

# **The Role of Imagery in Recruiting Women to Forensic Accounting**

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The accounting profession has made great strides in promoting gender diversity and, as of 2020, 59.6% of accountants in the United States are women (U.S. BLS 2020). However, the forensic accounting sector of the profession lags significantly behind and only 39.2% of its participants are women (Zippia 2021). This lag may be due to the under-representation of women or an emphasis on communal activities in forensic accounting recruiting materials. Prior literature finds a relationship between career-related imagery and the ability of recruits to see themselves in the depicted role (Foskett and Helmsley-Brown 1999), but note that individuals are more likely attracted to roles that align with their self-perceptions (Diekmann, Clark, Johnston, Brown, and Steinberg 2011; Abele 2003). Gender stereotype and gender self-concept literature explain that masculinity is more often associated with agentic (e.g., decisive, individualistic) traits while femininity is more often associated with communal (e.g., helping caring, team-oriented) traits (Abele 2003). Therefore, increasing gender diversity within forensic accounting may be more successful if recruitment materials focus on communal traits (i.e., communal images), as opposed to merely including women (i.e., gender images). This paper evaluates whether business students' interest in forensic accounting is more likely influenced by the mere presence of images of females, or images of various participants engaging in communal (i.e., helping, nurturing) activities, in recruiting materials. The study contributes to the forensic accounting profession by providing context as to potential recruitment strategies and adds to the fraud and forensic accounting literature by further evaluating the field and its alignment with agentic and communal traits.

This study is important because the accounting profession overall is experiencing significant change with regard to diversity, equity, and inclusion. However, the forensic accounting service line differs from other service areas in that it can be contentious and includes the expectation of expert witness testimony. Forensic accountants operate in an environment where litigation is either ongoing or is a potential outcome. Therefore, the agentic traits of "assertiveness, independence, instrumental competence and leadership competence (Hentschel, Heilman, and Peus 2019, p.1) are often required to perform relevant tasks and meet client expectations. As such, there is a greater emphasis on masculinity in the forensic accounting service area that may create the perception that communal traits are devalued. Prior to these tasks, however, forensic accountants often work in skill-diverse teams to investigate and examine the legal question. Additionally, fraud examination clients often seek forensic accountants' advice and counsel on the cultural and organizational impacts of the situation. In this setting, communal traits are valued and sought-after. Thus, a diverse forensic accounting workforce is beneficial to both clients and the work teams and greater gender diversity should be encouraged to align with the larger accounting profession. This study seeks to evaluate whether merely increasing the frequency of images of women in forensic accounting recruitment materials would sufficiently increase student interest in forensic accounting as a career, or whether recruitment materials should emphasize the importance of communal traits. Further, we examine whether such interest in the forensic accounting career differs between the sexes (i.e., male/female).

Like other traditionally male-dominated professions, accounting in the U.S. has emphasized the need to increase diversity, equity, and inclusion (DEI), and has faced challenges doing so. It is possible that women perceive such professions to remain male-dominated or they may fear bias, discrimination, or the inability to

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maintain work-life balance (Martin and Barnard 2013). For example, those who align with communal traits avoid science, technology, engineering and math (STEM) careers but when STEM careers are portrayed as including communal activities, there is a higher interest in pursuing such careers (Diekmann et al. 2019). Similarly, females may avoid male-dominated careers because of concern that they may be treated unfairly if they behave agentic, defying their gender stereotype (Haines and Stroessner 2019). Indeed, Bloomfield, Rennekamp, Steenhoven, and Stewart (2021) find that women are penalized when they behave too communally in a male-dominated industry, but men are not penalized for the same behavior. Din, Cheng, and Nazneen (2018) likewise find that women are deterred from a long-term career in public accounting because of the agentic culture and aggressiveness required to advance. To overcome these obstacles and achieve DEI, the accounting profession, and the forensic accounting service area in particular, needs to update and modify its recruitment and retention tactics.

Imagery increases the perception that diverse individuals are capable of and welcomed in various professions. McMahon and Patton (1997) find that at a very young age, females perceive that they are capable of achieving any career, and believe that the only disadvantage they face is competing with their male counterparts who are more aggressive. Prior literature shows that the frequency with which one views images of relatable people influences the likelihood that the individual may aspire to be more like those depicted (Shinoda, Veludo-de-Oliveira, and Pereira 2021). Therefore, it follows that increasing the number of females depicted in forensic accounting recruitment materials will increase the number of female participants in the field. Indeed, Duff (2010) finds that females are less likely to be depicted in accounting firms' annual reviews than males, and when they are included females are more likely to appear with men while males are more likely to appear individually. It is possible that the mere inclusion of more females in forensic accounting recruitment materials will increase interest in the field; however, it is also possible that perceptions of the agentic traits needed to become a forensic accountant will supersede mere frequency.

Therefore, this study examines student perceptions and interest in a forensic accounting career based on whether gender or communal images are included in the materials. We will collect participants' demographic characteristics and ask participants to identify themselves on a sliding scale in terms of femininity or masculinity. Using Qualtrics survey methodology, we ask participants to evaluate potential recruitment materials for a forensic accounting position and to identify the likelihood that they would apply for the position on a 1 to 7 fully labeled Likert scale. We then collect data related to student participants' self-reported perceptions of gender and gender stereotypes related to agentic and communal activities, based on the Personal Cultural Orientation scale, and their self-reported perceptions about the forensic accounting profession. We hypothesize that female respondents will be more likely to self-report interest in forensic accounting when recruitment materials contain communal images as compared to gender images, while male respondents' preference will not significantly differ between the two image types.

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