationships among the leaders and the followers on account of the Benevolence, Righteousness, Propriety and Trustworthiness. These four foundational factors are collaborative and mutually influence and bring women leaders with positive intragender relationships and new ideas, harmonizing modern leadership theories with them in the workplace. Women leaders and partners strategically engage with Confucianism, Western modern management theory, organisational theory, the Marxist concept of sexual equality, Western ideas of individualism and heroism and contemporary leadership theory to form a harmonious organisational and interpersonal culture.

Benevolence

Benevolence is a feminine trait. When competing with others, Confucianism prefers the leader to be benevolent with self-control. There is no competition between the leader and the followers. Confucius has a famous ancient story of Kong Rong sharing pears with others. Confucius thought that the same as Kong Rong that the little brother should eat a small pear and give the bigger one to his older brother, the followers cannot compete with her leader, and tell people to tolerate each other, not only think about themselves, not others. Women leaders would not like to compete but try to build a friendship relation.

The benevolence theory likes the theory of doing gender and mobilising femininities. It emphasizes that women leaders need to be friendly and cooperative. Through women leaders' showing benevolence to other women, women in the workplace can reciprocally inspire each other and construct positive, respectful, and harmonized intragender relationships. Arvate, Galilea and Todescat (2018) find that women leaders empowering managerial discretion perform benevolent to female subordinates, named 'Regal Leader', rather than 'Queen Bee'. Thus, benevolence is a lead character at the highest hierarchy accepted by both Western and Eastern culture. Women leaders prefer to promote female subordinates in gender equality context with a benevolent manner.

According to the benevolence theory, a woman leader must show her kindness to others, including to women subordinates. Confucianism believes women leaders should be benevolent, graciousness and kindness to subordinates. The benevolent leadership style is more adaptive in gender equality firms with women who have feminine gender-stereotyped characteristics, and their leadership behaviour tends to be careful about women subordinates. Women leaders should act as a mentor, monitor and motivator. They should take care of their subordinates, not only in their workplace but also in their private life.

Consequently, the subordinates are affected by the female leader's expectations because leadership role expectations are crucial than gender role expectations in a culture of gender equality. Women leaders may be more effective at demonstrating benevolent behaviours, and subordinates can easily accept their promotion to the leadership position. Some women's leadership styles prefer enabling subordinates to achieve their tasks and meet organisational goals.

Benevolence is a core meaning to build a harmonious environment between the leader and the follower, while women leaders prefer to use it. To improve comprehensive ability, women leaders and partners should conduct Confucius's values of benevolence and propriety in their leadership to foster harmonious relationships with other women. Besides, Confucius provides behavioural standards regarding these values of benevolence and propriety. By adhering to these standards, women leaders and partners can better manage team members, maintain customer relationships and provide improved services.

Benevolent style leadership, which lots of women leaders choose to behave as in China, cares about subordinates' vocational development and subordinates' well-being, such a leader can gain the recognition and compliance of subordinates (Hou *et al.*, 2019). A woman with a benevolent leadership style may show friendship as a caring leader who has a genuine interest in other women. Women leaders' conducting of benevolent leadership style can construct an organisational culture including trustworthiness, care and harmony. They build friendly and harmonious relationships with employees. Consequently, women leaders' trustworthiness and care can inspire employees. They will implement long-lasting enthusiasm and keep creativity in the workplace, and they will contribute more to their organisations.

Righteousness

Righteousness is a spiritual concept. According to the righteousness theory, women leaders need to be humble and observe the subordinates. They examine the subordinates' words and looks at their countenances and be considerate for the others. With righteousness, women leaders can act as role models, so their subordinates can follow them.

Righteousness and fairness are inter-related. In China, women and men are equally treated, no nominal gender differences between them. It is nominal, formal equality and practical de facto inequality. It can socially construct fairness in specific contexts, for instance, fairness in Chinese accountancy firms. The motivation and obstructions in the way of leadership socially construct a fairer business environment. Women leaders and other women must know social and organisational norms, which can be understood as righteousness, gender, everyday communication, beliefs and behaviours of intragender relationships, and the interaction between women with their ambition for change against that stasis of gender inequality.

Healthy, productive competition between women means women striving to be significant from other women. They try to improve gender equality for themselves and other women, but

not discrediting anyone else. Women leaders typically put greater emphasis on the people around them, especially on other women. They build healthy and fair intragender relationships. If they find the working environment is not healthy or fair, they may either try to shift it or withdraw from there.

Propriety

A woman's leadership or partnership can positively reflect the Confucian concept of 'propriety'. According to propriety theory, if a woman leader does things obeying nature, she will be prized. A woman leader needs to obey nature as a woman and leader simultaneously by doing gender, redoing gender, undoing gender, doing gender well and differently (Mavin and Grandy, 2012) or mobilising femininity. She needs to perform intragender relationships according to the nature of contexts. Propriety is a critical method to maintain intragender relationships between a woman leader and other women such as female peers, friends and followers.

Confucianism's propriety is essential for women leaders maintaining their fair and positive competition. With propriety, they may avoid intragender competition. If it is unavoidable, they will be complaisantly, polite and compete fairly with other women to build a harmonious and cooperative work environment.

A woman leader should employ her followers according to propriety rules; then, they may serve their leader with faithfulness. Other women are obedient and are willing to become good.

When a woman leader takes her work seriously, try not to make mistakes, be humble to others, and be attentive to propriety and courtesy, other women can observe propriety in all cases. Subsequently, she receives respect from other women. It is easy to make the followers obey her direct and work allocation if she admires propriety and does things according to propriety.

Women leaders realize the importance of propriety. When a woman leader is conducting positive intragender relationships, her leadership relates to Confucianism's 'propriety' with good relationships between women with daily communication. 'When practising the rules of propriety, a natural harmony is to be prized. In the ways prescribed by the leaders, this is brilliant quality, and in things small and great, we follow them' (Confucius, n.d., the Analects

1.12). Women leaders can socially construct a natural harmony with other women, and they keen to support and help other women. As a result, their subordinates will work in the leaders' ways; their intragender relationships have brilliant quality.

Trustworthiness

Trustworthiness is a feminine trait. According to the trustworthiness theory, for a woman leader, maintaining trustworthiness from women followers is essential. Women leaders socially construct trustworthiness with daily language. In modern society, after people introduce propriety and trustworthiness into their organisations, women leaders could obtain esteem and support from their followers.

With excellent communication skills, a woman leader can take care of subordinates and earn their respect and trustworthiness. 'My ambition is to reassure the old, make friends trust me by demonstrating my sincerity and let the youth get care with tenderly' (Confucius, n.d., the *Analects* 5.26). Women leaders can easily communicate with other women when they trust each other. Women leaders do not neglect relations with other women in their team. They do not seek all team members to follow a single role model but encourage diversity and personal advantages. Liu and Stening (2016, p. 837) find that leadership practices kindly accept Confucian morality in cultivating interpersonal relationships and trustworthiness, finding approaches for reaching consensus and harmony, finding a sense of belonging to the organisation.

Harmony

Confucianism's leadership theories view harmony as an essential skill. Harmony is understood as a critical value in Confucianism culture. It has originated in both '*the Analects of Confucius*' and '*Yijing*' (the Book of Changes). From the viewpoints of *the Analects of Confucius*, harmony is 'in practising the rules of propriety. It is a harmony that is prized as the most valuable.' From the viewpoints of *Yijing*, the whole world is viewed as a unity.

In Confucianism, harmony can be understood as a balance, the Constant Mean, or the golden mean. According to Confucianism, the leaders, including women leaders, listen to many ideas and opinions from subordinates, containing the extremes, moreover; they prefer to accept the one which is the golden mean. Cheung and Chan (2005, p. 60) suggest that those leaders in China who depart from the golden mean practices may break righteousness, which is

understood as a virtue for behaving right for the benefit of our society and would be swayed by societal sanctions. After that, those leaders who depart from the golden mean will be sanctioned by other organisation members; they will experience negative interpersonal relationships. A common sense of Confucian requires the woman leader practises leadership under the principle of ‘the Golden Mean’, which respects others and ‘do not impose on others what you do not desire’ (Confucius, n.d., the Analects 12.2). This idea is the same as ‘do unto others as you would have them done unto you.’

The Chinese ideal of harmony advises that women leaders and partners treat all intragender relationships as momentarily balanced yet continuously changing phenomena, to reach harmony in leadership and partnership practice.

Confucianism may promote interpersonal harmony between women leaders and other women. Confucianism understands that individuals need to treat others well with closer relationships and networks to acquire interpersonal harmony (Ma and Tsui, 2015, p. 16). Confucianism claims that virtuous leadership, including trustworthiness between leaders and others, empathy with colleagues, and to serve the leaders loyally, can accomplish ideal outcomes (Ma and Tsui, 2015, p. 16). Confucian also has the ‘Golden Rule’ (or Golden Mean) and benevolence that requires leaders considering subordinates' perspective-taking with a positive attitude (Ma and Tsui, 2015, p. 17). All these produce a harmonious atmosphere for women to build constructive and positive intragender relationships.

Women leaders and partners must engage with Confucianism through practising harmony. A group of women can be understood in terms of teamwork, an essential element of the partnership structure in accounting, while harmony is the core element of soft power, influencing other women's choices, such as popular organisational culture, ideologies and system. Harmony embodies the common aspiration of all women in the accountancy industry. The horizontal collectivism among women leaders and peers is a cultural pattern and shared vision aligned with Chinese values, highlighting harmony, team and group member equality, and caring for peers' interests. As team members, the similarity between women leaders and partners and other women candidates increases intragender benevolence, righteousness, trustworthiness, communication and coordination. It also increases the team's collective ability to accomplish work tasks effectively. Women leaders and partners have more responsibility, whereby the partnership mechanism requires that female partners build a

harmonious and collaborative atmosphere, while Chinese neo-Confucianism requires that leaders be benevolent to their subordinates.

Women leaders must be harmonious to avoid the potential of falling into the trap of cronyism and nepotism (Lovett, Simmons and Kali, 1999). By harmony, women leaders can select the essence, bring leadership with positive power and absorb and integrate Western leadership theories. There will be versatile leadership styles, and this will be complex.

Women leaders' real value bringing to their organisation cannot be realized without intragender relationships of harmony. Because horizontal collectivism for women leaders has great concerns for other women, women leaders facilitate harmony and solidarity at the organisational level. It believes that women leaders should help female peers because they share the same identity of leadership. By helping other female peers, they help themselves.

Women leaders concern more on team harmony with others than competition, while women at lower hierarchies seem to concern more on self-harmony. Women leaders tend to target team harmony by reducing intragender conflict. They can keep better harmony with other women and maintain a pleasant working atmosphere that female subordinates can support each other with better teamwork. They may provide useful recommendations to subordinates. When they can maintain good relationships with other women at the same level, they can receive an excellent result. When negatively compete, they may have a bad result. Most women leaders realized the importance of maintaining a harmonious atmosphere in her team to be a compatible leader.

Women leaders realize that the underlying un-harmonious behaviours can trigger followers' conflict and hostile. Relational damage among women can occur when they are in a negative competitive environment but will not occur in cooperation environment. Relational destruction only occurred when competition is structured without cooperation between women.

Women leaders and partners may find different ways to solve problems and conflicts. They may find segregation between different women leaders/partners, and either use their collaborative skills or establish clear boundaries to avoid competition and conflict. If a woman leader or partner is more advanced in skills or experiences, she may feel free from competing with other women. Instead, she builds cooperation and promotes teamwork. Women leaders and partners should have an open mind towards constructing a friendly and

positive environment to improve job satisfaction, decrease conflicts, and boost team members' efficiency.

Harmony is for reaching gender equality; for example, China's current policy—achieving a 'socialist harmonious society' can protect women's interests, promote gender equality and reduce gender discrimination. In sex-integrated organisations, most women leaders support and protect gender equality. Through communication, women leaders and partners can build a harmonious and friendly working environment and receive additional intragender support. She may socially construct a sense of harmony among other women and strive to support them by providing career guidance. Women leaders are eager to maintain a gender-egalitarian appearance in the workplace. They may soften their superiority as leaders when facing other women. Women leaders prefer competition harmonizing with cooperation when competing between women is unavoidable.

