

A REFLECTION ON THE LINK BETWEEN GENDER AND WHITE-COLLAR CRIME

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Abstract

Men and women often view white-collar crimes differently from a gendered standpoint. White-collar crime encompasses many types of offenses and offenders, and males are engaged in the majority of cases of corporate and professional malfeasance. Understanding gender and white-collar crime is a work in progress, and women's participation in the workplace is changing the landscape. Currently, there is little empirical evidence to suggest that women's involvement in high-level corporate crime is increasing, and whether or not this trend will change remains to be seen.

Keywords: white-collar crimes, gendered, offenses, high-level corporate crime

Introduction

Several explanations have been advanced to account for the gendered patterns in white-collar offending and legal treatment. To explain differential rates of offending between the genders, Steffensmeier and colleagues have argued that women have different focal concerns than men and that the focal concerns of women mitigate against their involvement in criminal offending (Steffensmeier and Allan, 2000; Steffensmeier et al. 2013). It has also been suggested that females convicted of white-collar offenses are less likely to hold the occupational positions needed to attain the high social status frequently associated with white-collar crime, meaning that women are more likely to be in 'pink-collar' positions and hence lack access to certain types of white-collar crime opportunities (Benson and Simpson, 2018; Dodge, 2009; Steffensmeier et al. 2013). In other words, occupational sex segregation may explain women's low rate of white-collar offending. Yet, according to the Equal Employment Opportunity Commission (EEOC), since the 1970s women have made substantial occupational advances and now occupy positions of power in organizations more often (Benson and Gottschalk, 2015). Accordingly, they should have more access to at least some white-collar crime opportunities.

Whether or not existing theoretical perspectives offer insight into female criminality is a subject of some controversy. Explanations for the gender gap are evolving as scholars continue to explore the causes, pathways, and participation of women in crime, particularly in the field of white-collar crime (Daly and Chesney-Lind 1988; Simpson 1989; Chesney-Lind and Shelden 1992;

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Steffensmeier and Allan 1996). Early gender studies redefined the manner in which female criminality was viewed and brought attention to a neglected area of research. In 1975, Freda Adler and Rita James Simon introduced a discussion of how and why the involvement of women in white-collar crimes was likely increasing. Forty years later, studies of women and white-collar crime are rare and the full extent of women's participation in corporate and occupational crime remains unknown, although substantial variation in gender and crime still exists (Dodge, 2009). This paper therefore is to summarize to what extent do females who commit white-collar offenses differ from their male counterparts in their risks, needs, and etiological correlates? And how might these differences (or lack thereof) inform interventions and criminal justice practice? The articles in the present issue represent an important step toward filling these gaps in knowledge, though there is a great deal more to be learned.

Motivations and White Collar Crime

Much of the research examining offenders' motivation to commit white collar crime focuses on how people's rationalizations or excuses become their motivations to commit crime. In his pioneering study of male embezzlers, Cressey (1953) argued that men committed their "trust violations" in response to a "non-shareable" problem they were facing and that these men relied on one or more verbalizations to make the crimes seem intelligible to themselves. The most common justifications for their acts were that they were just borrowing the money, that the money "belonged" to them, and that the situations they found themselves in was somehow unique and not representative of who they really are as people. Zietz (1981) and Daly (1989) built upon Cressey's ideas about motivations for white collar crime by examining female embezzlers. They both concluded that women offer different motivations for illicit behavior than do men. Using data from interviews with 100 women, Zietz (1981) found that these women stated they were motivated to embezzle for altruistic reasons; they claimed to be willing to sacrifice themselves if it meant providing for their families. She concluded that the verbalizations provided by male embezzlers were not applicable to female offenders committing similar crimes. Similarly, Daly (1989) compared presentence investigation reports of male and female white collar criminals to examine their motives for their criminal involvement. She concluded that both male and female embezzlers were motivated by family need. However, women were more likely to offer this motivation than were men: 36% of women offered this motivation, while only 18% of men did.

