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Gender and Crime: Convenience for Pink-Collar Offenders

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ABSTRACT

Traditionally, research on the gender fraction of women in white-collar crime has focused on female lack of financial motive, organizational opportunity, and personal willingness for deviant behavior. This article applies the opposite perspective of traditional gender research on white-collar crime in terms of special female motive, opportunity, and willingness. This article challenges prior research regarding female involvement in white-collar crime. Based on the theory of convenience, this article identifies convenience themes that are gender-specific in favor of pink-collar offenders. In the motive dimension of convenience theory, we find concern for others and strain causing depression and anxiety. In the opportunity dimension, we find that women have the advantage of facing suspicion of misconduct, wrongdoing, and crime to a far lesser extent compared to men. In the willingness dimension, we find that women as followers can justify their actions and neutralize their potential guilt feelings far better than men in the role of leaders in crime can neutralize what they have done.

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Introduction

Most research on the gender fraction of women in white-collar crime has focused on female lack of financial motive, female lack of organizational opportunity, and female lack of personal willingness for deviant behavior. Scholars such as Cumming, Leung, and Rui (2015), Dodge (2007), Holtfreter (2015), and Steffensmeier, Schwartz, and Roche (2013) emphasize lack of female motive. Scholars such as Benson and Gottschalk (2015), Benson and Simpson (2018), Dodge (2009), and Gottschalk and Smith (2015) emphasize a lack of female opportunity. Scholars such as Becker and McCorkel (2011), Benson and Harbinson (2020), Galvin (2020), and Goulette (2020) emphasize a lack of female willingness. Since only 6% of incarcerated white-collar offenders in Norway are women, it is easy and simple to jump to the conclusion that men are 16 times more involved in white-collar crime compared to women (Gottschalk 2019). This article challenges such a conclusion and the underlying assumptions about gender in white-collar crime.

This article applies the opposite perspective of traditional gender research in white-collar crime in terms of special female motive, opportunity, and willingness by addressing the following research questions: What are special elements of female motive? What are special elements of female opportunity? What are special elements of female willingness? To answer these questions, this article applies the theory of convenience for white-collar crime (Braaten and Vaughn 2019; Dearden and Gottschalk 2020; Gottschalk 2020).

Pink-collar offenders

A pink-collar offender is a female white-collar criminal who abuses her professional position to commit and conceal financial crime that can benefit herself or the business (Daly 1989a, 1989b;

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Paxton 2012). She belongs to the elite in society where she enjoys legitimate access to resources. She commits financial crime in the course of her occupation. She is a person of respectability and high social status who commits crime in the course of professional activities (Sutherland 1939). This definition is a well-known and influential description of what we call the offender-based approach to defining white-collar crime (Friedrichs, Schoultz, and Jordanoska 2018). The definition emphasizes that white-collar crime is a financial crime by privileged individuals in society who abuse their legitimate access to resources to violate laws (Craig and Piquero 2017; Schnatterly, Ashley Gangloff, and Tuschke 2018). White-collar crime is a financial crime committed by privileged individuals in a professional context where offenders have legitimate access to resources based on powerful positions and personal trust (Logan et al. 2019).

The predominance of males in virtually all forms of crime is one of the most well-established empirical regularities in criminology (Benson and Gottschalk 2015). The gender gap in crime, however, is not uniform, that is, it varies over offense type. Males dominate most heavily in the commission of direct contact predatory street crime involving violence, such as murder or robbery, while females commit a somewhat larger share of minor property crime such as shoplifting or theft. For example, males account for over 90% of arrests for robbery but only 65% of arrests for minor property crime in the United States (Steffensmeier and Allan 2000). Researchers have documented that the gender gap in crime extends to white-collar offenses. This gap apparently still persists to the present day. In a study of the gender breakdown of defendants in the Enron and post-Enron financial scandals in the United States, research suggests that only 7% of involved individuals were women. Further, as it does with street crime, the gender gap in white-collar crime also varies over different types of offenses (Benson and Simpson 2018; Dodge 2009). For example, a study of people convicted in the U.S. federal justice system found that women comprised less than 5% of the antitrust, securities, tax, and bribery offenders, but close to half of the bank embezzlement offenders. Holtfreter (2005) analyzed data collected by the Association of Certified Fraud Examiners and found differences in the types of fraud committed by men and women with men dominating in forms of fraud that require greater access to organizational resources.

