

**The susceptibility of management accountants to framing bias – Published in  
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**Descriptive summary of demographic composition of sample**

Demographic variable	Categories	Frequency (n) <i>N</i> = 271	Percentage (%)
Gender	Male	178	65.7%
	Female	93	34.3%
Age	20 to 29 years	71	26.2%
	30 to 39 years	105	38.7%
	40 to 49 years	59	21.8%
	50 to 59 years	26	9.6%
	60 years and above	10	3.7%
Years of work experience	0 to 1 years	22	8.1%
	1 to 5 years	83	30.6%
	6 to 10 years	66	24.4%
	11 to 15 years	34	12.5%
	16 to 20 years	30	11.1%
	20 years and above	36	13.3%
Position employed in	Chief executive officer (CEO)	17	6.3%
	Chief financial officer (CFO)	42	15.5%
	Chief operating officer (COO)	4	1.5%
	Chief information officer (CIO)	0	0%
	Management accountant	164	60.5%
	Operational manager	31	11.4%
	Other positions	13	4.8%
Regional culture to which respondents subscribe	Africa	49	18.1%
	Asia	75	27.7%
	Europe	41	15.1%
	North America	99	36.5%
	Other	7	2.6%