One of the most important aspects of Cressey's (1953) theory was that these verbalizations or rationalizations "were always present before the criminal act took place" (p. 94). This key point about preceding behavior was instrumental in the development of neutralization theory (Sykes and Matza, 1957), which has led to a relatively large body of research that explores the causes of white collar crime (Maruna and Copes, 2005). According to Sykes and Matza, when offenders contemplate committing criminal acts they use linguistic devices (i.e., neutralization techniques) to neutralize the guilt of committing crime. By using these offenders are able to free themselves from the guilt or negative self-image that is associated with their crimes. The types of white collar offenders investigated using the theory is quite extensive and includes physicians who defraud Medicaid (Jesilow et al. 1993), identity thieves (Copes and Vieraitis, 2009; Copes et al. 2007), telemarketing fraudsters (Shover et al. 2003), embezzlers (Cressey, 1953), and employee thieves

(Dabney, 1995). In fact, some have claimed that neutralization theory has found its most receptive audience in studies of organizational and white collar crime (Maruna and Copes, 2005). Qualitative studies of white collar offenders have suggested several new neutralization techniques to the original five articulated by Sykes and Matza. These new techniques include the defense of necessity, the claim of normality, and the claim of entitlement (Benson, 1985; Coleman, 2006).

Whether relying on survey research or ethnographic interviews, this literature suggests that white collar offenders do rely on various neutralizations to free themselves of guilt (Piquero et al. 2005). One key finding from this research is that the particular neutralizations used by offenders vary by the type of fraud they commit. Benson's (1985) study of white collar offenders probably best articulates how offense type explains variation in choice of neutralization. Benson interviewed anti-trust violators, tax violators, embezzlers, and security and exchange fraudsters. He found that the accounts appeared to be structured by "the nature of the offense, its organizational format and history, and by the requirement that they undermine the conditions of successful degradation ceremonies" (p. 602). For instance, anti-trust violators maintained that they were simply following standard business procedures that were necessary for the company to survive. They often characterized their wrongdoings as benign, especially when compared to those of street criminals. Some stated that the only reason they were prosecuted was because of personal motives of the prosecutors. By contrast, many fraudsters denied committing any crime at all. They claim that they were either set up by associates or were duped by others. Tax cheats were more likely to claim that everyone else is doing it (claim of normality) or that they did it for altruistic reasons (appeal to higher loyalties).

It has been long understood that gender is a nearly omnipresent influence on social perceptions and interactions (West and Zimmerman, 2009; Ruhland and Selzer, 2020). Feminist social scientists have also established the situational and contextual nature of gender performances (Liu and Miller, 2019). They suggest that gendered expectations of social actors vary between social locations and within social contexts. Masculinities and femininities not only vary by race, ethnicity, and class, but also from interaction to interaction. Thus, we expect gender to have salience in the examination of narratives as the interviewees will be constructing accounts of their perceptions and actions, which should attempt to conform to gender based social positions. For example, men who provide accounts of their white collar crimes are negotiating a highly problematic gendered terrain. Middleclass masculinity is grounded in the ability to fulfill breadwinner expectations, not only in the eyes of their families but in the eyes of their peers (Chan and Gibbs, 2019). A man who resorts to white collar offending is at risk of presenting an admission of a failure in his capacity to compete legitimately. The very commission of the crime may establish his failure as a wage earner. Female white collar offenders, on the other hand, likely will not face the same gendered weight in their accounts. While their discussions will negotiate the general social stigma of crime commissions, they may not feel obligated to face the fact that their actions can be perceived as a failure of their gendered selves (Ndrecka, 2020). Despite the continued female penetration of the white collar workforce, women are not yet judged as women by their ability to have successful careers.

Offense types by gender

There are differences in the rate of participation by gender across studies in different countries. Studies in the United States have found that the percentage of people who engaged in white-collar crime who are women ranges from 14% (Wheeler et al. 1988) to 22% (Benson and Kerley, 2000). In Europe women appear to make up smaller percentages of people who engage in white-collar crime; women in Europe range from 14% (Van Onna et al., 2014) to as low as around seven and eight percent (Benson and Gottschalk, 2015; Gottschalk and Glasø, 2013). Interpreting the meaning of these differences is difficult because of the varying time periods analyzed, the methods used to identify white-collar crimes, and the sample sizes involved in each study. Regardless, these studies show that significantly fewer women than men participate in white-collar crime.