In Norway, women constitute only 7% of white-collar inmates, while the rest are all men (Benson and Gottschalk 2015). Estrada, Nilsson, and Pettersson (2019: 145) argue that there is a declining gender gap in registered crime, “the fact that men commit a much larger number of offences than women is one of the central findings in criminological research.” Similarly, Messerschmidt (1997) suggests that gender is an important predictor of criminal involvement as males dominate criminal activity. Holtfreter (2015: 422) found that “the gender gap in crime – the overrepresentation of males in virtually all official arrest statistics – has narrowed in recent decades and is considerably smaller for white-collar crimes.” Therefore, one might hypothesize that as gender equality increases, women’s involvement in white-collar crime will become more like men’s, especially if gender equality is reflected in improved economic standing and employment opportunities for women.

The gender gap described above represents well-known insights into white-collar crime from traditional research. What makes gender research more exciting is the potential gender gap in detection rates for women versus men. Based on a review of research literature, Gottschalk (2019) estimated a relative detection risk for women versus men of only 30% in Norway. The number implies a likelihood of detection of 3% for women and 9% for men. This is because Gottschalk and Gunnesdal (2018) found that only one out of eleven white-collar offenders in Norway end up being detected, prosecuted, and incarcerated. When there is thus only a 9% chance for men, then there is only a 3% chance for women, if the relative detection risk is only 30% for women (Gottschalk 2019).

Gottschalk and Gunnesdal (2018) base their estimate on expert elicitation. Expert elicitation refers to a systematic approach to synthesize subjective judgments of experts on a topic where there is uncertainty due to lack of data (Heyman and Sailors 2016; Valkenhoef and Tervonen 2016). The researchers also asked the experts about their estimate for detection dependent on gender. Expert replies were on average 10.5% and 6.5%, respectively, for male and female offenders (Gottschalk and Gunnesdal 2018). This is expert perception and no real data, which suggests that female white-collar

offenders are less likely to be detected than male white-collar offenders. Unfortunately, no actual data on this issue is, to our knowledge, currently available. An empirical demonstration of the convenience framework would certainly make this detection argument more compelling and would force the research to articulate the measurement implications.

Dearden and Gottschalk (2020) estimate a relative detection risk of women versus men in Utah in the United States of 92%, which indicates no major gender gap. Returning to Norway, Gottschalk (2019) also presents two surveys among business school students that indicate relative detection of 75% and 65%, respectively.

One potential contributor to the assumed and estimated gender gap in crime detection is the amount of money involved in white-collar crime. In the Norwegian sample studied by Benson and Gottschalk (2015), the average economic gain from crime was lower for female offenders than for male offenders. The average economic gain for women in pink-collar crime was nine million Norwegian kroner, which is a little less than one million US dollars. The average economic gain for men was fifty million Norwegian kroner, which is about five million US dollars. Thus, the crime amount for male offenders was more than 5 times larger than for female offenders.

The unknown detection rate for women versus men makes the convenience perspective interesting, since convenience in crime increases when the detection risk decreases. This is a matter of female advantages in committing and concealing financial crime as discussed in the following short presentation of convenience theory. Lack of suspicion of women and thus lack of detection of female offenders belong to the organizational opportunity structure for offenders.

Theory of convenience

Pink-collar crime is a matter of financial motive, organizational opportunity, and personal willingness for deviant behavior. We apply the theory of convenience, which is an emerging new perspective on white-collar crime. The relevant research literature is growing rapidly (e.g., Braaten and Vaughn 2019; Chan and Gibbs 2020; Dearden and Gottschalk 2020; Gottschalk 2017, 2020; Hansen 2020; Kireenko, Nevzorova, and Fedotov 2019; Leasure and Zhang 2018; Otu and Okon 2019; Reese and McDougal 2018; Vasu and Podgor 2019). Therefore, this article only presents a brief review of the theory. The integrated deductive theory of convenience results from a synthesis of perspectives in three dimensions:

- *Convenience in motive.* It is convenient to use illegitimate financial gain to explore possibilities and avoid threats (Naylor 2003). Climb the hierarchy of needs for status and success (Maslow 1943), realize the American dream of prosperity (Schoepfer and Piquero 2006), satisfy the need for acclaim as a narcissist (Chatterjee and Pollock 2017), and restore the perception of equity and equality (Clark et al. 2010) are some of the perspectives integrated into the motive dimension of convenience theory. In addition, goal setting is a common practice in the field of organizational behavior, where high-performance goals tend to encourage unethical behavior (Welsh et al. 2019). The extra profit from financial crime enables the offender to handle desired possibilities and potential threats. It is mainly the convenience of extra profit, rather than the convenience of the extra profit being illegal profit, which is important in the motive dimension of convenience theory. However, under certain circumstances, there might be some extra benefits from illegal extra profit rather than extra profit in general, since illegal funds avoid the attention of external and internal control mechanisms, including compliance functions (Kawasaki 2020). Illegitimate financial gain can thus find its ways into exploring possibilities and avoiding threats that recorded funds cannot.
- *Convenience in opportunity.* There is convenient access to resources to commit and conceal financial crime. Legitimate access to premises and systems (Benson and Simpson 2018), specialized access in routine activity (Cohen and Felson 1979), blame game by misleading attribution to others (Eberly et al. 2011), and institutional deterioration (Rodriguez, Uhlenbruck, and Eden

2005) are some of the perspectives integrated into the opportunity dimension of convenience theory. A typical white-collar offender does not go into hiding as many street criminals do. Rather, the offender conceals financial crime among legal transactions to make illegal transactions seem legitimate, or the offender conceals financial crime by removing certain activities from the books. A typical white-collar offender who has convenient legitimate access to commit crime might spend most of the energy on concealing crime in the professional context (Huisman and van Erp 2013; McClanahan and South 2020).

- *Convenience in behavior.* Offenders can conveniently justify crime and neutralize guilt feelings (Dearden 2016, 2017, 2019). Application of neutralization techniques (Sykes and Matza 1957), sliding on the slippery slope (Welsh et al. 2014), lack of self-control (Gottfredson and Hirschi 1990), and narcissistic identification with the organization (Galvin, Lange, and Ashforth 2015) are some of the perspectives integrated into the willingness dimension of convenience theory. Learning from others by differential association (Sutherland 1983) and professional deviant identity (Obodaru 2017) are some further perspectives. When a white-collar offender justifies crime, then it is obvious to him and her that wrongdoing occurred. However, the offender can claim that the act of wrongdoing is morally justifiable (Schnatterly, Ashley Gangloff, and Tuschke 2018), and that a negative life event has occurred (Engdahl 2015). When a white-collar offender denies a guilty mind, then the offender applies neutralization techniques. When a white-collar offender makes crime as a choice, it is convenient based on identity (Galvin, Lange, and Ashforth 2015), rationality (Pratt and Cullen 2005), and learning from others (Sutherland 1983). Social identity represents an individual's self-concept in the organization (Piening et al. 2020).

Convenience is the state of being able to proceed with something with little effort or difficulty, avoiding pain and strain (Mai and Olsen 2016). A convenient individual is not necessarily bad or lazy. On the contrary, the person is often both smart and rational when choosing a convenient option (Blickle et al. 2006; Sundström and Radon 2015). Convenience as a relative construct and convenience theory is therefore in line with the crime-as-choice perspective. Convenience orientation varies among individuals, as some are more concerned than others are about time-saving, effort reduction, and pain avoidance. Convenience orientation is a value-like construct that influences behavior and decision-making. Convenience comes at a potential cost to the offender in terms of the likelihood of detection and future punishment.

Figure 1 presents a structural model of convenience theory. It divides the motive into possibilities and threats, while the opportunity is to commit and conceal crime, and the willingness is a choice and a claim of innocence.