Women may appreciate other elite women. By appreciation, they can build a harmonious working environment and attain additional intragender help. If a woman leader knows how other women should prize her harmony behaviour, she can manifest it.

A female managing partner considers all other female partners' interests and builds an interdependent atmosphere. She attempts to promote the norm of harmonious intragender relationships and a partnership-oriented group culture that encourages harmony. If a woman wants to become a managing partner, she must cultivate more followers; women leaders and partners, therefore, must manipulate progressive approaches to partnership. Networks and mentorships may help women navigate professional, leadership and partnership situations with their peers to promote each other.

Confucianism can promote better performance and maintain constructive and positive relationships. If women leaders consider leader-subordinate relationships to promote better performance in a Confucianism work environment, they will notice that 'it is advantageous to form effective relational psychological contracts to maintain a harmonious and effective employment relationship' (Kwon *et al.*, 2018, p. 1509-1510).

A woman with moral leadership style respects the collective interests in the organisation. She keeps high moral standards with strict self-discipline, treats all subordinates fairly, acts as a role model in the workplace and motivates subordinates by virtue. A woman with moral leadership style has a chance to provide her subordinates with enough incentive to efficiently

refine present technology, products and services (Hou *et al.*, 2019). These women unavoidably cooperate with other leaders as a group, aiming to enforce organisational strengths and sources to realise a common goal with other leaders and subordinates. They involve inter-personal relationships in daily communication with others.

Confucianism leadership theories believe a leader should create a harmonious atmosphere around her/him. When practising gender and leadership simultaneously, a woman leader needs to harmonise feminine and masculine traits. Harmony involves doing gender, redoing gender, undoing gender, doing gender differently and mobilising masculinity and mobilising femininity simultaneously to find a balance between feminine and masculine. The woman leader in China involves in harmony for intragender relationships between herself and other women; then they must conduct mediation among different hierarchies. As a patriarch, big sister, mentor, monitor and motivator, a caring woman leader in the workplace is accountable to care for the followers, including women followers, both in the workplace and private life. Using harmony, a woman leader can construct good relationships between herself and others. When she practices harmony, she does not avoid challenges such as conflict, difference, imbalance and diversity. In contrast, harmony welcomes conflict, difference, imbalance and variety. Using the rule of propriety to regulate and manage these challenges, a woman leader can cooperate with others for common sense and build a win-win situation.

Doing the Yin-Yang School of Thought in Women's Leadership

The contextual complexities of contemporary firms are so significant that women leaders must keep changing to effectively address challenges and manage intragender and inter-gender relationships. Relational leadership arises when women leaders in the firms openly debate and agree on the moral purpose for the benefit of other women or themselves in the workplace; that is, they create a changing society and then work in leadership to reach an agreement that purposes can be realized in practising so to be successful leaders.

Local culture, for instance, Daoism from China believe change is a fundamental theory of all things. In the Taiji symbol of yin-yang school of thought, both shapes and seeds (or the fisheyes) can shrink or enlarge according to contexts. Daoism believes change is the most fundamental character of things. The Dao (way) is not static but dynamic, and it always changes. The Daoism yin and yang school of thought symbolises constant change and

reversal between opposites of feminine and masculine, as relations of correlative forces, creating the myriad world.

Industries with a vision of gender equality have more chances for women leaders while promoting chances can shrink or enlarge according to contexts. With the idea of change, women can demonstrate multiple leadership styles, leading from the two-polar leadership styles to multi-polarization and symbiotic leadership styles. They keep changing to meet others' requirement or find suitable leadership styles. When a woman leader is practising leadership in the workplace using yin-yang school of thought, she can build the harmonious environment by transferring the opposite but integrated sides of yin and yang. As a result, create diverse leadership styles: to be powerful enough as a leader and simultaneously to be kind and friendly as a woman.

Daoism proposes that the leader should allow her subordinates to manage themselves according to essential business requirements. Successful women leaders and partners may need to decentralise the Western idea of leadership in the heroine form by developing collaborative advantages through building alliances and harmonious relationships among women.

The yin-yang school of thought explains the balancing, reversing and changing processes between opposing feminine and masculine features in women's leadership, as relations of correlative forces, creating a myriad world. Conducting masculine/agentive and feminine/communal characteristics is more beneficial for women leaders and partners in Chinese accountancy firms. In women's leadership, this behaviour can be understood as disturbing gender norms and the masculine-feminine binary and building a harmonious environment through yin-yang balance. The opposite but integrated sides of yin and yang are engaged in continuous transference. Through building a yin-yang balance of harmony between agentive leadership/partnership practices, leaders can generate efficiency, support and encouragement, and communal leadership/partnership practices that promote collaborative behaviour and a sense of emotional balance within the team.

Women's leadership includes the principles of change, contradiction and interrelation with others that ground from Chinese Daoism or traditional culture. Through yin and yang interacting in binary opposition, women can socially construct the meaning of gender and leadership and an organisation's culture.

Yin-yang continuously change. The opposite and interwoven yin and yang are not fixed and static categories, nonetheless, together; they form a transformative dynamic, changing procedure, as embodied in socially constructed complex and collaborative relationships. There is a changeableness of yin (feminine) and yang (masculine) in women's relational leadership, while change occurs continuously aiming for a new balance and harmony consistently. Nevertheless, any static understanding of yin-yang theory is a self-departure. A woman leader may wish to have well-adjusted relationships with others in the workplace, as a woman and simultaneously as a leader.

The concept of gender (including masculinity and femininity, or yin-yang school of thought) changes with women leaders' contribution. Gender acts as inherently relational, and a role oriented system seeking yin-yang balance with people's changing attitude, and women's inner and outer cultural boundaries act as signifiers of a moral agency trying to harmonize between different cultures. The changing process of yin and yang are dynamically supporting each other, harmonizing, complementing, mutually reflecting, mutually existing, interplaying, interconnecting, developing, cooperating and constituting a wholeness with paradoxical unity. Since gender is a fluid concept, when doing gender, women leaders need to perform both feminine and masculine characteristics which are also fluid concepts. The procedure of change is a harmonious orchestration of an abundance of things which has a beginning and an end, and, most importantly, all things start with harmony, repeatedly change their form and toward a reshaped harmony as the final goal.

Women's leadership consists of the principles of change (diminishment and growth), multiple, sometimes contradictory styles, and an interrelatedness with others, all of which may be grounded in Chinese Daoism or traditional cultural practices. Contrary to planned change, due to uncertainty, as market chance continues to grow, women leaders and partners are facing dynamic changes. They are open to new contexts and welcome the non-linear, multi-dimensional, trans-scalar and less predictable aspects of change. The yin-yang school of thought is the most useful theory to explain these phenomena. Women leaders and partners balance yin and yang in reciprocity in line with the approach of contextualisation. Occasionally, these leaders may pursue a change to achieve a decontextualising or recontextualising practice of gender and leadership roles in the Chinese accountancy sector. Women leaders and partners may find that their leadership styles must continue to change from two-polar to multi-polar and symbiotic leadership styles.

Yin-yang school of thought can explain women's leadership in the gender equality context. Yin-yang school of thought can be used worldwide to explain women's leadership in the workplace. Research should conduct beyond Western dualism, then learn from non-Western methods of observing the human-nature relationships. Yin-yang school of thought can also be used in the West. For example, Hines (1992) re-define yin-yang school of thought as the Universal Feminine and the Universal Masculine to study gender in the Western accounting context. Broadbent (1998) follows the result of Hines. Culture (for instance, the yin and yang dichotomy) and organisational structures may affect gender in accounting, and consequently influence women's professionalization (Hines, 1992).

When doing yin-yang school of thought in women's leadership, women leaders practice a valuable way of socially constructing gender differences. In modern China, the yin-yang perspective is an ancient philosophy that interrelates with the Marxism concept of sex equality. Under this linkage and combination, the historical thought of gender inequality is nominally diminishing. After integrating gender inequality from traditional culture and sex equality from Marxism philosophy, women leaders in China experience nominal formal equality and practical de facto inequality. The nominal, formal equality and practical de facto inequality; the benevolence of neo-Confucianism comes from the East and science and law from the West; contradicted attitudes of yearning for modernization and against capitalism; with all these factors, yin-yang school of thought constructs a balance of gender in leadership for women, with individual differentiation and advantage.

Most women leaders working in modern Chinese organisations know Daoist's yin and yang; they may follow the rule of yin and yang (echo to femininity and masculinity) in the workplace and find the balance. Women leaders with yin and yang school of thought accept and obey fundamental principles of change. When doing yin-yang leadership, women leaders may demonstrate harmony in a yin-yang sense.

The Water-Like Soft Leadership Style

Daoist favours soft leadership style with more feminine characteristics than conducting a hardness measure with more masculine characteristics that may induce a robust dissatisfaction from colleagues and followers.

According to Dao De Jing, a woman leader is like the nature of water. In Dao De Jing (Chapter 8), Lao Zi (n.d.) prefers a water-like soft leadership style, 'the Sage or the leader is

like water. He/she benefits all things instead of contention or compete with others. In relations with others, he/she values kindness and is good at assisting others in obtaining an achievement'. A woman leader can benefit others, yet she does not compete with other women. She is humble enough to other women. That makes her water like leadership style so near to the Dao, which keeps changing to the suitable way. She values other women that are profound with specialized knowledge and experience. If in the friendship of her relations with others, she values mildness and kindness. When she communicates with other women, she loves sincerity and trustworthiness. In each case, she prefers what does not lead to competition, so she does not go amiss and is without blame. Water moistens all things while she supports all subordinates. Water looks like weakness, but in fact, it is powerful. Similarly, she is kind in a group but powerful as a leader. Like water, she has a long-lasting vitality to encourage others and a bright future.

If women leaders want to emulate the selfless and good deeds of nature, act like water, and be good at living in their place, they must be as strong, clean, tolerant and powerful as water. As a result, they will be respected and loved by subordinates and colleagues. They are 'living in a good place', their state of mind is raised to be like water, which is good at accommodating the deep and profound silence and humility of others. Their 'heart is good', their behaviour builds to the same as the water to encourage others' goodwill. They are 'with kindness and benevolence' because their speaking and learning are like the tide, with faith and sincerity. Their language is with 'good faith' because they stand in the same balance as water, to be equal and fair. They practice 'good governance' since they act as water to coordinate others and build organisational order. They do business with 'good ability' because they can seize the opportunity, move in time, smooth, achieve the same as the water with the turbulent trend, with the static situation and calm and clear. They move in good times since they obey and cooperate with the most basic principles and bottom line.

Guided by the yin-yang school of thought, women may find a way of advancement with a water-like soft leadership style. Women leaders who practice the yin-yang school of thought in leadership admire kindness and are good at assisting other women in obtaining achievement. They are modesty, humility, intend to help and advantage the followers, and the aptitude to sustain a low profile just like water (the rivers and seas) flows lower than other things, while these elements are critical to an effective leader. As such, they can maintain harmonious intragender relationships. They get more leadership power from other women

and in turn, supports them. This soft, water-like style of leadership consists of abilities that are critical to be an effective leader.

In China, women leaders and partners may have a 'water-like' leadership style to continue to change. Like water, women leaders and partners must adjust themselves to the shifting environment. Femininity requires women to be as warm and soft as water in practice, yet hard and robust in personal spiritual pursuit. When women perceive themselves as either 'androgynous' or more 'feminine', they are more likely to benefit from these leadership styles and have more advantages of gender stereotype than men.