An analysis of gender in the Yale data found that the gender distribution of people sentenced for white-collar crime varied by offense type. Daly (1989) found the highest rate of offending among women was for bank embezzlement (45%), followed by postal fraud (18%), credit fraud and false claims and statements (15% each), while women were less likely to be convicted of tax fraud (6%), bribery (5%), securities fraud (2%) or antitrust offenses (0.5%). Overall, the female share of corporate (or organizational) crimes was very low with only 1% of women involved in indictments against a corporation whereas 14% of men were involved in these types of crimes (Daly, 1989). Other research has found similar trends in the types of offenses committed by gender. For example, in a study using federal sentencing data Benson and Kerley (2000) found that women comprised 47.7% of those convicted for bank embezzlement and 31.2% of false claims and statements convictions. The smallest percentage of women engaging in an offense type was for income tax violations (8.6%). A study of newspaper reports in Norway found that out of 161 persons reported as being involved in various forms of white-collar crime, only eight (4%) were female (Gottschalk, 2012). Recent studies of women involved in major corporate frauds in the United States find that they typically represent less than 10% (Steffensmeier et al. 2013).

Besides tending to commit mainly low level types of white-collar offenses, women also differ from men in the way that their offenses are carried out and in the rewards that they reap from them. Most notably, women are more likely to work alone while men are more likely to cooperate with other persons (Daly, 1989; Klenowski et al. 2011). Thus, perhaps not surprisingly, the white-collar crimes committed by women tended to be less sophisticated and of shorter duration than those committed by men. When women are involved in criminal networks, they tend to occupy subsidiary supporting roles rather than leadership positions (Benson and Gottschalk, 2015; Steffensmeier et al. 2013). Finally, economic gains by men are almost always higher than that of women. In Daly's study, the economic gains of men were 10 times higher for bank embezzlement, five times higher for postal fraud and two times higher for credit fraud and false claims than women (Daly, 1989). Overall, the types of white-collar crimes women engage in tend to be less serious than those

Criminal Thinking, Gender and White-Collar Crime

Most scholars conceptualize white-collar and non-white-collar crime as discrete clinical and theoretical entities. Adopting a contrary view, Gottfredson and Hirschi (1990) posited that the differences between white-collar and non-white-collar crime are more apparent than real based

on the assertion that all crime is a product of low self-control. In their general or low self-control theory of white-collar crime, Gottfredson and Hirschi argued that white-collar offenders are just as criminally versatile and deviant as their non-white-collar counterparts. What this means is that white-collar offenders do not specialize in white-collar crime any more than robbers confine themselves to robbery or thieves restrict themselves to theft. In addition, white-collar and non-white-collar offenders are equally likely to own a prior record of criminality and poor social adjustment. There is research that corroborates aspects of Gottfredson and Hirschi's general theory of white-collar crime. Nagin and Paternoster (1994), for instance, uncovered a significant relationship between white-collar crime and low self-control. Weisburd et al. (1995), in another study that supports Gottfredson and Hirschi's position, determined that imprisonment may be no more effective in deterring white-collar crime than it is in deterring other forms of criminality.

Criminal thinking or attitudes conducive to a criminal lifestyle have been linked to several behavioral outcomes such as treatment completion (Staton-Tindall et al., 2007), treatment effects (Walters, 1995, 2003), recidivism (Walters, 2005), risk for sexually offending (Walters et al. 2009), and participation in disciplinary acts in prison (Walters and Geyer, 2005; Walters and Mandell, 2007). In fact, one study with male federal inmates demonstrated criminal thinking contributed to the prediction of three different types of disciplinary outcomes (i.e., severe, aggressive, total) above what was already accounted for in the model by psychopathy, age, and prior disciplinary acts (Walters and Mandell, 2007). Criminal thinking dimensions have been found to be moderately correlated with a self-report measure of antisocial personality (Morey, 2003; Walters and Geyer, 2005).

As Benson and Harbinson (2020) note, the way in which the people who commit white-collar offenses think about their law violation has long been considered central to the initial decision to become involved in crime. The stereotypical person who commits a white-collar crime is often pictured as a person who is pro-socially engaged in work, family, and other institutions (with the exception of their law violation), and who rarely adopts the criminal label (Conklin, 1977; Sutherland, 1983). How is it that the individual holds on to their prosocial identity in spite of official convictions? Prior work on individuals sentenced to probation for white-collar type crimes has found them to almost uniformly deny criminal intent at the time of the instant offense, often citing their behavior as accepted practice and distinguishing their behavior from 'real' crime (Benson, 1985). Benson and Harbinson (2020) offer an extension of these ideas – are the self-protective narratives of those who commit white-collar offenses reflective of deeper patterns of criminal thinking?