Pink convenience themes

Financial motives

The first convenience theme in Figure 1 is the motive-possibilities-individual perspective. For pink-collar criminals, illegitimate gain can help achieve goals that seem more important to women than to men. The offender needs to satisfy her desire to help others as a social concern. Agnew (2014) introduced the motive of social concern and crime, where there is a desire to help others, and thus moving beyond the assumption of simple self-interest. However, as argued by Paternoster, Jaynes, and Wilson (2018), helping others can be a self-interested, rational action that claims social concern. The feminine morale emphasizes social dimensions more than material dimensions although materialism has emerged in feminism (Sullivan 2012). When Klenowski, Copes, and Mullins (2011: 58) interviewed 20 convicted pink-collar offenders, “the most common way that females framed their actions was to show that their ultimate goals were to provide support and aid to those for which they cared,” for example:

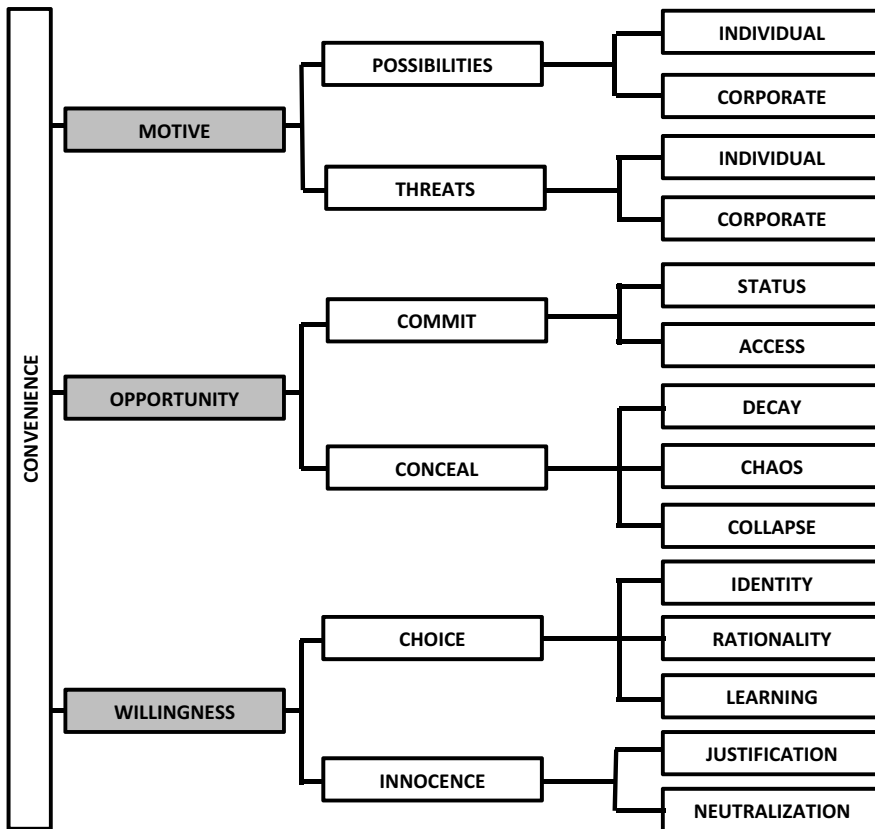


Figure 1. Structural model of convenience theory.

Well what really happened is my two daughters when they were three and five years old in 1990, 1991 they were sexually abused by their father and I aligned myself with somebody that was able to pay my legal bills to fight for custody and to fight for justice in that regard so I guess I'm here because of what I did and I should be here but I don't think I should be here because of my motive. I feel like I was only doing what I had to do as a mother.

The paradigm of gendered focal concern contends that women feel socialized to accept nurturing role obligations that emphasize the importance of social relationships and communalistic orientations toward others. Through the assimilation of these obligations, women develop identities as caregivers (Steffensmeier, Schwartz, and Roche 2013).

Furthermore, as argued by Holtfreter (2015), strain might vary with gender. For example, there are suggestions that gender differences exist in the types of strain experienced, as well as in the reactions to particular strains. Females may respond to strain with depression and anxiety, while males may respond with negative emotions in the form of anger aggression. In the motive-possibilities-corporate perspective for pink-collar criminals in Figure 1, corporate goals, ambitions, objectives, and ends can thus become extremely important for female executives to get rid of strain from depression and anxiety caused by lack of corporate goal achievement. Female executives have moved through the glass ceiling (Dodge 2009), and they will not succeed with continued strain, stress, and particularly uncertainty (Langton and Piquero 2007).