According to the environment, women leaders behave like water and change their leadership styles continuously in particular contexts. Bruckmüller, Ryan, Rink and Haslam (2014, p. 207) highlight that when in crisis, people prefer to appoint women as leaders because women have more soft skills than men or have the capacity in managing relationships. As a result, women leaders can empower themselves and other women in different hierarchies by constructing gender and relational leadership. Women leaders may feel the 'Dao' as an essential leadership skill that changes encountered during their career advancement. If women leaders remain unchanged, they will be abandoned by society. Women leaders need to take care of other team members in the workplace but do not compete with other women for success and profit. Like water, they must adapt to all environments, even those they do not like. Consequently, if they are placed in a situation where their ability is limited, they should still adapt to it, change it subjectively and actively and make themselves extremely strong.

Most women leaders and partners in the Chinese accountancy industry prefer a soft leadership style that oscillates between agentic and communal (feminine and masculine), with more feminine characteristics than conducting more 'hardened' masculine characteristics that may cause dissatisfaction in colleagues and subordinates. When women leaders and partners conduct a soft, water-like leadership style, they may draw on the collective wisdom and absorb more useful ideas. They understand the advantages of their gender in terms of 'softness' and accessibility. Women leaders who draw from a combination of both agentic and communal characteristics (feminine and masculine) may be more likely to be at a feminine advantage when their organisation requires a cooperation culture in leadership. They are more likely to be skilful, professional partners, while men will tend to be spiritual leaders.

Women leaders should build a soft leadership style and all parties from macro-level culture, meso-level of the organisational system and micro-level of women leaders' daily language. It is not just the responsibility of women leaders.

Zheng, Kark and Meister (2018) propose that in reaction to suffering tensions caused by the dual obligations for agency and communion, women leaders can embrace a contradiction mindset in terms of embraces agency and communion at the same time, or a dilemma attitude that dichotomises agency and communion. Women leaders' choice of agency and communion is the same as mobilising gender between masculinity and femininity to balance gender role and leadership role.

Whether women leaders choose a paradox mindset, or a dilemma mindset depends on many contexts. This study finds that women leaders may choose a suitable or a golden mean leadership style according to contexts they experience while strategically changing their style fitting spatial and temporal circumstances. They adapt and change to build psychological, role and relationship resilience, a 'Confucianism and yin-yang leadership'.

This study suggests that the interaction among individual woman leader, women as a group, organisational culture and national culture shape women's experience and stimulate a changing mindset about a paradox versus dilemma mindset between agency and communion (or masculine and feminine; safeguards against overly dominant).

Managerial Contributions

Recently, change management (Tang, 2019; Cameron and Green, 2019; Dawson, 2019), organisational change and leadership discourse (Waddell *et al.*, 2019; Venus, Stam and Van Knippenberg, 2019; Waeger and Weber, 2019) and institutional change (Cardinale, 2019) have attracted lots of interesting, from both academic research and management practice standpoints. The organisation study needs a new theory to direct future change in organisational culture and women's leadership discourse. This study provides a new theory of Confucian and yin-yang leadership to direct managers and leaders' practice. The research results of 'women leaders help and support women', and the new theory help design successful change management by showing that women leaders are motivated to support continuous change when they engage in intragender relationships and see positive change consequences through Confucian and yin-yang Leadership.

Moreover, this study offers suggestions for gendered leadership training, mentor and sponsorship programmes that would support women leaders and partners' achievement for the desired effect, which is sufficient for illustrating positive change consequences.

Methodological Contributions

This study uses systematic analysis to review the literature and build an initial theoretical framework, using semi-structured interviews to collect data and a thematic analysis method to analyse data and develop the theoretical framework, to achieve the research objectives.

Research Limitations

This study focuses on women's leadership in the context of Chinese accountancy firms, interviewing women leaders and partners. This study has not invited male leaders and partners or women at lower levels to participate in the discussion. This study has not conducted discussion from a third-party perspective to test for consistency and truth in the interview discussions. This study interviews 36 participants from 11 cities. However, such a small number cannot represent all the demographic differences in a diverse culture such as China. Although this study has made a great effort in data collection, gaps remain.

The theoretical framework of doing gender in the accounting industry

Women leaders and partners can form a dynamic organisational system in which the whole accounting firm grows in size, performance and profit. The theoretical framework of doing gender in the accounting industry integrates theories of doing gender (West and Zimmerman, 1987), undoing gender (Deutsch, 2007; Kelan, 2010), redoing gender (Pruitt, 2018), mobilising femininities (Martin, 2001; Carr and Kelan, 2016), doing gender well and differently (Mavin and Grandy, 2012), and Confucianism and yin-yang leadership. The theoretical framework of doing gender has not been well developed and is seldom used to study women's gender and relationships within the accounting industry. This framework is built under the Chinese accounting context. It has not been cross-examined with empirical data from other industries and countries. Thus, continued research is needed to develop the theoretical framework further.

The theories of doing gender, undoing gender and redoing gender are not well developed in accounting

With accounting firms' history of gender stereotyping and women's struggles for leadership positions, gender inequality and gender discrimination still exist within the highest hierarchies of accounting in most countries. Women leaders and partners still need to do gender in the context of gender-inequality situations in accounting firms. This study focuses on the gender-equality situation in the Chinese accounting context. Further explorations are needed with corresponding data regarding women leaders and partners in other countries, in the gender-inequality and gender-equality contexts.

The mobilising gender theory requires deep exploration in the context of accounting

Women leaders and partners may use the mobilising gender method within accounting firms. They may do gender in accounting through choosing behaviours relating to both the masculine and feminine. When doing gender in accounting firms, they may mobilise femininity through positive differentiation and collective action. Women's different choices and performances between mobilising femininity and mobilising masculinity are still understudied in the context of accounting. This study only focuses on the Chinese context; women mobilise femininity and masculinity as leaders or partners in other countries remain understudied. More data from other cultural backgrounds can further specify how women mobilise masculinity and femininity; thus, the mobilising gender theory is appropriate for this study.

Organisational size may impact how women do gender

Adapa, Rindfleish and Sheridan (2016) suggested that differences in organisational size impact how women do gender. In medium-sized accounting firms, women are generally viewed as possessing fewer capabilities than men. Consequently, women remain in the lower ranks and are often overlooked for promotion. Small firms, however, encourage women to aim for higher positions. The study also suggested that gender can be flexible and varies according to local contexts (Adapa, Rindfleish and Sheridan, 2016). This study's number of participants is insufficient to differentiate in organisational size and other such characteristics; this study has not differentiated by organisational size. Consequently, quantitative analysis is needed.

Cultural differences

Different contexts influence women's in-group perception. Cultural differences may influence how women do gender in accounting. This study suggests that elite women accountants' hierarchical relationships with other women in the geographical, political and cultural contexts of non-Anglo-Saxon and non-democratic countries demand scholars' further research. This study has tried to collect data and sent interview invitations to three female partners in the UK who have a Chinese cultural background. To self-protect their identification, all these three female partners declined the research invitation. This study only explores women in the Chinese accounting context; other contexts should be explored, and comparative research should be undertaken focussing on different cultural backgrounds.

Future research agenda

Madsen and Scribner (2017) show that although there are some relevant studies, much more research is required to uncover why, for example, women leaders are still a minority. Further research should investigate what could be done to promote women's leadership and by whom. They encouraged more theorising 'in areas specific to women, management (including cross-cultural), and leadership' (Ngunjiri and Gardiner, 2017, p. 243). They suggest future research should focus on contexts and situations that promote women's positive workplace status. They proposed that research on strategic cross-cultural literature concerning women in management and leadership is also needed.

According to the findings of this study regarding women's relational leadership when practising gender in the Chinese accounting context, there are several points for future research. This study suggests that future research should have a macro, meso and micro perspective, and use the sociological theoretical framework of doing gender to analyse women leaders' intragender relationships. This study calls for continued research on women's relational leadership in accounting. Future research projects include the gender agenda of accounting and other industries; gender equality at the leadership level; women's empowerment; doing gender in accounting; the theoretical framework of doing gender; future research in China; contexts; diverse global experiences; educational measures and women-targeted training programmes; and the COVID-19 pandemic and new normal.

A macro, meso and micro perspective

This study suggests that future research on doing gender in accounting should have a macro, meso and micro perspective. The three-level multiple influences are important to the study of women's leadership. Factors at macro, meso and micro levels may influence how women do gender in the accounting industry worldwide; these three perspectives should be interrelated. The relationships between gender egalitarianism at the leadership level, organisational support, and national cultural influence and government support need further exploration.

The gender agenda of accounting and other industries

The gender agenda in accounting institutions and firms is a topic for continual research. Siboni *et al.* (2016) indicated that the accounting industry environment makes certain visible aspects of worker interrelationships and reveals several implicitly understood values. Women were still excluded from leadership in subtle ways (Siboni *et al.*, 2016) in accounting firms; the value structure continuously operated to support women's subordinate status. Gender stereotypes are inherent in male-dominated accounting and inhibit women's presentation (Broadbent, 2016). Many scholars, institutions and sizeable accounting firms have begun to focus more on the gender agenda. Recently, accounting firms and institutions have taken into consideration the gender agenda, in an attempt to eliminate inequality (Broadbent, 2016; Siboni *et al.*, 2016). More research is needed to suggest how to successfully eliminate gender inequality, reduce male domination and promote women's representation in leadership positions within the accounting industry. In male-dominated organisations, women leaders challenge hegemonic masculinity. Elite women's intergender relationships are well developed, while intragender hierarchical relationships are understudied in accounting. Intragender differences between women leaders and women subordinates concerning their gender identities and roles also remain understudied.

Scholars have not considered the various practices in specific industries. They have not discussed women leaders and partners' intragender relationships with other women when exhibiting ambitious behaviours and engaging in competition.

Gender equality at the leadership level

Further research can develop gender equality at the leadership level. For example, one goal of the United nation' 2030 Agenda for Sustainable Development (SDGs) is 'achieving gender

equality', such as equal access to education and equal participation in political and economic processes. Gender equality and positive intragender relationships (women supporting women) need to be further promoted in employment, agriculture, entrepreneurship, policymaking, e-commerce, and information and communication technology (ICT). Especially at the leadership level, gender inequality is a serious issue in need of an urgent resolution. Further research regarding women's leadership progress should suggest resolutions to a series of urgent problems in gender research and gender equality policymaking. Future research on women's leadership should consider the regional and inter-industry gaps in developing countries and women's cooperation within different hierarchies, considering different cultural backgrounds and political systems.

Women's empowerment

Future research can focus on the close relationship between women's relational leadership and international development and cooperation. For example, this research reached two conclusions: women leaders help, support and encourage women; and organisational culture and structure can support women in leading positions, promoting further research concerning women's empowerment and self-protection in international development and cooperation.

Women's empowerment requires further exploration. Women's empowerment mainly focuses on World Trade Organisation issues, such as women's access to import and export trade and investment opportunities and women's international market expansion and entrepreneurship opportunities. Women in developing countries face structural inequality and an imbalance of power. Future research can analyse the conditions of their participation in international development and cooperation and global economic governance, and the importance of this can thus be measured. One possible direction is to study the feasibility of offering programmes relating to women's empowerment and promotion. Another direction is to address empowerment for the project 'empowerment of women in international development cooperation'.

Doing gender in accounting

'Doing gender in accounting' as a new proposition requires continued research. Although scholars have found distinctions within women's category, there is still little research on women leaders doing gender in accounting firms. New topics of doing gender in accounting

firms should be proposed and discussed as a distinctive study area within this area and outside of accounting.

The theoretical framework of doing gender

When doing gender, women leaders and partners may mobilise gender alongside doing gender well, undoing gender, redoing gender, or with a Confucianism and yin-yang style leadership. The sociological theoretical framework of doing gender should analyse and scrutinise women leaders and partners' interrelationships and intragender ambition and competition, with quantitative and qualitative data.