The most significant contribution of Benson and Harbinson (2020) is the effort to 'gender' criminal thinking styles. Prior work generally has been limited to males, begging the question of how women may think about offending differently. Women rarely are involved in large white-collar schemes and tend to act in more subordinate roles (Benson and Gottschalk, 2015; Steffensmeier et al. 2013). This may facilitate women displacing responsibility for these offenses, consistent with the PICTS concept of Mollification. The gendered focal concerns of care for others (Steffensmeier and Haynie, 2000) may also promote Entitlement and Sentimentality thinking styles. Yet results from Benson and Harbinson suggest a general similarity between men and women in criminal thinking, with women evidencing slightly higher scores than men for both

individual components and scaled items. The relative similarity of criminal thinking styles between men and women is particularly striking given that the offense distribution is uneven across categories – for example, embezzlement is nearly twice as prevalent among females than among males.

These findings are suggestive in that, in spite of gendered social concerns, there appears to be little difference in the cognitive processes of males and females sentenced for white-collar offenses. This is consistent with past research on neutralizations. In several studies, both women and men have justified their illegal financial offenses by arguing a need to provide for others – the primary difference in their narratives is the gendered language of ‘caretaker’ (female) versus ‘breadwinner’ (male) (Benson, 1985; Klenowski et al. 2011; Vieraitis et al. 2012). How can we reconcile these apparently similar patterns of criminal thinking with the fact that women are less likely to offend? Benson and Harbinson suggest that measurement error may be to blame and cite Walters (2002) proposition that women may be more sincere on the PICTS items, producing an artificially similar average across groups. We remain unconvinced, as arguably the expectations for women to be crime free should promote greater response deception among women. There is some merit to the explanation that women have differential opportunities to offend, but studies on intentions to offend suggest that women remain less willing to engage in corporate crime given the same opportunity (Vieraitis et al. 2012). Together, this suggests that there may be fewer situations in which women feel constrained or compelled to resolve issues in a criminal way. Perhaps gendered expectations inhibit the development of criminal thinking patterns, accounting for the difference in the prevalence of offending as well as the similarity in profiles among individuals on probation. Alternatively, masculinity may promote or at least facilitate the adoption of criminogenic patterns of thinking among men (Hayslett-Mccall and Bernard, 2002).

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Conclusion

People engage in crime for a variety of reasons and often adopt techniques of neutralization or rationalization to hasten or justify their illegal behavior. Recent research has explored gendered differences among white-collar offenders and justifications for their actions. The use of techniques of neutralization, first proposed by Sykes and Matza (1957), is common among all types of offenders. The list of possible neutralizations has been extended from the original five set forth by Sykes and Matza—that is, denial of responsibility, denial of injury, denial of victim,

condemnation of the condemners, and appeal to higher loyalties. Other researchers have found that offenders also claim metaphor of the ledgers, entitlement, normality, necessity, and justification by comparison (see, e.g., Cromwell and Thurman 2003; Coleman 2006).

In past research, men and women have cited financial need as a reason for committing white-collar crime, although the extent of true need has varied. Many white-collar criminals reveal financial concern as a motive, regardless of the “severity” of monetary need. Men also seem to commit offenses based on their own prerogative, and evidence exists that men turn to crime because of pressures to maintain an upper-class lifestyle. Women more commonly cite a hardship as a reason for their criminal behavior rather than maintenance of an established lifestyle. Some reasons cited by women for their involvement in criminal acts include personal debt, familial medical hardships, and intervention in a family member’s problem such as drug addiction. As illustrated in the above discussion that women used the excuse of “necessity” as a justification more often than men

Only recently has the role of women who commit corporate and occupational crime garnered substantial scholarly attention. The existing literature and research lend support to major conclusions regarding women and white-collar crime. It shows that first women in the workplace are just beginning to obtain positions that are more conducive to white-collar crime, but they still face many occupational barriers. Second, financial crime by women is more likely to be labeled as pink collar, particularly embezzlement, because of disagreements over what constitutes white-collar crime. Third, perceived gender roles of appropriate female and male behavior and “in-groups” leave little room for women’s participation in major corporate frauds. Finally, existing research is limited and the role of women in white-collar crime is evolving. Current research shows several differences between males and females associated with criminal behavior and white-collar crime. For example we see that women steal less money in fraudulent acts than men do. Then women tend to justify or rationalize their illegal behavior as more “altruistic” than men do.

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