The strain perspective has become one of the leading theoretical explanations for crime (Agnew 2005, 2012; Cleff, Naderer, and Volkert 2013; Froggio and Agnew 2007; Hoffmann 2002; Langton and Piquero 2007; Ngo and Paternoster 2016). The strain perspective emphasizes the frustration of not

succeeding with a task, such as the inability to avoid the threat of personal or corporate bankruptcy. Strains tend to generate negative emotions, which create pressures for corrective action to reduce the gap between the desired and actual situation, with crime being one possible response. Since strains vary with gender, individual and corporate threats illustrated in [Figure 1](#) can thus trigger specific motives among pink-collar offenders.

Management researchers suggest that female chief executive officers are significantly more likely to lose their jobs than male CEOs. According to Gupta et al. (2020), female CEOs have a similar level of dismissal likelihood regardless of firm performance. Female and male CEOs face similar risk of dismissal when firm performance is poor, but dismissal probability decreases significantly with performance improvements only for male CEOs. The greater insecurity in the CEO position for women might cause corrective actions to reduce the likelihood of dismissal and to stay in top positions of challenging experiences (King et al. 2012). Female CEOs and other women in elite positions have to compensate for the exclusion from male-dominated networks, which represents a kind of gender barrier (Joshi et al. 2015) and gender discrimination (Triana et al. 2010), partly caused by underrepresentation of women (King et al. 2010). The threat of losing their jobs can lead female CEOs to nurture others to stay themselves in power.

Female CEOs perceive greater termination vulnerability (Klein, Chaigneau, and Devers 2019; Zhang and Qu 2016). When women breakthrough the “glass ceiling,” Gupta et al. (2020) suggest that they end up on the “glass cliff” where they face more perils, risks, and difficulties compared to their male counterparts. The glass cliff metaphor captures the dangers of falling from the heights of elite positions. To avoid more scrutiny and criticism than men, pink-collar crime might be a convenient avenue to survive on the glass cliff.

Organizations are social arenas where people develop relationships with one another (Brands and Mehra 2019). The survival on the glass cliff is dependent on female influence tactics. Smith et al. (2013) suggest that communal tactics are gender-specific tactics for women, which include collaboration, consultation, and indirect use of sexuality, personal appeals, exemplification, supplication, and ingratiation. Ingratiation is the act of gaining acceptance or affection for herself by persuasive and subtle blandishments. Collaboration involves offering assistance or resources in exchange for compliance, which is not far away from the Agnew (2014) perspective of social concern and crime.

Organizational opportunities

In the opportunity dimension of convenience theory in [Figure 1](#), the female opportunity structure is less to find in the commit perspective and more to find in the conceal perspective. The obvious advantage for female offenders is simply that they do not face suspicion of crime to the extent that males face suspicion.

A simple experiment might illustrate the gender difference in suspicion. We have presented the following question as an experiment to a number of audiences in Norway over the years: Whom would you bribe? You would like to build a summer mansion on a property that the state has regulated for recreation. The real estate is at the oceanfront on the shoreline, within the 100 meters belt on the southern coastline of Norway. The public is supposed to have preferential access for recreational purposes. You have the choice of bribing a female or male official in the municipality who are both in the position of granting permits. They both have the same powers to approve your application. Considering all the audiences, a large majority always votes exclusively for bribing the male official. Almost no one would bribe a female official in the municipality. Less than 5% would on average involve the woman in corruption, since they do not believe that women will commit white-collar crime (Dearden and Gottschalk 2020; Gottschalk 2019). The result from this experiment finds support in an Australian study, which determined that women have less of a chance of getting involved in corruption (Bowman and Gilligan 2008).

Women tend to express more ethical responsibility than men do, making them less relevant to blame when suspicion arises. However, as documented in a study by Dalton and Ortegren (2011), women's responses to ethical issues can result from the social desirability response bias. The social desirability response bias appears to be driven a significant portion of the relationship between gender and ethical decision-making, where females consistently report more ethical responses than males. A review of the empirical ethical decision-making literature by O'Fallon and Butterfield (2005) concluded that often there are no differences found between men and women. Adding to the convenience theme of expressing ethical responsibility, pink-collar offenders can also expand their organizational opportunity by expressing emotional intensity. A quite consistent finding in the emotion literature is that both expectations of women and behavior by women imply greater emotional intensity and emotional expressiveness than men, and such differences hold for both positive and negative emotions. According to Scott and Barnes (2011), the root of such differences may lie in role development, whereby females follow a socialization to be more emotionally expressive while men follow a socialization to stay more restrained emotionally. For example, confronted with allegations of financial crime, females tend to respond by crying innocently more frequently than males do. Misleading attribution of blame to others might follow (Eberly et al. 2011).