Future research in China

In China, research into women's leadership is far from mature. Researchers who focus on women's leadership in developing countries such as China tend to adopt theories about women's leadership that have been developed in the West (e.g., the UK and USA) and concentrate on traditional theories such as gender stereotypes, without considering their applicability to local cultures and contexts. Unlike in the UK, research into Chinese women's leadership in organisations was initiated after China implemented the reform and opening-up policy in 1978. Women's leadership research is still in its primary stage. For example, scholars in China introduced Western theories of women's leadership in the 1980s and 1990s, but more recent theories have rarely been discussed in China. More recent concepts of the 'Queen Bee', 'the leaking pipeline' and 'the glass cliff' are rarely cited. Moreover, except for this study, there are no academic papers about Chinese women leaders' intragender relationships with other women. Thus, there is a gap in the current literature from China.

Research on women leaders' and partners doing gender in contemporary Chinese accounting firms remains understudied. This study investigates women leaders and partners' performance of masculine and feminine characteristics with other women in the Chinese accounting firm, who are at the highest level. Performances of gender at the lower levels require further exploration. Women leaders and partners' masculine and feminine characteristics in other industries with Chinese local contexts is also another understudied area.

Contexts

The future of research on women's relational leadership should consider specific contexts and cultures: women leaders in gender equality organisations or male-dominated organisations; and women leaders in western, eastern or international culture.

Women leaders and partners exhibiting masculine characteristics of ambition and competitiveness with other women occurred in specific social processes. Research on women's leadership needs to redefine the basic concept of empowerment and transcend the differences between socialist societies, capitalist societies and state centralism, regarding the state and market as embedded contexts of societies and operating systems.

Intragender hierarchical relationships between women leaders/partners and other women should also be the subject of continued research in other contexts. For example, women leaders and partners may have less power than their male counterparts, their performance as leaders may be subject to more scrutiny, and exhibiting ambitious or competitive behaviour may affect their relationships with other women. Future research should focus on how women leaders help and support other women and overcome difficulties and explore what external support they need. Future research can suggest countermeasures to help overcome women's obstacles in leadership positions in cultivating positive intragender relationships.

Women doing gender in accounting relates to multi-level stakeholders; it is consistently contextualised and socially constructed by multi-level factors surrounded by women at work. Future research on this topic should consider sustainable development policies.

Global experiences

More research is needed to understand the diverse global experiences of gender in accounting. Further research should place women leaders and partners' intragender relationships with other women in accounting firms into diverse socio-cultural, economic, political and global contexts.

Further research is needed to establish why women are excluded from leadership and power in accounting in other countries. Although this research has found some reasons for women's respective exclusion and inclusion from leading positions in accounting, analysis of different contexts can enhance findings in this area, for instance: the macro-level political

environment, the conflict between globalisation and nationalisation, and religion; the meso-level organisational structure adaptation; and the micro-level project of intragender mentor relationships and daily communication.

Future research can explore women's leadership in multilateral development and cooperation. In terms of international cooperation, scholars can discuss the impact of network communication technology, big data and algorithm on gender issues, the issues of political and economic structure faced by women globally, and how women leaders help others accept, acquire and promote emerging technologies.

Women leaders and partners in China mostly experience Confucianism and yin-yang leadership; this leadership style can extend to other countries. This area also requires further examination.

The developing countries, educational measures and women-targeted training programmes

Future research can study how to promote gender equality strategies through educational measures and women-targeted training programmes. Through the case study, scholars can see the existing gender gap in leadership positions in developing countries, and the necessity of women-targeted education and training programs can be emphasised. The research on women's leadership in developing countries will have a new understanding of gender-related issues in different industries and sectors, including politics; economics; culture; science and technology; education; media communication; and other representative sectors, to make recommendations which aid women leaders' overall struggle to achieve gender equality. The research on women's leadership in developing countries can investigate how to improve civil society organisations' role concerning women's intragender relationships and remove common obstacles to gender equality. The research on women's leadership in developing countries can study the progress of women's trade unions.

The COVID-19 pandemic and new normal

The COVID-19 pandemic affects women's relational leadership in developing countries. The latest research in the COVID-19 pandemic from the World Institute for Development Economics of United Nations University (UNU) warned that the economic impact of the COVID-19 pandemic might increase the global poverty population by 500 million people,

accounting for 8% of the total population of the world. Future research can help women leaders build a roadmap for gender equality, social status and economic recovery. Research on the impact of the COVID-19 pandemic on gender equality can explore women leaders' role in the political and economic recovery in developing countries and the structural obstacles. Research methods include quantitative research and qualitative research, such as case analysis, big data analysis, interview and project-oriented research.

During the COVID-19 pandemic, risk and uncertainty require women leaders to respond quickly to change the management direction and mitigate or overcome difficulties and challenges faced by their organisations. Future research can explore the role of skilled women leaders conducting change during uncertainty in different countries. These women help mobilise the organisational system by opening adaptive spaces and mobilising femininity and masculinity. Women may dynamically change leadership styles to balance between leadership and gender.

Technology contributes to women's relational leadership roles during the COVID-19 pandemic. For example, remote communication technology has helped women leaders to build positive relational leadership during the COVID-19 pandemic. Whether technology promotes gender equality or inequality during uncertainty remains understudied.

The COVID-19 pandemic has forced women leaders and partners worldwide to initiate changes to reduce business operations risk. Women leaders need sufficient support to cope with change during uncertainty. Hierarchical differences may exist between women during the COVID-19 pandemic, and this needs further exploration.

The post-COVID-19 future requires women's leadership to adapt to a new normal. Compared with men, women leaders' change management may follow a more playful and uncertain method of simultaneously mobilising femininity (friendship and cooperation) and masculinity (competition and ambition). How gender should be mobilised to reach a new balance and new normal during and after the COVID-19 pandemic requires deep exploration.

The post-COVID-19 future has different recovering stages and helps women leaders understand that this is a challenging task. Future research focusing on a new normal can help women be better prepared to lead subordinates through uncertainty and build a new normal.

Other research directions of women's relational leadership include research on the innovation capability and timeliness in women-dominated companies; women's participation in business, sustainable development and green innovation; gender differences in political behaviour; and physiological factors and social factors, such as gender differences in macro information processing and micro information processing.

Chapter Summary

This chapter discusses the research findings relating to previous literature. Thus, this chapter intends to answer the research questions and objectives. Specifically, this chapter addresses two noteworthy scopes. First, this study finds that women leaders and partners play an essential role in supporting more women in leadership and partnership positions in the Chinese accountancy industry. Second, this study develops two new theories mobilising gender and Confucianism and yin-yang leadership to analyse women's relational leadership.

Chapter Eight: Summary

This study explores how women leaders and partners understand and perform gender by engaging in intragender ambition and competition in Chinese accountancy firms. This study is built on social constructionism and qualitative research methods. The research methods include a systematic literature review, semi-structured interviews with thirty-six women leaders and partners in Chinese accountancy firms, and a thematic analysis of collected data. The data analysis focuses on women's relational leadership in future, which they will be in the gender equality environment.

This study builds a theoretical framework of gender in leadership that encompasses women's leadership status and the changing concepts of doing gender in leadership.

This study develops a new theory, Confucianism and yin-yang leadership, to analyse women's relational leadership. From a changing perspective, this theory progresses the theory of doing gender. Women leaders need to mobilise gender in Confucianism and yin-yang leadership. Women act as leaders of change for other women and as leaders of change for mobilising gender. Change and influence occur with the interaction between organisational culture and women's relationships and between organisational structure and women's ambition and competition. When mobilizing gender with other women with a changing perspective, women leaders promote interpersonal relationships with a Confucianism and yin-yang leadership style.

This study finds that women leaders and partners play an essential role in supporting more women in leadership and partnership positions in the Chinese accountancy industry. Women's supportive behaviour includes actions such as women leaders helping other women, engaging in team building and development, practising effective communication, providing sponsorship and serving as role models, mentors and coaches. Women's practice of relational leadership encourages explicit collective action between women for in-group benefit. Women leaders are responsible for encouraging female subordinates to work together, then gender norms and stereotypes will not hinder relationships between women. Women leaders have a responsibility to improve women's accessibility and to provide a promotional opportunity for leadership.

Furthermore, this study finds that organisational culture and structure can support women in leadership. There are tri-directional interactions among national culture, organisational culture and intragender relationships. This study proposes that both organisational culture and related national culture decide how women practice relational leadership. Organisational culture influences how women leaders communicate with other women. It contributes to women's hierarchical position.

Women leaders' individual development and change concerning other women can promote organisational change. Gender equality and promotional policy have facilitated more women in leadership. Additionally, the local government's current political goal of achieving a harmonious society signals potentially forthcoming workplace gender equality advancements. The structural relation of cooperation (femininity) and competition (masculinity) between women in organisations is essential. Organisational culture and the leadership position requirements that a woman leader holds may affect her effectiveness as a leader and her leadership style.

This study develops the theory of change in women's leadership. It provides some suggestions for the theoretical development of change in women's leadership: women leaders face contextual complexity and uncertainty; women use dynamic leadership styles; women leaders prefer to conduct positive change on intragender relationships; women act as leaders of change in doing gender with other women; change and influence occur between organisations and women's relationships, and change and influence occur between organisational structure and women's ambition and competition.

This study proposes two new theories: mobilising gender and Confucianism and yin-yang leadership to explore women's leadership and partnership functions and the corresponding processes through which women leaders effectively implement changes in daily communication with others. In the gender equality context, women leaders need to mobilise gender in Confucianism and yin-yang leadership. This study suggests that people view women leaders as boundary spanners and catalysts (Bolden, Gulati and Edwards, 2020) when they mobilise systems of change and reduce the conflict to maintain their power and position together with other women. There are some forms of mobilising gender, such as mobilising femininity between women and mobilising masculinity for the leadership role.

Future research on women's relational leadership should consider specific contexts (e.g. women leaders in sex-integrated organisations or male-dominated organisations in a Western, Eastern, or international culture).

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Appendices

Appendix A

Research Ethics Application Form -Project Description

Study title

Exploring intragender ambition and competition for women leaders in accountancy firms in China

A14. Project Description

Even now, women are still excluded from leadership in subtle ways (Siboni *et al.*, 2016) in accountancy firms. This long-lasting gender inequality illustrates that women leaders and partners need to do gender in accountancy firms. While the challenges women face are well documented (Glass and Cook, 2016), there is less understanding of female leaders' and partners' post-promotion relationships with other women.

This study explores how women leaders and partners understand and perform gender by engaging in women's intragender ambition and competition in Chinese accountancy firms. This study project aims to make an original contribution to the current dialogue about how women leaders and partners do gender relating to other women in Chinese business contexts. The sociological theoretical framework of doing gender is used in my research to analyse women leaders and partners' intragender relationships and their performing ambition and competition at work. This study builds on the theoretical framework of doing gender by harmonising Yin and yang in women's leadership. The framework integrates theories of doing gender (West and Zimmerman, 1987), undoing gender (Deutsch, 2007), redoing gender (Pruitt, 2018), mobilising femininities (Martin, P. Y., 2001; Carr and Kelan, 2016b), doing gender well and differently (Mavin and Grandy, 2012), and harmonising yin and yang philosophy. I aim to build 'the great wall' of women's leadership from the three perspectives of culture, the organisational system, and women's daily relationships.

Women in Chinese accountancy firms hold more than 41% of partnership positions. They may have both positive and negative relationships with other women at work. Through the qualitative research method of semi-structured interviews (DiCicco-Bloom and Crabtree, 2006; Galletta, 2013) with some 30 women leaders and partners in Chinese accountancy

firms, I posit my findings to be that: female leaders' opinion of experiencing ambition and competition with other women is diverse; most of them believe they fulfil ambition by themselves; they are happy to help other women to realise ambition; they can achieve competition goals together.

This study will build on the social constructionism (Nightingale and Cromby, 1999; Burr, Vivien, 2015) and the traditional qualitative research methods (Grbich, 2012; Silverman, 2013; Bryman and Bell, 2015; Mason, 2017) to test my assumptions. The qualitative approach affords an in-depth analysis of complex human and family systems and cultural experiences in a manner that cannot be fully captured with measurement scales and multivariate models (Plano Clark *et al.*, 2008). This can produce rich and detailed accounts of women's personal experiences in intragender situations that cannot be fully acquired through quantitative scales.

