I would use the following code with an assumption that the variables in IR and MR are similar with an exception of the m prefix in the MR file

```
*mens recode
use "KEMR8BFL", replace
* Drop variables that will cause problems in renaming. You can handle them better!
drop m304a*
* Remove m prefix
renpfix m

tempfile MRtemp
save `MRtemp'


*individual recode
*use "KEIR8BFL", clear
* Generate gender variable
gen gender = 2
append using `MRtemp'
replace gender = 1 if mi(gender)
lab def gender 1 "Male" 2 "Female"
lab val gender gender
ta gender
```

Let me know in case of further questions