Female offenders can hide behind their leaders as frequent followers in crime rather than leaders in crime. When someone detects deviant leaders, followers might still avoid attention, especially by making themselves invisible (Gottschalk and Smith 2015), which means that they are easily overlooked or disregarded (Smith et al. 2020). Women do simply not appear to fit the profile of a serious criminal (Becker and McCorkel 2011). Even when female co-offenders get attention from the criminal justice system, the prosecution tends to focus on the main individuals involved in crime, which can benefit women who played minor roles in the crime.

In their analysis of the schemes behind corporate frauds, Steffensmeier, Schwartz, and Roche (2013) found that most of the time women received directives and orders from others and were included in the criminal conspiracy only because their job duties made them instrumental to carrying out the crime. A U.S. study documents that female white-collar crime increases when women feel invited by men to participate (Becker and McCorkel 2011).

White-collar crime is committed by single individuals and in groups of one or more offenders. Among 405 white-collar criminals convicted in Norway from 2009 to 2015, most of them did it in groups. There were a number of all-men groups, but no all-women groups. In the mixed-gender groups, women were always followers.

Status is the first convenience theme in Figure 1 in terms of the opportunity-commit-status perspective. Status here is an individual's social rank within a formal or informal hierarchy, or a person's relative standing along a valued social dimension (Kakkar, Sivanathan, and Gobel 2020). Status is an actor's relative position in a social hierarchy. Status differences lead to opportunity variations based on one actor's acknowledgment that the other is entitled to certain privileges (Han, Shipilov, and Greve 2017).

The status of pink-collar offenders can derive from their relationships with others in organizations as social arenas (Brands and Mehra 2019) by the use of female influence tactics (Smith et al. 2013). The survival and success on the glass cliff are dependent on female influence tactics. Smith et al. (2013: 1161) suggest that communal tactics are gender-specific tactics for women, which include collaboration, consultation, and indirect use of sexuality, personal appeals, exemplification, supplication, and ingratiation:

Ingratiation can be defined as the use of behaviors designed to increase the target's liking or to appear friendly to gain compliance or support. Supplication is employed when one elicits nurturance or obligation from a target through self-depreciation or claims of helplessness. Exemplification involves eliciting target guilt or awe through behaviors such as self-denial or helping. Personal appeals are employed when one entreats the target's sense of loyalty or friendship to gain compliance or support for one's own desired outcomes. The indirect use of sexuality as an influence tactic involves subtly, but intentionally, using one's sexuality to gain favor from others. This tactic can include wearing perfume or provocative clothes and flirting. Consultation entails seeking the advice or participation of others. Finally, collaboration involves offering assistance or resources in exchange for compliance.

The status of a pink-collar offender can be the result of support from a successful predecessor who was in favor of gender diversity and inclusion at the highest level. Dwivedi, Joshi, and Misangyi (2018) suggest that the predecessor's post-succession presence on the board can guarantee status and trust for a woman in CEO succession. They found that the form of predecessor support is unique to women.

A third status advantage for pink-collar offenders is the relationship between self-reliance and leadership evaluations. Schaumberg and Flynn (2017: 1859) found that self-reliance relates positively to leadership evaluations for women, but not for men:

We find that self-reliant female leaders are evaluated as better leaders than self-reliant male leaders are. In contrast, we find a male advantage or no gender advantage for dominant leaders or leaders who are described positively, but not in terms of any discrete agentic trait. Consistent with expectancy violation theory, the female advantage in the relationship between self-reliance and leadership evaluations emerges because self-reliant female leaders are seen as similarly competent, but more communal, than self-reliant male leaders are.

A fourth status advantage for pink-collar offenders is subordinates' potential perceptions of fairer treatment compared to male leaders as it comes to pay systems. Abraham (2017) found evidence of less gender pay inequality for employees reporting to a female manager. Manager gender had the implication in his study that female managers use the discretion afforded to them by less formalized pay systems to pay male and female employees more equitably than do male managers. The equity perspective here thus explains how an individual can express more trust and feel more loyal to a female manager than a male manager (Briscoe and Joshi 2017).