For this study, the semi-structured interviews are carried on to deeply explore every woman leader's and partner's feeling, insights, judgements, and experiences. The semi-structured interview format is the one that can embody the extremely individualised nature, correspondingly, it can provoke unforeseen information and insights through familiarising to the interviewee's behaviour and priorities (Kellerman and Rhode, 1994). The in-depth semi-structured interview offers this study more opportunity to reach details and explore the complexity of intragender relationships in the workplace, also, helps to find background information which is important to the research questions.

The interview participants

The participants interviewed for this study include Chinese women leaders and partners at the top level of business hierarchies who work for accountancy firms in China, such as female partners, presidents, senior-level managers, directors, and C-suite executives, who might or might not be on the boards. The participants of this study are open to diverse possibilities of being leaders in Chinese accountancy firms. They may consider other ways of doing gender by observing, thinking, understanding, and practising their leadership and relationships with other women in Chinese accountancy firms.

Criteria for identifying participants

This study includes interviews of 36 women leaders and partners working for the ‘Top 100 Accountancy firms in China’, published by the Chinese Institute of Certified Public Accountants (CICPA, 2017).

Participants recruit procedure

The researcher would easily seek affluent respondents to interview when showing her equate social status and professional ability. Barriers to interviewing women elites may be surmounted if the researcher shows knowledge of the accountancy industry, published papers, personal background, and business management skills and offers the participants a critical friendship. Because the researcher comes from China, there is no cultural difference between the researcher and the participants.

Complex interpersonal networks can identify some women elites in Chinese accountancy firms. Contacting the right key gatekeeper who knows other women elite in accounting can promote this study's progression. The gatekeeper can be a noteworthy expert of instruction, advice, and contextual information about women elites in Chinese accountancy firms. Along with contacting other women elites, the gatekeeper may also serve as a potential interview participant. A gatekeeper can introduce the researcher to women elites' network in accounting or contact potential women elites. Recruitment of women elites in accounting is a robust and long-term process, “access is negotiated and renegotiated throughout the research process” (Burgess, 1991, p. 43).

I (the researcher) contact the gatekeeper (HR managers of the Top 100 Public Accountancy firms in China) and recruit potential qualified participants. As the recruitment takes place in some accountancy firms, I also recruit my participants through individual email using the academic email address, the text of the recruitment letter is attached to this application. I do not use flyers or posters. Moreover, I use my network to contact some women participants. I used to work for the Ministry of Commerce of China. During that time, I built a good Guanxi network with some female leaders. I also use snowball sampling, asking participants for further contacts or recommending me to other people who can reach women leaders or partners in Chinese accountancy firms.

As there is no deception in this project, when contacting possible interviewees, following Brunel’s ethical handbook guidelines, I explicate what the project is about, who is financing it, and why it is being undertaken (Brunel University London, 2015b). Thus, when recruiting

participants, I clarify that my research is an independent study for my PhD dissertation and related publication.

Furthermore, I also point out that women are not obliged to participate, and there are no consequences if a person decides not to take part in this project. The participants have not received any reimbursement.

The interview aims to explore the research questions. I provide my interviewees with a consent form and a participant information sheet attached to this application. In the participant information sheet, I have explained what my research is about and relevant contact information. I would also ask them to complete the consent form. The broad conceptual framework described above is used to develop interview questions to ask women leaders and partners in China. Thus, this study arranges a semi-structured interview question list to ensure all participants face similar topics and preserve all interviews (Rubin and Rubin, 2004, p. 147) keeping conversational.

Moreover, the researcher used formal telephone calls from a Brunel landline and emails from Brunel email address system to guarantee scheduled appointments with potential women interview participants when they have time to have an interview.

How you will be collecting data

I (the researcher) collect only the data which are needed for this study.

The interview is used to help me exploring a closer and more vital cross-section of the intragender relationships between women leaders and other women at work. In this study, semi-structured interviews as a research method include two functions, the face-to-face interview and voice call interview such as Skype or China WeChat online call. The participant can choose one of the two. WeChat is an online communication app used by lots of Chinese people; they have online video and voice call functions like Skype or telephone line. WeChat is very similar to WhatsApp, though no one in China uses the latter App. The face-to-face interview will be held in public buildings, e.g. office, or meeting room. If the participant wants to share more experiences relating to the interview questions, we can take another short time interview via WeChat or Skype after this take part. I expect to take the interview only once for every participant. However, I would like to contact them again to follow up and clarify any ideas from interviews.

Each interview is expected to last about 60 minutes on average. 6-8 semi-structured pilot interviews will be conducted. After that, the researcher will carefully adjust the literature review and interview protocol contents according to the pilot interview feedback. Then, the other interviews will be done. The researcher will record the interview with a digital voice recorder with their consent to capture the participants' experience and insights.

Moreover, notes will be manually taken during the interview. If the participants do not want any parts of the discussions to be recorded or noted down, the recorder will be paused, and no words are written down consequently. In case there may be focus groups, videos will be taken with consent. The recording will then be professionally transcribed.

A flexible, semi-structured interview guide will enable the participants to speak about their experiences uninterrupted and in-depth. An interview protocol will be prepared to ensure that a similar set of topics will be covered in all interviews (Rubin and Rubin, 2011). The interview questions will begin with the participants' experiences of moving into senior positions, then into topics of ambition and competition, and end with how they are feeling and thinking.

All interviews will be carefully 'recorded, transcribed, anonymised, coded and returned to participants for approval and further reflective thought to enhance the 'trustworthiness' of the research' (Lincoln and Guba, 1985; Mavin *et al.*, 2014, p. 444). After the interview, to ensure all experiences have been fully captured, Chinese version transcripts will be sent to the participants to review and make additions, deletions, and corrections to the edited version. All Chinese version transcripts will be carried out by myself. The feedback process will ensure that the findings are 'true' with participants' experiences and develop trustworthiness of the research. In this study, a research diary will be noted about what the interviewee says and her body language.

This study allows the individual participants to opt-out of the research if that is possible. If one participant decides to take part, she is free to withdraw her data, without giving a reason, until the data is anonymised. After this point, it will no longer be possible to identify personal data.

Qualitative interviews are the method that is the most safety method in the research area of women's leadership. Safety of all participants and myself during the interview is an essential factor to consider. To gain access to these enterprises or meeting sites, the researcher will ask

permission from appropriate people. The researcher will ensure not do anything harmful to the participants, before, during or after the interviews. The interview of women leaders and partners either takes behind closed doors in a public place or the agreed public place appointed by the interviewees and during the daytime, to provide privacy for the interviewees, this can also protect the researcher from any physical harm. However, following Brunel University London '*Lone Working Policy*', the interview work will avoid lone working wherever possible (Brunel University London, 2015a). Thus, the interview will occur in public buildings where other people are present, but not in private homes or in places where we will be alone.

How you will be using the data

The appropriate using and protection of personal data in this study is an integral component of research ethics. All data will be protected against unauthorised or unlawful use and access, and accidental loss or destruction. The researcher is responsible for ensuring that she will not contravene the legal or regulatory requirements in any part of the UK and China when collecting or using data.

All personal data shall be processed fairly and lawfully with anonymisation. To collect and use personal data lawfully, the researcher will have the individual's consent and have all personal, organisational, and third-party information anonymised. The research data will be coded (for anonymity) after being collected by the researcher before being reported. Personal information will not be identified in any report or publication. No individual should be identified from the published work without explicit consent.

The results will be used primarily for a doctoral dissertation and may be reported at conferences, published in scientific journals and a book later, or as part of a later study. The anonymised research data may also be shared with other researchers for further analysis, be relevant and not excessive, but at no point will any uniquely identifiable data to be shared. The anonymised data will not be used for other, incompatible purposes.

Even after all personal information been anonymised, this study will not transfer all data outside the European Economic Area (EU, Norway, Lichtenstein, and Iceland) or to countries without adequate protection for the individual's rights and freedoms about personal data. Since all data will be collected in China, if the data may need to be transferred to China, the

researcher will only do this after being permitted by Brunel University and informed this to all interview participants with no refusal feedback.

The individual interview participant providing the data does not have the right of access to that data. These data are used only for research purposes, and the results are anonymised (that is, the results do not identify individuals). The interview participants can obtain a copy of the publication by contacting the researcher.

The data from the interviews will be appropriately analysed by using thematic analysis method. Following the method used by Vinnicombe and Singh (2002), transcripts will be imported into NVivo software. NVivo software (Bazeley, Patricia and Jackson, 2013) will analyse and make nodes and coding. NVivo is a qualitative data analysis (QDA) computer software package produced by QSR International. It has been designed for qualitative researchers working with vibrant text-based and multimedia information, where deep levels of analysis on small or large volumes of data are required. The software allows users to classify, sort and arrange information; examine relationships in the data; and combine analysis with linking, shaping, searching, and modelling.

Different themes will be identified from the transcripts of interviews; data collection will ensure this study is preserved with fresh and vital insights (Bryman, 2013). For example, women leaders' attitudes toward others' ambition or competition, respond toward other women's ambition or completion, the ambitious or competitive behaviours should a woman leader have, ambitious or competitive experience with a friend at work, relationship with women at work.

Informed Consent

Participation is entirely voluntary. This study allows the individual participants to opt-out of the research if that is possible. It is up to every potential woman participant from these Chinese accountancy firms to decide whether to participate. If one female leader or partner decide to take part, she will be given the participant information sheet to read and keep; she also is asked to sign on a participant consent form. During her take part, she is free to withdraw data at any time, without giving a reason, until the point at which data is anonymised. After this point, it will no longer be possible to identify one's data.

Dress code

Since all interview participants are professional women leaders and partners at higher-level positions in Chinese accountancy firms, when having an interview, the researcher dressed business casual or business formal to increase the interviewees' trustworthiness and mutual-respect. Thus, the researcher can show a good impression of her research participants.

Data collection

I (the researcher) collect only the data which are needed for this study.

The interview helps me explore a deeper and more dynamic intersection of relationships between women leaders/partners and other women at work. To successfully conduct the semi-structured interview, this study has two kinds of interview, the face-to-face interview and the distancing online voice call interview, specifically, Skype or China WeChat online voice call. The participant can choose one of the two interview formation, either face-to-face or online voice call via Skype and WeChat. WeChat is an online communication app used by lots of Chinese people; they have online video and voice call functions like Skype or telephone line. WeChat is very similar to WhatsApp, though no one in China uses the latter App. The face-to-face interview is held in public buildings, e.g. office, or meeting room. If the participant wants to share more experiences relating to the interview questions, we can take another short time interview via WeChat or Skype after this take part. I expect to take the interview only once for every participant. However, I would like to contact them again to follow up and clarify any ideas from interviews.

The voice call apps of Skype and WeChat have an apparent advantage compared with telephone interviewing; it permits a visual component similar to a face-to-face interview. The online Skype and WeChat interview are flexible compared with the face-to-face one; the scheduled interview is much easier to change. Both the interviewer and interviewee's time and cost are saved because of the cut down of travel; in this study, many participants are in different cities in China, they are geographically dispersed. The Skype and WeChat type interview is convenient compared with face-to-face one, so it may encourage some female leaders to accept the interview invitation. There are fewer concerns about both parties' security to have an interview, particularly when the interviewee is very busy and only available after regular working hours. Also, even when I research in the UK, the Skype and WeChat type interview can happen to female leaders who live in China.

Each interview is generally expected to last about 60 minutes on average. Six semi-structured pilot interviews have completed. After that, the researcher carefully adjusts the discussion in the literature review chapters and interview questions. Following that step, the researcher conducts the other 24 interviews as the second stage.

Interview Schedules

An adjustable semi-structured interview question list is used to permit the participants discussing their practices of intragender relationships continuously and in-depth. The interview questions begin with the participants' experiences of promotion to leadership or partnership positions, their experiences of relationships when they show ambition to other women or competing with other women, the influential factors to their relationships, and finish with questions of their feeling and thought of this interview.