A fifth status advantage for pink-collar offenders is the female ability to listen to people to a greater extent than men do. Powerful women take the floor less than powerful men (Brescoll 2011). By listening rather than not talking at colleagues and subordinates, women signal involvement and empathy.

In addition to status, another enabler of pink-collar crime in the organizational opportunity perspective is the convenience of involving women to reduce reactions if the crime is detected. For example, Cumming, Leung, and Rui (2015) found that the stock market response to securities fraud from a gender-diverse board is significantly less pronounced. Inviting female participation can reduce the extent of condemnation and consequences later. Involvement of women might also reduce the risk of detection, since the level of suspicion is lower toward women compared to men.

There are some female-type positions and female-dominated workplaces where being a woman is an advantage when aspiring for elite membership with power and influence. For example, Tonoyan, Strohmeier, and Jennings (2020) suggest that public administration is now a female-dominated sector in many economically advanced Western countries. Recall that women dominate in public sector jobs in Norway with 48% of employed women working in the public sector versus only 19% of employed men. The opportunity structure in public administration is dependent on institutional deterioration and lack of guardianship.

Another example is the struggle for gender diversity that can enable women more easily than men to arrive at positions of power and influence where they have access to resources to commit and conceal financial crime. Mun and Jung (2020) found that managers responsible for corporate social responsibility (CSR) mainly pushed for gender diversity in the upper ranks of their organizations. A third example is liberal promotion committees and liberal board members who are likely to select women for promotion into elite positions (Carnahan and Greenwood 2018). A fourth example of preferential treatment for women, and thus a consequential improvement in the opportunity structure for pink-collar offenders, is the recognition of female expertise as more valuable, consistent, and accountable than male expertise (Joshi 2014).

Deviant behaviors

The gender gap in earnings is both a potential motive and a trigger for willingness in pink-collar crime. As discussed above, the equity perspective can be a motivational factor as well as a willingness factor in

convenience theory. As a motivational factor, the desire is present to get what everyone else gets and thus what the offender perceives to be entitled to. The need is to get what one deserves. The willingness, on the other hand, is the justification of fairness in pay. Please recall that Briscoe and Joshi (2017) found that the gender gap in earnings and rewards remains persistent across many professional and managerial work contexts. A female elite member can thus feel entitled to embezzlement. The equity perspective explains how an individual can feel entitled to illegal redistribution of wealth if the current distribution is perceived as unfair (Burrai, Font, and Cochraine 2015). When equity is not perceived in financial compensation for the same job or for work–family balance (Padavic, Ely, and Reid 2020), then there is a motive to take remedial action to make the situation more equitable.

The follower role in the crime, rather than the leader role in crime might be more convenient for female offenders. The gender role perspective suggests that due to gender-specific societal role and behavioral expectations, men are expected to possess agentic qualities (e.g., assertiveness, confidence, and independence) and to engage in behaviors that are congruent with a leader role (Lanaj and Hollenbeck 2015: 1477):

Women, on the other hand, are expected to possess communal qualities (helpfulness, nurturance, kindness) and to engage in behaviors that are incongruent with a leader role.

This convenience theme is not a matter of inequality as Lanaj and Hollenbeck (2015) studied leadership emergence in self-managing teams, where there initially are no gender-specific roles. However, as such teams start to work, males tend to take on leadership roles more frequently, while females take on follower roles more frequently. To be a follower in crime is easier to justify by claiming loyalty to the leader as a decision-maker (Glasø and Einarsen 2008).

Follower willingness among women can also be a rational choice as they believe that they might avoid attention even when their leaders in crime are detected. Women can make themselves invisible (Gottschalk and Smith 2015), which means that they are easily overlooked or disregarded (Smith et al. 2020). Women do simply not appear to fit the profile of a serious criminal (Becker and McCorkel 2011).