The semi-structured interview questions are all open-ended, stimulating every woman leader to explore her experiences according to her leadership role deeply. The eleven semi-structured interview questions will be:

Table 1. Interview Protocol/Guide: Women leaders and partners' Relationships with Other Women at Work in China

	Questions
Opening	1. Can I start by asking what is your experience, as a woman leader or partner, in gaining a top hierarchical position?
Ambition	2. Can you tell me about a time in your career when you have been ambitious? 3. Thinking about an ambitious woman leader or partner work for an accounting firm that you have met through your career, what fruitful and unsuccessful behaviours did you observe? 4. Amongst your workgroup, what experiences of ambitious behaviours have you observed/experienced from other women?
Competition	5. Can you tell me how experiences of competing with other women have influenced your career?

	<p>6. For career developing, have you ever been in a situation when you have been competing with a friend at work?</p> <p>7. How do you respond to competitive behaviour towards you from women?</p>
Ambition and competition	<p>8. What are the key issues women need to be aware of and deal with as they advance into top-level positions?</p> <p>9. What is the relevance between culture and ambition and between culture and competition, both national and organisational? (Ask if have time)</p> <p>10. What relevance do ambition and competition have for women's success in reaching senior positions? (Ask if have time)</p>
Closing	<p>11. Now that we are drawing the interview to a close, is there anything further you would like to add about your experience? What are you thinking? How do you feel?</p>

From above-asking questions, this study explores how ambition and competition play out for female leaders in China.

At the first stage, all six female leaders were asked about and talked about their approach to ambition and competition between intragender at work and therefore contribute data to about 20-30 ambition and competition codes. I have spent eight to ten weeks for the pilot semi-structured interviews at a suitable time of the interviewees; they are all Chinese women leaders and partners in accountancy firms. Some interviews were face-to-face in a coffee area near the interviewee's workplace or office, a quiet public area; the others were carried on through online conference calls (Skype and WeChat).

Capturing the Audio Recorded Interviews

Before every interview, the researcher asked permission to use a digital voice recording pen to record the conversations and notify the interviewees that they have the right to pause the recorder if they do not want some discussion to be recorded. The researcher records the interview with a digital voice recording pen with their consent to capture the participants'

experience and insights. Moreover, notes are manually taken during the interview in the English language. Notes are taken throughout the processes of data collection, coding, deciding themes and theorising. Moreover, notes are not a linear process but are taken at any time when needed. If the participants do not want any parts of the discussions to be recorded or noted down, the recorder is paused, and no words are written down consequently. In case there may be focus groups, videos are taken with consent. Then, the recording is transcribed.

The Location of the Interviews

Qualitative interviews are the method that has the most safety risks in the research area of women's leadership. Safety of all participants and myself during the interview is an essential factor to consider. To gain access to these enterprises or meeting sites, the researcher asks permission from appropriate people. The researcher ensures not do anything harmful to the participants, before, during or after the interviews. The interview of women leaders and partners either takes behind closed doors in a public place or the agreed public place appointed by the interviewees and during the day time, to provide privacy for the interviewees, this can also protect the researcher from any physical harm. However, following Brunel University London 'Lone Working Policy', the interview work avoids lone working wherever possible (Brunel University London, 2015a). Thus, the interviews occur in public buildings where other people are present, but not in private homes or in places where we are alone.

Post-Interview Actions

Strauss and Corbin (1990) advised the interviewer to guarantee no probable misunderstandings were taking place during and after the interview. After every interview meeting, the researcher sends a formal thank-you email or WeChat message immediately. This guarantees good relationships are being built by these participants without many obstacles and guaranteeing if the researcher needs any further information, these participants can be easily contacted and are willing to share more with the researcher.

Transcribe each interview session

To ensure the collected data's trustworthiness, all interviews are cautiously 'recorded, transcribed, anonymised, coded and returned to participants' (Lincoln and Guba, 1985; Mavin *et al.*, 2014, p. 444) for correction and confirmation.

The interviews' discussion contents are fully transcribed with Google Speech software's help after every interview meeting. After the interview, as promised, to ensure all experiences have been fully captured, the researcher sent all Chinese version electronic copies of interview transcripts to the interviewees accordingly, to re-check, review, comment, make additions, deletions, corrections, and confirmation from interviewees. Also, I have sent the revised version to each of the interviewees accordingly and confidentially. The researcher carries out all Chinese version transcripts. Research notes are taken about the narrative, impress, and body language.

All transcriptions are manually translated into the English version. All these interview data are confidentially kept during the research and will be confidentially kept according to the Ethics application form, required by Brunel University. Ensuring all transcriptions do not include obvious mistakes, checking and checking the transcriptions, so I am familiar with the collected data.

After that, all 30 interviews data axially input into NVivo 12 software for developing a set of codes, categories, and themes. Every accounting firm was assigned to five different ownership categories: the Big Four, other international held, state-owned, private-owned, or widely held.

Confidentiality and anonymity

Following Brunel University London's (2013) 'Code of Research Ethics', this study respects and safeguards every interview participant's privacy and confidentiality of the participant's data.

This study will collect personal information. Meanwhile, this study will not collect sensitive personal data (Brunel University London, 2015b). When analysing data, this study need not identify individual participants. Thus, the researcher will anonymise the data so that identification is no longer possible. For data privacy reasons, the researcher identifies women leaders and partners' name using pseudonyms to protect anonymity who moved up to higher positions as leaders and partners in Chinese accountancy firms. The researcher promises all interviewees their personal data's privacy and anonymity in the whole research process when personal information needs to be discussed. All personal information of any sort collected about participants during the research will be kept strictly confidential, and the

anonymisation of the participants is preserved (Brunel University London, 2013, p. 9). The researcher makes anonymous immediately after the interview is transcribed with a random name. This study's anonymity concerns information that does not identify an individual directly, and which cannot reasonably be used to determine identity. All data from which an individual is identified will be destroyed when no longer required.

Any information about participants will have their name, address, and any other detail, or combination of details that might support identification removed so that participants cannot be identified from it (Brunel University London, 2015b, p. 21). However, the researcher will indicate the anonymity's age range and career post. More importantly, the researcher will reveal only information that is necessary for establishing academic argumentation. When the researcher needs to give more specific information, e.g. how old the participant's children are, whether the participant's spouse is employed, all these fields will use generic categories, such as 'teenager' or 'works in middle-management'. This study discusses ambition and competition, which refer to intragender scopes and social relationships or cultural values with other women and the participants are presented as the RI-number to ensure anonymity.

To ensure the anonymisation of all participants' organisational information, the researcher will take the following actions. All company names will be anonymised. The researcher will not describe where the companies are located and how they look like. When referring to companies, the researcher will only describe their general characteristics, such as gender diversity. The researcher will not use those companies' pictures or documents that can be found online or offline in the final dissertation or any publication.

The researcher will ensure the anonymisation of possible third parties' identity, such as the participants' colleagues and friends outside their companies, is safeguarded and anonymised. This is done by carefully concealing all information, such as name, age, and location, to avoid revealing the third party's identity. In other words, the researcher will use anonymity and generic categories when referring to third parties. The researcher will also refer to the third parties only if it is necessary for establishing academic argumentation. However, exceptions may exist; for example, some well-known role models discussed during the interview.

No third-party transcript or translation service is needed at this stage; if a transcript or translate service is used, a confidentiality agreement must be obtained from every participant.

Data storage

The researcher ensures to keep the data secure. The interview data are collected during fieldwork and kept intact of both audio, paper and electronic forms. The research data will be stored securely with firewalls, on a password protected Brunel server, not on laptops or memory sticks, this must be done particularly for identifiable personal data before anonymisation. The interview data will be registered, classified, and kept within Brunel University London (research.data@brunel.ac.uk) to facilitate interview data access. All paper documents will be stored within a locked box provided by Brunel University London after consulting the Scholarly Communication Office (researchdata@brunel.ac.uk) to seek advice. The same procedure also applies to the field notes.

The researcher will store the data for at least ten years from completing the research or submission date for publishing purposes (execute the prior one). The data must also obey any law, legislation, ethics, or further requirements (Brunel University London, 2018).

According to 'Research Integrity Code of Practice' (Brunel, 2016), the stored data must be retrievable by any third party when needed, with permission of legislation and principles of confidentiality. When the stored data needs to be erased or demolished at any condition of no longer required, either because the agreed period of retention has expired, or because of legal or ethical reasons, it must be done following all legal, ethical, and University requirements, and with concern for confidentiality and security.

Data should be submitted for archiving along with the postgraduate dissertation as appropriate for the data. If I have any question relating to data security, I will contact the Scholarly Communication Office (researchdata@brunel.ac.uk) to seek advice.

Appendix B

Model Recruitment letter

Recruitment letter for research on women leaders and partners



Dear (name):

My name is Bo Gao. I am a Doctoral student at Brunel University London. My doctoral thesis title is “Exploring intragender ambition and competition for women leaders in accountancy firms in China”. I want to invite you to participate in my research. It would involve agreeing to be interviewed for about an hour, either face-to-face or by the online voice call of WeChat (13693595611) or Skype (gaoboxm@hotmail.com).

Below is a brief description of my research project and what participation involves:

This study explores how women leaders and partners understand and perform gender by engaging in the discursive elements of women’s intragender ambition and competition in Chinese accountancy firms. This study project aims to contribute to the current dialogue about how female leaders’ doing gender relates to other women in Chinese business contexts. The sociological theory framework of doing gender is used in my research to analyse women leaders and partners’ relationships and intragender ambition and competition.

In my research, women leaders and partners are women at the top level of business hierarchies such as president, C-suite executive, director, senior-level manager, and partner in China's accountancy firms. They motivate themselves to achieve promotion in organisational hierarchies. They may meet new challenges from other women, and their social relations between women influence their experiences of ambition and competition as leaders.

In China, few researchers have explored women leaders and partners’ ambition and competition with other women, or their relations, to develop a relationship-based approach to women’s leadership, especially women leaders and partners in accountancy firms.

I wish to explore your experiences as a female leader or partner in the workplace in the accountancy industry and your experiences working with women in a context where women are ambitious and competitive.

If you are willing to participate in this study, please provide me with dates/times when it would be convenient to conduct the interview? If you cannot participate yourself, could you perhaps put me in contact with a person you think would be interested in participating in my research?

Research ethics approval has been obtained from the College of Business, Arts and Social Sciences Research Ethics Committee of Brunel University London.

Bo Gao

Brunel Business School

Brunel University London

Kingston Lane

Uxbridge

Middlesex, UB8 3PH

Email: bo.gao@brunel.ac.uk

女性领导和合伙人研究访谈参加者招募信



尊敬的（）女士：

我的名字是高波，是伦敦布鲁内尔大学的在读博士生。我的博士论文题目是“**探索中国会计师事务所女性领导者的抱负志向和竞争力与女同事间的关系**”。我希望邀请您参加我的课题研究。这包括同意接受约一个小时的面谈，或者通过微信（13693595611）或 Skype（gaoboxm@hotmail.com）的在线语音通话进行访谈。

下面是我的研究项目的简要描述，以及您参与访谈的内容：

本研究旨在探讨在中国会计师事务所从业的女性领导和合伙人如何理解和实施性别，这将通过她们在实施抱负志向和竞争力时与其他女性间的关系来研究。本研究项目旨在为当前有关中国企业中女性领导如何与其他女性处理性别关系做出独到的贡献。本研究运用社会学的性别理论框架来分析女性领导者与合伙人和其他女性间的抱负志向和竞争的关系。

在我的研究中，女性领导和合伙人是指在中国会计师事务所从业的女性高管，包括总裁、首席执行官、董事、高级经理和合伙人。她们激励自己在组织层次上实现提升。她们可能面临来自其他女性的新挑战，她们与其他女性之间的社会关系影响她们作为领导者的雄心壮志和竞争经历。

在中国，很少有学者探讨女性领导和合伙人和与其他女性的抱负志向和竞争，或者她们的关系，以发展基于关系的女性领导者理论，尤其是在会计师事务所从业的女性领导和合伙人。

我希望探讨您在会计行业工作担任女性领导者或合伙人的经历，尤其是您在女性施展抱负志向和竞争激烈的环境中与女性共事的经历。

如果您愿意参加这项研究，请您提供方便访谈的日期/时间？如果您本人不能参加，能否推荐您认为有兴趣参加我的研究的人与我联系？

本研究已经获得伦敦布鲁内尔大学商业艺术和社会科学学院研究伦理委员会审查批准。

高波 / Bo Gao

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Appendix C

MODEL PARTICIPANT INFORMATION SHEET



College of Business, Arts and Social Sciences

Brunel Business School

PARTICIPANT INFORMATION SHEET

Study title

Exploring intragender ambition and competition for women leaders in accountancy firms in China

Invitation Paragraph

You are being invited to take part in a research study. Before you decide, it is important to understand why the research is being done and its involvement. Please take time to read the following information carefully and discuss it with others if you wish. Ask me/us if anything is not clear or if you would like more information. Take time to decide whether or not you wish to take part.

Thank you for reading this.

What is the purpose of the study?

This study aims to develop deeper understandings of how businesswomen leaders and partners understand and perform gender by engaging in the discursive elements of women's intragender ambition and competition in Chinese accountancy firms.

Why have I been invited to participate?

This study will interview about 30 female partners or female leaders working for firms listed on the 'Top 100 Public Accountancy firms in China' published by the Chinese Institute of Certified Public Accountants (CICPA). Considering your position and work experience, I invite you to participate in this study.

Do I have to take part?

As participation is entirely voluntary, it is up to you to decide whether or not to take part. If you decide to take part, you will be given this information sheet to keep and be asked to sign a consent form.

If you decide to take part, you are still free to withdraw your data, without giving a reason, until the point at which your data is anonymised. After this point, it will no longer be possible to identify your data.

What will happen to me if I take part?

The interview is expected to last about 60 minutes for only one time. You can choose either a face-to-face interview or via online WeChat or Skype voice call. If you want to share more experiences relating to the interview questions, we can take another short time interview via WeChat or Skype after this take part. Please feel free to contact the interviewer (Mrs Bo Gao) for this purpose. To capture your experience and insights, the researcher will record the interview with your permission with a digital voice recorder. The recording will then be professionally transcribed.

Moreover, notes will be manually taken during the interview. If you do not want some parts of discussions to be recorded or noted down, the recorder will be paused, and no words are written down at any time. After the interview, to ensure all your experiences have been fully captured, Chinese version transcripts will send to you to review and make additions, deletions and corrections to the edited version. All Chinese version transcripts will be carried out by the interviewer/researcher (Mrs Bo Gao).

A flexible semi-structured interview guide will be used, enabling you to speak about your experiences uninterrupted and in-depth. The questions will begin with your experiences of moving into senior positions, then into topics of ambition and competition, and end with how you are feeling and thinking. The researcher expects to have only one interview with every participant. However, the researcher would like to contact you again to follow up and clarify any interview ideas.

What do I have to do?

This interview is a normal one; you do not need to prepare for any lifestyle restriction.

What are the possible disadvantages and risks of taking part?

Qualitative interviews are the method that is the safest one in the research area of women's leadership. The interview of women leaders and partners either takes behind closed doors in a public place or the interviewees' agreed public place to provide privacy. However, following Brunel University London Lone Working Policy, the interview work will avoid lone working wherever possible (Brunel University London, 2015a). Thus, the interview will occur in public buildings where other people are present, but not in private homes or in places where we will be alone.

What if something goes wrong?

All interviews are conducted normally on women's leadership in a public place. You have no risk to be harmed. If you are harmed by taking part in this study, there are no special compensation arrangements.

If you have any specific enquiry, please send an email to cbass-ethics@brunel.ac.uk. The person to be contacted if you wish to complain about the experience of the interview is:

David Gallear

The Chair of the College Research Ethics Committee

Phone: +44 1895 267077

Email: david.gallear@brunel.ac.uk

Brunel University London

CBASS Research Office

Brunel University London, Uxbridge, UB8 3PH, United Kingdom

Will my taking part in this study be kept confidential?

Following Brunel University London's *Code of Research Ethics*, this study respects and safeguards every participant's privacy and the confidentiality of the participant's data. All personal information of any sort collected about you during the research will be kept strictly confidential, and the anonymity of the participants is preserved (Brunel University London, 2013, p. 9). The anonymity is consistent with the study's needs and as early as possible in the data processing. Any information about you which leaves the University will have your name, address, and any other detail, or combination of details that might support identification removed so that you cannot be identified from it (Brunel University London, 2015b, p. 21).

To ensure the anonymity of all participants' company information, the researcher will take the following actions. All company names will be anonymised. The researcher will not describe where the companies are located and how they look like. When referring to companies, the researcher will describe their general characteristics, such as gender diversity situation.

The researcher will also ensure that the anonymity of possible third parties' identity, such as the participants' colleagues and friends outside their companies, is safeguarded and anonymised. This is done by carefully concealing all information, such as name, age, location, to avoid revealing the third party's identity. In other words, the researcher will use anonymity and generic categories when referring to third parties. The researcher will also refer to the third parties only if it is necessary for establishing academic argumentation.

However, there will be exceptions; for example, some well-known role models discussed during the interview.

No third party transcript or translation service is needed at this stage; if a transcript or translate service is used, then a confidentiality agreement must be obtained from every participant.

I will be storing data in a secure password-protected computer or locked file cabinet.

The researcher is responsible for ensuring that she will not contravene the legal or regulatory requirements in any part of the UK and China when collecting or using data.

What will happen to the results of the research study?

The research data will be coded (for anonymity) and analysed by the researcher before being reported. You will not be identified in any report or publication. The results will be used primarily for a doctoral-level dissertation and maybe later reported at conferences, in scientific journals, published as a book, or as part of a later study. The anonymised research data may also be shared with other researchers for further analysis, but at no point will any uniquely identifiable data be shared. The researcher will store the data for at least ten years from the completion of the project. If you take part in this study, you can obtain a copy of the publication by contacting the researcher.

Who is organising and funding the research?

It is Mrs Bo Gao from Brunel University London organising and funding the research.

What are the indemnity arrangements?

Brunel University London holds insurance policies which apply to this study. If you can demonstrate that you experienced harm due to your participation in this study, you may be able to claim compensation. Please contact Prof Peter Hobson, the Chair of the University

Research Ethics committee (Peter.hobson@brunel.ac.uk) if you would like further information about the insurance arrangements which apply to this study.

Who has reviewed the study?

This study has been reviewed by the College Research Ethics Committee, College of Business, Arts and Social Sciences, Brunel University London.

Passage on the University's commitment to the UK Concordat on Research Integrity

Brunel University London is committed to compliance with the Universities UK [Research Integrity Concordat](#). You are entitled to expect the highest level of integrity from our researchers during their research.

Contact for further information and complaints

For general information

Name: Bo Gao

Department: Brunel Business School

University Address: Brunel University London, Kingston Lane, Uxbridge, Middlesex, UK

Postcode: UB8 3PH

Email: bo.gao@brunel.ac.uk

Name: Dr Elisabetta Barone (Supervisor of Mrs Bo Gao)

University Address: Brunel University London, Kingston Lane, Uxbridge, Middlesex, UK

Postcode: UB8 3PH

Email: elisabetta.barone@brunel.ac.uk

Tel: +44 (0)1895 265804

For complaints and questions about the conduct of the Research

If you have any specific complaints and questions or want to receive further information, please send an email to cbass-ethics@brunel.ac.uk. The person to be contacted if you wish to complain about the experience of the interview is:

David Gallear

The Chair of the College Research Ethics Committee

Phone: +44 1895 267077

Email: david.gallear@brunel.ac.uk

Brunel University London

CBASS Research Office

Brunel University London, Uxbridge, UB8 3PH, United Kingdom

Thank you for taking part in this study!

Research ethics approval has been obtained from the College of Business, Arts and Social Sciences Research Ethics Committee of Brunel University London.

布鲁内尔大学商业、艺术和社会科学学院，布鲁内尔商学院

参加者信息页

论文名称

探索中国会计师事务所女性领导者的抱负志向和竞争力与女同事间的关系

邀请函

您被邀请参加一个研究课题。在您决定参与之前，了解为什么要进行这项研究以及它将涉及什么内容对于您来说很重要。请花时间仔细阅读以下信息，您愿意的话可与其他人讨论再行决定。如有任何不清楚的信息或者您想知道更多的信息时请随时问我。请考虑后决定您是否愿意参加本访谈。

谢谢您的阅读。

这项研究的目的是什么？

本研究的目的是加深对在中国会计师事务所从业的女性领导和合伙人与其他女性的关系以及她们的志向抱负和竞争体验的深入理解。这项研究探讨了在中国会计师事务所从业的女性合伙人和领导在实施抱负志向和竞争力时与其他女性间的关系问题，从而研究她们如何理解和实施性别。

为什么我被邀请参加？

这项研究将对中国注册会计师协会（CICPA）公布的“中国 100 大会计师事务所”内从业的 30 名女性合伙人或女性领导人进行访谈。考虑到您的职位和工作经验，我邀请您参加这项研究。

我必须参加吗？

由于参与访谈完全是自愿的，由您自己决定是否参加。如果您决定参加，您会收到这份信息表并签署一份同意书。

如果您决定参加，您仍然可以自由地退出本访谈及您的数据，不必给出理由。这要在您的数据被匿名化之前。在此之后，将不再可能识别出您的数据。

如果我参加，会怎么样？

访谈预计约 60 分钟，仅进行一次。您可以选择面谈或者通过微信或 Skype 语音呼叫在线访谈。如果您想分享更多与访谈提问问题相关的经验，我们可以在访谈结束后通过微信或 Skype 进行另一个简短的访谈。请随时与访谈人（高波）联系。为了获得您的经验和见解，在您的允许下，访谈人会用数字录音机记录访谈过程。录音将被转录成文字。此外，访谈过程中将会有手写笔记。如果您不想把讨论的部分内容记录下来，录音笔和笔记都会暂停。访谈结束后，为了确保您的所有经验都被完全记录，中文版本的访谈记录文件将发送给您审查、补充、删除和修改达到可编辑使用的版本。所有中文版访谈转录文字文件将由访谈人高波进行。

一个灵活的半结构化访谈指南将被使用于访谈，这使您能够不间断和深入地谈论您的经验。访谈问题将从您提升至高级职位的经历开始，然后讨论抱负志向和竞争话题，最后以您对本次访谈的感觉和思考结束。研究者期望每一位参与者只接受一次访谈。然而，研究者可能再次与您联系，以跟进和澄清从采访出现的任何想法。

我需要准备什么？

这次访谈属于普通访谈，您不需要为任何可能的生活方式的限制做准备。

参与访谈可能的缺点和风险是什么？

定性访谈法是女性领导研究领域中最安全的方法之一。对女性领导人和合作伙伴的采访在隔离空间的公共场所或是在约定的公共场所进行，以便为被采访者提供隐私。然而，根据布鲁内尔大学伦敦独自工作政策，采访工作将尽可能避免独自工作。因此，面试将在有其他人在场的公共建筑中进行，不在私人住宅或单独的地方进行。