As frequent followers in crime, rather than leaders in crime, pink-collar offenders have gender-specific themes in the willingness dimension of convenience theory. For example, claiming loyalty is a potential neutralization technique for women as followers. In the perspective of leader and follower, a follower has a belief in the leader's pressure as morally right that can make the follower experience shame and guilt if failing to support the leader (Fehr, Yam, and Dang 2015). Glasø and Einarsen (2008) studied emotion regulation in leader–follower relationships. They found that followers typically suppress negative emotions such as disappointment, uncertainty, and annoyance, while they typically express or fake positive emotions such as enthusiasm, interest, and calmness. Leader may use language that followers do not necessarily understand. Followers nevertheless trust leader messages. Language shapes what people notice and ignore (Ferraro, Pfeffer, and Sutton 2005), and language is a window into organizational culture (Holt and Cornelissen 2014; Srivastava and Goldberg 2017; Weick 1995). Leader language can cause obedience among followers (Mawritz et al. 2017).

Discussion

This article challenges traditional thinking that it is mainly lack of motive, lack of opportunity, and lack of willingness that explain the registered gender gap in financial crime by elite members in society. Given the assumed and estimated substantial gap in detection rate (Dearden and Gottschalk 2020; Gottschalk 2019; Gottschalk and Gunnesdal 2018), this article suggests some special convenience themes that are in favor of pink-collar offenders. However, to balance this article, there are obviously strong forces that keep female offending below male offending.

Many organizations, both public and private, apply management by objectives as the dominating governance structure. Such goal-oriented organizations have sometimes a culture of ends justifying means, where you do whatever it takes to reach goals. Goals can be at the organizational level as well as at

the individual level. If deviant means, including crime, find justification in the achievement of objectives, goals, and ends, then the tendency to commit crime increases in such organizations. In our gendered perspective, the question arises whether there is a difference in the attractiveness of such organizations for males versus females. Jonnergård, Stafsudd, and Elg (2010) found that organizations with a strong management by objective culture are less attractive to women. Their survey shows that women find less motivation in the achievement of performance goals compared to men. In our perspective of organizational opportunity for pink-collar crime, female avoidance of goal-oriented organizations leads to reduced organizational opportunity to commit and conceal economic crime as compared to men. This is particularly the case if goal achievement implies a 24/7 work culture (Padavic, Ely, and Reid 2020).

Another relevant gender perspective is persistence, where men may be more persistent and thus more willing to carry out both legal and illegal acts. When Bowles and Flynn (2010) studied gender and persistence, they focused on persistence in negotiations. Negotiation is a fundamental form of coordination in organizations that affect the process of work, the resolution of conflict, and the advancement of careers. Their findings challenge gender-stereotypic perspectives, showing that women persist more with male naysayers than with female naysayers, but do so in a stereotypically low-status (more indirect than direct) manner. Status here is an individual's social rank within a formal or informal hierarchy, or a person's relative standing along a valued dimension (Kakkar, Sivanathan, and Gobel 2020). Persistence here is the willingness to continue seeking compromise from a naysaying counterpart.

The gendered structure of many workplaces restricts women from achieving the kind of leadership positions that provide convenient opportunity to commit occupational and corporate crime (Holtfreter 2015). As long as a glass ceiling exists for most women in terms of promotion to top positions, women have less opportunity to commit white-collar crime (Dodge 2009). The emancipation hypothesis suggests that incidents of pink-collar crime will increase as access to opportunities increase as part of an emancipation process (Steffensmeier, Schwartz, and Roche 2013). However, Benson and Gottschalk (2015) found very limited support for the emancipation hypothesis as they compared Norway to the United States, where the Norwegian gender gap is much smaller than the US gender gap. Even though gender inequality is much lower in Norway than the United States, the gender gap in Norwegian white-collar crime appears to be nearly identical to that observed in the United States.

Even when women have reached the top of an organization as the chief executive officer (CEO), there are still gender differences in the disfavor of females. For example, Gupta et al. (2020) found that female CEOs are significantly more likely to experience dismissal than male CEOs. Interesting is their finding of a CEO gender by firm performance interaction such that male CEOs are less likely to be dismissed when corporate performance is according to expectations, whereas female CEOs have a similar level of dismissal probability regardless of corporate performance.

Conclusion

This article has approached the gender perspective on elite financial crime in a perspective of special convenience themes for female offenders. Some of the convenience elements that are gender-specific to the advantage of pink-collar offenders need further study. Future research based on evidence of lower detection rates for female versus male white-collar offenders needs to expand the convenience themes that can explain the detection gap. If successful, then such research can in fact reduce the detection gap by increasing the detection rate for pink-collar criminals as the special convenience themes for women enter into governance actions in public and private organizations.

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