如果访谈出了问题怎么办？

所有的采访都是在公共场所进行的。您没有受到伤害的危险。如果您参与这项研究，将不会有特别的补偿安排。

如果您有任何具体问题需查询，请发送电子邮件至：cbass-ethics@brunel.ac.uk。如果您想投诉访谈经历，请联系：

David Gallear

The Chair of the College Research Ethics Committee

Phone: +44 1895 267077

Email: david.gallear@brunel.ac.uk

Brunel University London

CBASS Research Office

Brunel University London, Uxbridge, UB8 3PH, United Kingdom

如我参加这项研究，个人信息会被保密吗？

根据伦敦布鲁内尔大学的研究伦理规范规定，本研究尊重并保障每个访谈参与者的隐私和参与者数据的机密性。在研究过程中收集到的关于您的任何个人信息都将被严格以匿名方式保密。匿名性与研究的需要相一致，并且尽可能早地将数据匿名处理。您的姓名、地址和其他细节，或者可能支持身份识别的细节组合都会匿名处理，这样您就可以无法被辨认出。

为了确保所有参加者的公司信息的匿名性，研究者将采取以下行动。所有公司名称将被匿名处理。研究者将不描述公司所在的位置以及建筑外观。当提到公司时，研究者将描述他们的一般特征，如性别多样性情况。

此外，研究者将确保可能的第三方身份的匿名性，例如参加者的同事和她公司以外的朋友都将被保护和匿名处理。这将通过仔细地隐藏所有信息达成，如姓名、年龄、地点等，以避免泄露第三方的身份。换言之，研究者在使用第三方时将使用匿名和泛型类别。此外，研究者将只在有必要建立学术论证时使用第三方信息。然而，本研究有例外，例如在采访中讨论的一些众所周知的女性榜样。

在这个阶段，不需要第三方的语音转录文字或翻译服务，如果使用转录或翻译服务，则研究者必须从每个参加者处获得保密协议许可。

研究者将会把数据保存在有密码保护的电脑或锁在文件柜内。

研究者负责确保在收集或使用数据时不违反英国和中国的任何法律或法规要求。

本研究的结果会怎样？

研究数据将被编码（匿名），并由研究者在提交研究报告之前进行数据分析。您将无法在任何报告或出版物中被识别出。研究结果将主要用于博士学位论文，在学术会议上报告，在学术期刊发表，作为整本专著出版，或作为今后研究的一部分成果。匿名的研究数据也可以与其他研究者分享，以便进行进一步的分析研究，但在任何时候都不会共享任何可识别参加者的数据。数据将由研究者在项目完成后至少保存十年。如果您参与这项研究，您可以通过与研究者的联系获得出版物的复印件。

谁在组织和资助这项研究？

这项研究由布鲁内尔大学的高波女士组织和资助。

有什么赔偿安排？

伦敦布鲁内尔大学为这项研究投入了保险。如果您能证明您参加这项研究时受伤害，您可以要求赔偿。如果您想了解有关这项研究的保险安排的更多信息，请联系大学研究伦理委员会主席彼得·霍布森（Peter Hobson）教授（Peter.hobson@brunel.ac.uk）。

谁检查这项研究？

这项研究已被商业、艺术和社会科学学院研究伦理委员会检查审批。

关于布鲁内尔大学致力于英国科研诚信的承诺

布鲁内尔大学伦敦（Brunel University London）致力于英国大学研究完整性一致性的诚信承诺。您有权期待研究人员研究成果的最高水平的完整性。

进一步信息和投诉的联系方式

一般信息

Name: Bo Gao

Department: Brunel Business School

University Address: Brunel University London, Kingston Lane, Uxbridge, Middlesex, UK

Postcode: UB8 3PH

Email: bo.gao@brunel.ac.uk

Name: Dr Elisabetta Barone (Supervisor of Mrs Bo Gao)

University Address: Brunel University London, Kingston Lane, Uxbridge, Middlesex, UK

Postcode: UB8 3PH

Email: elisabetta.barone@brunel.ac.uk

Tel: +44 (0)1895 265804

针对有关研究的投诉和问题

如果您有任何具体的投诉和问题，或者您想获得更多的信息，请发送电子邮件至：
cbass-ethics@brunel.ac.uk。如果您希望投诉访谈的经历，请联系：

David Gallear

The Chair of the College Research Ethics Committee

Phone: +44 1895 267077

Email: david.gallear@brunel.ac.uk

Brunel University London

CBASS Research Office

Brunel University London, Uxbridge, UB8 3PH, United Kingdom

感谢您参加这项研究！

本研究已经获得伦敦布鲁内尔大学商业艺术和社会科学学院研究伦理委员会审查批准。

Appendix D

SAMPLE CONSENT FORM



College of Business, Arts and Social Sciences

Brunel Business School

CONSENT FORM TO THE PARTICIPANT

Exploring intragender ambition and competition for women leaders in accountancy firms in China

The participant should complete the whole of this sheet		
	Please tick the appropriate box	
	YES	NO
Have you read the Research Participant Information Sheet?		
Do you understand that you are free to contact any of the people involved in the research to seek further clarification and information?		
Have you had an opportunity to ask questions and discuss this study?		
Have you received satisfactory answers to all your questions?		
Whom have you spoken?		
Do you understand that you will not be referred to by name in any report concerning the study?		

Do you understand that all data collected in this study are confidential and anonymous?		
Do you understand that you are free to withdraw from the study:		
• At any time before the data are anonymised?		
• Without having to give a reason for withdrawing?		
Do you agree to take part in this study voluntarily?		
Do you agree that this interview being recorded?		
Do you agree to the use of non-attributable direct quotes when the study is written up or published?		
Signature of Research Participant:		
Date:		
Name in capitals:		
Signature of the researcher:		
Date:		

<p>The Researcher</p> <p>Name: Bo Gao</p> <p>Department: Brunel Business School</p> <p>University Address: Brunel University London, Kingston Lane, Uxbridge, Middlesex, UK, UB8 3PH</p> <p>Email: bo.gao@brunel.ac.uk</p>	<p>The Supervisor</p> <p>Name: Dr Elisabetta Barone</p> <p>University Address: Brunel University London, Kingston Lane, Uxbridge, Middlesex, UK, UB8 3PH</p> <p>Email: elisabetta.barone@brunel.ac.uk</p> <p>Tel: +44 (0)1895 265804</p>
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Research ethics approval has been obtained from the College of Business, Arts and Social Sciences Research Ethics Committee of Brunel University London.

布鲁内尔大学商业、艺术和社会科学学院

布鲁内尔商学院

参加者同意书

探索中国会计师事务所女性领导者的抱负志向和竞争力与女同事间的关系

参加者应完整填写表格		
	请在方格内打勾	
	是	否
你阅读过研究参与者信息页了吗？		
你是否知道你可以自由地与所有研究人员联系以寻求进一步的澄清和信息？		
你有机会提问并讨论这项研究吗？		
你的所有问题都收到满意解答了吗？		
你跟谁谈过本研究？		
你是否知道在相关研究报告中你的信息不会被披露？		
你知道本研究收集的所有数据都是机密的和匿名的吗？		
你是否知道你可以自由地退出研究：		

<ul style="list-style-type: none"> 在数据被匿名之前的任何时候? 		
<ul style="list-style-type: none"> 不必给出退出的理由? 		
你同意自愿参加这项研究吗?		
你同意这次采访被录音吗?		
当研究被提交或发表时, 你同意使用不披露个人信息的直接引用吗?		
研究访谈参与者签名:		
日期:		
姓名:		
研究者签名:		
日期:		

<p>研究者</p> <p>Name: Bo Gao</p> <p>Department: Brunel Business School</p> <p>University Address: Brunel University London, Kingston Lane, Uxbridge, Middlesex, UK, UB8 3PH</p>	<p>研究者的博士生导师</p> <p>Name: Dr Elisabetta Barone</p> <p>University Address: Brunel University London, Kingston Lane, Uxbridge, Middlesex, UK, UB8 3PH</p> <p>Email: elisabetta.barone@brunel.ac.uk</p>
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Email: bo.gao@brunel.ac.uk	Tel: +44 (0)1895 265804
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本研究已经获得伦敦布鲁内尔大学商业艺术和社会科学学院研究伦理委员会审查批准。

Appendix E

Model Interview Schedule / Protocol



College of Business, Arts and Social Sciences

Brunel Business School

Thesis Title: Exploring intragender ambition and competition for women leaders in accountancy firms in China

Interview Schedule / Protocol

Thank you for participating in this study about the experience of women leaders and partners.

1. Can I start by asking what is your experience, as a female leader or partner, in gaining a top hierarchical position?
2. Can you tell me about a time in your career when you have been ambitious?
 - a. How did you let people know you were ambitious?
 - b. How did they respond?
 - c. Where do you consider your attitudes towards ambition come from and why?
3. Thinking about an ambitious female leader or partner work for an accounting firm that you have met through your career, what fruitful and unsuccessful behaviours did you observe?
 - a. After you had realised she was ambitious, how did that affect your relationship? Did it bring you closer, or did the relationship become more estranged?
 - b. Did that influence you in any way?
4. Amongst your workgroup, what experiences of ambitious behaviours have you observed/experienced from other women?
 - a. Where and when are you aware of ambition in relationships between women in your organisation? What does it look like?
5. Can you tell me how experiences of competing with other women have influenced your career?
 - a. Where and when are you aware of competitiveness in relationships between women in your organisation?
 - b. How does that differ from your normal relationships with women at work?
6. As your career develops, have you ever been in a situation competing with a friend at

work?

7. How do you respond to competitive behaviour towards you from women?
 - a. Where do you think your attitudes towards competitiveness come from and why?
8. What are the key issues women need to be aware of and deal with as they advance into top-level positions?
 - a. What kind of relationship between female leaders exists at work in the accountancy industry?
9. What do you think is the relevance between culture and ambition and between culture and competition, both national and organisational? (Ask if have time)
 - a. (If she answers yes) What is the effect of corporate and national culture on female leaders' ambition and competition?
10. What relevance do ambition and competition have for women's success in reaching senior positions? (Ask if have time)
 - a. What kind of ambitious and competitive behaviours should a female leader have to succeed?
11. Now that we are drawing the interview to a close, is there anything further you would like to add about your experience? What are you thinking? How do you feel?

Thank you for taking part in this interview, and thank you for your patient to answer all these questions. Do you mind referring me to other women leaders and partners working in the accountancy industry so that I can invite them as the research participants?

Appendix F

MODEL LETTER OF APPROVAL



College of Business, Arts and Social Sciences Research Ethics Committee
Brunel University London
Kingston Lane
Uxbridge
UB8 3PH
United Kingdom
www.brunel.ac.uk

29 March 2019

LETTER OF APPROVAL

Applicant: Mrs Bo Gao

Project Title: Intra-gender ambition and competition in Chinese accounting firms

Reference: 15982-LR-Mar/2019- 18679-2

Dear Mrs Bo Gao

The Research Ethics Committee has considered the above application recently submitted by you.

The Chair, acting under delegated authority has agreed that there is no objection on ethical grounds to the proposed study. Approval is given on the understanding that the conditions of approval set out below are followed:

- The agreed protocol must be followed. Any changes to the protocol will require prior approval from the Committee by way of an application for an amendment.

Please note that:

- Research Participant Information Sheets and (where relevant) flyers, posters, and consent forms should include a clear statement that research ethics approval has been obtained from the relevant Research Ethics Committee.
- The Research Participant Information Sheets should include a clear statement that queries should be directed, in the first instance, to the Supervisor (where relevant), or the researcher. Complaints, on the other hand, should be directed, in the first instance, to the Chair of the relevant Research Ethics Committee.
- Approval to proceed with the study is granted subject to receipt by the Committee of satisfactory responses to any conditions that may appear above, in addition to any subsequent changes to the protocol.
- The Research Ethics Committee reserves the right to sample and review documentation, including raw data, relevant to the study.
- You may not undertake any research activity if you are not a registered student of Brunel University or if you cease to become registered, including abeyance or temporary withdrawal. As a deregistered student you would not be insured to undertake research activity. Research activity includes the recruitment of participants, undertaking consent procedures and collection of data. Breach of this requirement constitutes research misconduct and is a disciplinary offence.

A handwritten signature in black ink, appearing to read 'David Gallar'.

Professor David Gallar

Chair

College of Business, Arts and Social Sciences Research Ethics Committee
Brunel University London